**GRANT No.VII COMMERCIAL TAXES ADMINISTRATION (ALL VOTED)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Section and** | **Total grant** | **Actual** | **Excess (+)** |
| **Major Heads** |  | **expenditure** | **Saving (-)** |
| **REVENUE** |  | **(** **in thousand)** |  |

**2040 Taxes on Sales, Trade etc.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Original: | 3,28,02,82 |  | | |
| Supplementary: | 2,37,80 | 3,30,40,62 | 2,98,29,13 | (-)32,11,49 |

Amount surrendered during the year (March 2024) 32,11,50

**CAPITAL**

**4070 Capital Outlay on Other**

**Administrative Services** 1,00,00 ... (-)1,00,00

Amount surrendered during the year Nil

**NOTES AND COMMENTS**

**REVENUE**

1. As the expenditure fell short of even the original provision, the supplementary provision

of 237.80 lakh obtained in February 2024 proved unnecessary and could have been restricted to a token provision wherever necessary.

1. Saving in original plus supplementary provision occurred under:

**Head**

|  |  |  |
| --- | --- | --- |
| **Total grant** | **Actual** | **Excess(+)** |
|  | **expenditure** | **Saving (-)** |
|  | **(** **in lakh)** |  |

**2040 Taxes on Sales, Trade etc.**

**MH 001 Direction and Administration**

1. SH(01) Headquarters Office
   1. 3,542.45

S. 50.27

R. (-)918.48 2,674.24 2,674.25 (+)0.01

As the expenditure fell short of even the original provision, the supplementary provision of

50.27 lakh obtained in February 2024 proved unnecessary.

Reduction in provision was the net effect of decrease of 1,137.82 lakh and an increase of

219.34 lakh. Specific reasons for neither decrease nor increase in provision have been intimated (July 2024).

**GRANT No.VII COMMERCIAL TAXES ADMINISTRATION (ALL VOTED) (Contd.)**

**Head**

|  |  |  |
| --- | --- | --- |
| **Total grant** | **Actual** | **Excess(+)** |
|  | **expenditure** | **Saving (-)** |
|  | **(** **in lakh)** |  |

1. SH(03) District Offices
   1. 27,294.18

S. 151.14

R. (-)3,113.33 24,331.99 24,332.00 (+)0.01

As the expenditure fell short of even the original provision, the supplementary provision of

151.14 lakh obtained in February 2024 proved unnecessary.

Reduction in provision was the net effect of decrease of 4,105.91 lakh and an increase of

992.58 lakh. Specific reasons for neither decrease nor increase in provision have been intimated (July 2024).

1. The above mentioned saving was partly offset by excess under:

**2040 Taxes on Sales, Trade etc.**

**MH 001 Direction and Administration**

SH(09) Project Mangement Team for

implementing V.A.T.

O. 1,343.24

S. 1.53

R. 811.70 2,156.47 2,156.46 (-)0.01

In view of the final expenditure of 2,156.46 lakh, the supplementary provision of

1.53 lakh obtained in February 2024 proved inadequate.

Augmentation in provision was the net effect of increase of 820.88 lakh and a decrease of

9.18 lakh. Specific reasons for neither increase nor decrease in provision have been intimated (July 2024).

**CAPITAL**

1. Out of the saving of 100.00 lakh, no amount was surrendered during the year.
2. Saving occurred under:

**4070 Capital Outlay on Other Administrative Services**

**MH 800 Other Expenditure**

SH(11) Construction of State Tax

Department Buildings 100.00 ... (-)100.00

Specific reasons for non-utilisation of the entire original provision have not been intimated (July 2024).

**GRANT No.VII COMMERCIAL TAXES ADMINISTRATION (ALL VOTED) (Concld.)**

**Head**

|  |  |  |
| --- | --- | --- |
| **Total grant** | **Actual** | **Excess(+)** |
|  | **expenditure** | **Saving (-)** |
|  | **(** **in lakh)** |  |

**UNSPENT BALANCES LYING IN DDOs' BANK ACCOUNTS AS ON 31/03/2024**

The information on transfer of funds to DDOs' Bank Accounts and position of unspent amount has not been received from the State Government.