MINISTRY OF FINANCE

DEMAND NO. 37

Indirect 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	37046.44	1771.77	38818.21	40904.73	1984.60	42889.33	38906.44	2590.28	41496.72	26077.13	1606.00	27683.13
Recoveries	*-16.54*	*-0.05*	*-16.59*	*-0.50*	*...*	*-0.50*	*-0.50*	*...*	*-0.50*	*-0.50*	*...*	*-0.50*
Receipts	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*	*...*
Net	**37029.90**	**1771.72**	**38801.62**	**40904.23**	**1984.60**	**42888.83**	**38905.94**	**2590.28**	**41496.22**	**26076.63**	**1606.00**	**27682.63**
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	2873.95	...	2873.95	3183.96	...	3183.96	3175.41	...	3175.41	3346.61	...	3346.61
1.02 Establishment Expenditure of Customs	...	156.80	156.80	...	83.88	83.88	...	82.49	82.49	...	118.68	118.68
Total- Customs	*2873.95*	*156.80*	*3030.75*	*3183.96*	*83.88*	*3267.84*	*3175.41*	*82.49*	*3257.90*	*3346.61*	*118.68*	*3465.29*
2. Union Excise Duties /Central Goods & Service Tax												
2.01 Collection of Union Excise Duties / Central Goods & Service Tax	5560.37	...	5560.37	6004.91	...	6004.91	6139.76	...	6139.76	6201.91	...	6201.91
2.02 Establishment Expenditure of Excise /Central Goods & Service Tax	811.86	...	811.86	865.61	...	865.61	868.27	...	868.27	898.61	...	898.61
2.03 Housing - Maintenance and Repairs	11.17	...	11.17	15.00	...	15.00	20.50	...	20.50	30.00	...	30.00
2.04 Construction / Purchase of Office Building	...	468.78	468.78	...	476.57	476.57	...	1283.66	1283.66	...	475.07	475.07
2.05 Construction / Purchase of Residential Buildings	...	173.60	173.60	...	296.68	296.68	...	221.84	221.84	...	180.43	180.43
2.06 Establishment Expenditure of CGST	...	972.59	972.59	...	1127.47	1127.47	...	1002.29	1002.29	...	831.82	831.82
Total- Union Excise Duties /Central Goods & Service Tax	*6383.40*	*1614.97*	*7998.37*	*6885.52*	*1900.72*	*8786.24*	*7028.53*	*2507.79*	*9536.32*	*7130.52*	*1487.32*	*8617.84*
3. Actual Recoveries	-16.53	-0.05	-16.58	-0.50	...	-0.50	-0.50	...	-0.50	-0.50	...	-0.50
Total-Establishment Expenditure of the Centre	**9240.82**	**1771.72**	**11012.54**	**10068.98**	**1984.60**	**12053.58**	**10203.44**	**2590.28**	**12793.72**	**10476.63**	**1606.00**	**12082.63**
Central Sector Schemes/Projects												
4. Onetime payment of Arrears.												
4.01 Merchandise Export from India Scheme (MEIS).	108.06	...	108.06	431.63	...	431.63	39.37	...	39.37	125.35	...	125.35
4.02 Service Exports from India Scheme (SEIS).	473.93	...	473.93	1026.54	...	1026.54	249.40	...	249.40	260.33	...	260.33
4.03 Rebate on State and Central Taxes and Levies (RoSCTL).	6.46	...	6.46	44.63	...	44.63	2.45	...	2.45	1.03	...	1.03
4.04 Target Plus Scheme.	8.10	...	8.10	594.82	...	594.82	14.71	...	14.71	24.29	...	24.29

