

Appendix 2

Chapter II: Tax Administration

(Reference: Para 2.4/Table 2.3)

Minor head wise details of Budget Estimates and Actuals for 2003-04					
Sl. No.	Head of revenue	Budget Estimates	Actuals	Variation	Percentage of variation
		(Rs. in crore)			
0020-Corporation Tax					
(i)	Income Tax on companies	48,468.00	60,930.26	12,462.26	25.72
(ii)	Surcharge	1,700.00	512.97	(-) 1,187.03	(-) 69.83
(iii)	Other receipts	1,331.00	2,118.80	787.80	59.19
(iv)	Total	51,499.00	63,562.03	12,063.03	23.43
(v)	Deduct share of proceeds assigned to States		(-) 17,856.12		
	Net Collection		45,705.91		
0021 - Taxes on income other than Corporation Tax					
(i)	Income tax	41,360.00	40,898.91	(-) 461.09	(-) 1.12
(ii)	Surcharge	1,100.00	313.95	(-) 786.05	(-) 71.46
(iii)	Other receipts	1,610.00	173.65	(-) 1,436.35	(-) 89.22
(iv)	Total	44,070.00	41,386.51	(-) 2683.49	(-) 6.09
(v)	Deduct share of proceeds assigned to States		(-) 10,621.77		
	Net Collection		30,764.74		

Appendix 3
[Reference: Para 2.5/Table 2.4]

(Rs. in crore)

State	Corporation Tax				Income Tax				Total of two heads			
	2001-02	2002-03	2003-04	Percent change over pre. Year	2001-02	2002-03	2003-04	Percent change over pre. Year	2001-02	2002-03	2003-04	Percent change over pre. year
Andhra Pradesh	942.58	1,243.27	1,804.26	45.13	1,638.86	1,631.07	2,035.92	24.83	2,581.44	2,874.34	3,840.18	33.61
Assam	255.78	390.41	690.54	43.47	390.01	453.05	592.32	30.74	645.79	843.46	1,282.86	52.10
Bihar & Jharkhand	5.63	29.74	86.34	190.32	742.42	827.57	855.63	3.39	748.05	857.31	941.97	9.88
Goa	38.22	43.60	176.42	304.64	141.31	97.30	178.64	83.60	179.53	140.90	355.06	152.00
Gujarat	922.58	1,271.90	1,648.20	29.59	1,710.43	1,966.14	2,125.03	8.09	2,633.01	3,238.04	3,773.23	16.53
Haryana	123.98	206.95	295.25	42.67	587.11	660.60	831.73	25.91	711.09	867.55	1,126.98	29.91
HP	29.30	9.36	11.72	25.22	130.48	160.18	184.44	15.15	159.78	169.54	196.16	15.71
J&K	96.26	148.46	201.25	35.56	119.53	124.81	144.11	15.47	215.79	273.27	345.36	26.38
Karnataka	1,407.04	2,141.50	3,365.99	57.18	2,597.54	3,181.93	3,960.98	24.49	4,004.58	5,323.43	7,326.97	37.64
Kerala	422.71	573.10	989.32	72.63	674.24	795.95	747.40	(-)6.10	1,096.95	1,369.05	1,736.72	26.86
MP & Chattisgarh	867.45	1,255.09	1,511.79	20.46	958.79	832.09	1,008.74	21.23	1,826.24	2,087.18	2,520.53	20.77
Maharashtra	16,154.40	20,500.35	28,671.36	39.86	9,255.17	10,963.09	11,895.69	8.51	25,409.57	31,463.44	40,567.05	28.94
Delhi	7,019.55	8,085.93	10,416.80	28.83	4,031.11	5,125.15	5,722.78	11.66	11,050.66	13,211.08	16,139.58	22.17
Orissa	458.13	606.40	1,018.55	67.97	343.03	334.62	380.47	13.71	801.16	941.02	1,399.02	48.67
Punjab	317.29	370.08	446.76	20.72	732.22	835.08	1,036.04	24.07	1,049.51	1,205.16	1,482.80	23.04
Rajasthan	181.56	233.88	560.75	139.76	658.63	746.54	835.49	11.92	840.19	980.42	1,396.24	42.42
Tamil Nadu	1,713.58	2,340.52	3,164.91	35.23	2,750.36	2,896.99	3,148.79	8.70	4,463.94	5,237.51	6,313.70	20.55
UP & Uttaranchal	4,036.67	4,972.62	5,539.85	11.41	1,527.90	1,773.84	2,225.89	25.49	5,564.57	6,746.46	7,765.74	15.11
West Bengal	1,502.49	1,562.49	2,730.31	74.74	1,818.30	1,984.26	1,961.25	(-)1.16	3,320.79	3,546.75	4,691.56	32.28
Union Territories	127.57	154.74	199.67	29.04	302.36	337.71	271.80	(-)19.52	429.93	492.45	471.47	(-)4.26
CTDS	31.73	31.96	31.99	0.10	894.30	1,137.99	1,243.37	9.26	926.03	1,169.95	1,275.36	9.01
Total	36,609.13	46,172.35	63,562.03	37.67	32,004.09	36,865.96	41,386.51	12.27	68,613.22	83,038.31	1,04,948.54	26.39

