MINISTRY OF FINANCE

DEMAND NO. 36

Direct Taxes

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	9143.94	2297.26	11441.20	9473.29	1427.16	10900.45	10665.52	2066.56	12732.08	10320.12	4986.45	15306.57
Recoveries	*-8.39*	*-0.01*	*-8.40*	*...*	*-2.00*	*-2.00*	*...*	*-2.00*	*-2.00*	*...*	*-2.00*	*-2.00*
Receipts	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*
Net	**9135.55**	**2297.25**	**11432.80**	**9473.29**	**1425.16**	**10898.45**	**10665.52**	**2064.56**	**12730.08**	**10320.12**	**4984.45**	**15304.57**
A. The Budget allocations, net of recoveries, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Collection of Taxes on Income and Expenditure												
1.01 Collection of Income Tax	7727.93	...	7727.93	8004.93	...	8004.93	9239.15	...	9239.15	8851.76	...	8851.76
1.02 Collection of Corporation Tax	1187.62	...	1187.62	1231.53	...	1231.53	1196.31	...	1196.31	1231.53	...	1231.53
1.03 Actual Recoveries	-8.39	...	-8.39	...	...	...	...	...	...	...	...	...
Net	*8907.16*	*...*	*8907.16*	*9236.46*	*...*	*9236.46*	*10435.46*	*...*	*10435.46*	*10083.29*	*...*	*10083.29*
2. Collection of Taxes on Wealth, Securities Transaction and other Taxes												
2.01 Collection of Wealth Tax	22.84	...	22.84	23.68	...	23.68	23.01	...	23.01	23.68	...	23.68
2.02 Securities Transaction Tax	45.68	...	45.68	47.37	...	47.37	46.01	...	46.01	47.37	...	47.37
2.03 Collection of Other Taxes	159.87	...	159.87	165.78	...	165.78	161.04	...	161.04	165.78	...	165.78
2.04 Construction / Purchase of Office Buildings	...	235.37	235.37	...	247.18	247.18	...	280.18	280.18	...	1515.46	1515.46
2.05 Construction / Purchase of Residential Buildings	...	305.18	305.18	...	290.98	290.98	...	297.38	297.38	...	2183.46	2183.46
Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes	*228.39*	*540.55*	*768.94*	*236.83*	*538.16*	*774.99*	*230.06*	*577.56*	*807.62*	*236.83*	*3698.92*	*3935.75*
Total-Establishment Expenditure of the Centre	**9135.55**	**540.55**	**9676.10**	**9473.29**	**538.16**	**10011.45**	**10665.52**	**577.56**	**11243.08**	**10320.12**	**3698.92**	**14019.04**
Other Central Sector Expenditure												
Others												
3. Acquisition of Immovable Property under the Income Tax Act												
3.01 Gross Expenditure	...	1.01	1.01	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02 Less - Sale Proceeds	...	-0.01	-0.01	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
Net	*...*	*1.00*	*1.00*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*
4. Capital Outlay on Miscellaneous General Services	...	1755.70	1755.70	...	887.00	887.00	...	1487.00	1487.00	...	1285.53	1285.53

(In ₹ crores)

	Actual 2024-2025			Budget 2025-2026			Revised 2025-2026			Budget 2026-2027		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Total-Others	**...**	**1756.70**	**1756.70**	**...**	**887.00**	**887.00**	**...**	**1487.00**	**1487.00**	**...**	**1285.53**	**1285.53**
Total-Other Central Sector Expenditure	**...**	**1756.70**	**1756.70**	**...**	**887.00**	**887.00**	**...**	**1487.00**	**1487.00**	**...**	**1285.53**	**1285.53**
Grand Total	***9135.55***	***2297.25***	***11432.80***	***9473.29***	***1425.16***	***10898.45***	***10665.52***	***2064.56***	***12730.08***	***10320.12***	***4984.45***	***15304.57***
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	8907.16	...	8907.16	9236.46	...	9236.46	10435.46	...	10435.46	10083.29	...	10083.29
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	228.39	...	228.39	236.83	...	236.83	230.06	...	230.06	236.83	...	236.83
3. Capital Outlay on Public Works	...	235.37	235.37	...	247.18	247.18	...	280.18	280.18	...	1515.46	1515.46
4. Capital Outlay on Miscellaneous General Services	...	1756.70	1756.70	...	887.00	887.00	...	1487.00	1487.00	...	1285.53	1285.53
Total-General Services	**9135.55**	**1992.07**	**11127.62**	**9473.29**	**1134.18**	**10607.47**	**10665.52**	**1767.18**	**12432.70**	**10320.12**	**2800.99**	**13121.11**
Social Services												
5. Capital Outlay on Housing	...	305.18	305.18	...	290.98	290.98	...	297.38	297.38	...	2183.46	2183.46
Total-Social Services	**...**	**305.18**	**305.18**	**...**	**290.98**	**290.98**	**...**	**297.38**	**297.38**	**...**	**2183.46**	**2183.46**
Grand Total	**9135.55**	**2297.25**	**11432.80**	**9473.29**	**1425.16**	**10898.45**	**10665.52**	**2064.56**	**12730.08**	**10320.12**	**4984.45**	**15304.57**

1.01. **Collection of Income Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the Income of Individual, HUF, Firm, AOP, trust and other assessee except corporate assessee.

1.02. **Collection of Corporation Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the Income of corporate assessee.

2.01. **Collection of Wealth Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the wealth.

2.02. **Securities Transaction Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on transaction of securities.

2.03. **Collection of Other Taxes:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on other taxes mentioned other than the above.

2.04. **Construction / Purchase of Office Buildings:** The provision relates to purchase of ready-built office/building/acquisition of land/construction of building for office purpose in respect of Direct Tax Organisation.

2.05. **Construction / Purchase of Residential Buildings:** The provision relates to purchase of ready-built land/residential building/acquisition of land/construction of building for residential purpose in respect of Direct Tax Organisation.

3. **Acquisition of Immovable Property under the Income Tax Act:** The provision is for proceeds for maintenance and upkeep of properties and security charges already acquired and the sale proceeds relates to pre-emptive purchase of Immovable property by the Central Government as envisaged under chapter XXC of Income Tax Act, 1961.

4. **Capital Outlay on Miscellaneous General Services:** The provision is for expenditure on ICT equipments, MVs, Machinery & Equipments and Furniture & Fixtures etc.