

## CHAPTER 13

### TAXATION

No. of registered dealers and tax realized under General sales tax Act, 1948.

No. of registered dealers and tax realized under Central sales tax Act, 1956.

Revenue collection under state excise.

Revenue position at a glance which inter-alia includes Sale Tax, Taxes on Goods and Passengers, Entertainment, State Excise Duty, Stamp and Registration Duty, Motor Vehicles Taxes, Electricity Duty and Other Taxes.

### XIII-TAXATION

Table No. 13.1

#### Registered Dealers and Tax Realised.

Year	<u>General Sales Tax Act, 1948</u>		<u>Central Sales Tax Act, 1956</u>		<u>Total Taxes</u>
	Number of New Registered Dealer as on 31 <sup>st</sup> March	Total Dealers	Number of New Registered Dealer as on 31 <sup>st</sup> March	Total Dealers	(Rs. In Crores)
1	2	3	4	5	6
2015-2016	1312	*18859	1292	16839	1334.86
2016-2017	1423	*15304	1415	13943	1397.72
2017-2018	5365	20009	5365	20009	1711.32

\* Note:- As per the VAT Act (Repealed Act), the dealers who have applied for registration are registered with this department as live dealers and for rest's registration number were cancelled under Mass cancellation. Now as per office record 18859 are live dealer.

Table No. 13.2

#### Revenue Collection under State Excise.

Year	Revenue Collection (Rs. In Lakhs)					
	Country Spirit (Lic. Fee + Excise duty)	Foreign liquor and Spirit (Lic. Fee + E.D. + I. fee + P. Fee + A. Fee)	Malt Liquor Beer (Lic. Fee + E.D. + I. fee + P. Fee + A. Fee)	Denatured wines	Misc	Total
1	2	3	4	5	6	7
2015-2016	1481.76	22064.33	1683.25	1.62	10336.17	35567.13
2016-2017	775.94	19873.68	2227.04	4.00	3997.24	26877.90
2017-2018	362.80	29351.95	2920.80	1.58	5313.97	37951.10

\*License fee of Retailsale liquor vends (L-2/L-14A) is combined as one unit as per Excise Police 2017-18.

\*Excise Duty (E.D.) word is replaced by Extra license fee (ELF) as per Excise Policy 2017-18.

Source: Excise & Taxation Department, U.T. Chandigarh.

E.D. = Excise Duty

A. Fee = Assessment Fee

Lic. Fee = License fee (Retail Sale + Wholesale)

I. Fee = Import Fee

P. Fee = Permit Fee

### XIII-TAXATION

Table No. 13.3

Revenue position at a Glance (2015-2016) .

(Rs.in Crores)

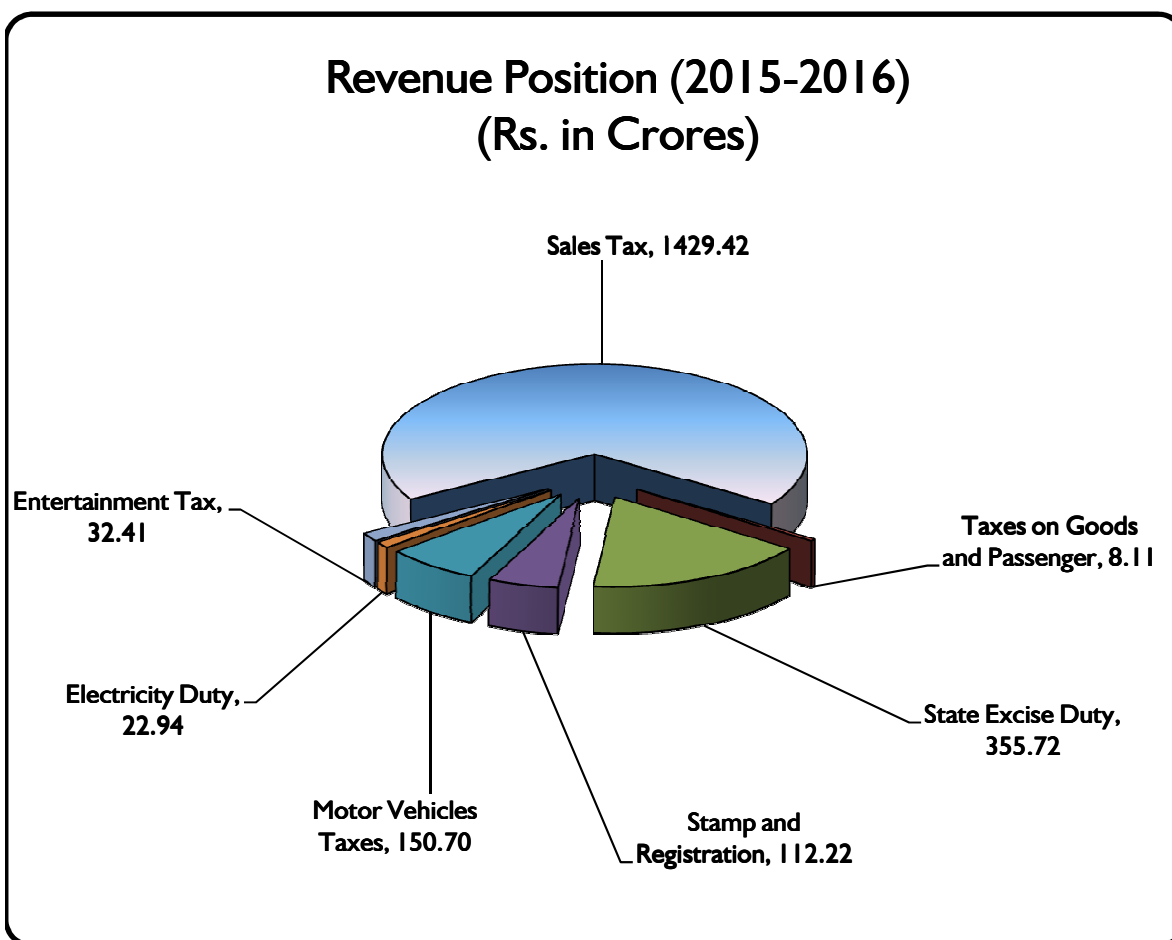
Item	2015-2016
1	2
<b><u>SALES TAX</u></b>	
a) Amount	1429.42
b) Percentage increase/decrease over previous year.	+ 7.55%
<b><u>TAXES ON GOODS AND PASSENGER</u></b>	
a) Amount	8.11
b) Percentage increase/decrease over previous year.	+ 5.60%
<b><u>STATE EXCISE DUTY</u></b>	
a) Amount	355.72
b) Percentage increase/decrease over previous year.	+ 51.78%
<b><u>STAMP AND REGISTRATION</u></b>	
a) Amount	112.22
b) Percentage increase/decrease over previous year.	- 5.67%
<b><u>MOTOR VEHICLES TAXES</u></b>	
a) Amount	150.70
b) Percentage increase/decrease over previous year.	+12.01%
<b><u>ELECTRICITY DUTY</u></b>	
a) Amount	22.94
b) Percentage increase/decrease over previous year.	+ 3.94%

