

MINISTRY OF FINANCE

DEMAND NO. 41

Department of Revenue

A. The Budget allocations, net of recoveries and receipts, are given below:

Major Head	Actual 2010-2011			Budget 2011-2012			Revised 2011-2012			<i>(In crores of Rupees)</i> Budget 2012-2013		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Revenue	...	15164.30	15164.30	...	12973.04	12973.04	...	4902.01	4902.01	...	758.10	758.10
Capital	...	25.11	25.11	...	17.89	17.89	...	5.71	5.71	...	11.54	11.54
Total	...	15189.41	15189.41	...	12990.93	12990.93	...	4907.72	4907.72	...	769.64	769.64
1. Secretariat -General Services	2052	108.25	108.25	...	112.77	112.77	...	124.52	124.52	...	132.86	132.86
2. Implementation of VAT Scheme	2052	5.91	5.91	...	1.79	1.79	...	1.60	1.60	...	0.19	0.19
3. Setting up of Tax Information Exchange System	2052	5.80	5.80	...	11.08	11.08	...	10.87	10.87	...	10.51	10.51
4. Income Tax Overseas Units	2052	...	...	...	2.41	2.41	...	3.56	3.56	...	18.20	18.20
Other Fiscal Services												
5. Enforcement Directorate	2047	38.14	38.14	...	39.41	39.41	...	41.43	41.43	...	53.80	53.80
6. National Institute of Public Finance & Policy	2047	7.08	7.08	...	7.84	7.84	...	7.66	7.66	...	8.50	8.50
7. International Cooperation	2047	0.70	0.70	...	0.72	0.72	...	1.05	1.05	...	0.78	0.78
8. Other Expenditure	2047	17.21	17.21	...	19.00	19.00	...	19.67	19.67	...	19.16	19.16
Total-Other Fiscal Services	...	63.13	63.13	...	66.97	66.97	...	69.81	69.81	...	82.24	82.24
Other Administrative Services												
9. Narcotics Control	2070	23.17	23.17	...	24.03	24.03	...	28.37	28.37	...	25.68	25.68
10. International Cooperation etc.	2070	2.40	2.40	...	3.55	3.55	...	3.49	3.49	...	3.54	3.54
11. Transfer to National Fund for control of drug abuse	2070	...	...	...	2.00	2.00	...	...	...	...	1.00	1.00
Total-Other Administrative Services	...	25.57	25.57	...	29.58	29.58	...	31.86	31.86	...	30.22	30.22
Other Industries												
12. <i>Opium and Alkaloid Factories</i>												
12.01 Revenue Expenditure	2875	266.41	266.41	...	325.46	325.46	...	418.72	418.72	...	349.64	349.64
12.02 Less- Revenue Receipts	0875	-237.54	-237.54	...	-312.00	-312.00	...	-432.47	-432.47	...	-366.73	-366.73
12.03 Capital Expenditure	4875	0.17	0.17	...	0.84	0.84	...	0.70	0.70	...	1.53	1.53
<i>Total- Opium and Alkaloid Factories</i>	...	<i>29.04</i>	<i>29.04</i>	...	<i>14.30</i>	<i>14.30</i>	...	<i>-13.05</i>	<i>-13.05</i>	...	<i>-15.56</i>	<i>-15.56</i>
13. Chief Controller, Government Opium & Alkaloid Factories	2875	0.74	0.74	...	0.58	0.58	...	0.56	0.56	...	0.57	0.57
Total-Other Industries	...	29.78	29.78	...	14.88	14.88	...	-12.49	-12.49	...	-14.99	-14.99
Collection of Taxes on Income and Expenditure												
14. Other Expenditure	2020	0.29	0.29	...	0.40	0.40	...	0.40	0.40	...	0.40	0.40

(In Crores of Rupees)

