

MINISTRY OF FINANCE

DEMAND NO. 35

Department of Revenue*(In ₹ crores)*

	Actual 2023-2024			Budget 2024-2025			Revised 2024-2025			Budget 2025-2026		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	190017.08	260.39	190277.47	165054.05	531.96	165586.01	162602.37	475.74	163078.11	133271.01	609.24	133880.25
Recoveries	-43184.84	-0.44	-43185.28	-13158.22	...	-13158.22	-7147.65	...	-7147.65	-709.09	...	-709.09
Receipts	-226.05	...	-226.05	-334.00	...	-334.00	-287.58	...	-287.58	-326.80	...	-326.80
Net	146606.19	259.95	146866.14	151561.83	531.96	152093.79	155167.14	475.74	155642.88	132235.12	609.24	132844.36
A. The Budget allocations, net of recoveries and receipts, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Secretariat	324.27	47.52	371.79	349.38	55.71	405.09	371.22	120.66	491.88	382.45	81.02	463.47
2. Implementation of VAT Scheme	...	...	...	0.01	...	0.01	...	...	...	...	...	...
3. Enforcement Directorate	502.12	...	502.12	470.00	...	470.00	519.93	...	519.93	550.75	...	550.75
4. Narcotics Control	54.88	...	54.88	56.58	...	56.58	63.30	...	63.30	62.13	...	62.13
5. Special Investigation Team (SIT)	2.52	...	2.52	3.09	...	3.09	3.05	...	3.05	3.13	...	3.13
6. Actual Recoveries	-0.45	...	-0.45	...	...	...	...	...	...	...	...	...
Total-Establishment Expenditure of the Centre	883.34	47.52	930.86	879.06	55.71	934.77	957.50	120.66	1078.16	998.46	81.02	1079.48
Other Central Sector Expenditure												
Autonomous Bodies												
7. National Institute of Public Finance and Policy	10.50	...	10.50	14.79	...	14.79	10.88	...	10.88	11.53	...	11.53
Public Sector Undertakings												
8. Capital Outlay for Other Fiscal Services	...	39.22	39.22	...	86.71	86.71	...	49.21	49.21	...	136.71	136.71
Others												
9. International Cooperation	9.32	...	9.32	11.28	...	11.28	11.05	...	11.05	11.55	...	11.55
10. Other Expenditure	66.30	...	66.30	183.78	...	183.78	120.00	...	120.00	196.00	...	196.00
11. <i>Opium and Alkaloid Factories</i>												
11.01 Working expenditure in Opium and Alkaloid Factories	300.88	...	300.88	412.51	...	412.51	350.29	...	350.29	353.85	...	353.85
11.02 Less Revenue Receipt	-226.05	...	-226.05	-334.00	...	-334.00	-287.58	...	-287.58	-326.80	...	-326.80
11.03 Capital Expenditure in Opium and Alkaloid Factories	...	7.96	7.96	...	6.43	6.43	...	5.87	5.87	...	8.00	8.00
<i>Total- Opium and Alkaloid Factories</i>	<i>74.83</i>	<i>7.96</i>	<i>82.79</i>	<i>78.51</i>	<i>6.43</i>	<i>84.94</i>	<i>62.71</i>	<i>5.87</i>	<i>68.58</i>	<i>27.05</i>	<i>8.00</i>	<i>35.05</i>

(In ₹ crores)