(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
4.05 Focus Product Scheme and Market Linked Product Scheme.	8.26	...	8.26	43.44	...	43.44	25.30	...	25.30	5.40	...	5.40
4.06 Status Holders Incentive Scheme (SHIS).	0.13	...	0.13	9.55	...	9.55	...	...	...	0.60	...	0.60
4.07 Rebate on State Levies Scheme (RoSL).	...	...	...	42.83	...	42.83	...	...	...	...	...	...
4.08 Focus Market Scheme.	2.58	...	2.58	12.94	...	12.94	0.99	...	0.99	2.00	...	2.00
4.09 Vishesh Krishi and Gram Udyog Yojna.	0.13	...	0.13	5.22	...	5.22	...	...	...	1.00	...	1.00
4.10 Incremental Export Incentivisation Scheme (Annual and Quarterly).	303.37	...	303.37	221.15	...	221.15	127.40	...	127.40	180.00	...	180.00
Total- Onetime payment of Arrears.	*911.02*	*...*	*911.02*	*2432.75*	*...*	*2432.75*	*459.62*	*...*	*459.62*	*600.00*	*...*	*600.00*
5. Remission of Duties and Taxes on Exported Products (RoDTEP)	18313.06	...	18313.06	18232.50	...	18232.50	18232.50	...	18232.50	10000.00	...	10000.00
6. Rebate on State and Central Taxes and Levies (RoSCTL)	8565.00	...	8565.00	10170.00	...	10170.00	10010.38	...	10010.38	5000.00	...	5000.00
Total-Central Sector Schemes/Projects	**27789.08**	**...**	**27789.08**	**30835.25**	**...**	**30835.25**	**28702.50**	**...**	**28702.50**	**15600.00**	**...**	**15600.00**
Grand Total	***37029.90***	***1771.72***	***38801.62***	***40904.23***	***1984.60***	***42888.83***	***38905.94***	***2590.28***	***41496.22***	***26076.63***	***1606.00***	***27682.63***
B. Developmental Heads												
General Services												
1. Customs	30653.54	...	30653.54	34018.71	...	34018.71	31877.41	...	31877.41	18946.11	...	18946.11
2. Collection Charges under Central Goods and Services Tax and Integrated Goods and Services Tax	6365.20	...	6365.20	6870.52	...	6870.52	7008.03	...	7008.03	7100.52	...	7100.52
3. Capital Outlay on Other Fiscal Services	...	1129.34	1129.34	...	1211.35	1211.35	...	1084.78	1084.78	...	950.50	950.50
4. Capital Outlay on Public Works	...	468.78	468.78	...	476.57	476.57	...	1283.66	1283.66	...	475.07	475.07
Total-General Services	**37018.74**	**1598.12**	**38616.86**	**40889.23**	**1687.92**	**42577.15**	**38885.44**	**2368.44**	**41253.88**	**26046.63**	**1425.57**	**27472.20**
Social Services												
5. Housing	11.16	...	11.16	15.00	...	15.00	20.50	...	20.50	30.00	...	30.00
6. Capital Outlay on Housing	...	173.60	173.60	...	296.68	296.68	...	221.84	221.84	...	180.43	180.43
Total-Social Services	**11.16**	**173.60**	**184.76**	**15.00**	**296.68**	**311.68**	**20.50**	**221.84**	**242.34**	**30.00**	**180.43**	**210.43**
Grand Total	**37029.90**	**1771.72**	**38801.62**	**40904.23**	**1984.60**	**42888.83**	**38905.94**	**2590.28**	**41496.22**	**26076.63**	**1606.00**	**27682.63**

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. Provision has also been made for establishment expenditure of Capital nature in respect of Customs formations.

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. **Construction / Purchase of 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. **Construction / Purchase of 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.

2.06. **Establishment Expenditure of CGST:** Provision has been made for establishment expenditure of Capital nature in respect of CGST formations.

4. **Onetime payment of Arrears.:** The provision is made for onetime payment of arrears for other scrip based schemes .

5. **Remission of Duties and Taxes on Exported Products (RoDTEP):** The provision has been made for Remission of Duties and Taxes on Exported Products scrip based schemes.

6. **Rebate on State and Central Taxes and Levies (RoSCTL):** The provision has been made for Rebate on State and Central Taxes and Levies.

It is proposed to converge the RoDTEP and RoSCTL Schemes as part of Export Promotion Mission after appraisal and approval.