

**MINISTRY OF FINANCE**

## DEMAND NO. 43

**Department of Revenue**

A. The Budget allocations, net of recoveries and receipts, are given below:

|   |                  | <i>(In crores of Rupees)</i> |                |                  |               |                |                   |                 |                 |                  |                 |                 |                |
|---|------------------|------------------------------|----------------|------------------|---------------|----------------|-------------------|-----------------|-----------------|------------------|-----------------|-----------------|----------------|
| Major Head  | Actual 2013-2014 |                              |                | Budget 2014-2015 |               |                | Revised 2014-2015 |                 |                 | Budget 2015-2016 |                 |                 |                |
|   | Plan             | Non-Plan                     | Total          | Plan             | Non-Plan      | Total          | Plan              | Non-Plan        | Total           | Plan             | Non-Plan        | Total           |                |
| Revenue   | ...              | 2193.71                      | 2193.71        | ...              | 331.89        | 331.89         | ...               | 11394.73        | 11394.73        | ...              | 15603.00        | 15603.00        |                |
| Capital   | ...              | 13.01                        | 13.01          | ...              | 106.01        | 106.01         | ...               | 50.87           | 50.87           | ...              | 106.00          | 106.00          |                |
| <b>Total</b>  | ...              | <b>2206.72</b>               | <b>2206.72</b> | ...              | <b>437.90</b> | <b>437.90</b>  | ...               | <b>11445.60</b> | <b>11445.60</b> | ...              | <b>15709.00</b> | <b>15709.00</b> |                |
| 1. Secretariat -General Services                                    | 2052             | ...                          | 132.60         | 132.60           | ...           | 154.41         | 154.41            | ...             | 160.00          | 160.00           | ...             | 175.03          | 175.03         |
| 2. Implementation of VAT Scheme                                     | 2052             | ...                          | 0.13           | 0.13             | ...           | 0.03           | 0.03              | ...             | ...             | ...              | ...             | ...             | ...            |
| 3. Setting up of Tax Information Exchange System                    | 2052             | ...                          | 6.00           | 6.00             | ...           | 8.00           | 8.00              | ...             | 6.34            | 6.34             | ...             | 0.01            | 0.01           |
| 4. Income Tax Overseas Units  | 2052             | ...                          | 0.71           | 0.71             | ...           | 13.11          | 13.11             | ...             | 8.30            | 8.30             | ...             | 9.74            | 9.74           |
| <b>Other Fiscal Services</b>  |                  |                              |                |                  |               |                |                   |                 |                 |                  |                 |                 |                |
| 5. Enforcement Directorate  | 2047             | ...                          | 60.57          | 60.57            | ...           | 81.01          | 81.01             | ...             | 85.20           | 85.20            | ...             | 107.44          | 107.44         |
| 6. National Institute of Public Finance & Policy                    | 2047             | ...                          | 8.16           | 8.16             | ...           | 10.99          | 10.99             | ...             | 8.39            | 8.39             | ...             | 11.67           | 11.67          |
| 7. International Cooperation  | 2047             | ...                          | 1.07           | 1.07             | ...           | 1.17           | 1.17              | ...             | 1.17            | 1.17             | ...             | 1.17            | 1.17           |
| 8. Other Expenditure  | 2047             | ...                          | 21.55          | 21.55            | ...           | 27.38          | 27.38             | ...             | 29.27           | 29.27            | ...             | 37.81           | 37.81          |
| 9. Special Purpose vehicle for Goods and Service Tax Network (GSTN) | 2047             | ...                          | 2.78           | 2.78             | ...           | 100.00         | 100.00            | ...             | 100.00          | 100.00           | ...             | 292.00          | 292.00         |
| <b>Total-Other Fiscal Services</b>                                  |                  | ...                          | <b>94.13</b>   | <b>94.13</b>     | ...           | <b>220.55</b>  | <b>220.55</b>     | ...             | <b>224.03</b>   | <b>224.03</b>    | ...             | <b>450.09</b>   | <b>450.09</b>  |
| <b>Other Administrative Services</b>                                |                  |                              |                |                  |               |                |                   |                 |                 |                  |                 |                 |                |
| 10. Narcotics Control   | 2070             | ...                          | 22.31          | 22.31            | ...           | 27.90          | 27.90             | ...             | 27.20           | 27.20            | ...             | 30.35           | 30.35          |
| 11. International Cooperation etc.                                  | 2070             | ...                          | 5.69           | 5.69             | ...           | 6.10           | 6.10              | ...             | 6.11            | 6.11             | ...             | 6.12            | 6.12           |
| 12. Transfer to National Fund for control of drug abuse             | 2070             | ...                          | ...            | ...              | ...           | 1.00           | 1.00              | ...             | ...             | ...              | ...             | 1.00            | 1.00           |
| 13. Tax Administration Reform Commission (TARC)                     | 2070             | ...                          | 0.61           | 0.61             | ...           | 5.16           | 5.16              | ...             | 3.11            | 3.11             | ...             | 0.18            | 0.18           |
| 14. Special Investigation Team                                      | 2070             | ...                          | ...            | ...              | ...           | 8.93           | 8.93              | ...             | 4.92            | 4.92             | ...             | 7.74            | 7.74           |
| <b>Total-Other Administrative Services</b>                          |                  | ...                          | <b>28.61</b>   | <b>28.61</b>     | ...           | <b>49.09</b>   | <b>49.09</b>      | ...             | <b>41.34</b>    | <b>41.34</b>     | ...             | <b>45.39</b>    | <b>45.39</b>   |
| <b>Other Industries</b>   |                  |                              |                |                  |               |                |                   |                 |                 |                  |                 |                 |                |
| 15. <i>Opium and Alkaloid Factories</i>                             |                  |                              |                |                  |               |                |                   |                 |                 |                  |                 |                 |                |
| 15.01 Revenue Expenditure   | 2875             | ...                          | 263.69         | 263.69           | ...           | 223.64         | 223.64            | ...             | 237.63          | 237.63           | ...             | 284.82          | 284.82         |
| 15.02 Less- Revenue Receipts  | 0875             | ...                          | -347.56        | -347.56          | ...           | -338.97        | -338.97           | ...             | -287.82         | -287.82          | ...             | -400.43         | -400.43        |
| 15.03 Capital Expenditure   | 4875             | ...                          | ...            | ...              | ...           | 6.00           | 6.00              | ...             | 0.86            | 0.86             | ...             | 6.00            | 6.00           |
| <i>Total- Opium and Alkaloid Factories</i>                          |                  | ...                          | <i>-83.87</i>  | <i>-83.87</i>    | ...           | <i>-109.33</i> | <i>-109.33</i>    | ...             | <i>-49.33</i>   | <i>-49.33</i>    | ...             | <i>-109.61</i>  | <i>-109.61</i> |