### XIII-TAXATION

Table No. 13.3 (Contd.)

Revenue position at a Glance (2015-2016) .

		(Rs.in Crores)
Item		2015-2016
1		2
<b><u>OTHER TAXES/ENTERTAINMENT TAX</u></b>		
a) Amount		32.41
b) Percentage increase/decrease over previous year.		+ 21.07%
<b><u>TOTAL TAX REVENUE</u></b>		
a) Amount		2111.52
b) Percentage increase/decrease over previous year.		+ 12.71%



### XIII-TAXATION

Table No. 13.4

Revenue position at a Glance (2016-2017) .

(Rs.in Crores)

Item	2016-2017
1	2
<b><u>SALES TAX</u></b>	
a) Amount	1549.89
b) Percentage increase/decrease over previous year.	+ 8.43%
<b><u>TAXES ON GOODS AND PASSENGER</u></b>	
a) Amount	8.99
b) Percentage increase/decrease over previous year.	+ 10.85%
<b><u>STATE EXCISE DUTY</u></b>	
a) Amount	269.40
b) Percentage increase/decrease over previous year.	- 24.27%
<b><u>STAMP AND REGISTRATION</u></b>	
a) Amount	132.06
b) Percentage increase/decrease over previous year.	+ 17.68%
<b><u>MOTOR VEHICLES TAXES</u></b>	
a) Amount	160.81
b) Percentage increase/decrease over previous year.	+6.71%
<b><u>ELECTRICITY DUTY</u></b>	
a) Amount	30.18
b) Percentage increase/decrease over previous year.	+ 31.56%

