

**MINISTRY OF FINANCE**  
DEMAND NO. 35  
**Department of Revenue**

(In ₹ crores)

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Gross	314132.74	28.99	314161.73	189707.53	119.84	189827.37	190135.79	306.76	190442.55	165054.05	531.96	165586.01
Recoveries	-149300.29	...	-149300.29	-43204.69	...	-43204.69	-43221.91	...	-43221.91	-13158.22	...	-13158.22
Receipts	-284.50	...	-284.50	-275.00	...	-275.00	-270.00	...	-270.00	-334.00	...	-334.00
<b>Net</b>	<b>164547.95</b>	<b>28.99</b>	<b>164576.94</b>	<b>146227.84</b>	<b>119.84</b>	<b>146347.68</b>	<b>146643.88</b>	<b>306.76</b>	<b>146950.64</b>	<b>151561.83</b>	<b>531.96</b>	<b>152093.79</b>
A. The Budget allocations, net of recoveries and receipts, are given below:												
<b>CENTRE'S EXPENDITURE</b>												
<b>Establishment Expenditure of the Centre</b>												
1. Secretariat	345.54	...	345.54	335.77	71.44	407.21	329.27	52.44	381.71	349.38	55.71	405.09
2. Implementation of VAT Scheme	...	...	...	0.01	...	0.01	...	...	...	0.01	...	0.01
3. Enforcement Directorate	495.48	...	495.48	404.57	...	404.57	524.17	...	524.17	470.00	...	470.00
4. Narcotics Control	48.95	...	48.95	49.92	...	49.92	57.17	...	57.17	56.58	...	56.58
5. Special Investigation Team (SIT)	2.36	...	2.36	2.91	...	2.91	2.89	...	2.89	3.09	...	3.09
6. Actual Recoveries	-0.75	...	-0.75	...	...	...	...	...	...	...	...	...
<b>Total-Establishment Expenditure of the Centre</b>	<b>891.58</b>	<b>...</b>	<b>891.58</b>	<b>793.18</b>	<b>71.44</b>	<b>864.62</b>	<b>913.50</b>	<b>52.44</b>	<b>965.94</b>	<b>879.06</b>	<b>55.71</b>	<b>934.77</b>
<b>Other Central Sector Expenditure</b>												
<b>Statutory and Regulatory Bodies</b>												
18. Goods & Services Tax Appellate Tribunal (GSTAT)	...	...	...	...	...	...	...	...	...	...	...	...
<b>Autonomous Bodies</b>												
7. National Institute of Public Finance and Policy	9.50	...	9.50	10.50	...	10.50	10.50	...	10.50	14.79	...	14.79
<b>Public Sector Undertakings</b>												
8. Capital Outlay for Other Fiscal Services	...	...	...	...	42.71	42.71	...	42.81	42.81	...	86.71	86.71
<b>Others</b>												
9. International Cooperation	11.03	...	11.03	13.70	...	13.70	14.35	...	14.35	11.28	...	11.28
10. Other Expenditure	...	...	...	58.07	...	58.07	71.17	...	71.17	183.78	...	183.78
11. <i>Opium and Alkaloid Factories</i>												
11.01 Working expenditure in Opium and Alkaloid Factories	279.21	...	279.21	331.36	...	331.36	342.47	...	342.47	412.51	...	412.51
11.02 Less Revenue Receipt	-284.50	...	-284.50	-275.00	...	-275.00	-270.00	...	-270.00	-334.00	...	-334.00

(In ₹ crores)