Appendix 4

[Reference: Para 2.5/Table 2.4]

STATE/UT WISE BREAK UP OF DIRECT TAXES									
States	0020	0021	0023	0024	0028	0031	0032	0033	Total
	Corporation tax	Income Tax	Hotel Receipts Tax	Interest Tax	Expenditure Tax	Estate Duty	Wealth Tax	Gift Tax	
(Rs. in crore)									
Andhra Pradesh	1,804.26	2,035.92	0.04	(-)0.50	1.86	0.00	4.86	(-)0.08	3,846.36
Arunachal Pradesh	0.00	4.58	0.00	0.00	0.00	0.00	0.00	0.00	4.58
Assam	688.93	515.96	0.00	0.08	0.05	0.00	0.63	(-)0.01	1,205.64
Bihar	21.28	318.63	0.00	0.00	0.00	0.00	0.25	0.00	340.16
Chhattisgarh	483.52	414.94	0.00	0.00	0.09	0.00	0.14	0.00	898.69
Goa	176.42	178.64	0.00	0.00	0.00	0.00	0.68	0.00	355.74
Gujarat	1,648.20	2,125.03	0.00	0.03	1.55	0.00	4.26	0.04	3,779.11
Haryana	295.25	831.73	0.00	0.03	0.18	0.00	0.83	0.00	1,128.02
Himachal Pradesh	11.72	184.44	0.00	0.00	0.04	0.00	0.01	0.00	196.21
Jharkhand	65.06	537.00	0.00	0.00	0.00	0.00	0.22	0.00	602.28
Jammu & Kashmir	201.25	144.11	0.00	0.00	0.00	0.00	0.14	0.00	345.50
Karnataka	3,365.99	3,960.98	0.00	(-)2.78	3.12	0.00	7.42	0.00	7,334.73
Kerala	989.32	747.40	0.00	0.04	0.77	0.00	1.79	0.16	1,739.48
Madhya Pradesh	1,028.27	593.80	0.02	0.00	0.04	(-)0.17	0.63	0.04	1,622.63
Maharashtra	28,671.36	11,895.69	0.00	(-)73.23	21.61	0.00	67.27	(-)0.11	40,582.59
Manipur	(-)0.01	8.45	0.00	0.00	0.00	0.00	0.00	0.01	8.45
Meghalaya	1.39	17.01	0.00	0.00	0.00	0.00	0.04	0.00	18.44
Mizoram	0.00	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.22
Nagaland	0.07	11.32	0.00	0.00	0.00	0.00	0.03	0.00	11.42
New Delhi	10,416.80	5,722.78	0.00	9.30	9.80	0.00	13.31	(-)0.04	16,171.95
Orissa	1,018.55	380.47	0.00	0.16	0.00	0.00	0.20	0.00	1,399.38
Punjab	446.76	1,036.04	0.00	0.51	0.00	0.00	0.02	(-)0.08	1,483.25
Rajasthan	560.75	835.49	0.00	0.56	0.22	0.00	1.38	(-)0.01	1,398.39
Sikkim	0.07	7.02	0.00	0.00	0.00	0.00	0.00	0.00	7.09
Tamil Nadu	3,164.91	3,148.79	0.00	4.59	2.61	(-)0.09	11.55	1.18	6,333.54
Tripura	0.09	27.76	0.00	0.00	0.00	0.00	0.00	0.01	27.86
Uttar Pradesh	388.51	1,794.55	0.01	0.13	0.18	0.00	3.28	(-)0.45	2,186.21
Uttaranchal	5,151.34	431.34	0.00	0.01	0.06	(-)0.12	1.34	0.00	5,583.97
West Bengal	2,730.31	1,961.25	0.00	14.79	8.10	0.00	14.87	0.00	4,729.32
Total (i)	63,330.37	39,871.34	0.07	(-)46.28	50.28	(-)0.38	135.15	0.66	1,03,341.21

States	0020	0021	0023	0024	0028	0031	0032	0033	Total
	Corporat ion tax	Income Tax	Hotel Receipts Tax	Interest Tax	Expendi -ture Tax	Estate Duty	Wealth Tax	Gift Tax	
Union Territories									
Andaman and Nicobar Islands	1.80	5.16	0.00	0.00	0.00	0.00	0.00	0.00	6.96
Chandigarh	161.64	238.92	0.00	0.01	0.00	0.00	0.45	0.02	401.04
Daman	6.01	6.50	0.00	0.00	0.00	0.00	0.12	0.00	12.63
Diu	0.00	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.15
Dadra and N.Haveli	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pondicherry	23.83	18.31	0.00	0.00	0.18	0.00	0.11	0.04	42.47
Lakshadweep	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.02
Silvassa	6.39	2.74	0.00	0.00	0.00	0.00	0.00	0.00	9.13
Total (ii)	199.67	271.80	0.00	0.01	0.18	0.00	0.68	0.06	472.39
Total (i) &(ii)	63,530.04	40,143.14	0.07	(-)46.27	50.46	(-)0.38	135.83	0.72	1,03,813.61
CTDS (Prov)	31.99	1,243.37							1,275.36
Grand Total	63,562.03	41,386.51	0.07	(-)46.27	50.45	(-)0.38	135.83	0.72	1,05,088.97

