

MINISTRY OF FINANCE**DEMAND NO. 35****Indirect Taxes***(In ₹ crores)*

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	7041.39	349.00	7390.39	7418.50	407.00	7825.50	7218.65	407.01	7625.66	7493.65	406.85	7900.50	
Recoveries	-0.96	-0.21	-1.17	-0.50	...	-0.50	-0.50	...	-0.50	-0.50	...	-0.50	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	7040.43	348.79	7389.22	7418.00	407.00	7825.00	7218.15	407.01	7625.16	7493.15	406.85	7900.00	
A. The Budget allocations, net of recoveries, are given below:													
CENTRE'S EXPENDITURE													
Establishment Expenditure of the Centre													
1. Customs													
1.01	Collection of Customs	1785.74	...	1785.74	2047.00	...	2047.00	2064.42	...	2064.42	2102.50	...	2102.50
1.02	Establishment Expenditure of Customs	...	53.92	53.92	...	105.00	105.00	...	99.00	99.00	...	105.00	105.00
<i>Total- Customs</i>		<i>1785.74</i>	<i>53.92</i>	<i>1839.66</i>	<i>2047.00</i>	<i>105.00</i>	<i>2152.00</i>	<i>2064.42</i>	<i>99.00</i>	<i>2163.42</i>	<i>2102.50</i>	<i>105.00</i>	<i>2207.50</i>
2. Union Excise Duties /Central Goods & Service Tax													
2.01	Collection of Union Excise Duties / Central Goods & Service Tax	3931.86	...	3931.86	3909.95	...	3909.95	3943.36	...	3943.36	3990.56	...	3990.56
2.02	Establishment Expenditure of Excise /Central Goods & Service Tax	1317.85	...	1317.85	1448.05	...	1448.05	1192.77	...	1192.77	1382.09	...	1382.09
2.03	Housing - Maintenance and Repairs	5.94	...	5.94	13.00	...	13.00	17.60	...	17.60	18.00	...	18.00
2.04	Purchase of ready built Accomodation - Office Building	...	125.48	125.48	...	181.00	181.00	...	187.01	187.01	...	184.24	184.24
2.05	Purchase of Ready Built Accomodation - Residential Buildings	...	169.60	169.60	...	121.00	121.00	...	121.00	121.00	...	117.61	117.61
<i>Total- Union Excise Duties /Central Goods & Service Tax</i>		<i>5255.65</i>	<i>295.08</i>	<i>5550.73</i>	<i>5371.00</i>	<i>302.00</i>	<i>5673.00</i>	<i>5153.73</i>	<i>308.01</i>	<i>5461.74</i>	<i>5390.65</i>	<i>301.85</i>	<i>5692.50</i>
3. Actual Recoveries													
		-0.96	-0.21	-1.17
Total-Establishment Expenditure of the Centre		7040.43	348.79	7389.22	7418.00	407.00	7825.00	7218.15	407.01	7625.16	7493.15	406.85	7900.00
Grand Total		7040.43	348.79	7389.22	7418.00	407.00	7825.00	7218.15	407.01	7625.16	7493.15	406.85	7900.00
B. Developmental Heads													
General Services													
1. Customs													
		1785.50	...	1785.50	2047.00	...	2047.00	2064.42	...	2064.42	2102.50	...	2102.50

(In ₹ crores)

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
2. Union Excise Duties	5248.99	...	5248.99	5358.00	...	5358.00	...	...	...	...	...	...
3. Collection Charges under Central Goods and Services Tax and Integrated Goods and Services Tax	...	...	...	...	...	...	5136.13	...	5136.13	5372.65	...	5372.65
4. Capital Outlay on Other Fiscal Services	...	53.71	53.71	...	105.00	105.00	...	99.00	99.00	...	105.00	105.00
5. Capital Outlay on Public Works	...	125.48	125.48	...	181.00	181.00	...	187.01	187.01	...	184.24	184.24
Total-General Services	7034.49	179.19	7213.68	7405.00	286.00	7691.00	7200.55	286.01	7486.56	7475.15	289.24	7764.39
Social Services												
6. Housing	5.94	...	5.94	13.00	...	13.00	17.60	...	17.60	18.00	...	18.00
7. Capital Outlay on Housing	...	169.60	169.60	...	121.00	121.00	...	121.00	121.00	...	117.61	117.61
Total-Social Services	5.94	169.60	175.54	13.00	121.00	134.00	17.60	121.00	138.60	18.00	117.61	135.61
Grand Total	7040.43	348.79	7389.22	7418.00	407.00	7825.00	7218.15	407.01	7625.16	7493.15	406.85	7900.00

1.01. **Collection of Customs:** This includes provision for the establishment and other expenditure of the Customs wing, Transfer to Customs Welfare Fund and Payment to other Department.

1.02. **Establishment Expenditure of Customs:** Provision has been made for meeting the expenditure on procurement of Anti-Smuggling equipments, Container Scanners, Marine Fleet and procurement of XBIS etc.

2.01. **Collection of Union Excise Duties / Central Goods & Service Tax:** The provision is for establishment expenses of the Central Goods and Service Tax Organization including other expenses on collection of Central Goods and Service Tax & Integrated Goods and Service Tax and Union Excise Duties.

2.02. **Establishment Expenditure of Excise /Central Goods & Service Tax:** This provision is mainly for the establishment and other expenditure on Performance Management , Audit, Systems and Data Management, NACIN, Vigilance, Directorate of Publicity & Public Relations, Directorate of Tax Payer Services, Directorate of Goods & Service Tax, Directorate General of Goods & Service Tax Intelligence, Settlement Commission etc.

2.03. **Housing - Maintenance and Repairs:** This provision is for maintenance and repairs of departmentally owned residential buildings.

2.04. **Purchase of ready built Accomodation - Office Building:** This includes a provision for the purchase of ready-built office buildings, land and construction of office buildings etc. in respect of Central Board of Indirect Taxes and Customs.

2.05. **Purchase of Ready Built Accomodation - Residential Buildings:** This includes a provision for the purchase of ready-built residential buildings, land and construction of residential quarters etc. in respect of Central Board of Indirect Taxes and Customs.