



GOVERNMENT OF GOA

ESTIMATES OF RECEIPTS

FOR THE YEAR

2023 - 2024

MARCH, 2023

12 - COMMERCIAL TAXES

(Rs. in lakhs)

| Major, Sub-Major, Minor and Detailed Heads Titles | Actuals 2021 - 2022 | Budget Estimate 2022 - 2023 | Revised Estimates 2022 - 2023 | Budget Estimates 2023 - 2024 |
|--|------------------------|-----------------------------------|-------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 12 COMMERCIAL TAXES | 506405.67 | 532010.72 | 602010.72 | 603357.92 |
| 0006 State Goods and Services Tax (SGST) | 275775.92 | 278252.18 | 278252.18 | 383550.15 |
| 101 Tax | 132944.76 | 172336.99 | 172336.99 | 225143.84 |
| 01 Collections | 141759.86 | 170836.99 | 170836.99 | 231843.84 |
| 02 Deduct Refunds | -8815.10 | 1500.00 | 1500.00 | -6700.00 |
| 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 | 122325.93 | 105915.19 | 105915.19 | 158416.02 |
| 00 ----- | 122325.93 | 105915.19 | 105915.19 | 158416.02 |
| 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 | 21497.33 | -- | -- | -- |
| 00 ----- | 21497.33 | -- | -- | -- |

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(Rs. in lakhs)

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|--|------------------------|-----------------------------------|-------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 500 Receipts awaiting transfer to other Minor Heads | -- | -- | -- | -- |
| 00 -- | -- | -- | -- | -- |
| 800 Other Receipts | -992.10 | -- | -- | -9.71 |
| 01 Collections | -- | -- | -- | -- |
| 02 Deduct Refunds | -992.10 | -- | -- | -9.71 |
| 0040 Taxes on Sales, Trade, etc. | 138325.87 | 173097.33 | 173097.33 | 214173.28 |
| 101 Receipts under Central Sales Tax Act | 3886.46 | 4405.42 | 4405.42 | 3089.09 |
| 01 Tax Collections | 3659.63 | 4405.42 | 4405.42 | 3089.09 |
| 02 Surcharge | -- | -- | -- | -- |
| 03 Licence and Registration Fees | -- | -- | -- | -- |
| 04 Other Receipts | 226.83 | -- | -- | -- |
| 102 Receipts under State Sales Tax Act | 2240.11 | 38.98 | 38.98 | 11.86 |
| 01 Tax Collections | 2379.38 | 8.98 | 8.98 | 12.92 |
| 02 Licence and Registration Fees | 0.13 | -- | -- | -- |
| 90 Deduct Refunds | -139.40 | 30.00 | 30.00 | -1.06 |
| 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 | -- | -- | -- | -- |
| 01 Collection | -- | -- | -- | -- |
| 02 Composition of Tax | -- | -- | -- | -- |
| 03 Licence and Registration Fees | -- | -- | -- | -- |
| 04 Interest | -- | -- | -- | -- |
| 90 Deduct-Refunds | -- | -- | -- | -- |
| 111 Value Added Tax (VAT) Receipts | 131978.85 | 168652.93 | 168652.93 | 211072.33 |
| 01 Collection | 140811.10 | 168652.93 | 168652.93 | 211072.33 |
| 02 Composition of Tax | 19.36 | -- | -- | -- |

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|--|------------------------|-----------------------------------|-------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 03 Licence and Registration Fees | 82.26 | -- | -- | -- |
| 04 Interest | 786.83 | -- | -- | -- |
| 90 Deduct - Refund | -9720.70 | -- | -- | -- |
| 800 Other Receipts | 220.45 | -- | -- | -- |
| 80 Sale proceeds of dead stock, waste paper, etc | 2.60 | -- | -- | -- |
| 81 Other items | 217.85 | -- | -- | -- |
| 1601 Grants-in-Aid from Central Government | 91115.93 | 80000.00 | 150000.00 | 5000.00 |
| 08 Other Transfer/grants to States/union territories with Legislatures | -- | -- | -- | -- |
| 14 Compensation for Loss of Revenue arising out of implementation of GST | -- | -- | -- | -- |
| 08 Other Transfer/ Grants to State/ Union Territories with Legislatures | 91115.93 | 80000.00 | 150000.00 | 5000.00 |
| 114 Compensation for Loss of Revenue arising out of implementation of GST | 91115.93 | 80000.00 | 150000.00 | 5000.00 |
| 00 -- | 91115.93 | 80000.00 | 150000.00 | 5000.00 |
| 0042 Taxes on Goods and Passengers | 910.29 | 542.68 | 542.68 | 542.68 |
| 106 Tax on entry of goods into Local Areas | 910.29 | 542.68 | 542.68 | 542.68 |
| 01 Tax on Entry of Goods | 837.16 | 542.68 | 542.68 | 542.68 |
| 02 Other Receipts | -- | -- | -- | -- |
| 90 Deduct - Refunds | -- | -- | -- | -- |
| 03 Registration Fees | -- | -- | -- | -- |
| 05 Penalty | 71.75 | -- | -- | -- |
| 06 Miscellaneous Fees | 1.38 | -- | -- | -- |
| 0045 Other Taxes and Duties on Commodities and Services | 277.51 | 117.53 | 117.53 | 90.81 |
| 101 Entertainment Tax | 30.06 | 24.67 | 24.67 | 10.60 |
| 01 Entertainment Tax | 27.17 | 24.67 | 24.67 | 10.60 |
| 02 Registration and Renewal Fees | -- | -- | -- | -- |
| 03 Composition Fees | 2.74 | -- | -- | -- |
| 04 Other Receipts | 0.15 | -- | -- | -- |
| 105 Luxury Tax | 247.41 | 92.86 | 92.86 | 80.21 |
| 01 Tax on accommodation in Hotels & Lodging houses | 228.12 | 87.56 | 87.56 | 80.21 |
| 90 Deduct - Refunds | -0.18 | 5.30 | 5.30 | -- |
| 02 Registration and Renewal Fees. | 0.29 | -- | -- | -- |

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|--|------------------------|-----------------------------------|-------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| 03 Interest | 16.40 | -- | -- | -- |
| 04 Other Receipts | -- | -- | -- | -- |
| 05 Penalty | 2.78 | -- | -- | -- |
| 800 Other Receipts | 0.04 | -- | -- | -- |
| 81 Other Items | 0.04 | -- | -- | -- |
| 0070 Other Administrative Services | 0.15 | 1.00 | 1.00 | 1.00 |
| 60 Other Services | 0.15 | 1.00 | 1.00 | 1.00 |
| 118 Receipts under Right to Information Act, 2005 | 0.15 | 1.00 | 1.00 | 1.00 |
| 01 RTI Fees | 0.15 | 1.00 | 1.00 | 1.00 |
| 800 Other Receipts | -- | -- | -- | -- |
| 01 Right to Information Act, 2005 (Central Act) | -- | -- | -- | -- |
| 0005 Central GST | -- | -- | -- | -- |
| 901 Share of net proceeds assigned to State | -- | -- | -- | -- |
| 00 ----- | -- | -- | -- | -- |