



GOVERNMENT OF GOA

ESTIMATES OF RECEIPTS

FOR THE YEAR

2021 - 2022

MARCH, 2021

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2019 - 2020	Budget Estimate 2020 - 2021	Revised Estimates 2020 - 2021	Budget Estimates 2021 - 2022
1	2	3	4	5
12 COMMERCIAL TAXES	428748.65	539377.99	499721.61	550611.53
0006 State Goods and Services Tax (SGST)	243849.54	277202.65	237308.00	248264.35
101 Tax	148447.79	165725.96	150690.00	158278.08
01 Collections	152952.27	168005.96	152970.00	160717.68
02 Deduct Refunds	-4504.48	-2280.00	-2280.00	-2439.60
102 Interest	--	--	--	--
01 Collections	--	--	--	--
02 Deduct Refunds	--	--	--	--
103 Penalty	--	--	--	--
01 Collections	--	--	--	--
02 Deduct Refunds	--	--	--	--
104 Fees	--	--	--	--
01 Collections	--	--	--	--
02 Deduct Refunds	--	--	--	--
105 Input Tax credit cross utilization of SGAT and IGST	--	--	--	--
01 Transfer-in from IGST	--	--	--	--
02 Transfer out to IGST	--	--	--	--
106 Apportionment of IGST-transfer-in of Tax component to SGST	88041.26	81940.02	54615.00	89986.27
00 -----	88041.26	81940.02	54615.00	89986.27
107 Apportionment of IGST-transfer-in of Interest component to SGST	--	--	--	--
00 ----	--	--	--	--
108 Apportionment of IGST-transfer-in of Penalty component to SGST	--	--	--	--
00 ---	--	--	--	--
109 Sale Proceeds of Confiscated Goods	--	--	--	--
01 sale proceeds of confiscated Goods	--	--	--	--
02 Fees, Fines & penalties	--	--	--	--
110 Advance apportionment from IGST	7360.49	29536.67	32003.00	--
00 -----	7360.49	29536.67	32003.00	--
500 Receipts awaiting transfer to other Minor Heads	--	--	--	--
00 --	--	--	--	--
800 Other Receipts	--	--	--	--
01 Collections	--	--	--	--

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2019 - 2020	Budget Estimate 2020 - 2021	Revised Estimates 2020 - 2021	Budget Estimates 2021 - 2022
1	2	3	4	5
02 Deduct Refunds	--	--	--	--
0040 Taxes on Sales, Trade, etc.	103283.72	124410.44	105104.71	110645.26
101 Receipts under Central Sales Tax Act	3245.53	3940.71	3940.71	2104.20
01 Tax Collections	3044.86	3940.71	3940.71	2104.20
02 Surcharge	0.06	--	--	--
03 Licence and Registration Fees	--	--	--	--
04 Other Receipts	200.61	--	--	--
102 Receipts under State Sales Tax	3.55	--	--	--
01 Tax Collections	6.69	--	--	--
02 Licence and Registration Fees	0.15	--	--	--
90 -----	-3.29	--	--	--
103 Receipts under Goods and Services Tax	--	--	--	--
02 Interest	--	--	--	--
03 Penalty	--	--	--	--
90 Deduct - Refund	--	--	--	--
01 -----	--	--	--	--
104 Surcharge on Sales Tax	--	--	--	--
90 Deduct - Refunds	--	--	--	--
01 Surcharge on Sales Tax	--	--	--	--
105 Trade Tax	108931.13	--	--	--
01 Collection	108017.10	--	--	--
02 Composition of Tax	38.53	--	--	--
03 Licence and Registration Fees	48.88	--	--	--
04 Interest	826.62	--	--	--
90 Deduct-Refunds	--	--	--	--
111 Receipts under Value Added Tax	-9096.47	120469.73	101164.00	108541.06
01 Collection	--	122065.73	102760.00	110100.22
02 Composition of Tax	--	--	--	--
03 Licence and Registration Fees	--	--	--	--
04 Interest	--	--	--	--
90 Deduct - Refund	-9096.47	-1596.00	-1596.00	-1559.16
800 Other Receipts	199.98	--	--	--
80 Sale proceeds of dead stock, waste paper, etc	0.76	--	--	--
81 Other items	199.22	--	--	--
1601 Grants-in-Aid from Central Government	81869.94	135774.00	155318.00	188672.30
08 Other Transfer/grants to States/union territories with Legislatures	--	135774.00	155318.00	188672.30

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(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2019 - 2020	Budget Estimate 2020 - 2021	Revised Estimates 2020 - 2021	Budget Estimates 2021 - 2022
1	2	3	4	5
14 Compensation for Loss of Revenue arising out of implementation of GST	--	135774.00	155318.00	188672.30
08 --	81869.94	--	--	--
114 Compensation for Loss of Revenue arising out of implementation of GST	81869.94	--	--	--
00 --	81869.94	--	--	--
0042 Taxes on Goods and Passengers	711.59	1594.04	1594.04	2898.37
106 Tax on Entry of Goods into Local Areas	711.59	1594.04	1594.04	2898.37
01 Tax on Entry of Goods	674.95	1594.04	1594.04	2898.37
02 Other Receipts	--	--	--	--
90 Deduct - Refunds	--	--	--	--
03 Registration Fees	--	--	--	--
05 Penalty	18.23	--	--	--
06 Miscellaneous Fees	18.41	--	--	--
0070 Other Administrative Services	0.02	--	--	1.00
60 Other Services	0.02	--	--	1.00
118 Receipts under Right to Information Act, 2005	--	--	--	1.00
01 RTI Fees	--	--	--	1.00
800 Other Receipts	0.02	--	--	--
01 Right to Information Act, 2005 (Central Act)	0.02	--	--	--
0005 Central GST	--	--	--	--
901 Share of net proceeds assigned to State	--	--	--	--
00 -----	--	--	--	--
0045 Other Taxes and Duties on Commodities and Services	-966.16	396.86	396.86	130.25
101 Entertainment Tax	30.58	62.40	62.40	41.42
01 Entertainment Tax	3.99	62.40	62.40	41.42
02 Registration and Renewal Fees	--	--	--	--
03 Composition Fees	0.45	--	--	--
04 Other Receipts	26.14	--	--	--
105 Luxury Tax	-996.74	334.46	334.46	88.83
01 Tax on accommodation in Hotels & Lodging houses	125.63	345.86	345.86	88.83
90 Deduct - Refunds	-1237.63	-11.40	-11.40	--
02 Registration and Renewal Fees.	0.02	--	--	--
03 Interest	94.51	--	--	--
04 Other Receipts	--	--	--	--

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Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2019 - 2020	Budget Estimate 2020 - 2021	Revised Estimates 2020 - 2021	Budget Estimates 2021 - 2022
1	2	3	4	5
05 Penalty	20.73	--	--	--
800 Other Receipts	--	--	--	--
81 Other Items	--	--	--	--