

MINISTRY OF FINANCE**DEMAND NO. 34****Direct Taxes***(In ₹ crores)*

	Actual 2019-2020			Budget 2020-2021			Revised 2020-2021			Budget 2021-2022			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	6955.38	227.34	7182.72	7733.39	332.00	8065.39	7492.00	202.00	7694.00	8180.34	352.00	8532.34	
Recoveries	-3.09	-28.66	-31.75	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	6952.29	198.68	7150.97	7733.39	330.00	8063.39	7492.00	200.00	7692.00	8180.34	350.00	8530.34	
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	5877.77	...	5877.77	6534.72	...	6534.72	6330.74	...	6330.74	6912.39	...	6912.39
1.02	Collection of Corporation Tax	903.80	...	903.80	1005.34	...	1005.34	973.96	...	973.96	1063.44	...	1063.44
1.03	Actual Recoveries	-3.09	...	-3.09	...	...	...	...	...	...	...	...	...
	<i>Net</i>	6778.48	...	6778.48	7540.06	...	7540.06	7304.70	...	7304.70	7975.83	...	7975.83
2. Collection of Taxes on Wealth, Securities Transaction and other Taxes													
2.01	Collection of Wealth Tax	17.38	...	17.38	19.33	...	19.33	18.73	...	18.73	20.45	...	20.45
2.02	Securities Transaction Tax	34.76	...	34.76	38.67	...	38.67	37.46	...	37.46	40.90	...	40.90
2.03	Collection of Other Taxes	121.67	...	121.67	135.33	...	135.33	131.11	...	131.11	143.16	...	143.16
2.04	Purchase of Ready Built Accommodation - Office Buildings	...	136.81	136.81	...	223.84	223.84	...	134.06	134.06	...	225.11	225.11
2.05	Purchase of Ready Built Accommodation - Residential Buildings	...	89.76	89.76	...	106.16	106.16	...	65.94	65.94	...	124.89	124.89
	<i>Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes</i>	173.81	226.57	400.38	193.33	330.00	523.33	187.30	200.00	387.30	204.51	350.00	554.51
	Total-Establishment Expenditure of the Centre	6952.29	226.57	7178.86	7733.39	330.00	8063.39	7492.00	200.00	7692.00	8180.34	350.00	8530.34
Other Central Sector Expenditure													
Others													
3. Acquisition of Immovable Property under the Income Tax Act													
3.01	Gross Expenditure	...	0.77	0.77	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02	Less - Sale Proceeds	...	-28.66	-28.66	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
	<i>Net</i>	...	-27.89	-27.89	...	...	...	...	...	...	...	...	...

(In ₹ crores)

	Actual 2019-2020			Budget 2020-2021			Revised 2020-2021			Budget 2021-2022		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grand Total	6952.29	198.68	7150.97	7733.39	330.00	8063.39	7492.00	200.00	7692.00	8180.34	350.00	8530.34
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	6778.48	...	6778.48	7540.06	...	7540.06	7304.70	...	7304.70	7975.83	...	7975.83
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	173.81	...	173.81	193.33	...	193.33	187.30	...	187.30	204.51	...	204.51
3. Capital Outlay on Public Works	...	136.76	136.76	...	223.84	223.84	...	134.06	134.06	...	225.11	225.11
4. Capital Outlay on Miscellaneous General Services	...	-27.84	-27.84	...	...	...	...	...	...	...	...	...
Total-General Services	6952.29	108.92	7061.21	7733.39	223.84	7957.23	7492.00	134.06	7626.06	8180.34	225.11	8405.45
Social Services												
5. Capital Outlay on Housing	...	89.76	89.76	...	106.16	106.16	...	65.94	65.94	...	124.89	124.89
Total-Social Services	...	89.76	89.76	...	106.16	106.16	...	65.94	65.94	...	124.89	124.89
Grand Total	6952.29	198.68	7150.97	7733.39	330.00	8063.39	7492.00	200.00	7692.00	8180.34	350.00	8530.34

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.