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
11.03 Capital Expenditure in Opium and Alkaloid Factories	...	2.14	2.14	...	5.57	5.57	...	12.51	12.51	...	6.43	6.43
<i>Total- Opium and Alkaloid Factories</i>	-5.29	2.14	-3.15	56.36	5.57	61.93	72.47	12.51	84.98	78.51	6.43	84.94
12. Capital Outlay on Public Works	...	26.85	26.85	...	0.09	0.09	...	199.00	199.00	...	383.10	383.10
13. Capital Outlay on Housing	...	...	...	...	0.03	0.03	...	...	...	...	0.01	0.01
14. User Charges to GSTN(Goods and Services Tax Network)	134.84	...	134.84	296.00	...	296.00	561.89	...	561.89	394.38	...	394.38
<b>Total-Others</b>	<b>140.58</b>	<b>28.99</b>	<b>169.57</b>	<b>424.13</b>	<b>5.69</b>	<b>429.82</b>	<b>719.88</b>	<b>211.51</b>	<b>931.39</b>	<b>667.95</b>	<b>389.54</b>	<b>1057.49</b>
<b>Total-Other Central Sector Expenditure</b>	<b>150.08</b>	<b>28.99</b>	<b>179.07</b>	<b>434.63</b>	<b>48.40</b>	<b>483.03</b>	<b>730.38</b>	<b>254.32</b>	<b>984.70</b>	<b>682.74</b>	<b>476.25</b>	<b>1158.99</b>
<b>TRANSFERS TO STATES/UTs</b>												
<b>Other Grants/Loans/Transfers</b>												
15. Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure	...	...	...	0.02	...	0.02	...	...	...	0.02	...	0.02
16. Compensation to States/UTs for revenue losses due to phasing out of CST	...	...	...	0.01	...	0.01	...	...	...	0.01	...	0.01
17. <i>Compensation to States/UTs for revenue losses on roll out of GST</i>												
17.01 Transfer to GST Compensation Fund	163506.29	...	163506.29	145000.00	...	145000.00	145000.00	...	145000.00	150000.00	...	150000.00
17.02 Release to States/UTs for revenue loss	149167.79	...	149167.79	43055.00	...	43055.00	43055.00	...	43055.00	13000.00	...	13000.00
17.03 Amount met from GST Compensation Fund	-149167.79	...	-149167.79	-43055.00	...	-43055.00	-43055.00	...	-43055.00	-13000.00	...	-13000.00
<i>Net</i>	<i>163506.29</i>	<i>...</i>	<i>163506.29</i>	<i>145000.00</i>	<i>...</i>	<i>145000.00</i>	<i>145000.00</i>	<i>...</i>	<i>145000.00</i>	<i>150000.00</i>	<i>...</i>	<i>150000.00</i>
<b>Total-Other Grants/Loans/Transfers</b>	<b>163506.29</b>	<b>...</b>	<b>163506.29</b>	<b>145000.03</b>	<b>...</b>	<b>145000.03</b>	<b>145000.00</b>	<b>...</b>	<b>145000.00</b>	<b>150000.03</b>	<b>...</b>	<b>150000.03</b>
<b>Grand Total</b>	<b>164547.95</b>	<b>28.99</b>	<b>164576.94</b>	<b>146227.84</b>	<b>119.84</b>	<b>146347.68</b>	<b>146643.88</b>	<b>306.76</b>	<b>146950.64</b>	<b>151561.83</b>	<b>531.96</b>	<b>152093.79</b>
<b>B. Developmental Heads</b>												
<b>General Services</b>												
1. Other Fiscal Services	643.35	...	643.35	773.92	...	773.92	1172.91	...	1172.91	1068.15	...	1068.15
2. Secretariat-General Services	345.54	...	345.54	335.78	...	335.78	329.27	...	329.27	349.39	...	349.39
3. Other Administrative Services	58.06	...	58.06	61.75	...	61.75	69.23	...	69.23	65.75	...	65.75
4. Capital Outlay on Other Fiscal Services	...	...	...	...	42.71	42.71	...	42.81	42.81	...	86.71	86.71
5. Capital Outlay on Public Works	...	26.85	26.85	...	0.09	0.09	...	199.00	199.00	...	383.10	383.10
6. Capital Outlay on Other Administrative Services	...	...	...	...	71.44	71.44	...	52.44	52.44	...	55.71	55.71
<b>Total-General Services</b>	<b>1046.95</b>	<b>26.85</b>	<b>1073.80</b>	<b>1171.45</b>	<b>114.24</b>	<b>1285.69</b>	<b>1571.41</b>	<b>294.25</b>	<b>1865.66</b>	<b>1483.29</b>	<b>525.52</b>	<b>2008.81</b>
<b>Social Services</b>												
7. Capital Outlay on Housing	...	...	...	...	0.03	0.03	...	...	...	...	0.01	0.01
<b>Total-Social Services</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>0.03</b>	<b>0.03</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>0.01</b>	<b>0.01</b>