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	Major Head	Actual 2010-2011			Budget 2011-2012			Revised 2011-2012			Budget 2012-2013		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
15. Purchase of Ready-built Accomodation													
15.01 Residential Building	4216	...	0.10	0.10	...	7.05	7.05	...	0.01	0.01	...	0.01	0.01
16. Capital Outlay on Public Works	4059	...	24.84	24.84	...	10.00	10.00	...	5.00	5.00	...	10.00	10.00
17. Compensation to States/UT Governments for Revenue losses due to introduction of VAT & VAT related expenditure	3601	...	1083.16	1083.16	...	724.00	724.00	...	495.00	495.00	...	195.00	195.00
	3602	...	8.80	8.80	...	10.00	10.00	...	5.00	5.00	...	5.00	5.00
	<i>Total</i>	...	<i>1091.96</i>	<i>1091.96</i>	...	<i>734.00</i>	<i>734.00</i>	...	<i>500.00</i>	<i>500.00</i>	...	<i>200.00</i>	<i>200.00</i>
18. Compensation to States/UT Governments for Revenue losses due to phasing out of CST	3601	...	13833.78	13833.78	...	12000.00	12000.00	...	4172.58	4172.58	...	300.00	300.00
	3602	...	...	...	...	...	...	...	...	...	...	...	...
	<i>Total</i>	...	<i>13833.78</i>	<i>13833.78</i>	...	<i>12000.00</i>	<i>12000.00</i>	...	<i>4172.58</i>	<i>4172.58</i>	...	<i>300.00</i>	<i>300.00</i>
19. Aid Materials & Equipment													
19.01 Gross Expenditure	3606	...	...	...	...	0.35	0.35	...	...	...	...	...	...
19.02 Deduct - Transfer to functional Major Head	3606	...	...	...	...	-0.35	-0.35	...	...	...	...	...	...
	<i>Net</i>	...	...	...	...	...	...	...	...	...	...	...	...
Total-Collection of Taxes on Income and Expenditure		...	14950.97	14950.97	...	12751.45	12751.45	...	4677.99	4677.99	...	510.41	510.41
Grand Total		...	15189.41	15189.41	...	12990.93	12990.93	...	4907.72	4907.72	...	769.64	769.64

1. **Secretariat - General Services:** Provision is for Secretariat expenditure of the Department of Revenue including Central Economic Intelligence Bureau, Financial Intelligence Unit-India, 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 Department in respect of Special Category States and newly created States with the objective of switching over to Value Added Tax (VAT).

3. **Setting up of Tax Information Exchange System:** The provision has been made for setting up of a Tax Information Exchange System (TINXSYS) for connecting all States and Union Territories in connection with the introduction of VAT system as well as purchase of equipment etc., miscellaneous expenses for holding meetings of Empowered Committee as grants-in-aid general and implementation of VAT Computerization projects of Himachal Pradesh and Jammu & Kashmir.

4. **Income Tax Overseas Units:** The provision is for the expenditure of Income Tax Overseas Units being set up in 10 countries.

5. **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).

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

7. **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).

8. **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.

9. **Narcotics Control:** This includes provision for Central Bureau of Narcotics and Expenditure from National Fund for Control of Drug Abuse (NFCDA).

10. **International Cooperation etc.:** The provision is for contributions to - United Nations Fund for Control of Drug Abuse, Commonwealth Association of Tax Administrators, Customs Council, Drug Advisory Programme of Colombo Plan Bureau, Inter-American Centre of Tax Administrators (CIAT), Global Forum on Transparency & Exchange of Information and OECD Forum on Tax Administration.

11. **Transfer to National Fund for Control of Drug Abuse:** The provision is for transfer of funds to the National Fund for Control of Drug Abuse.

12. **Opium & Alkaloid Factories:** This represents 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. **Chief Controller, Government Opium & Alkaloid Factories:** The provision is for expenditure of the organisation of the Chief Controller, Government Opium & Alkaloid Factories.

14. **Other Expenditure:** The provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.

15. **Purchase of Ready-built accommodation:** The provision is for purchase of ready-built accommodation for the Zonal Offices of Enforcement Directorate.

16. **Capital Outlay on Public Works:** The provision is for construction of Rajaswa Bhawan at New Delhi.

17. **Compensation to States/UT Governments for Revenue losses due to introduction of VAT & VAT related expenditure:** The provision is for providing compensation to States/Union Territories for revenue losses due to introduction of VAT. The provision is also for providing assistance to States/UTs for other VAT related expenditure including implementation of the Mission Mode Project for Commercial Taxes (MMP-CT) and also for setting up/ upgradation of two Institutes of Taxation Studies in States/Union Territories.

18. **Compensation to States/UT Governments 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).

19. **Aid Materials & Equipment:** The provision is for adjustment of value of aid materials and equipment to be provided by the Government of USA to the Central Bureau of Narcotics under the Letter of Agreement signed between the Government of India and Govt. of USA.