

**MINISTRY OF FINANCE****DEMAND NO. 38****Indirect Taxes**

A. The Budget allocations, net of recoveries, are given below:

		<i>(In crores of Rupees)</i>								
Major Head	Budget, 2001-2002			Revised, 2001-2002			Budget, 2002-2003			
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	
Revenue	...	1424.86	1424.86	...	1286.86	1286.86	...	1069.91	1069.91	
Capital	...	285.10	285.10	...	257.10	257.10	...	40.10	40.10	
<b>Total</b>	...	<b>1709.96</b>	<b>1709.96</b>	...	<b>1543.96</b>	<b>1543.96</b>	...	<b>1110.01</b>	<b>1110.01</b>	
<b>Customs</b>										
1. Collection of customs	2037	...	374.12	374.12	...	376.64	376.64	...	386.00	386.00
2. Coast Guard organisation	2037	...	255.00	255.00	...	255.00	255.00	...	...	...
	4047	...	245.00	245.00	...	235.00	235.00	...	...	...
	<i>Total</i>	...	<i>500.00</i>	<i>500.00</i>	...	<i>490.00</i>	<i>490.00</i>	...	...	...
3. Other expenditure on customs										
3.01 Customs Welfare Fund	2037	...	10.00	10.00	...	7.50	7.50	...	10.00	10.00
3.02 Other items	2037	...	0.70	0.70	...	0.68	0.68	...	0.72	0.72
	4047	...	0.10	0.10	...	0.10	0.10	...	0.10	0.10
	<i>Total</i>	...	<i>0.80</i>	<i>0.80</i>	...	<i>0.78</i>	<i>0.78</i>	...	<i>0.82</i>	<i>0.82</i>
<b>Total-Other expenditure on Customs</b>		...	<b>10.80</b>	<b>10.80</b>	...	<b>8.28</b>	<b>8.28</b>	...	<b>10.82</b>	<b>10.82</b>
<b>Union Excise Duties</b>										
4. Collection of Union Excise Duties	2038	...	599.02	599.02	...	597.86	597.86	...	621.49	621.49
5. Printing etc. of Banderols and Union Excise Stamps and labels	2038	...	11.68	11.68	...	11.68	11.68	...	11.90	11.90
6. Other Expenditure										
6.01 Directorate of Inspection	2038	...	8.07	8.07	...	8.49	8.49	...	8.90	8.90
6.02 Directorate of Statistics and Intelligence	2038	...	2.99	2.99	...	2.99	2.99	...	3.20	3.20
6.03 National Academy of Customs Excise & Narcotics	2038	...	6.33	6.33	...	6.33	6.33	...	6.75	6.75
6.04 Directorate of Publicity & Public Relations	2038	...	2.75	2.75	...	2.75	2.75	...	2.95	2.95
6.05 Directorate of Anti-Evasion	2038	...	11.69	11.69	...	11.69	11.69	...	12.30	12.30
6.06 Interest on refunds of excess tax	2038	...	138.00	138.00	...	...	...	...	...	...
6.07 Others	2038	...	4.51	4.51	...	5.25	5.25	...	5.70	5.70
<b>Total-Other expenditure</b>		...	<b>174.34</b>	<b>174.34</b>	...	<b>37.50</b>	<b>37.50</b>	...	<b>39.80</b>	<b>39.80</b>
7. Purchase of ready-built Accommodation										
7.01 Office Buildings	4059	...	6.00	6.00	...	12.00	12.00	...	10.00	10.00
7.02 Residential Buildings	4216	...	34.00	34.00	...	10.00	10.00	...	30.00	30.00
<b>Total</b>		...	<b>40.00</b>	<b>40.00</b>	...	<b>22.00</b>	<b>22.00</b>	...	<b>40.00</b>	<b>40.00</b>
<b>Grand Total</b>		...	<b>1709.96</b>	<b>1709.96</b>	...	<b>1543.96</b>	<b>1543.96</b>	...	<b>1110.01</b>	<b>1110.01</b>

1. This includes provision for the establishment and other expenditure of the Customs wing and for payment of proportionate charges to the Central Excise wing for customs work done by it at minor ports and land customs border posts.

2. Provision is for expenditure of the Coast Guard Organisation, which has since been transferred and made in Demand No. 15, Ministry of Defence (Civil) with effect from BE 2002-2003.

3. This includes provision for payment to other Departments etc. besides Rs.10 crores for Customs Welfare Fund.

4. The provision is for establishment expenses of the Central Excise Organisation including other expenses on collection of Union Excise Duties. The Central Excise wing also performs customs work at certain places like minor ports and land customs

stations for which proportionate charges are recovered from the Customs wing.

5. Provision represents cost of printing of match excise banderols and Union excise stamps and labels.

6. This includes provision mainly for the establishment and other expenditure on Inspection, Statistics and Intelligence, Training, Vigilance, Directorate of Publicity & Public Relations, Directorate of Systems and Directorate of Anti-evasion.

7. This includes a provision of Rs.10 crore for purchase of ready built office buildings and Rs.30 crore for purchase of ready built residential buildings in respect of Customs and Central Excise Departments.