MINISTRY OF FINANCE

DEMAND NO. 33

Department of Revenue

(In ₹ crores)

		Actual 2015-2016			Budget 2016-2017			Revised 2016-2017			Budget 2017-2018		
				Revenue						al Revenue Capita		Total	
	Gross	17035.15	0.01	17035.16		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 Bu	dget allocations, net of recoveries and receipts, are given below:												
CENTRE	S EXPENDITURE												
Establis	hment 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-Es	stablishment 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													
Autonom	ous 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.	Opium and Alkaloid Factories												
	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

Notes on Demands for Grants, 2017-2018

Less Revenue Receipt Capital Expenditure in Opium and Alkaloid Factories Dpium and Alkaloid Factories al Committee for promotion of Economic and Welfare Outlay on Public Works ministration Reform Commission (TARC)	Actua Revenue -231.22 -10.14 0.23 0.06 25.96 34.25	al 2015-20 <u>Capital</u> 0.01 	Total -231.22 0.01 - <i>10.13</i> 0.23	Budg <u>Revenue</u> -312.70 - <i>51.70</i> 0.35	et 2016-20 <u>Capital</u> 6.00 <i>6.00</i>		Revenue -216.78 -99.73	ed 2016-20 <u>Capital</u> 6.00 6.00		Revenue -262.79	et 2017-20 Capital 2.42)18 <u>Total</u> -262.79 2.42
Capital Expenditure in Opium and Alkaloid Factories Opium and Alkaloid Factories al Committee for promotion of Economic and Welfare Outlay on Public Works ministration Reform Commission (TARC)	-231.22 -10.14 0.23 0.06 25.96	0.01 0.01 	-231.22 0.01 <i>-10.13</i> 0.23	-312.70 -51.70	6.00 6.00	-312.70 6.00	-216.78 	6.00	-216.78 6.00	-262.79 	2.42	-262.79
Capital Expenditure in Opium and Alkaloid Factories Opium and Alkaloid Factories al Committee for promotion of Economic and Welfare Outlay on Public Works ministration Reform Commission (TARC)	 -10.14 0.23 0.06 25.96	0.01 <i>0.01</i> 	0.01 - <i>10.13</i> 0.23	 -51.70	6.00 <i>6.00</i>	6.00		6.00	6.00		2.42	
Factories <i>Opium and Alkaloid Factories</i> al Committee for promotion of Economic and Welfare Outlay on Public Works ministration Reform Commission (TARC) htral Sector Expenditure	-10.14 0.23 0.06 25.96	0.01 	-10.13 0.23	-51.70	6.00							2.42
A Committee for promotion of Economic and Welfare Outlay on Public Works ministration Reform Commission (TARC)	0.23 0.06 25.96		0.23			-45.70	-99.73	6.00	-93 73	20.00		
Welfare Outlay on Public Works ministration Reform Commission (TARC) ntral Sector Expenditure	 0.06 25.96			0.35					00.70	38.86	2.42	41.28
Outlay on Public Works ministration Reform Commission (TARC) ntral Sector Expenditure	0.06 25.96					0.35	0.25		0.25	0.35		0.35
ntral Sector Expenditure	25.96				50.00	50.00		5.00	5.00		0.01	0.01
			0.06									
	34.25	0.01	25.97	-11.22	56.00	44.78	-56.94	11.00	-45.94	82.50	2.43	84.93
		0.01	34.26	0.47	56.00	56.47	-47.95	11.00	-36.95	93.66	2.43	96.09
STATES/UTs												
oans/Transfers												
nsation to States/UTs for revenue Losses due ementation of VAT and VAT related diture	1.64		1.64	0.01		0.01	0.01		0.01	0.01		0.01
nsation to States/UTs for revenue losses due ing out of CST	16315.25		16315.25	10469.47		10469.47	10469.47		10469.47	0.02		0.02
nsation to States/UTs for revenue losses on of GST										0.02		0.02
ants/Loans/Transfers	16316.89 <i>16750.37</i>	 0.01	16316.89 <i>16750.38</i>	10469.48 <i>11488.48</i>	 56.00	10469.48 <i>11544.4</i> 8	10469.48 <i>10</i> 828.44	 11.00	10469.48 <i>10</i> 839.44		 2.43	0.05 <i>500.68</i>
	10750.57	0.01	10750.58	11400.40	50.00	11544.40	10828.44	11.00	10839.44	490.25	2.43	500.00
Heads												
									ľ			
ion of Taxes on Income and Expenditure	0.23		0.23	0.35		0.35	0.25		0.25	0.35		0.35
- iscal Services	247.51		247.51	848.97		848.97	163.25		163.25	175.13		175.13
ariat-General Services	163.24		163.24	182.06		182.06	260.66		260.66	252.98		252.98
Administrative Services	32.17		32.17	38.67		38.67	33.90		33.90	30.34		30.34
Outlay on Public Works					50.00	50.00		5.00	5.00		0.01	0.01
vices s	443.15		443.15	1070.05	50.00	1120.05	458.06	5.00	463.06	458.80	0.01	458.81