	Actual 2023-2024			Budget 2024-2025			Revised 2024-2025			Budget 2025-2026		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
12. Capital Outlay on Public Works	...	165.25	165.25	...	383.10	383.10	...	300.00	300.00	...	383.50	383.50
13. Capital Outlay on Housing	...	...	...	...	0.01	0.01	...	...	...	...	0.01	0.01
14. User Charges to GSTN(Goods and Services Tax Network)	561.89	...	561.89	394.38	...	394.38	565.00	...	565.00	350.00	...	350.00
Total-Others	712.34	173.21	885.55	667.95	389.54	1057.49	758.76	305.87	1064.63	584.60	391.51	976.11
Total-Other Central Sector Expenditure	722.84	212.43	935.27	682.74	476.25	1158.99	769.64	355.08	1124.72	596.13	528.22	1124.35
TRANSFERS TO STATES/UTs												
Other Grants/Loans/Transfers												
15. Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure	...	...	...	0.02	...	0.02	...	...	...	...	...	...
16. Compensation to States/UTs for revenue losses due to phasing out of CST	...	...	...	0.01	...	0.01	...	...	...	0.02	...	0.02
17. Compensation to States/UTs for revenue losses on roll out of GST												
17.01 Transfer to GST Compensation Fund	143109.49	...	143109.49	150000.00	...	150000.00	153440.00	...	153440.00	130640.51	...	130640.51
17.02 Release to States/UTs for revenue loss	44945.52	...	44945.52	13000.00	...	13000.00	6950.00	...	6950.00	500.00	...	500.00
17.03 Amount met from GST Compensation Fund	-43055.00	...	-43055.00	-13000.00	...	-13000.00	-6950.00	...	-6950.00	-500.00	...	-500.00
<i>Net</i>	<i>145000.01</i>	<i>...</i>	<i>145000.01</i>	<i>150000.00</i>	<i>...</i>	<i>150000.00</i>	<i>153440.00</i>	<i>...</i>	<i>153440.00</i>	<i>130640.51</i>	<i>...</i>	<i>130640.51</i>
Total-Other Grants/Loans/Transfers	145000.01	...	145000.01	150000.03	...	150000.03	153440.00	...	153440.00	130640.53	...	130640.53
Grand Total	146606.19	259.95	146866.14	151561.83	531.96	152093.79	155167.14	475.74	155642.88	132235.12	609.24	132844.36
B. Developmental Heads												
General Services												
1. Other Fiscal Services	1144.87	...	1144.87	1068.15	...	1068.15	1221.09	...	1221.09	1113.58	...	1113.58
2. Secretariat-General Services	324.27	...	324.27	349.39	...	349.39	371.22	...	371.22	382.45	...	382.45
3. Other Administrative Services	62.21	...	62.21	65.75	...	65.75	72.12	...	72.12	71.51	...	71.51
4. Capital Outlay on Other Fiscal Services	...	39.22	39.22	...	86.71	86.71	...	49.21	49.21	...	136.71	136.71
5. Capital Outlay on Public Works	...	165.25	165.25	...	383.10	383.10	...	300.00	300.00	...	383.50	383.50
6. Capital Outlay on Other Administrative Services	...	47.52	47.52	...	55.71	55.71	...	120.66	120.66	...	81.02	81.02
Total-General Services	1531.35	251.99	1783.34	1483.29	525.52	2008.81	1664.43	469.87	2134.30	1567.54	601.23	2168.77
Social Services												
7. Capital Outlay on Housing	...	...	...	...	0.01	0.01	...	...	...	...	0.01	0.01
Total-Social Services	...	...	...	...	0.01	0.01	...	...	...	...	0.01	0.01
Economic Services												
8. Other Industries	74.83	...	74.83	78.51	...	78.51	62.71	...	62.71	27.05	...	27.05
9. Capital Outlay on Other Industries	...	7.96	7.96	...	6.43	6.43	...	5.87	5.87	...	8.00	8.00
Total-Economic Services	74.83	7.96	82.79	78.51	6.43	84.94	62.71	5.87	68.58	27.05	8.00	35.05

(In ₹ crores)

	Actual 2023-2024			Budget 2024-2025			Revised 2024-2025			Budget 2025-2026		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Others												
10. Grants-in-aid to State Governments	130500.01	...	130500.01	145000.02	...	145000.02	146940.00	...	146940.00	126000.00	...	126000.00
11. Grants-in-aid to Union Territory Governments	14500.00	...	14500.00	5000.01	...	5000.01	6500.00	...	6500.00	4640.53	...	4640.53
Total-Others	145000.01	...	145000.01	150000.03	...	150000.03	153440.00	...	153440.00	130640.53	...	130640.53
Grand Total	146606.19	259.95	146866.14	151561.83	531.96	152093.79	155167.14	475.74	155642.88	132235.12	609.24	132844.36

1. **Secretariat:** Provision is for Secretariat expenditure of the Department of Revenue including TPRU, Goods and Service Tax Council Secretariat, Income Tax Overseas Units, 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.

2. **Implementation of VAT Scheme:** The token provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Value Added Tax(VAT).

3. **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).

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

5. **Special Investigation Team (SIT):** The provision is for recurring expenditure of Special Investigation Team which has been set up as per the directions of the Hon'ble Supreme Court.

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

8. **Capital Outlay for Other Fiscal Services:** The provision is for acquisition of shares in GSTN SPV and establishment related expenditure of ED, CESTAT, AFTP, AA-PMLA and GSTAT.

9. **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).

10. **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), Adjudicating Authority under Prevention of Money Laundering Act, 2002 and GSTAT.

11. **Opium and 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.

12. **Capital Outlay on Public Works:** The provision is for construction of Office Building of D/o Revenue (Rajaswa Bhawan etc), infrastructure related works of ED and Central Bureau of Narcotics.

13. **Capital Outlay on Housing:** The provision is for acquisition/construction of residential flats for Enforcement Directorate

14. **User Charges to GSTN(Goods and Services Tax Network):** The provision is for payment of user charges to Goods and Services Tax Network towards Central Government's share in the post operative expenses.

15. **Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure:** The token provision is for compensation to States/ UTs for revenue Losses due to implementation of VAT and VAT related expenditure.

16. **Compensation to States/UTs for revenue losses due to phasing out of CST:** The token provision is for compensation of revenue losses to the Union Territories due to phasing out of Central Sales Tax (CST).

17.01. **Transfer to GST Compensation Fund:** The provision is for transfer to GST Compensation Fund in Public Account from cess collected in Consolidated Fund of India under GST Compensation Act, 2017.

17.02. **Release to States/UTs for revenue loss:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST).

17.03. **Amount met from GST Compensation Fund:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST) to be met from GST Compensation Cess Fund.