



GOVERNMENT OF GOA

ESTIMATES OF RECEIPTS

FOR THE YEAR

2024 - 2025

FEBRUARY, 2024

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2022 - 2023	Budget Estimates 2023 - 2024	Revised Estimates 2023 - 2024	Budget Estimates 2024 - 2025
1	2	3	4	5
12 COMMERCIAL TAXES	696877.53	603357.92	611487.05	648414.83
0006 State Goods and Services Tax (SGST)	353635.86	383550.15	396841.79	436689.14
101 Tax	196178.01	225143.84	224097.56	243065.36
01 Collections	201835.89	231843.84	230731.28	250229.78
02 Deduct Refunds	-5657.88	-6700.00	-6633.72	-7164.42
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	144140.13	158416.02	172748.53	193628.42
00 -----	144140.13	158416.02	172748.53	193628.42
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	13333.41	--	--	--
00 -----	13333.41	--	--	--
500 Receipts awaiting transfer to other Minor Heads	--	--	--	--
00 --	--	--	--	--
800 Other Receipts	-15.69	-9.71	-4.30	-4.64

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2022 - 2023	Budget Estimates 2023 - 2024	Revised Estimates 2023 - 2024	Budget Estimates 2024 - 2025
1	2	3	4	5
01 Collections	--	--	--	--
02 Deduct Refunds	-15.69	-9.71	-4.30	-4.64
0040 Taxes on Sales, Trade, etc.	189876.12	214173.28	214059.85	211664.79
101 Receipts under Central Sales Tax Act	2346.35	3089.09	3007.97	3248.61
01 Tax Collections	2312.28	3089.09	3007.97	3248.61
02 Surcharge	0.06	--	--	--
03 Licence and Registration Fees	--	--	--	--
04 Other Receipts	34.01	--	--	--
102 Receipts under State Sales Tax Act	16.31	11.86	--	0.10
01 Tax Collections	15.91	12.92	--	0.10
02 Licence and Registration Fees	0.40	--	--	--
90 Deduct Refunds	--	-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	187314.62	211072.33	211051.88	208416.03
01 Collection	190423.55	211072.33	211051.88	212016.03
02 Composition of Tax	22.47	--	--	--
03 Licence and Registration Fees	92.39	--	--	--
04 Interest	315.14	--	--	--
90 Deduct - Refund	-3538.93	--	--	-3600.00
800 Other Receipts	198.84	--	--	0.05
80 Sale proceeds of dead stock, waste paper, etc	--	--	--	0.05
81 Other items	198.84	--	--	--
1601 Grants-in-Aid from Central Government	153070.35	5000.00	--	--

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(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2022 - 2023	Budget Estimates 2023 - 2024	Revised Estimates 2023 - 2024	Budget Estimates 2024 - 2025
1	2	3	4	5
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	153070.35	5000.00	--	--
114 Compensation for Loss of Revenue arising out of implementation of GST	153070.35	5000.00	--	--
00 --	153070.35	5000.00	--	--
0042 Taxes on Goods and Passengers	244.38	542.68	542.68	13.75
106 Tax on entry of goods into Local Areas	244.38	542.68	542.68	13.75
01 Tax on Entry of Goods	226.40	542.68	542.68	13.75
02 Other Receipts	--	--	--	--
90 Deduct - Refunds	--	--	--	--
03 Registration Fees	--	--	--	--
05 Penalty	17.43	--	--	--
06 Miscellaneous Fees	0.55	--	--	--
0045 Other Taxes and Duties on Commodities and Services	50.22	90.81	42.73	46.15
101 Entertainment Tax	9.20	10.60	17.10	18.47
01 Entertainment Tax	8.81	10.60	17.10	18.47
02 Registration and Renewal Fees	0.31	--	--	--
03 Composition Fees	--	--	--	--
04 Other Receipts	0.08	--	--	--
105 Luxury Tax	40.99	80.21	25.63	27.68
01 Tax on accommodation in Hotels & Lodging houses	65.78	80.21	25.63	27.68
90 Deduct - Refunds	-57.88	--	--	--
02 Registration and Renewal Fees.	--	--	--	--
03 Interest	27.21	--	--	--
04 Other Receipts	--	--	--	--
05 Penalty	5.88	--	--	--
800 Other Receipts	0.03	--	--	--
81 Other Items	0.03	--	--	--
0070 Other Administrative Services	0.60	1.00	--	1.00
60 Other Services	0.60	1.00	--	1.00
118 Receipts under Right to Information Act, 2005	0.60	1.00	--	1.00
01 RTI Fees	0.60	1.00	--	1.00
800 Other Receipts	--	--	--	--

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1	2	3	4	5
01 Right to Information Act, 2005 (Central Act)	--	--	--	--
0005 Central GST	--	--	--	--
901 Share of net proceeds assigned to State	--	--	--	--
00 -----	--	--	--	--