ndustries	-9.67		-9.67	-51.05		-51.05	-99.10		-99.10	39.40		39.40
Outlay on Other Industries		0.01	0.01		6.00	6.00		6.00	6.00		2.42	2.42
ervices	-9.67	0.01	-9.66	-51.05	6.00	-45.05	-99.10	6.00	-93.10	39.40	2.42	41.82
									00.10			
-in-aid to State Governments	14372.24		14372.24	8887.47		8887.47	8887.47		8887.47	0.03		0.03
io Fis ar Ac Vi S	on of Taxes on Income and Expenditure scal Services riat-General Services dministrative Services Dutlay on Public Works i ces dustries Dutlay on Other Industries	an of Taxes on Income and Expenditure 0.23 scal Services 247.51 riat-General Services 163.24 dministrative Services 32.17 Dutlay on Public Works ices 443.15 dustries -9.67 Dutlay on Other Industries	on of Taxes on Income and Expenditure0.23scal Services247.51riat-General Services163.24dministrative Services32.17Outlay on Public Worksices443.15dustries-9.67Outlay on Other Industries0.01	on of Taxes on Income and Expenditure 0.23 0.23 scal Services 247.51 247.51 riat-General Services 163.24 163.24 dministrative Services 32.17 32.17 Dutlay on Public Works ices 443.15 443.15 idustries -9.67 -9.67 Dutlay on Other Industries 0.01 0.01	on of Taxes on Income and Expenditure 0.23 0.23 0.35 scal Services 247.51 247.51 848.97 riat-General Services 163.24 163.24 182.06 chrinistrative Services 32.17 32.17 38.67 Dutlay on Public Works ices 443.15 443.15 1070.05 idustries -9.67 -9.67 -51.05 Dutlay on Other Industries 0.01 0.01	on of Taxes on Income and Expenditure 0.23 0.23 0.35 scal Services 247.51 247.51 848.97 riat-General Services 163.24 163.24 182.06 chrinistrative Services 32.17 32.17 38.67 Dutlay on Public Works 50.00 ices 443.15 1070.05 50.00 outlay on Other Industries 6.00	on of Taxes on Income and Expenditure 0.23 0.23 0.35 0.35 scal Services 247.51 247.51 848.97 848.97 riat-General Services 163.24 163.24 182.06 182.06 duministrative Services 32.17 32.17 38.67 38.67 Dutlay on Public Works 50.00 50.00 50.00 ices 443.15 443.15 1070.05 50.00 1120.05 outlay on Other Industries 0.01 0.01 6.00 6.00	n of Taxes on Income and Expenditure 0.23 0.23 0.35 0.35 0.25 scal Services 247.51 247.51 848.97 848.97 163.25 riat-General Services 163.24 163.24 182.06 182.06 260.66 chministrative Services 32.17 32.17 38.67 38.67 33.90 Dutlay on Public Works 50.00 50.00 ices 443.15 443.15 1070.05 50.00 1120.05 458.06 icutary on Other Industries 0.01 0.01 0.01 6.00 6.00	n of Taxes on Income and Expenditure 0.23 0.23 0.35 0.35 0.25 scal Services 247.51 247.51 848.97 848.97 163.25 riat-General Services 163.24 163.24 182.06 182.06 260.66 chrinistrative Services 32.17 32.17 38.67 38.67 33.90 chrinistrative Services 50.00 50.00 5.00 chrinistrative Services 50.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5.00 5	n of Taxes on Income and Expenditure 0.23 0.23 0.35 0.35 0.25 0.25 scal Services 247.51 247.51 848.97 848.97 163.25 163.25 163.25 163.24 182.06 182.06 260.66 260.66 260.66 260.66 33.90 33.90 33.90 33.90 33.90 33.90 33.90 33.90 33.90 33.90 30.05 50.00 50.00 50.00 50.00 50.00 50.00 50.00 458.06 5.00 463.06 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10 -99.10	on of Taxes on Income and Expenditure 0.23 0.23 0.35 0.35 0.25 0.25 0.35 scal Services 247.51 247.51 848.97 848.97 163.25 163.25 175.13 riat-General Services 163.24 163.24 182.06 182.06 260.66 260.66 252.98 dutinistrative Services 32.17 32.17 38.67 38.67 33.90 33.90 30.34 Dutlay on Public Works 50.00 50.00 5.00 5.00 458.06 458.80 50.00	n of Taxes on Income and Expenditure 0.23 0.23 0.35 0.35 0.25 0.25 0.35 0.35 scal Services 247.51 247.51 848.97 848.97 163.25 163.25 175.13 riat-General Services 163.24 163.24 182.06 182.06 260.66 260.66 252.98 chrinistrative Services 32.17 32.17 38.67 50.00 50.00 50.00 33.90 33.90 0.01 circes 50.00 50.00 50.00 50.00 50.00 458.06 458.06 458.00 458.80 0.01 circes 50.00 112.05 458.06 5.00 463.06 458.80 0.01 circes

											(In ₹ i	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 Cooperation 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.