

ANNEX-5

**TAX REVENUES RAISED BUT NOT REALISED (Principal Taxes)***(Under Rule 6 of the FRBM Rules, 2004)**(As at the end of Reporting Year 2020-2021)*

Major Head	Description	Amounts under dispute (₹ crore)					Amounts not under dispute (₹ crore)					Grand Total
		Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	<b>Taxes on Income &amp; Expenditure</b>	<b>6,58,110</b>	<b>3,40,349</b>	<b>32,765</b>	<b>26,415</b>	<b>10,57,639</b>	<b>2,35,632</b>	<b>1,31,051</b>	<b>9,659</b>	<b>7,274</b>	<b>3,83,616</b>	<b>14,41,255</b>
0020	Corporation Tax	2,93,901	2,24,433	20,133	4,098	<b>5,42,565</b>	1,14,920	99,335	3,452	5,102	<b>2,22,809</b>	<b>7,65,375</b>
0021	Taxes on Income other than Corp. Tax	3,64,209	1,15,916	12,632	22,317	<b>5,15,074</b>	1,20,711	31,716	6,207	2,172	<b>1,60,806</b>	<b>6,75,880</b>
	<b>Taxes on Commodities &amp; services</b>	<b>38,608</b>	<b>64,204</b>	<b>47,154</b>	<b>6,203</b>	<b>1,56,169</b>	<b>4,020</b>	<b>5,768</b>	<b>7,195</b>	<b>4,984</b>	<b>21,967</b>	<b>1,78,136</b>
0005	Central Goods and Service Tax (CGST)	54	1	-	-	<b>55</b>	16	1	-	-	<b>17</b>	<b>72</b>
0008	Integrated Goods and Service Tax (IGST)	14	3	-	-	<b>17</b>	4	-	-	-	<b>4</b>	<b>21</b>
0037	Customs	3,179	5,008	7,599	1,539	<b>17,325</b>	1,155	1,827	918	1,183	<b>5,083</b>	<b>22,408</b>
0038	Union Excise	8,548	19,270	16,729	3,570	<b>48,117</b>	910	1,197	2,865	3,453	<b>8,425</b>	<b>56,542</b>
0044	Service Tax	26,813	39,922	22,826	1,094	<b>90,655</b>	1,935	2,743	3,412	348	<b>8,438</b>	<b>99,093</b>
	<b>Total</b>	<b>6,96,718</b>	<b>4,04,553</b>	<b>79,919</b>	<b>32,618</b>	<b>12,13,808</b>	<b>2,39,652</b>	<b>1,36,819</b>	<b>16,854</b>	<b>12,258</b>	<b>4,05,583</b>	<b>16,19,391</b>

*Note: The prominent reason for Tax Revenue raised but not realised in Amount not under dispute category are, no assets or inadequate asset for recovery, Assessee not traceable, etc.*