Notes on Demands for Grants, 2023-2024

MINISTRY OF FINANCE
DEMAND NO. 36
Direct Taxes

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<tr>
<td>Actual</td>
<td>7484.95</td>
<td>215.47</td>
<td>7700.42</td>
<td>8866.80</td>
<td>442.00</td>
<td>9308.80</td>
<td>8759.43</td>
<td>671.72</td>
<td>9431.15</td>
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<td>Revised</td>
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<td>Budget</td>
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<tr>
<td>Net</td>
<td>7478.69</td>
<td>215.26</td>
<td>7693.95</td>
<td>8866.80</td>
<td>440.00</td>
<td>9306.80</td>
<td>8759.43</td>
<td>669.72</td>
<td>9439.15</td>
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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
      - GROSS: 6319.49
      - RECOVERIES: -6.26
      - RECEIPTS: 6319.49
   1.02 Collection of Corporation Tax
      - GROSS: 972.23
      - RECOVERIES: -0.21
      - RECEIPTS: 972.23
   Total - Collection of Taxes on Income and Expenditure
      - GROSS: 7291.72
      - RECOVERIES: -6.47
      - RECEIPTS: 7291.72

2. Collection of Taxes on Wealth, Securities Transaction and other Taxes
   2.01 Collection of Wealth Tax
      - GROSS: 18.70
      - RECOVERIES: -0.21
      - RECEIPTS: 18.70
   2.02 Securities Transaction Tax
      - GROSS: 37.39
      - RECOVERIES: -0.21
      - RECEIPTS: 37.39
   2.03 Collection of Other Taxes
      - GROSS: 130.88
      - RECOVERIES: -0.21
      - RECEIPTS: 130.88
   2.04 Purchase of Ready Built Accommodation - Office Buildings
      - GROSS: 102.16
      - RECOVERIES: -0.21
      - RECEIPTS: 102.16
   2.05 Purchase of Ready Built Accommodation - Residential Buildings
      - GROSS: 111.40
      - RECOVERIES: -0.21
      - RECEIPTS: 111.40
   Total - Collection of Taxes on Wealth, Securities Transaction and other Taxes
      - GROSS: 186.97
      - RECOVERIES: -2.00
      - RECEIPTS: 186.97

Total - Establishment Expenditure of the Centre
   - GROSS: 7478.69
   - RECOVERIES: -2.00
   - RECEIPTS: 7478.69

Other Central Sector Expenditure

3. Acquisition of Immovable Property under the Income Tax Act
   3.01 Gross Expenditure
      - GROSS: 1.91
      - RECOVERIES: -0.21
      - RECEIPTS: 1.70
   3.02 Less - Sale Proceeds
      - GROSS: -0.21
      - RECOVERIES: -0.21
      - RECEIPTS: -0.70
   Total - Other Central Sector Expenditure
      - GROSS: 0.00
      - RECOVERIES: 0.00
      - RECEIPTS: 0.00

No. 36/Direct Taxes
Notes on Demands for Grants, 2023-2024

1. 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.

2. 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.

3. 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.

4. 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.

5. 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.


8. 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.

9. Capital Outlay on Miscellaneous General Services: The provision is for expenditure on ICT equipments, MVs, Machinery & Equipments and Furniture & Fixtures etc.