

MINISTRY OF FINANCE**DEMAND NO. 33****Department of Revenue***(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	17035.15	0.01	17035.16	11869.01	56.00	11925.01	11097.36	11.00	11108.36	834.85	2.43	837.28
Recoveries	-53.56	...	-53.56	-67.83	...	-67.83	-52.14	...	-52.14	-73.81	...	-73.81
Receipts	-231.22	...	-231.22	-312.70	...	-312.70	-216.78	...	-216.78	-262.79	...	-262.79
Net	16750.37	0.01	16750.38	11488.48	56.00	11544.48	10828.44	11.00	10839.44	498.25	2.43	500.68
A. The Budget allocations, net of recoveries and receipts, are given below:												
CENTRE'S EXPENDITURE												
Establishment Expenditure of the Centre												
1. Secretariat	162.27	...	162.27	181.06	...	181.06	259.66	...	259.66	251.98	...	251.98
2. Implementation of VAT Scheme	0.99	...	0.99	1.00	...	1.00	1.00	...	1.00	1.00	...	1.00
3. Enforcement Directorate	87.75	...	87.75	106.38	...	106.38	116.32	...	116.32	125.32	...	125.32
4. Narcotics Control	26.08	...	26.08	30.42	...	30.42	27.21	...	27.21	23.44	...	23.44
5. Special Investigation Team (SIT)	1.15	...	1.15	2.33	...	2.33	2.09	...	2.09	2.26	...	2.26
6. Chief Controller, Government Opium and Alkaloid Factories	0.47	...	0.47	0.65	...	0.65	0.63	...	0.63	0.54	...	0.54
7. Actual Recoveries	-0.41	...	-0.41	...	...	...	...	...	...	...	...	...
Total-Establishment Expenditure of the Centre	278.30	...	278.30	321.84	...	321.84	406.91	...	406.91	404.54	...	404.54
Central Sector Schemes/Projects												
8. Special Purpose Vehicle (SPV) for Goods and Service Tax Network (GSTN)	120.93	...	120.93	696.69	...	696.69	...	...	...	...	...	...
Other Central Sector Expenditure												
Autonomous Bodies												
9. National Institute of Public Finance and Policy	8.29	...	8.29	11.69	...	11.69	8.99	...	8.99	11.16	...	11.16
Others												
10. International Cooperation	7.13	...	7.13	7.16	...	7.16	5.84	...	5.84	5.90	...	5.90
11. Other Expenditure	28.68	...	28.68	32.97	...	32.97	36.70	...	36.70	37.39	...	37.39
12. <i>Opium and Alkaloid Factories</i>												
12.01 Working expenditure in Opium and Alkaloid Factories	221.08	...	221.08	261.00	...	261.00	117.05	...	117.05	301.65	...	301.65

(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
12.02 Less Revenue Receipt	-231.22	...	-231.22	-312.70	...	-312.70	-216.78	...	-216.78	-262.79	...	-262.79
12.03 Capital Expenditure in Opium and Alkaloid Factories	...	0.01	0.01	...	6.00	6.00	...	6.00	6.00	...	2.42	2.42
<i>Total- Opium and Alkaloid Factories</i>	<i>-10.14</i>	<i>0.01</i>	<i>-10.13</i>	<i>-51.70</i>	<i>6.00</i>	<i>-45.70</i>	<i>-99.73</i>	<i>6.00</i>	<i>-93.73</i>	<i>38.86</i>	<i>2.42</i>	<i>41.28</i>
13. National Committee for promotion of Economic and Social Welfare	0.23	...	0.23	0.35	...	0.35	0.25	...	0.25	0.35	...	0.35
14. Capital Outlay on Public Works	...	...	...	...	50.00	50.00	...	5.00	5.00	...	0.01	0.01
15. Tax Administration Reform Commission (TARC)	0.06	...	0.06	...	...	...	...	...	...	...	...	...
Total-Others	25.96	0.01	25.97	-11.22	56.00	44.78	-56.94	11.00	-45.94	82.50	2.43	84.93
Total-Other Central Sector Expenditure	34.25	0.01	34.26	0.47	56.00	56.47	-47.95	11.00	-36.95	93.66	2.43	96.09
TRANSFERS TO STATES/UTs												
Other Grants/Loans/Transfers												
16. Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure	1.64	...	1.64	0.01	...	0.01	0.01	...	0.01	0.01	...	0.01
17. Compensation to States/UTs for revenue losses due to phasing out of CST	16315.25	...	16315.25	10469.47	...	10469.47	10469.47	...	10469.47	0.02	...	0.02
18. Compensation to States/UTs for revenue losses on roll out of GST	...	...	...	...	...	...	...	...	...	0.02	...	0.02
Total-Other Grants/Loans/Transfers	16316.89	...	16316.89	10469.48	...	10469.48	10469.48	...	10469.48	0.05	...	0.05
Grand Total	16750.37	0.01	16750.38	11488.48	56.00	11544.48	10828.44	11.00	10839.44	498.25	2.43	500.68
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	0.23	...	0.23	0.35	...	0.35	0.25	...	0.25	0.35	...	0.35
2. Other Fiscal Services	247.51	...	247.51	848.97	...	848.97	163.25	...	163.25	175.13	...	175.13
3. Secretariat-General Services	163.24	...	163.24	182.06	...	182.06	260.66	...	260.66	252.98	...	252.98
4. Other Administrative Services	32.17	...	32.17	38.67	...	38.67	33.90	...	33.90	30.34	...	30.34
5. Capital Outlay on Public Works	...	...	...	...	50.00	50.00	...	5.00	5.00	...	0.01	0.01
Total-General Services	443.15	...	443.15	1070.05	50.00	1120.05	458.06	5.00	463.06	458.80	0.01	458.81
Economic Services												
6. Other Industries	-9.67	...	-9.67	-51.05	...	-51.05	-99.10	...	-99.10	39.40	...	39.40
7. Capital Outlay on Other Industries	...	0.01	0.01	...	6.00	6.00	...	6.00	6.00	...	2.42	2.42
Total-Economic Services	-9.67	0.01	-9.66	-51.05	6.00	-45.05	-99.10	6.00	-93.10	39.40	2.42	41.82
Others												
8. Grants-in-aid to State Governments	14372.24	...	14372.24	8887.47	...	8887.47	8887.47	...	8887.47	0.03	...	0.03
9. Grants-in-aid to Union Territory Governments	1944.65	...	1944.65	1582.01	...	1582.01	1582.01	...	1582.01	0.02	...	0.02