(In crores of Rupees)

|   | Major Head | Actual 2013-2014 |                |                | Budget 2014-2015 |                |                | Revised 2014-2015 |                 |                 | Budget 2015-2016 |                 |                 |
|---|------------|------------------|----------------|----------------|------------------|----------------|----------------|-------------------|-----------------|-----------------|------------------|-----------------|-----------------|
|   |            | Plan             | Non-Plan       | Total          | Plan             | Non-Plan       | Total          | Plan              | Non-Plan        | Total           | Plan             | Non-Plan        | Total           |
| 16. Chief Controller, Government Opium & Alkaloid Factories   | 2875       | ...              | 0.65           | 0.65           | ...              | 0.60           | 0.60           | ...               | 0.61            | 0.61            | ...              | 0.60            | 0.60            |
| <b>Total-Other Industries</b>   |            | ...              | <b>-83.22</b>  | <b>-83.22</b>  | ...              | <b>-108.73</b> | <b>-108.73</b> | ...               | <b>-48.72</b>   | <b>-48.72</b>   | ...              | <b>-109.01</b>  | <b>-109.01</b>  |
| <b>Others</b>   |            |                  |                |                |                  |                |                |                   |                 |                 |                  |                 |                 |
| 17. Other Expenditure   | 2020       | ...              | 0.24           | 0.24           | ...              | 0.40           | 0.40           | ...               | 0.30            | 0.30            | ...              | 0.35            | 0.35            |
| 18. Capital outlay for Special Purpose vehicle for Goods and Service Tax Network(GSTN)                            | 4047       | ...              | ...            | ...            | ...              | ...            | ...            | ...               | ...             | ...             | ...              | ...             | ...             |
| 19. <i>Purchase of Ready-built Accomodation</i>   |            |                  |                |                |                  |                |                |                   |                 |                 |                  |                 |                 |
| 19.01 Residential Building  | 4216       | ...              | 0.01           | 0.01           | ...              | 0.01           | 0.01           | ...               | 0.01            | 0.01            | ...              | ...             | ...             |
| 20. Capital Outlay on Public Works  | 4059       | ...              | 13.00          | 13.00          | ...              | 100.00         | 100.00         | ...               | 50.00           | 50.00           | ...              | 100.00          | 100.00          |
| 21. Compensation to States/UT Governments for Revenue losses due to introduction of VAT & VAT related expenditure | 3601       | ...              | 70.00          | 70.00          | ...              | 1.01           | 1.01           | ...               | 4.00            | 4.00            | ...              | 9.40            | 9.40            |
|   | 3602       | ...              | 4.00           | 4.00           | ...              | 0.01           | 0.01           | ...               | ...             | ...             | ...              | ...             | ...             |
| <i>Total</i>  |            | ...              | <i>74.00</i>   | <i>74.00</i>   | ...              | <i>1.02</i>    | <i>1.02</i>    | ...               | <i>4.00</i>     | <i>4.00</i>     | ...              | <i>9.40</i>     | <i>9.40</i>     |
| 22. Compensation to States/UT Governments for Revenue losses due to phasing out CST                               | 3601       | ...              | 1940.51        | 1940.51        | ...              | 0.01           | 0.01           | ...               | 10758.43        | 10758.43        | ...              | 14929.00        | 14929.00        |
|   | 3602       | ...              | ...            | ...            | ...              | ...            | ...            | ...               | 241.57          | 241.57          | ...              | 99.00           | 99.00           |
| <i>Total</i>  |            | ...              | <i>1940.51</i> | <i>1940.51</i> | ...              | <i>0.01</i>    | <i>0.01</i>    | ...               | <i>11000.00</i> | <i>11000.00</i> | ...              | <i>15028.00</i> | <i>15028.00</i> |
| <b>Total-Others</b>   |            | ...              | <b>2027.76</b> | <b>2027.76</b> | ...              | <b>101.44</b>  | <b>101.44</b>  | ...               | <b>11054.31</b> | <b>11054.31</b> | ...              | <b>15137.75</b> | <b>15137.75</b> |
| <b>Grand Total</b>  |            | ...              | <b>2206.72</b> | <b>2206.72</b> | ...              | <b>437.90</b>  | <b>437.90</b>  | ...               | <b>11445.60</b> | <b>11445.60</b> | ...              | <b>15709.00</b> | <b>15709.00</b> |

