

**MINISTRY OF FINANCE****DEMAND NO. 34****Direct Taxes***(In ₹ crores)*

	Actual 2015-2016			Budget 2016-2017			Revised 2016-2017			Budget 2017-2018			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	4623.66	97.18	4720.84	5187.00	202.00	5389.00	5567.17	136.83	5704.00	5881.85	228.79	6110.64	
Recoveries	-0.59	-0.05	-0.64	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...	
<b>Net</b>	<b>4623.07</b>	<b>97.13</b>	<b>4720.20</b>	<b>5187.00</b>	<b>200.00</b>	<b>5387.00</b>	<b>5567.17</b>	<b>134.83</b>	<b>5702.00</b>	<b>5881.85</b>	<b>226.79</b>	<b>6108.64</b>	
A. The Budget allocations, net of recoveries, are given below:													
<b>CENTRE'S EXPENDITURE</b>													
<b>Establishment Expenditure of the Centre</b>													
1. Collection of Taxes on Income and Expenditure													
1.01	Collection of Income Tax	3907.49	...	3907.49	4383.02	...	4383.02	4704.26	...	4704.26	4970.16	...	4970.16
1.02	Collection of Corporation Tax	600.66	...	600.66	674.31	...	674.31	723.73	...	723.73	764.65	...	764.65
1.03	Actual Recoveries	-0.59	...	-0.59	...	...	...	...	...	...	...	...	...
	<b>Net</b>	<b>4507.56</b>	...	<b>4507.56</b>	<b>5057.33</b>	...	<b>5057.33</b>	<b>5427.99</b>	...	<b>5427.99</b>	<b>5734.81</b>	...	<b>5734.81</b>
2. Collection of Taxes on Wealth, Securities Transaction and other Taxes													
2.01	Collection of Wealth Tax	11.55	...	11.55	12.97	...	12.97	13.92	...	13.92	14.70	...	14.70
2.02	Securities Transaction Tax	23.10	...	23.10	25.93	...	25.93	27.83	...	27.83	29.41	...	29.41
2.03	Collection of Other Taxes	80.86	...	80.86	90.77	...	90.77	97.43	...	97.43	102.93	...	102.93
2.04	Purchase of Ready Built Accomodation - Office Buildings	...	52.32	52.32	...	148.00	148.00	...	87.55	87.55	...	106.00	106.00
2.05	Purchase of Ready Built Accomodation - Residential Buildings	...	43.65	43.65	...	52.00	52.00	...	47.28	47.28	...	120.79	120.79
	<b>Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes</b>	<b>115.51</b>	<b>95.97</b>	<b>211.48</b>	<b>129.67</b>	<b>200.00</b>	<b>329.67</b>	<b>139.18</b>	<b>134.83</b>	<b>274.01</b>	<b>147.04</b>	<b>226.79</b>	<b>373.83</b>
	<b>Total-Establishment Expenditure of the Centre</b>	<b>4623.07</b>	<b>95.97</b>	<b>4719.04</b>	<b>5187.00</b>	<b>200.00</b>	<b>5387.00</b>	<b>5567.17</b>	<b>134.83</b>	<b>5702.00</b>	<b>5881.85</b>	<b>226.79</b>	<b>6108.64</b>
<b>Other Central Sector Expenditure</b>													
<b>Others</b>													
3. Acquisition of Immovable Property under the Income Tax Act													
3.01	Gross Expenditure	...	1.21	1.21	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02	Less - Sale Proceeds	...	-0.05	-0.05	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
	<b>Net</b>	...	<b>1.16</b>	<b>1.16</b>	...	...	...	...	...	...	...	...	...
	<b>Grand Total</b>	<b>4623.07</b>	<b>97.13</b>	<b>4720.20</b>	<b>5187.00</b>	<b>200.00</b>	<b>5387.00</b>	<b>5567.17</b>	<b>134.83</b>	<b>5702.00</b>	<b>5881.85</b>	<b>226.79</b>	<b>6108.64</b>

(In ₹ crores)

	Actual 2015-2016			Budget 2016-2017			Revised 2016-2017			Budget 2017-2018		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<b>B. Developmental Heads</b>												
<b>General Services</b>												
1. Collection of Taxes on Income and Expenditure	4507.56	...	4507.56	5057.33	...	5057.33	5427.99	...	5427.99	5734.81	...	5734.81
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	115.51	...	115.51	129.67	...	129.67	139.18	...	139.18	147.04	...	147.04
3. Capital Outlay on Public Works	...	52.32	52.32	...	148.00	148.00	...	87.55	87.55	...	106.00	106.00
4. Capital Outlay on Miscellaneous General Services	...	1.16	1.16	...	...	...	...	...	...	...	...	...
<b>Total-General Services</b>	<b>4623.07</b>	<b>53.48</b>	<b>4676.55</b>	<b>5187.00</b>	<b>148.00</b>	<b>5335.00</b>	<b>5567.17</b>	<b>87.55</b>	<b>5654.72</b>	<b>5881.85</b>	<b>106.00</b>	<b>5987.85</b>
<b>Social Services</b>												
5. Capital Outlay on Housing	...	43.65	43.65	...	52.00	52.00	...	47.28	47.28	...	120.79	120.79
<b>Total-Social Services</b>	<b>...</b>	<b>43.65</b>	<b>43.65</b>	<b>...</b>	<b>52.00</b>	<b>52.00</b>	<b>...</b>	<b>47.28</b>	<b>47.28</b>	<b>...</b>	<b>120.79</b>	<b>120.79</b>
<b>Grand Total</b>	<b>4623.07</b>	<b>97.13</b>	<b>4720.20</b>	<b>5187.00</b>	<b>200.00</b>	<b>5387.00</b>	<b>5567.17</b>	<b>134.83</b>	<b>5702.00</b>	<b>5881.85</b>	<b>226.79</b>	<b>6108.64</b>

1.01. **Collection of Income Tax:** The Demands pertains to the requirement of Direct Tax Organisation which administers 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 administers 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 administers 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 administers 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 administers 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.