

MINISTRY OF FINANCE**DEMAND NO. 41****Department of Revenue**

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

| | | <i>(In crores of Rupees)</i> | | | | | | | | |
|--|------------------|------------------------------|----------------|-------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| Major Head | Budget 2009-2010 | | | Revised 2009-2010 | | | Budget 2010-2011 | | | |
| | Plan | Non-Plan | Total | Plan | Non-Plan | Total | Plan | Non-Plan | Total | |
| Revenue | ... | 9304.69 | 9304.69 | ... | 12045.79 | 12045.79 | ... | 10759.23 | 10759.23 | |
| Capital | ... | 2.31 | 2.31 | ... | 1.64 | 1.64 | ... | 0.77 | 0.77 | |
| Total | ... | 9307.00 | 9307.00 | ... | 12047.43 | 12047.43 | ... | 10760.00 | 10760.00 | |
| 1. Secretariat-General Services | 2052 | ... | 106.08 | 106.08 | ... | 102.11 | 102.11 | ... | 108.66 | 108.66 |
| 2. Implementation of VAT Scheme | 2052 | ... | 8.00 | 8.00 | ... | 8.00 | 8.00 | ... | 20.00 | 20.00 |
| 3. Setting up of Tax Information Exchange System | 2052 | ... | 26.65 | 26.65 | ... | 13.29 | 13.29 | ... | 15.84 | 15.84 |
| Other Fiscal Services | | | | | | | | | | |
| 4. Enforcement Directorate | 2047 | ... | 51.42 | 51.42 | ... | 36.92 | 36.92 | ... | 34.51 | 34.51 |
| 5. National Institute of Public Finance & Policy | 2047 | ... | 11.19 | 11.19 | ... | 10.17 | 10.17 | ... | 6.94 | 6.94 |
| 6. International Cooperation | 2047 | ... | 0.58 | 0.58 | ... | 0.70 | 0.70 | ... | 0.72 | 0.72 |
| 7. Other Expenditure | 2047 | ... | 20.29 | 20.29 | ... | 19.83 | 19.83 | ... | 18.55 | 18.55 |
| Other Administrative Services | | | | | | | | | | |
| 8. Narcotics Control | 2070 | ... | 22.60 | 22.60 | ... | 23.90 | 23.90 | ... | 21.54 | 21.54 |
| 9. International Cooperation etc. | 2070 | ... | 2.26 | 2.26 | ... | 1.46 | 1.46 | ... | 1.46 | 1.46 |
| 10. Transfer to National Fund for control of drug abuse | 2070 | ... | 0.01 | 0.01 | ... | 2.00 | 2.00 | ... | 2.00 | 2.00 |
| Other Industries | | | | | | | | | | |
| 11. Opium and Alkaloid Factories | | | | | | | | | | |
| 11.01 Revenue Expenditure | 2875 | ... | 326.86 | 326.86 | ... | 240.12 | 240.12 | ... | 434.97 | 434.97 |
| 11.02 Less - Revenue Receipts | 0875 | ... | -300.97 | -300.97 | ... | -300.97 | -300.97 | ... | -308.00 | -308.00 |
| Net | | ... | 25.89 | 25.89 | ... | -60.85 | -60.85 | ... | 126.97 | 126.97 |
| 11.03 Capital Expenditure | 4875 | ... | 2.31 | 2.31 | ... | 1.64 | 1.64 | ... | 0.77 | 0.77 |
| 12. Chief Controller, Government Opium & Alkaloid Factories | 2875 | ... | 0.77 | 0.77 | ... | 0.66 | 0.66 | ... | 0.57 | 0.57 |
| Other Taxes and Duties on Commodities & Services | | | | | | | | | | |
| 13. Collection of Inland Air Travel Tax | 2045 | ... | 6.90 | 6.90 | ... | ... | ... | ... | 0.01 | 0.01 |
| 14. Collection of Foreign Travel Tax | 2045 | ... | 0.10 | 0.10 | ... | ... | ... | ... | 0.01 | 0.01 |
| Collection of Taxes on Income and Expenditure | | | | | | | | | | |
| 15. Other Expenditure | 2020 | ... | 0.45 | 0.45 | ... | 0.42 | 0.42 | ... | 0.45 | 0.45 |
| 16. Compensation to States/Union Territory Governments for Revenue losses due to introduction of VAT and VAT related expenditure | 3601 | ... | 3018.50 | 3018.50 | ... | 3151.00 | 3151.00 | ... | 376.00 | 376.00 |
| Total | 3602 | ... | 2.00 | 2.00 | ... | 1.00 | 1.00 | ... | 25.00 | 25.00 |
| 17. Compensation to States/Union Territory Governments for Revenue losses due to phasing out of CST | 3601 | ... | 6000.00 | 6000.00 | ... | 8735.18 | 8735.18 | ... | 10000.00 | 10000.00 |
| Total | 3602 | ... | 1.00 | 1.00 | ... | ... | ... | ... | ... | ... |
| Total | | ... | 6001.00 | 6001.00 | ... | 8735.18 | 8735.18 | ... | 10000.00 | 10000.00 |
| 18. Aid Materials and Equipment - Gross | 3606 | ... | 0.50 | 0.50 | ... | 0.35 | 0.35 | ... | 0.35 | 0.35 |
| Deduct - Transfers to functional Major Head | 3606 | ... | -0.50 | -0.50 | ... | -0.35 | -0.35 | ... | -0.35 | -0.35 |
| Net - Aid Materials and Equipment | | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Grand Total | | ... | 9307.00 | 9307.00 | ... | 12047.43 | 12047.43 | ... | 10760.00 | 10760.00 |

