## MINISTRY OF FINANCE
### DEMAND NO. 37
### Indirect Taxes

<table>
<thead>
<tr>
<th></th>
<th>Actual 2020-2021</th>
<th>Budget 2021-2022</th>
<th>Revised 2021-2022</th>
<th>Budget 2022-2023</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Revenue</td>
<td>Capital</td>
<td>Total</td>
<td>Revenue</td>
</tr>
<tr>
<td>Gross</td>
<td>7168.11</td>
<td>216.10</td>
<td>7384.21</td>
<td>20907.27</td>
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<tr>
<td>Recoveries</td>
<td>-4.09</td>
<td>-24.50</td>
<td>-24.50</td>
<td>-0.50</td>
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<tr>
<td>Receipts</td>
<td>...</td>
<td>...</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Net</td>
<td>7164.02</td>
<td>216.10</td>
<td>7380.12</td>
<td>20882.77</td>
</tr>
</tbody>
</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
     - 2064.98
   - 1.02 Establishment Expenditure of Customs
     - 2064.98
   - 1.03 Remission of Duties and Taxes on Exported Products (RoDTEP)
     - 13000.00
   - 1.04 Rebate on State and Central Taxes and Levies (RoSCTL)
     - 13000.00
   - **Total - Customs**
     - 2064.98

2. **Onetime payment of Arrears**
   - 2.01 Merchandise Export from India Scheme (MEIS)
     - 2064.98
   - 2.02 Service Exports from India Scheme (SEIS)
     - 2064.98
   - 2.03 Rebate on State and Central Taxes and Levies (RoSCTL)
     - 13000.00
   - 2.04 Remission of Duties and Taxes on Exported Products (RoDTEP)
     - 13000.00
   - 2.05 Target Plus Scheme
     - 13000.00
   - 2.06 Focus Product Scheme and Market Linked Product Scheme
     - 13000.00
   - 2.07 Status Holders Incentive Scheme (SHIS)
     - 13000.00
   - 2.08 Rebate on State Levies Scheme (RoSL)
     - 13000.00
   - 2.09 Focus Market Scheme
     - 13000.00
   - 2.10 Vishesh Krishi and Gram Udyog Yojna
     - 13000.00
   - 2.11 2 percent Additional Adhoc Bonus Incentive for Mobile Phones
     - 13000.00
   - 2.12 Incremental Export Incentivisation Scheme (Annual and Quarterly)
     - 13000.00

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No. 37/Indirect Taxes
Notes on Demands for Grants, 2022-2023

### 2.13 Served from India Scheme (SFIS)
- **Total**
  - Revenue: 6.66
  - Capital: 6.66
  - Total: 6.66

### 3. Union Excise Duties /Central Goods & Service Tax

#### 3.01 Collection of Union Excise Duties / Central Goods & Service Tax
- Revenue: 4047.14
- Capital: 4047.14
- Total: 4047.14

#### 3.02 Establishment Expenditure of Excise /Central Goods & Service Tax
- Revenue: 1045.35
- Capital: 1045.35
- Total: 1045.35

#### 3.03 Housing - Maintenance and Repairs
- Revenue: 10.64
- Capital: 10.64
- Total: 21.28

#### 3.04 Purchase of ready built Accomodation - Office Building
- Revenue: 62.20
- Capital: 62.20
- Total: 124.40

#### 3.05 Purchase of Ready Built Accomodation - Residential Buildings
- Revenue: 148.41
- Capital: 148.41
- Total: 296.82

**Total- Union Excise Duties /Central Goods & Service Tax**
- Revenue: 5103.13
- Capital: 5103.13
- Total: 5103.13

### 4. Actual Recoveries
- Revenue: -4.09
- Capital: -4.09
- Total: -8.18

**Total- Establishment Expenditure of the Centre**
- Revenue: 7164.02
- Capital: 7164.02
- Total: 7164.02

**Grand Total**
- Revenue: 7164.02
- Capital: 7164.02
- Total: 7164.02

### B. Developmental Heads

#### General Services
- **Total-General Services**
  - Revenue: 7153.38
  - Capital: 7153.38
  - Total: 7153.38

#### Social Services
- **Total-Social Services**
  - Revenue: 10.64
  - Capital: 10.64
  - Total: 21.28

**Grand Total**
- Revenue: 7164.02
- Capital: 7164.02
- Total: 7164.02

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1. **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.

2. **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.

3. **Remission of Duties and Taxes on Exported Products (RoDEP)**: The provision has been made for Remission of Duties and Taxes on Exported Products scrip based schemes.

1. **Onetime payment of Arrears**: The provision is made for onetime payment of arrears for scrip based schemes.

2. **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

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collection of Central Goods and Service Tax & Integrated Goods and Service Tax and Union Excise Duties and provision for consumer welfare fund.

3.02. **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.

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

3.04. **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.

3.05. **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.