### MINISTRY OF FINANCE

#### DEMAND NO. 35

#### Indirect Taxes

**(In ₹ crores)**

<table>
<thead>
<tr>
<th>Gross Revenue</th>
<th>Capital</th>
<th>Total</th>
<th>Revenue</th>
<th>Capital</th>
<th>Total</th>
<th>Revenue</th>
<th>Capital</th>
<th>Total</th>
<th>Revenue</th>
<th>Capital</th>
<th>Total</th>
<th>Revenue</th>
<th>Capital</th>
<th>Total</th>
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</thead>
<tbody>
<tr>
<td>7259.81</td>
<td>275.45</td>
<td>7535.26</td>
<td>7820.50</td>
<td>438.00</td>
<td>8258.50</td>
<td>7304.47</td>
<td>278.00</td>
<td>7582.47</td>
<td>20907.27</td>
<td>452.00</td>
<td>21359.27</td>
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</table>

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

### CENTRE’S EXPENDITURE

#### Establishment Expenditure of the Centre

1. **Customs**
   - 1.01 Collection of Customs
     - Actual: 2095.71
     - Budget: 4071.68
     - Revised: 3105.25
     - Net: 2309.25
   - 1.02 Establishment Expenditure of Customs
     - Actual: 1080.35
     - Budget: 1080.35
     - Revised: 1080.35
     - Net: 1080.35
   - 1.03 RoDTEP
     - Actual: 10.00
     - Budget: 20.00
     - Revised: 20.00
     - Net: 20.00
   - Total: 4276.06

2. **Union Excise Duties / Central Goods & Service Tax**
   - 2.01 Collection of Union Excise Duties / Central Goods & Service Tax
     - Actual: 4071.68
     - Budget: 4071.68
     - Revised: 4392.52
     - Net: 4392.52
   - 2.02 Establishment Expenditure of Excise / Central Goods & Service Tax
     - Actual: 1080.35
     - Budget: 1080.35
     - Revised: 1095.25
     - Net: 1095.25
   - 2.03 Housing - Maintenance and Repairs
     - Actual: 12.07
     - Budget: 12.07
     - Revised: 23.00
     - Net: 23.00
   - 2.04 Purchase of ready built Accomodation - Office Building
     - Actual: 165.04
     - Budget: 165.04
     - Revised: 150.00
     - Net: 150.00
   - 2.05 Purchase of Ready Built Accomodation - Residential Buildings
     - Actual: 107.22
     - Budget: 107.22
     - Revised: 183.00
     - Net: 183.00
   - Total: 5164.10

3. **Actual Recoveries**
   - 3.01
     - 3.02
   - Total: -4.15

### Total Establishment Expenditure of the Centre

- Grand Total: 7255.66

### B. Developmental Heads

#### General Services
Notes on Demand for Grants, 2021-2022

1. Customs

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>1. Customs</td>
<td>2094.86</td>
<td>...</td>
<td>2094.86</td>
<td>2309.25</td>
</tr>
</tbody>
</table>
| 2. Union Excise Duties | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ...
| 3. Collection Charges under Central Goods and Services Tax and Integrated Goods and Services Tax | 5148.73 | ... | 5148.73 | 5487.75 | ... | 5487.75 | 5146.92 | ... | 5146.92 | 5493.21 | ... | 5493.21 |
| 4. Capital Outlay on Other Fiscal Services | ... | 3.19 | 3.19 | ... | 105.00 | 105.00 | ... | 20.00 | 20.00 | ... | 105.00 | 105.00 |
| 5. Capital Outlay on Public Works | ... | 165.04 | 165.04 | ... | 150.00 | 150.00 | ... | 89.40 | 89.40 | ... | 139.00 | 139.00 |
| Total-General Services | 7243.59 | 168.23 | 7411.82 | 7797.00 | 255.00 | 8052.00 | 7285.97 | 109.40 | 7395.37 | 20860.77 | 244.00 | 21104.77 |

Social Services

<p>| | | | | | | | | | | | |</p>
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</thead>
<tbody>
<tr>
<td>6. Housing</td>
<td>12.07</td>
<td>...</td>
<td>12.07</td>
<td>23.00</td>
<td>...</td>
<td>23.00</td>
<td>18.00</td>
<td>...</td>
<td>18.00</td>
<td>22.00</td>
<td>...</td>
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<tr>
<td>7. Capital Outlay on Housing</td>
<td>...</td>
<td>107.22</td>
<td>107.22</td>
<td>...</td>
<td>183.00</td>
<td>183.00</td>
<td>...</td>
<td>168.60</td>
<td>168.60</td>
<td>...</td>
<td>208.00</td>
</tr>
<tr>
<td>Total-Social Services</td>
<td>12.07</td>
<td>107.22</td>
<td>119.29</td>
<td>23.00</td>
<td>183.00</td>
<td>206.00</td>
<td>18.00</td>
<td>168.60</td>
<td>186.60</td>
<td>22.00</td>
<td>208.00</td>
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<tr>
<td>Grand Total</td>
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<td>275.45</td>
<td>7531.11</td>
<td>7820.00</td>
<td>438.00</td>
<td>8258.00</td>
<td>7303.97</td>
<td>278.00</td>
<td>7581.97</td>
<td>20882.77</td>
<td>452.00</td>
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</tbody>
</table>

1.01. **Collection of Customs:** This includes provision for the establishment and other expenditure of the Customs wing, Transfer to Customs Welfare Fund and Payment to other Department.

1.02. **Establishment Expenditure of Customs:** Provision has been made for meeting the expenditure on procurement of Anti Smuggling equipments, Container Scanners, Marine Fleet and procurement of XBIS etc.

1.03. **RoDTEP:** The provision has been made for Remission of Duties and Taxes on Exported Products

2.01. **Collection of Union Excise Duties / Central Goods & Service Tax:** The provision is for establishment expenses of the Central Goods and Service Tax Organization including other expenses on collection of Central Goods and Service Tax & Integrated Goods and Service Tax and Union Excise Duties and provision for consumer welfare fund.

2.02. **Establishment Expenditure of Excise /Central Goods & Service Tax:** This provision is mainly for the establishment and other expenditure on Performance Management, Audit, Systems and Data Management, NACIN, Vigilance, Directorate of Publicity & Public Relations, Directorate of Tax Payer Services, Directorate of Goods & Service Tax, Directorate General of Goods & Service Tax Intelligence, Settlement Commission etc.

2.03. **Housing - Maintenance and Repairs:** This provision is for maintenance and repairs of departmentally owned residential buildings.

2.04. **Purchase of ready built Accomodation - Office Building:** This includes a provision for the purchase of ready-built office buildings, land and construction of office buildings etc. in respect of Central Board of Indirect Taxes and Customs.

2.05. **Purchase of Ready Built Accomodation - Residential Buildings:** This includes a provision for the purchase of ready-built residential buildings, land and construction of residential quarters etc. in respect of Central Board of Indirect Taxes and Customs.