### MINISTRY OF FINANCE
DEMAND NO. 32

Direct Taxes

<table>
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<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>Gross</td>
<td>7075.89</td>
<td>244.14</td>
<td>7320.03</td>
<td>7036.44</td>
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<tr>
<td>Recoveries</td>
<td>-1.99</td>
<td>-12.21</td>
<td>-14.20</td>
<td>...</td>
</tr>
<tr>
<td>Receipts</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Net</td>
<td>7073.90</td>
<td>231.93</td>
<td>7305.83</td>
<td>7036.44</td>
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A. The Budget allocations, net of recoveries, are given below:

#### CENTRE’S EXPENDITURE

**Establishment Expenditure of the Centre**

1. **Collection of Taxes on Income and Expenditure**
   1.01 Collection of Income Tax
      Gross Expenditure: 6899.04
      Actual Recoveries: -1.99
      Net: 6897.05
   1.02 Collection of Corporation Tax
      Gross Expenditure: 914.74
      Actual Recoveries: -1.99
      Net: 912.75
   1.03 Actual Recoveries
      Gross Expenditure: ...
      Actual Recoveries: -1.99
      Net: ...

2. **Collection of Taxes on Wealth, Securities Transaction and other Taxes**
   2.01 Collection of Wealth Tax
      Gross Expenditure: 17.69
      Less: Sale Proceeds: -12.21
      Net: 5.48
   2.02 Securities Transaction Tax
      Gross Expenditure: 35.37
      Less: Sale Proceeds: -12.21
      Net: 23.16
   2.03 Collection of Other Taxes
      Gross Expenditure: 123.79
      Less: Sale Proceeds: -12.21
      Net: 111.58
   2.04 Purchase of Ready Built Accommodation - Office Buildings
      Gross Expenditure: ...
      Less: Sale Proceeds: -12.21
      Net: ...
   2.05 Purchase of Ready Built Accommodation - Residential Buildings
      Gross Expenditure: ...
      Less: Sale Proceeds: -12.21
      Net: ...

**Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes**

176.85

**Total-Establishment Expenditure of the Centre**

7073.90

**Other Central Sector Expenditure**

**Others**

3. **Acquisition of Immovable Property under the Income Tax Act**
   3.01 Gross Expenditure
      Gross Expenditure: ...
      Less: Sale Proceeds: -12.21
      Net: -10.89
   3.02 Less - Sale Proceeds
      Gross Expenditure: ...
      Less: Sale Proceeds: -12.21
      Net: -12.21

**Net**

-10.89
Notes on Demands for Grants, 2020-2021

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<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>Grand Total</td>
<td>7073.90</td>
<td>231.93</td>
<td>7305.83</td>
<td>7036.44</td>
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B. Developmental Heads

**General Services**

1. Collection of Taxes on Income and Expenditure
   - 2018-19: 6897.05
   - 2019-20: 6860.53
   - Revised 2019-20: 6865.38
   - Budget 2020-21: 7540.06

2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes
   - 2018-19: 176.85
   - 2019-20: 175.91
   - Revised 2019-20: 176.04
   - Budget 2020-21: 193.33

3. Capital Outlay on Public Works
   - 2018-19: ...
   - 2019-20: ...
   - Revised 2019-20: ...
   - Budget 2020-21: ...

4. Capital Outlay on Miscellaneous General Services
   - 2018-19: ...
   - 2019-20: ...
   - Revised 2019-20: ...
   - Budget 2020-21: ...

**Total-General Services**

- 2018-19: 7073.90
- 2019-20: 7036.44
- Revised 2019-20: 7041.42
- Budget 2020-21: 7733.39

**Social Services**

5. Capital Outlay on Housing
   - 2018-19: ...
   - 2019-20: ...
   - Revised 2019-20: ...
   - Budget 2020-21: ...

**Total-Social Services**

- 2018-19: ...
- 2019-20: ...
- Revised 2019-20: ...
- Budget 2020-21: ...

**Grand Total**

- 2018-19: 7073.90
- 2019-20: 7036.44
- Revised 2019-20: 7041.42
- Budget 2020-21: 7733.39

1.01. **Collection of Income Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the income of Individual, HUF, Firm, AOP, trust and other assessee except corporate assessee.

1.02. **Collection of Corporation Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the income of corporate assessee.

2.01. **Collection of Wealth Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the wealth.

2.02. **Securities Transaction Tax:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on transaction of securities.

2.03. **Collection of Other Taxes:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on other taxes mentioned other than the above.

2.04. **Purchase of Ready Built Accommodation - Office Buildings:** The provision relates to purchase of ready-built office/building/acquisition of land/ construction of building for office purpose in respect of Direct Tax Organisation.

2.05. **Purchase of Ready Built Accommodation - Residential Buildings:** The provision relates to purchase of ready-built land/residential building/acquisition of land/construction of building for residential purpose in respect of Direct Tax Organisation.

3. **Acquisition of Immovable Property under the Income Tax Act:** The provision is for proceeds for maintenance and upkeep of properties and security charges already acquired and the sale proceeds relates to pre-emptive purchase of Immovable property by the Central Government as envisaged under chapter XXC of Income Tax Act, 1961.