

MINISTRY OF FINANCE**DEMAND NO. 36****Direct Taxes***(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	8658.64	1182.10	9840.74	9025.42	1314.96	10340.38	9202.35	2372.82	11575.17	9473.29	1427.16	10900.45
Recoveries	-25.03	-0.22	-25.25	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	8633.61	1181.88	9815.49	9025.42	1312.96	10338.38	9202.35	2370.82	11573.17	9473.29	1425.16	10898.45
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	7320.42	...	7320.42	7626.48	...	7626.48	7775.98	...	7775.98	8004.93	...	8004.93
1.02 Collection of Corporation Tax	1122.38	...	1122.38	1173.30	...	1173.30	1196.31	...	1196.31	1231.53	...	1231.53
1.03 Actual Recoveries	-25.03	...	-25.03	...	...	...	...	...	...	...	...	...
<i>Net</i>	<i>8417.77</i>	<i>...</i>	<i>8417.77</i>	<i>8799.78</i>	<i>...</i>	<i>8799.78</i>	<i>8972.29</i>	<i>...</i>	<i>8972.29</i>	<i>9236.46</i>	<i>...</i>	<i>9236.46</i>
2. Collection of Taxes on Wealth, Securities Transaction and other Taxes												
2.01 Collection of Wealth Tax	21.58	...	21.58	22.56	...	22.56	23.01	...	23.01	23.68	...	23.68
2.02 Securities Transaction Tax	43.17	...	43.17	45.13	...	45.13	46.01	...	46.01	47.37	...	47.37
2.03 Collection of Other Taxes	151.09	...	151.09	157.95	...	157.95	161.04	...	161.04	165.78	...	165.78
2.04 Purchase of Ready Built Accommodation - Office Buildings	...	242.18	242.18	...	312.01	312.01	...	243.48	243.48	...	247.18	247.18
2.05 Purchase of Ready Built Accommodation - Residential Buildings	...	61.64	61.64	...	184.51	184.51	...	317.61	317.61	...	290.98	290.98
Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes	215.84	303.82	519.66	225.64	496.52	722.16	230.06	561.09	791.15	236.83	538.16	774.99
Total-Establishment Expenditure of the Centre	8633.61	303.82	8937.43	9025.42	496.52	9521.94	9202.35	561.09	9763.44	9473.29	538.16	10011.45
Other Central Sector Expenditure												
Others												
3. Acquisition of Immovable Property under the Income Tax Act												
3.01 Gross Expenditure	...	1.27	1.27	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02 Less - Sale Proceeds	...	...	...	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
<i>Net</i>	<i>...</i>	<i>1.27</i>	<i>1.27</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>...</i>
4. Capital Outlay on Miscellaneous General Services	...	876.79	876.79	...	816.44	816.44	...	1809.73	1809.73	...	887.00	887.00

(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
Total-Others	...	878.06	878.06	...	816.44	816.44	...	1809.73	1809.73	...	887.00	887.00
Total-Other Central Sector Expenditure	...	878.06	878.06	...	816.44	816.44	...	1809.73	1809.73	...	887.00	887.00
Grand Total	8633.61	1181.88	9815.49	9025.42	1312.96	10338.38	9202.35	2370.82	11573.17	9473.29	1425.16	10898.45
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	8417.77	...	8417.77	8799.78	...	8799.78	8972.29	...	8972.29	9236.46	...	9236.46
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	215.84	...	215.84	225.64	...	225.64	230.06	...	230.06	236.83	...	236.83
3. Capital Outlay on Public Works	...	242.18	242.18	...	312.01	312.01	...	243.48	243.48	...	247.18	247.18
4. Capital Outlay on Miscellaneous General Services	...	878.06	878.06	...	816.44	816.44	...	1809.73	1809.73	...	887.00	887.00
Total-General Services	8633.61	1120.24	9753.85	9025.42	1128.45	10153.87	9202.35	2053.21	11255.56	9473.29	1134.18	10607.47
Social Services												
5. Capital Outlay on Housing	...	61.64	61.64	...	184.51	184.51	...	317.61	317.61	...	290.98	290.98
Total-Social Services	...	61.64	61.64	...	184.51	184.51	...	317.61	317.61	...	290.98	290.98
Grand Total	8633.61	1181.88	9815.49	9025.42	1312.96	10338.38	9202.35	2370.82	11573.17	9473.29	1425.16	10898.45

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.

4. **Capital Outlay on Miscellaneous General Services:** The provision is for expenditure on ICT equipments, MVs, Machinery & Equipments and Furniture & Fixtures etc.