

MINISTRY OF FINANCE**DEMAND NO. 32****Direct Taxes***(In ₹ crores)*

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	6087.65	181.68	6269.33	6728.00	254.00	6982.00	7127.96	254.04	7382.00	7036.44	302.00	7338.44	
Recoveries	-0.94	-19.32	-20.26	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	6086.71	162.36	6249.07	6728.00	252.00	6980.00	7127.96	252.04	7380.00	7036.44	300.00	7336.44	
A. The Budget allocations, net of recoveries, are given below:													
CENTRE'S EXPENDITURE													
Establishment Expenditure of the Centre													
1. <i>Collection of Taxes on Income and Expenditure</i>													
1.01	Collection of Income Tax	5144.20	...	5144.20	5685.16	...	5685.16	6023.13	...	6023.13	5945.79	...	5945.79
1.02	Collection of Corporation Tax	791.28	...	791.28	874.64	...	874.64	926.63	...	926.63	914.74	...	914.74
1.03	Actual Recoveries	-0.94	...	-0.94	...	...	...	...	...	...	...	...	...
	<i>Net</i>	5934.54	...	5934.54	6559.80	...	6559.80	6949.76	...	6949.76	6860.53	...	6860.53
2. <i>Collection of Taxes on Wealth, Securities Transaction and other Taxes</i>													
2.01	Collection of Wealth Tax	15.22	...	15.22	16.82	...	16.82	17.82	...	17.82	17.59	...	17.59
2.02	Securities Transaction Tax	30.43	...	30.43	33.64	...	33.64	35.64	...	35.64	35.18	...	35.18
2.03	Collection of Other Taxes	106.52	...	106.52	117.74	...	117.74	124.74	...	124.74	123.14	...	123.14
2.04	Purchase of Ready Built Accomodation - Office Buildings	...	85.54	85.54	...	174.37	174.37	...	127.04	127.04	...	199.45	199.45
2.05	Purchase of Ready Built Accomodation - Residential Buildings	...	94.25	94.25	...	77.63	77.63	...	125.00	125.00	...	100.55	100.55
	<i>Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes</i>	152.17	179.79	331.96	168.20	252.00	420.20	178.20	252.04	430.24	175.91	300.00	475.91
Total-Establishment Expenditure of the Centre		6086.71	179.79	6266.50	6728.00	252.00	6980.00	7127.96	252.04	7380.00	7036.44	300.00	7336.44
Other Central Sector Expenditure													
Others													
3. <i>Acquisition of Immovable Property under the Income Tax Act</i>													
3.01	Gross Expenditure	...	1.89	1.89	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02	Less - Sale Proceeds	...	-19.32	-19.32	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
	<i>Net</i>	...	-17.43	-17.43	...	...	...	...	...	...	...	...	...

(In ₹ crores)

	Actual 2017-2018			Budget 2018-2019			Revised 2018-2019			Budget 2019-2020		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grand Total	6086.71	162.36	6249.07	6728.00	252.00	6980.00	7127.96	252.04	7380.00	7036.44	300.00	7336.44
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	5934.54	...	5934.54	6559.80	...	6559.80	6949.76	...	6949.76	6860.53	...	6860.53
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	152.17	...	152.17	168.20	...	168.20	178.20	...	178.20	175.91	...	175.91
3. Capital Outlay on Public Works	...	85.54	85.54	...	174.37	174.37	...	127.04	127.04	...	199.45	199.45
4. Capital Outlay on Miscellaneous General Services	...	-17.43	-17.43	...	...	...	...	...	...	...	...	...
Total-General Services	6086.71	68.11	6154.82	6728.00	174.37	6902.37	7127.96	127.04	7255.00	7036.44	199.45	7235.89
Social Services												
5. Capital Outlay on Housing	...	94.25	94.25	...	77.63	77.63	...	125.00	125.00	...	100.55	100.55
Total-Social Services	...	94.25	94.25	...	77.63	77.63	...	125.00	125.00	...	100.55	100.55
Grand Total	6086.71	162.36	6249.07	6728.00	252.00	6980.00	7127.96	252.04	7380.00	7036.44	300.00	7336.44

1.01. **Collection of Income Tax:** The Demands pertains to the requirement of 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:** The Demands pertains to the requirement of 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:** The Demands pertains to the requirement of Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the wealth.

2.02. **Securities Transaction Tax:** The Demands pertains to the requirement of 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:** The Demands pertains to the requirement of 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 Accomodation - 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 Accomodation - 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.

3.01. **Gross Expenditure:** The Gross Expenditure made for maintenance and upkeep of properties and security charges in respect of properties already acquired by Central Government under chapter XXC of Income Tax Act, 1961.

3.02. **Less - Sale Proceeds:** Less Sale Proceeds relates to pre-emptive purchase of immovable property by Central Government as envisaged in Chapter XXC of Income Tax Act, 1961. Such purchases were ordered by the Appropriate Authority in respect of properties having apparent consideration exceeding a prescribed limit.