1. **Secretariat - General Services:** Provision is for Secretariat expenditure of the Department of Revenue including Central Economic Intelligence Bureau, Financial Intelligence Unit-India, Pr. CCA, CBDT; Pr. CCA, CBEC, Competent Authorities under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act and Narcotics Drugs & Psychotropic Substances Act and Committee of Management.

3. **Setting up of Tax Information Exchange System:** The provision has been made for setting up of a Tax Information Exchange System (TINXSYS) for connecting all States and Union Territories in connection with the introduction of VAT system as well as purchase of equipment etc., miscellaneous expenses for holding meetings of Empowered Committee as grants-in-aid general and implementation of VAT Computerization projects of Himachal Pradesh and Jammu & Kashmir.

4. **Income Tax Overseas Units:** The provision is for the expenditure of Income Tax Overseas Units being set up in 10 countries.

5. **Enforcement Directorate:** The provision is for expenditure of the Enforcement Directorate, which is concerned with the enforcement of the Foreign Exchange Management Act (FEMA) and Prevention of Money Laundering Act (PMLA).

6. **National Institute of Public Finance & Policy:** The provision is towards grants-in-aid to the National Institute of Public Finance & Policy (NIPFP).

7. **International Cooperation:** The provision is for annual contribution towards Memberships of Asia/Pacific Group on Money Laundering, Egmont Group and Organisation of Economic Co-operation and Development (OECD).

8. **Other Expenditure:** This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) and Adjudicating Authority under Prevention of Money Laundering Act, 2002.

9. **Goods & Services Tax Network:** This provision is for providing recurring grant to the Special Purpose Vehicle (SPV) for Goods & Services Tax Network.

10. **Narcotics Control:** This includes provision for Central Bureau of Narcotics and Expenditure from National Fund for Control of Drug Abuse (NFCDA).

11. **International Cooperation etc.:** The provision is for contributions to - United Nations Fund for Control of Drug Abuse, Commonwealth Association of Tax Administrators, Customs Council, Drug Advisory Programme of Colombo Plan Bureau, Inter-American Centre of Tax Administrators (CIAT), Global Forum on Transparency & Exchange of Information and Organization of Economic Co-operation and Development (OECD).
12. **Transfer to National Fund for Control of Drug Abuse:** The provision is for transfer of funds to the National Fund for Control of Drug Abuse.
13. **Tax Administration Reform Commission:** The provision is for the Tax Administration Reform Commission (TARC).
14. **Special Investigation Team:** The provision is for setting up of Special Investigation Team as per the directions of the Hon'ble Supreme Court.
15. **Opium & Alkaloid Factories:** The provision is for the net expenditure of the Opium Factories and Alkaloid Works at Ghazipur and Neemuch including purchase of Opium produce. Central Government exercises exclusive control over the cultivation of opium and purchases the entire produce for processing and sale for medicinal and scientific needs.
16. **Chief Controller, Government Opium & Alkaloid Factories:** The provision is for expenditure of the organisation of the Chief Controller, Government Opium & Alkaloid Factories.
17. **Other Expenditure:** The provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.
19. **Purchase of Ready-built accommodation:** The provision is for purchase of ready-built accommodation for the Zonal Offices of Enforcement Directorate.
20. **Capital Outlay on Public Works::** The provision is for construction of Rajaswa Bhawan at New Delhi.
21. **Compensation to States/UT Governments for Revenue losses due to introduction of VAT & VAT related expenditure:** The provision is for providing compensation to States/Union Territories for revenue losses due to introduction of Value added Tax (VAT). The provision is also for providing assistance to States/Union Territories for other VAT related expenditure including implementation of the Mission Mode Project for Commercial Taxes (MMP-CT) and also for setting up/upgradation of two Institutes of Taxation Studies in States/Union Territories.
22. **Compensation to States/UT Governments for Revenue losses due to phasing out CST:** The provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Central Sales Tax (CST).