Appendix 5
[Reference: Para 2.9/Table 2.11]

(i) STATUS-WISE AND CATEGORY-WISE BREAK-UP OF WORK LOAD, DISPOSALS AND PENDING OF ASSESSMENTS AS ON 31 MARCH 2004

			Workload		Disposal		Balance	
			Scrutiny	Non-Scrutiny	Scrutiny	Non-Scrutiny	Scrutiny	Non-Scrutiny
1.	Category 'A' Assessments	Company	21,767	1,84,569	10,162	1,77,143	11,605	7,426
		Non-Company	2,07,085	2,41,04,646	91,822	1,92,66,439	1,15,263	48,38,207
2.	Category B (lower) Assessments	Company	15,699	74,365	9,074	65,420	6,625	8,945
		Non-company	47,596	15,83,580	28,702	11,48,406	18,894	4,35,174
3.	Category 'B' (higher) assessments	Company	6,714	32,628	3,359	24,713	3,355	7,915
		Non-company	24,164	5,76,783	14,653	3,81,159	9,511	1,95,624
4.	Category 'C' Assessments	Company	22,274	45,713	12,930	34,668	9,344	11,045
		Non-Company	24,763	1,01,570	17,372	79,072	7,391	22,498
5.	Category 'D' Assessments	Company	3,898	20,050	2,871	2,072	1,027	17,978
		Non-Company	14,315	2,54,472	6,445	2,01,398	7,870	53,074
6.	Total	Company	70,352	3,57,325	38,396	3,04,016	31,956	53,309
		Non-Company	3,17,923	2,66,21,051	1,58,994	2,10,76,474	1,58,929	55,44,577

(ii) STATUS-WISE BREAK-UP OF INCOME TAX (INCLUDING CORPORATION TAX) ASSESSMENTS COMPLETED DURING THE YEARS 2001-02 TO 2003-04

		2001-02	2002-03	2003-04
(a)	Individuals	1,81,57,621	3,09,49,772	1,96,54,891
(b)	Hindu undivided families	4,44,455	7,36,537	4,82,743
(c)	Firms	9,20,896	15,70,104	10,13,336
(d)	Companies	2,47,188	5,19,170	3,42,412
(e)	Others (including trusts)	3,56,408	1,89,622	84,498
	Total	2,01,26,568	3,39,65,205	2,15,77,880

Appendix 6

[Reference: Para 2.11/Table 2.16]

(Rs. in crore)

(i) YEAR WISE BREAK UP OF TAX RECOVERY CERTIFICATES PENDING AS ON 31 MARCH 2004 AND AMOUNT OF DEMAND

Year	No. of Certificates	Amount
1998-99 and earlier years	2,06,444	2,269.82
1999-00	5,789	886.13
2000-01	3,939	1,309.84
2001-02	26,991	1,326.40
2002-03	1,24,758	9,784.06
2003-04	33,699	1,641.56
Total	4,01,620	17,217.81

(Rs. in crore)

(ii) TAX-WISE AND AMOUNT-WISE ANALYSIS OF PENDING TAX RECOVERY CERTIFICATES

	Range of Demand	Corporation Tax		Income Tax		Wealth Tax	
		No.	Amount	No.	Amount	No.	Amount
(a)	Upto Rs.10,000	14,934	26.69	2,65,080	478.49	15,444	3.13
(b)	Over Rs.10,000 and below Rs.1 lakh	3,551	14.00	55,682	260.13	1,284	2.07
(c)	Over Rs.1 lakh to Rs.5 lakh	2,209	66.20	16,417	463.04	242	4.96
(d)	Over Rs.5 lakh to Rs.10 lakh	1,060	85.19	5,112	685.58	40	11.80
(e)	Over Rs.10 lakh	3,375	5,711.93	11,074	8,741.31	107	16.27
	Total	25,129	5,904.01	3,53,365	10,628.55	17,117	38.23

(Rs.in crore)

	Range of Demand	Gift Tax		Sur Tax		Others		Total	
		No.	Amount	No.	Amount	No.	Amount	No.	Amount
(a)	Upto Rs.10,000	2,300	0.37	1,258	0.40	432	0.16	2,99448	509.24
(b)	Over Rs.10,000 and below Rs. 1 lakh	106	0.25	916	5.22	93	0.29	61,632	281.96
(c)	Over Rs.1 lakh to Rs.5 lakh	11	0.22	282	6.84	11	0.26	19,172	541.53
(d)	Over Rs.5 lakh to Rs.10 lakh	7	0.28	191	7.97	2	0.15	6,412	790.97
(e)	Over Rs.10 lakh	37	20.21	359	600.14	4	4.25	14,956	15094.11
	Total	2,461	21.33	3,006	620.57	542	5.11	401,620	17,217.81