(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
Total-Others	16316.89	...	16316.89	10469.48	...	10469.48	10469.48	...	10469.48	0.05	...	0.05
Grand Total	16750.37	0.01	16750.38	11488.48	56.00	11544.48	10828.44	11.00	10839.44	498.25	2.43	500.68

The lower allocation in BE (2017-18) than RE (2016-17) is due to non-finalization of CST compensation to States and UTs.

1. **Secretariat:** Provision is for Secretariat expenditure of the Department of Revenue including, Goods and Service Tax Council Secretariat, Income Tax Overseas Units, Central Economic Intelligence Bureau, Financial Intelligence Unit-India, Pr. CCA, CBDT; Pr. CCA, CBEC, Competent Authorities under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act and Narcotics Drugs & Psychotropic Substances Act and Committee of Management.

2. **Implementation of VAT Scheme:** The provision has been made for strengthening of infrastructure of Sales Tax Departments in respect of Special Category States and newly created States with the objective of switching over to Value Added Tax (VAT).

3. **Enforcement Directorate:** The provision is for expenditure of the Enforcement Directorate, which is concerned with the enforcement of the Foreign Exchange Management Act (FEMA) and Prevention of Money Laundering Act (PMLA).

4. **Narcotics Control:** This includes provision for Central Bureau of Narcotics and Expenditure from National Fund for Control of Drug Abuse (NFCDA).

5. **Special Investigation Team (SIT):** The provision is for recurring expenditure of Special Investigation Team which has been set up as per the directions of the Hon'ble Supreme Court.

6. **Chief Controller, Government Opium and Alkaloid Factories:** The provision is for expenditure of the organisation of the Chief Controller, Government Opium & Alkaloid Factories.

9. **National Institute of Public Finance and Policy:** The provision is towards grants-in-aid to the National Institute of Public Finance & Policy (NIPFP).

10. **International Cooperation:** The provision is for annual contribution towards Memberships of Asia/Pacific Group on Money Laundering, Egmont Group and Organisation of Economic Co-operation and Development (OECD).

11. **Other Expenditure:** This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, Customs, Excise and Service Tax Appellate Tribunal (CESTAT) and Adjudicating Authority under Prevention of Money Laundering Act, 2002.

12. **Opium and Alkaloid Factories:** The provision is for the net expenditure of the Opium Factories and Alkaloid Works at Ghazipur and Neemuch including purchase of Opium produce. Central Government exercises exclusive control over the cultivation of opium and purchases the entire produce for processing and sale for medicinal and scientific needs.

13. **National Committee for promotion of Economic and Social Welfare:** The provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.

14. **Capital Outlay on Public Works:** The provision is for construction of Rajaswa Bhawan at New Delhi.

16. **Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure:** The provision is for setting up/ upgradation of two Institutes of Taxation Studies in States/Union Territories.

17. **Compensation to States/UTs for revenue losses due to phasing out of CST:** The provision is for compensation of revenue losses to the States/Union Territories due to phasing out of Central Sales Tax (CST).

18. **Compensation to States/UTs for revenue losses on roll out of GST:** A Token provision has been kept to open a new budget line for compensation to State/UTs for Revenue Losses that may arise due to phasing out of GST. The requisite provision will be made through supplementary demands once GST is implemented.