***ANNEX-2***

## *ANALYSIS OF TAX AND NON-TAX REVENUE RECEIPTS INCLUDED IN ANNEX-1*

*(In ₹ crores)*

| | Actuals 2017-18 | Actuals 2018-19 | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | RE 2025-26 | BE 2026-27 |
|---|---|---|---|---|---|---|---|---|---|---|
| **A. Gross Tax Revenue** | | | | | | | | | | |
| 1. Corporation Tax | 571202 | 663572 | 556876 | 457719 | 712037 | 825834 | 911055 | 986767 | 1109000 | 1231000 |
| 2. Taxes on Income other than Corporation Tax | 419880 | 472983 | 492593 | 487139 | 696238 | 833233 | 1044722 | 1235171 | 1312000 | 1466000 |
| 3. Customs | 129030 | 117813 | 109282 | 134750 | 199728 | 213372 | 233119 | 233201 | 258290 | 271200 |
| 4. Union Excise Duties | 258834 | 231045 | 239452 | 389667 | 390808 | 319000 | 305362 | 300253 | 336550 | 388910 |
| 5. Goods and Services Tax | 442561 | 581559 | 598749 | 548777 | 698114 | 849132 | 957208 | 1027041 | 1046480 | 1019020 |
| 6. Other Taxes and Duties | 92780 | 7901 | 7272 | 3716 | 4867 | 4910 | 4811 | 4422 | 5830 | 17700 |
| of which | | | | | | | | | | |
| a. Service Tax | 81228 | 6904 | 6029 | 1615 | 1012 | 431 | 425 | -16 | 0 | 0 |
| b. Wealth Tax & Commodity Transaction tax | 62 | 40 | 18 | 11 | 11 | 727 | 421 | 1101 | 0 | 0 |
| c. Interest Tax | 4 | 3 | 2 | 3 | 4 | 8 | 20 | 0 | 0 | 0 |
| d. Estate Duty | 1 | 1 | 2 | 1 | 2 | 1 | 1 | 0 | 0 | 0 |
| e. Other Taxes and Duties | 11485 | 953 | 1221 | 2086 | 3838 | 3743 | 3944 | 3337 | 5830 | 17700 |
| 7. Taxes of Union Territories | 4721 | 5592 | 5835 | 5336 | 7524 | 8711 | 9242 | 9527 | 9622 | 10256 |
| of which | | | | | | | | | | |
| a. UT GST | 1635 | 2778 | 3035 | 2764 | 4299 | 4768 | 5497 | 5395 | 5019 | 5485 |
| **Total Gross Tax Revenue** | **1919008** | **2080465** | **2010059** | **2027104** | **2709316** | **3054192** | **3465519** | **3796382** | **4077772** | **4404086** |
| 8. Less-States' Share | 673005 | 761454 | 650677 | 594997 | 898392 | 948406 | 1129494 | 1286885 | 1392971 | 1526255 |
| 9. Less-NCCF/NDRF Expenditure netted from receipt | 3515 | 1800 | 2480 | 5820 | 6130 | 8000 | 8774 | 9458 | 10140 | 10910 |
| **B. Net-Centre's Tax Revenue** | **1242488** | **1317211** | **1356902** | **1426287** | **1804794** | **2097786** | **2327251** | **2500039** | **2674661** | **2866922** |
| **C. Non-Tax Revenue** | | | | | | | | | | |
| 1. Fiscal Services | 460 | 744 | 1041 | 1169 | 193 | 1128 | 1858 | 2056 | 1779 | 1842 |
| **2. Interest Receipts** | **13574** | **12145** | **12349** | **17113** | **21874** | **27852** | **38260** | **40435** | **40165** | **41763** |
| of which | | | | | | | | | | |
| a. State/U.T. Government | 7358 | 7403 | 7696 | 6317 | 6552 | 9702 | 13641 | 14729 | 14881 | 15281 |
| b. Other Interest Receipts | 6216 | 4742 | 4653 | 10796 | 15322 | 18150 | 24619 | 25706 | 25284 | 26482 |
| 3. Dividends and Profits | 91361 | 113421 | 186133 | 96878 | 160647 | 99914 | 170877 | 308424 | 375590 | 391000 |
| 4. Other General Services | 17565 | 19542 | 20308 | 14072 | 39788 | 24323 | 27342 | 27686 | 29461 | 31313 |
| 5. Social Services | 2944 | 2998 | 3404 | 3790 | 4761 | 6888 | 7670 | 6874 | 6882 | 7199 |
| 6. Economic Services | 61369 | 83902 | 101787 | 71260 | 134798 | 121238 | 151699 | 147590 | 210339 | 189019 |
| 7. Union Territories Without Legislature | 1890 | 1890 | 1762 | 1598 | 1745 | 2191 | 3066 | 2828 | 1807 | 1765 |
| 8. Grants- in-aid and Contributions | 3582 | 1063 | 373 | 1752 | 1306 | 1887 | 1013 | 687 | 1639 | 2327 |
| **Total - Non Tax Revenue**** | **192745** | **235705** | **327157** | **207632** | **365112** | **285421** | **401785** | **536580** | **667662** | **666228** |
| **Total-Revenue Receipts (B+C)** | **1435233** | **1552916** | **1684059** | **1633919** | **2169906** | **2383207** | **2729036** | **3036619** | **3342323** | **3533150** |

| ** Net of following receipts of commercial departments. | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| General Services | 24500 | 27781 | 19112 | 17069 | 21008 | 25389 | 29971 | 31545 | 36047 | 39140 |
| Economic Services | 195506 | 208886 | 191397 | 156864 | 209141 | 258381 | 273910 | 284604 | 299345 | 323880 |
| **Total** | **220006** | **236667** | **210509** | **173933** | **230149** | **283770** | **303881** | **316149** | **335392** | **363020** |