

MINISTRY OF FINANCE**DEMAND NO. 35****Indirect Taxes***(In ₹ crores)*

	Actual 2019-2020			Budget 2020-2021			Revised 2020-2021			Budget 2021-2022			
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	
Gross	7259.81	275.45	7535.26	7820.50	438.00	8258.50	7304.47	278.00	7582.47	20907.27	452.00	21359.27	
Recoveries	-4.15	...	-4.15	-0.50	...	-0.50	-0.50	...	-0.50	-24.50	...	-24.50	
Receipts	...	...	...	...	...	...	...	...	...	...	...	...
Net	7255.66	275.45	7531.11	7820.00	438.00	8258.00	7303.97	278.00	7581.97	20882.77	452.00	21334.77	
A. The Budget allocations, net of recoveries, are given below:													
CENTRE'S EXPENDITURE													
Establishment Expenditure of the Centre													
1. Customs													
1.01	Collection of Customs	2095.71	...	2095.71	2309.25	...	2309.25	2139.05	...	2139.05	2367.56	...	2367.56
1.02	Establishment Expenditure of Customs	...	3.19	3.19	...	105.00	105.00	...	20.00	20.00	...	105.00	105.00
1.03	RoDTEP	...	...	...	...	...	...	...	...	...	13000.00	...	13000.00
<i>Total- Customs</i>		<i>2095.71</i>	<i>3.19</i>	<i>2098.90</i>	<i>2309.25</i>	<i>105.00</i>	<i>2414.25</i>	<i>2139.05</i>	<i>20.00</i>	<i>2159.05</i>	<i>15367.56</i>	<i>105.00</i>	<i>15472.56</i>
2. Union Excise Duties /Central Goods & Service Tax													
2.01	Collection of Union Excise Duties / Central Goods & Service Tax	4071.68	...	4071.68	4392.52	...	4392.52	4056.68	...	4056.68	4413.71	...	4413.71
2.02	Establishment Expenditure of Excise /Central Goods & Service Tax	1080.35	...	1080.35	1095.23	...	1095.23	1090.24	...	1090.24	1079.50	...	1079.50
2.03	Housing - Maintenance and Repairs	12.07	...	12.07	23.00	...	23.00	18.00	...	18.00	22.00	...	22.00
2.04	Purchase of ready built Accomodation - Office Building	...	165.04	165.04	...	150.00	150.00	...	89.40	89.40	...	139.00	139.00
2.05	Purchase of Ready Built Accomodation - Residential Buildings	...	107.22	107.22	...	183.00	183.00	...	168.60	168.60	...	208.00	208.00
<i>Total- Union Excise Duties /Central Goods & Service Tax</i>		<i>5164.10</i>	<i>272.26</i>	<i>5436.36</i>	<i>5510.75</i>	<i>333.00</i>	<i>5843.75</i>	<i>5164.92</i>	<i>258.00</i>	<i>5422.92</i>	<i>5515.21</i>	<i>347.00</i>	<i>5862.21</i>
3. Actual Recoveries		-4.15	...	-4.15	...	...	...	...	...	...	...	...	...
Total-Establishment Expenditure of the Centre		7255.66	275.45	7531.11	7820.00	438.00	8258.00	7303.97	278.00	7581.97	20882.77	452.00	21334.77
Grand Total		7255.66	275.45	7531.11	7820.00	438.00	8258.00	7303.97	278.00	7581.97	20882.77	452.00	21334.77
B. Developmental Heads													
General Services													

(In ₹ crores)

	Actual 2019-2020			Budget 2020-2021			Revised 2020-2021			Budget 2021-2022		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1. Customs	2094.86	...	2094.86	2309.25	...	2309.25	2139.05	...	2139.05	15367.56	...	15367.56
2. Union Excise Duties	...	...	...	...	...	...	...	...	...	...	...	...
3. Collection Charges under Central Goods and Services Tax and Integrated Goods and Services Tax	5148.73	...	5148.73	5487.75	...	5487.75	5146.92	...	5146.92	5493.21	...	5493.21
4. Capital Outlay on Other Fiscal Services	...	3.19	3.19	...	105.00	105.00	...	20.00	20.00	...	105.00	105.00
5. Capital Outlay on Public Works	...	165.04	165.04	...	150.00	150.00	...	89.40	89.40	...	139.00	139.00
Total-General Services	7243.59	168.23	7411.82	7797.00	255.00	8052.00	7285.97	109.40	7395.37	20860.77	244.00	21104.77
Social Services												
6. Housing	12.07	...	12.07	23.00	...	23.00	18.00	...	18.00	22.00	...	22.00
7. Capital Outlay on Housing	...	107.22	107.22	...	183.00	183.00	...	168.60	168.60	...	208.00	208.00
Total-Social Services	12.07	107.22	119.29	23.00	183.00	206.00	18.00	168.60	186.60	22.00	208.00	230.00
Grand Total	7255.66	275.45	7531.11	7820.00	438.00	8258.00	7303.97	278.00	7581.97	20882.77	452.00	21334.77

1.01. **Collection of Customs:** This includes provision for the establishment and other expenditure of the Customs wing, Transfer to Customs Welfare Fund and Payment to other Department.

1.02. **Establishment Expenditure of Customs:** Provision has been made for meeting the expenditure on procurement of Anti-Smuggling equipments, Container Scanners, Marine Fleet and procurement of XBIS etc.

1.03. **RoDTEP:** The provision has been made for Remission of Duties and Taxes on Exported Products

2.01. **Collection of Union Excise Duties / Central Goods & Service Tax:** The provision is for establishment expenses of the Central Goods and Service Tax Organization including other expenses on collection of Central Goods and Service Tax & Integrated Goods and Service Tax and Union Excise Duties and provision for consumer welfare fund.

2.02. **Establishment Expenditure of Excise /Central Goods & Service Tax:** This provision is mainly for the establishment and other expenditure on Performance Management, Audit, Systems and Data Management, NACIN, Vigilance, Directorate of Publicity & Public Relations, Directorate of Tax Payer Services, Directorate of Goods & Service Tax, Directorate General of Goods & Service Tax Intelligence, Settlement Commission etc.

2.03. **Housing - Maintenance and Repairs:** This provision is for maintenance and repairs of departmentally owned residential buildings.

2.04. **Purchase of ready built Accomodation - Office Building:** This includes a provision for the purchase of ready-built office buildings, land and construction of office buildings etc. in respect of Central Board of Indirect Taxes and Customs.

2.05. **Purchase of Ready Built Accomodation - Residential Buildings:** This includes a provision for the purchase of ready-built residential buildings, land and construction of residential quarters etc. in respect of Central Board of Indirect Taxes and Customs.