

ANNEX - 4C

**Disclosure Statement of Data on Net Proceeds as certified by
Comptroller and Auditor General of India (C&AG) as per Article 279 of the Constitution for FY 2023-2024**

SN	Particular	₹ crore
A	C&AG Certified Net Proceeds for FY 2023-2024	2769957.40
	of which	
1	Central Goods and Services Tax	814746.30
2	Integrated Goods and Services Tax	-
3	GST Compensation Cess on Goods and Services Tax	-
4	Corporation Tax	815846.17
5	Taxes on Income	910605.29
6	Hotel Receipts Tax	0.24
7	Interest Tax	17.29
8	Fringe Benefit Tax	-4.46
9	Other Taxes on Income and Expenditure	-136.20
10	Miscellaneous Tax Receipts-Estate Duty	1.14
11	Taxes on Wealth	-15.75
12	Security Transaction Tax	33734.61
13	Commodity Transaction Tax	414.29
14	Customs	156578.50
15	Union Excise Duties	33820.71
16	Service Tax	415.87
17	Other Taxes and Duties on Commodities and Services	3933.40
B	States' Share as per C&AG certified Net Proceeds (@41%)	1135682.53

Description of States' Share Releases by Government of India for FY 2023-2024			
A	States' Share released for FY 2023-2024	1136306.00	State-wise break-up provided in Column-12 of Annex-4B of Receipt Budget 2025-2026
	of which		
1.1	States' share released in RE 2023-2024	1097342.40	State-wise break-up provided in Column-12 of Annex-4A of Receipt Budget 2024-2025
1.2	Additional States' share released after RE 2023-2024	25000.00	State-wise break-up provided in Column-13 of Annex-4B of Receipt Budget 2025-2026
1.3	States' share released in RE 2024-2025	13963.60	State-wise break-up provided in Column-12 of Annex-4A of Receipt Budget 2025-2026
B	States' share Final settlement based on C&AG certified net proceeds [(+) additional transfer / (-) recovery	-623.47	State-wise break-up provided in Column-12 of Annex-4A of Receipt Budget 2026-2027