

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

	Actual 2018-2019			Budget 2019-2020			Revised 2019-2020			Budget 2020-2021			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	7075.89	244.14	7320.03	7036.44	302.00	7338.44	7041.42	302.02	7343.44	7733.39	332.00	8065.39	
Recoveries	-1.99	-12.21	-14.20	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	7073.90	231.93	7305.83	7036.44	300.00	7336.44	7041.42	300.02	7341.44	7733.39	330.00	8063.39	
A. The Budget allocations, net of recoveries, are given below:													
CENTRE'S EXPENDITURE													
Establishment Expenditure of the Centre													
1. Collection of Taxes on Income and Expenditure													
1.01	Collection of Income Tax	6899.04	...	6899.04	5945.79	...	5945.79	5950.00	...	5950.00	6534.72	...	6534.72
1.02	Collection of Corporation Tax	...	...	...	914.74	...	914.74	915.38	...	915.38	1005.34	...	1005.34
1.03	Actual Recoveries	-1.99	...	-1.99	...	...	...	...	...	...	...	...	...
	<i>Net</i>	6897.05	...	6897.05	6860.53	...	6860.53	6865.38	...	6865.38	7540.06	...	7540.06
2. Collection of Taxes on Wealth, Securities Transaction and other Taxes													
2.01	Collection of Wealth Tax	17.69	...	17.69	17.59	...	17.59	17.60	...	17.60	19.33	...	19.33
2.02	Securities Transaction Tax	35.37	...	35.37	35.18	...	35.18	35.21	...	35.21	38.67	...	38.67
2.03	Collection of Other Taxes	123.79	...	123.79	123.14	...	123.14	123.23	...	123.23	135.33	...	135.33
2.04	Purchase of Ready Built Accommodation - Office Buildings	...	120.98	120.98	...	199.45	199.45	...	190.77	190.77	...	223.84	223.84
2.05	Purchase of Ready Built Accommodation - Residential Buildings	...	121.84	121.84	...	100.55	100.55	...	109.25	109.25	...	106.16	106.16
	<i>Total- Collection of Taxes on Wealth, Securities Transaction and other Taxes</i>	176.85	242.82	419.67	175.91	300.00	475.91	176.04	300.02	476.06	193.33	330.00	523.33
Total-Establishment Expenditure of the Centre		7073.90	242.82	7316.72	7036.44	300.00	7336.44	7041.42	300.02	7341.44	7733.39	330.00	8063.39
Other Central Sector Expenditure													
Others													
3. Acquisition of Immovable Property under the Income Tax Act													
3.01	Gross Expenditure	...	1.32	1.32	...	2.00	2.00	...	2.00	2.00	...	2.00	2.00
3.02	Less - Sale Proceeds	...	-12.21	-12.21	...	-2.00	-2.00	...	-2.00	-2.00	...	-2.00	-2.00
	<i>Net</i>	...	-10.89	-10.89	...	...	...	...	...	...	...	...	...

(In ₹ crores)

	Actual 2018-2019			Budget 2019-2020			Revised 2019-2020			Budget 2020-2021		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grand Total	7073.90	231.93	7305.83	7036.44	300.00	7336.44	7041.42	300.02	7341.44	7733.39	330.00	8063.39
B. Developmental Heads												
General Services												
1. Collection of Taxes on Income and Expenditure	6897.05	...	6897.05	6860.53	...	6860.53	6865.38	...	6865.38	7540.06	...	7540.06
2. Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes	176.85	...	176.85	175.91	...	175.91	176.04	...	176.04	193.33	...	193.33
3. Capital Outlay on Public Works	...	120.67	120.67	...	199.45	199.45	...	190.77	190.77	...	223.84	223.84
4. Capital Outlay on Miscellaneous General Services	...	-10.58	-10.58	...	...	...	...	...	...	...	...	...
Total-General Services	7073.90	110.09	7183.99	7036.44	199.45	7235.89	7041.42	190.77	7232.19	7733.39	223.84	7957.23
Social Services												
5. Capital Outlay on Housing	...	121.84	121.84	...	100.55	100.55	...	109.25	109.25	...	106.16	106.16
Total-Social Services	...	121.84	121.84	...	100.55	100.55	...	109.25	109.25	...	106.16	106.16
Grand Total	7073.90	231.93	7305.83	7036.44	300.00	7336.44	7041.42	300.02	7341.44	7733.39	330.00	8063.39

1.01. **Collection of Income Tax:** This includes provision for the 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:** This includes provision for the 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:** This includes provision for the Direct Tax Organisation which administrate all direct taxes levied and collected by the Central Government on the wealth.

2.02. **Securities Transaction Tax:** This includes provision for the 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:** This includes provision for the 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 Accommodation - 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 Accommodation - 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. **Acquisition of Immovable Property under the Income Tax Act:** The provision is for proceeds for maintenance and upkeep of properties and security charges already acquired and the sale proceeds relates to pre-emptive purchase of Immovable property by the Central Government as envisaged under chapter XXC of Income Tax Act, 1961.