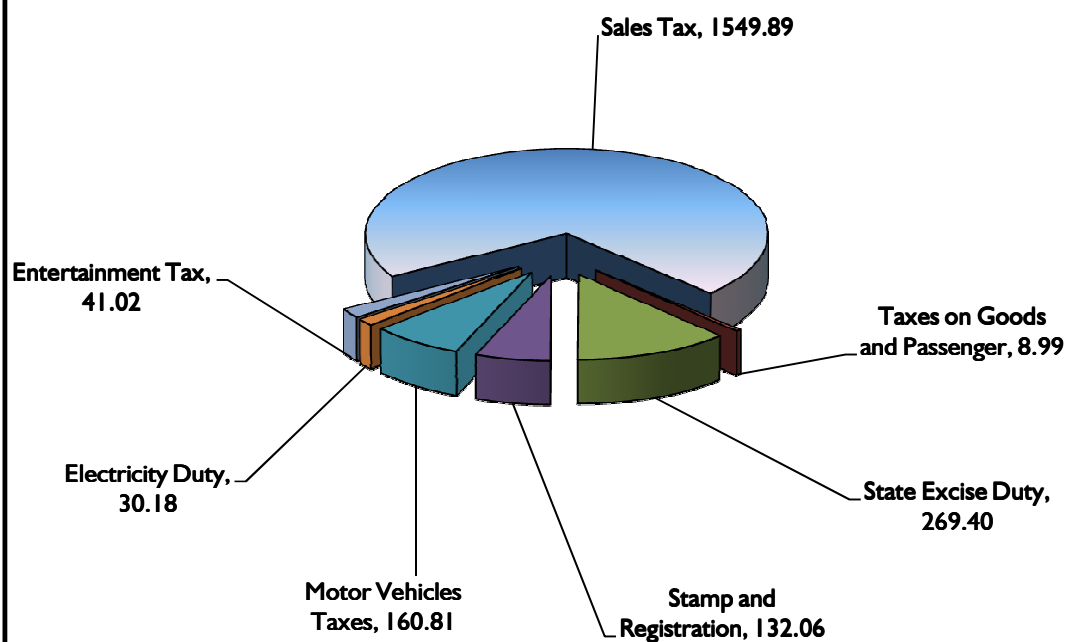
### XIII-TAXATION

Table No. 13.4 (Contd.)

Revenue position at a Glance (2016-2017).

		(Rs.in Crores)
Item		2016-2017
1		2
<b><u>OTHER TAXES/ENTERTAINMENT TAX</u></b>		
a) Amount		41.02
b) Percentage increase/decrease over previous year.		+ 26.57%
<b><u>TOTAL TAX REVENUE</u></b>		
a) Amount		2192.35
b) Percentage increase/decrease over previous year.		+ 3.83%

#### Revenue Position (2016-2017) (Rs. in Crores)



### XIII-TAXATION

Table No. 13.5

Revenue position at a Glance (2017-2018) .

(Rs.in Crores)

Item	2017-2018
1	2
<u><b>GOODS AND SERVICES TAX (GST)</b></u>	
a) Amount	1550.00
b) Percentage increase/decrease over previous year.	0.00%
<u><b>STAMP AND REGISTRATION</b></u>	
a) Amount	170.00
b) Percentage increase/decrease over previous year.	+28.73%
<u><b>STATE EXCISE DUTY</b></u>	
a) Amount	450.00
b) Percentage increase/decrease over previous year.	+67.04%
<u><b>VALUE ADDED TAX (VAT)</b></u>	
a) Amount	450.00
b) Percentage increase/decrease over previous year.	0.00%
<u><b>TAXES OF VEHICLES</b></u>	
a) Amount	200.00
b) Percentage increase/decrease over previous year.	+ 24.37%
<u><b>TAXES ON GOODS AND PASSENGERS</b></u>	
a) Amount	12.00
b) Percentage increase/decrease over previous year.	+ 33.48%

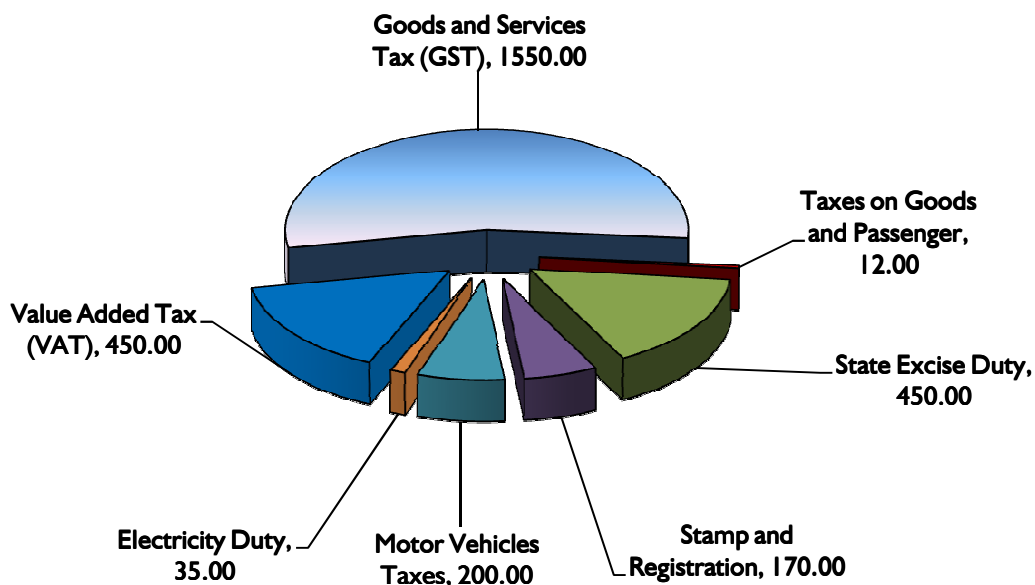
### XIII-TAXATION

Table No. 13.5 (Contd.)

Revenue position at a Glance (2017-2018) .

		(Rs.in Crores)
Item		2017-2018
1		2
<b><u>TAXES &amp; DUTIES ON ELECTRICITY</u></b>		
a) Amount		35.00
b) Percentage increase/decrease over previous year.		+ 15.97%
<b><u>TOTAL TAX REVENUE</u></b>		
a) Amount		2867.00
b) Percentage increase/decrease over previous year.		+ 30.77%

#### Revenue Position (2017-2018) (Rs. in Crores)



Source: Finance & Planning Officer, U.T. Chandigarh.