



GOVERNMENT OF GOA

ESTIMATES OF RECEIPTS

FOR THE YEAR

2025 - 2026

MARCH, 2025

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
1	2	3	4	5
12 COMMERCIAL TAXES	626094.51	648414.83	650309.04	673070.60
0006 State Goods and Services Tax (SGST)	405718.07	436689.14	433547.25	468231.02
101 Tax	228333.71	243065.36	254274.99	274616.99
01 Collections	235159.58	250229.78	263869.89	284979.48
02 Deduct Refunds	-6825.87	-7164.42	-9594.90	-10362.49
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	177442.17	193628.42	179281.58	193624.10
00 -----	177442.17	193628.42	179281.58	193624.10
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	--	--	--	--
00 -----	--	--	--	--
500 Receipts awaiting transfer to other Minor Heads	--	--	--	--
00 --	--	--	--	--
800 Other Receipts	-57.81	-4.64	-9.32	-10.07

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
1	2	3	4	5
01 Collections	--	--	--	--
02 Deduct Refunds	-57.81	-4.64	-9.32	-10.07
0040 Taxes on Sales, Trade, etc.	185785.99	211664.79	199874.23	204363.33
101 Receipts under Central Sales Tax Act	2434.85	3248.61	2133.20	2303.86
01 Tax Collections	2341.36	3248.61	2133.20	2303.86
02 Surcharge	0.04	--	--	--
03 Licence and Registration Fees	--	--	--	--
04 Other Receipts	93.45	--	--	--
102 Receipts under State Sales Tax Act	11.62	0.10	--	0.10
01 Tax Collections	11.62	0.10	--	0.10
02 Licence and Registration Fees	--	--	--	--
90 Deduct Refunds	--	--	--	--
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	183214.80	208416.03	197741.03	202059.32
01 Collection	184551.53	212016.03	201125.26	205714.29
02 Composition of Tax	25.66	--	--	--
03 Licence and Registration Fees	105.41	--	--	--
04 Interest	646.02	--	--	--
90 Deduct - Refund	-2113.82	-3600.00	-3384.23	-3654.97
800 Other Receipts	124.72	0.05	--	0.05
80 Sale proceeds of dead stock, waste paper, etc	--	0.05	--	0.05
81 Other items	124.72	--	--	--
1601 Grants-in-Aid from Central Government	34306.00	--	16447.52	--

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
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	34306.00	--	16447.52	--
114 Compensation for Loss of Revenue arising out of implementation of GST	34306.00	--	16447.52	--
00 --	34306.00	--	16447.52	--
0042 Taxes on Goods and Passengers	211.59	13.75	147.13	158.90
106 Tax on entry of goods into Local Areas	211.59	13.75	147.13	158.90
01 Tax on Entry of Goods	186.94	13.75	147.13	158.90
02 Other Receipts	--	--	--	--
90 Deduct - Refunds	--	--	--	--
03 Registration Fees	--	--	--	--
05 Penalty	24.65	--	--	--
06 Miscellaneous Fees	--	--	--	--
0045 Other Taxes and Duties on Commodities and Services	72.08	46.15	292.91	316.35
101 Entertainment Tax	12.51	18.47	15.79	17.06
01 Entertainment Tax	10.76	18.47	15.79	17.06
02 Registration and Renewal Fees	--	--	--	--
03 Composition Fees	1.72	--	--	--
04 Other Receipts	0.03	--	--	--
105 Luxury Tax	59.57	27.68	277.12	299.29
01 Tax on accommodation in Hotels & Lodging houses	88.74	27.68	277.12	299.29
90 Deduct - Refunds	-35.30	--	--	--
02 Registration and Renewal Fees.	0.30	--	--	--
03 Interest	4.98	--	--	--
04 Other Receipts	--	--	--	--
05 Penalty	0.85	--	--	--
800 Other Receipts	--	--	--	--
81 Other Items	--	--	--	--
0070 Other Administrative Services	0.78	1.00	--	1.00
60 Other Services	0.78	1.00	--	1.00
118 Receipts under Right to Information Act, 2005	0.78	1.00	--	1.00
01 RTI Fees	0.78	1.00	--	1.00
800 Other Receipts	--	--	--	--

12 - COMMERCIAL TAXES

(Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2023 - 2024	Budget Estimates 2024 - 2025	Revised Estimates 2024 - 2025	Budget Estimates 2025 - 2026
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 -----	--	--	--	--