1. Provision is for secretariat expenditure of the Department of Revenue including Central Economic Intelligence Bureau, Finance Intelligence Unit - India and Competent Authority under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act and Narcotic Drugs & Psychotropic Substances Act.

2. The provision has been made for strengthening of infrastructure of Sales Tax Department in respect of Special

Category and newly created States for implementation of Value Added Tax (VAT) system.

3. 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 as well as purchase of equipment, etc. and miscellaneous expenses for holding meetings of Empowered Committee as grants-in-aid.

4. The provision is for expenditure of the Enforcement Directorate, which is concerned with the enforcement of the Foreign Exchange Management Act and Prevention of Money Laundering Act.
5. The provision is towards grants-in-aid to the National Institute of Public Finance and Policy (NIPFP).
6. The Provision is for annual contribution towards Membership of Asia/Pacific Group on Money Laundering, Egmont Group and Organisation of Economic Co-operation and Development (OECD).
7. This includes provision for Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976. Customs, Excise and Service Tax Appellate Tribunal and Adjudicating Authority under Prevention of Money Laundering Act, 2002.
8. This includes provision for Central Bureau of Narcotics.
9. The provision is for contributions to United Nations Fund for Control of Drug Abuse, Commonwealth Association of Tax Administrators, Customs Council and Drug Advisory Programme of Colombo Plan Bureau and Inter American Centre of Tax Administrators (CIAT) and Global Forum on Transparency & exchange of information.
10. The provision is for transfer of funds to the National Fund for Control of Drug Abuse.
11. 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.
12. Provision is for expenditure of the organisation of the Chief Controller, Government Opium and Alkaloid Factories.
13. Inland Air Travel Tax, which was introduced in 1989-90, was leviable on all passengers embarking for domestic air journey. The tax was being collected by the carriers. The tax has been abolished with effect from January 9, 2004. The provision is for payment of arrears of the collection charges to the carriers.
14. The Foreign Travel Tax was payable in respect of an international journey undertaken by a passenger. The tax was collected by the carriers for which collection charges against the tax collected are paid to them. Although the tax has been abolished with effect from January 9, 2004, the provision is for the payment of arrears of such charges.
15. Provision is for meeting the expenses of the National Committee for Promotion of Economic & Social Welfare set up under the Income Tax Act.
16. The provision is for providing compensation to States/ Union Territories for revenue loss due to introduction of VAT. The provision is also for providing assistance to States/Union Territories for other VAT related expenditure including modernisation of VAT administration and also for setting up/upgradation of two Institutes of Taxation Studies in States/Union Territories.
17. The provision is for compensation of revenue losses to States/Union Territories due to phasing out of Central Sales Tax (CST).
18. 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 Government of USA.