(In ₹ crores)

	Actual 2022-2023			Budget 2023-2024			Revised 2023-2024			Budget 2024-2025		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
<b>Economic Services</b>												
8. Other Industries	-5.29	...	-5.29	56.36	...	56.36	72.47	...	72.47	78.51	...	78.51
9. Capital Outlay on Other Industries	...	2.14	2.14	...	5.57	5.57	...	12.51	12.51	...	6.43	6.43
<b>Total-Economic Services</b>	<b>-5.29</b>	<b>2.14</b>	<b>-3.15</b>	<b>56.36</b>	<b>5.57</b>	<b>61.93</b>	<b>72.47</b>	<b>12.51</b>	<b>84.98</b>	<b>78.51</b>	<b>6.43</b>	<b>84.94</b>
<b>Others</b>												
10. Grants-in-aid to State Governments	148299.82	...	148299.82	130500.02	...	130500.02	130500.00	...	130500.00	145000.02	...	145000.02
11. Grants-in-aid to Union Territory Governments	15206.47	...	15206.47	14500.01	...	14500.01	14500.00	...	14500.00	5000.01	...	5000.01
<b>Total-Others</b>	<b>163506.29</b>	<b>...</b>	<b>163506.29</b>	<b>145000.03</b>	<b>...</b>	<b>145000.03</b>	<b>145000.00</b>	<b>...</b>	<b>145000.00</b>	<b>150000.03</b>	<b>...</b>	<b>150000.03</b>
<b>Grand Total</b>	<b>164547.95</b>	<b>28.99</b>	<b>164576.94</b>	<b>146227.84</b>	<b>119.84</b>	<b>146347.68</b>	<b>146643.88</b>	<b>306.76</b>	<b>146950.64</b>	<b>151561.83</b>	<b>531.96</b>	<b>152093.79</b>

1. **Secretariat:** Provision is for Secretariat expenditure of the Department of Revenue including TPRU, 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 token provision is for compensation of revenue losses to the States/Union Territories due to phasing out of 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.

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

8. **Capital Outlay for Other Fiscal Services:** The provision is for acquisition of shares in GSTN SPV and establishment related expenditure of ED, CESTAT, ATFP, AA-PMLA and GSTAT.

9. **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).

10. **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), Adjudicating Authority under Prevention of Money Laundering Act, 2002 and GSTAT.

11. **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.

12. **Capital Outlay on Public Works:** The provision is for construction of Office Building of D/o Revenue (Rajaswa Bhawan etc), infrastructure related works of ED and acquisition of ready built office accommodation for GSTAT.

13. **Capital Outlay on Housing:** The provision is for acquisition/construction of residential flats for Enforcement Directorate

14. **User Charges to GSTN(Goods and Services Tax Network):** The provision is for payment of user charges to Goods and Services Tax Network towards Central Government's share in the post operative expenses.

15. **Compensation to States/UTs for revenue Losses due to implementation of VAT and VAT related Expenditure:** The token provision is for compensation to States/ UTs for revenue Losses due to implementation of VAT and VAT related expenditure.

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

17.01. **Transfer to GST Compensation Fund:** The provision is for transfer to GST Compensation Fund in Public Account from cess collected in Consolidated Fund of India under GST Compensation Act, 2017.

17.02. **Release to States/UTs for revenue loss:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST).

17.03. **Amount met from GST Compensation Fund:** The provision is for compensation of revenue losses to the States/Union Territories due to rollout of Goods and Service Tax (GST) to be met from GST Compensation Cess Fund.