

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.

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Table No. 13.1

Registered Dealers and Tax Realised.

Year	<u>General Sales Tax Act, 1948</u>	Total Dealers	<u>Central Sales Tax Act, 1956</u>	Total Dealers	<u>Total Taxes</u>
	Number of New Registered Dealer as on 31 st March		Number of New Registered Dealer as on 31 st March		(Rs. In Crores)
1	2	3	4	5	6
2017-2018	5365	20009	5365	20009	1711.32
2018-2019	2659	18684	2659	18684	1974.44
2019-2020	1721	17774	1721	17774	1954.94

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
2017-2018	362.80	29351.95	2920.80	1.58	5313.97	37951.10
2018-2019	82.23	39776.84	4415.50	1.60	9433.40	53709.57
2019-2020	181.19	51846.06	61.93.74	1.48	5963.60	57992.33

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

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Table No. 13.3

Revenue position at a Glance (2017-2018) .

		<u>(Rs.in Crores)</u>
Item		2017-2018
I		2
<u>GOODS AND SERVICES TAX</u>		
a)	Amount	1550.00
b)	Percentage increase/decrease over previous year.	0.00%
<u>STAMP AND REGISTRATION</u>		
a)	Amount	170.00
b)	Percentage increase/decrease over previous year.	+28.73%
<u>STATE EXCISE DUTY</u>		
a)	Amount	450.00
b)	Percentage increase/decrease over previous year.	+67.04%
<u>VALUE ADDED TAX (VAT)</u>		
a)	Amount	450.00
b)	Percentage increase/decrease over previous year.	0.00%
<u>TAXES OF VEHICLES</u>		
a)	Amount	200.00
b)	Percentage increase/decrease over previous year.	+ 24.37%
<u>TAXES ON GOODS AND PASSENGERS</u>		
a)	Amount	12.00
b)	Percentage increase/decrease over previous year.	+ 33.48%
<u>TAXES & DUTIES ON ELECTRICITY</u>		
a)	Amount	35.00
b)	Percentage increase/decrease over previous year.	+ 15.97%

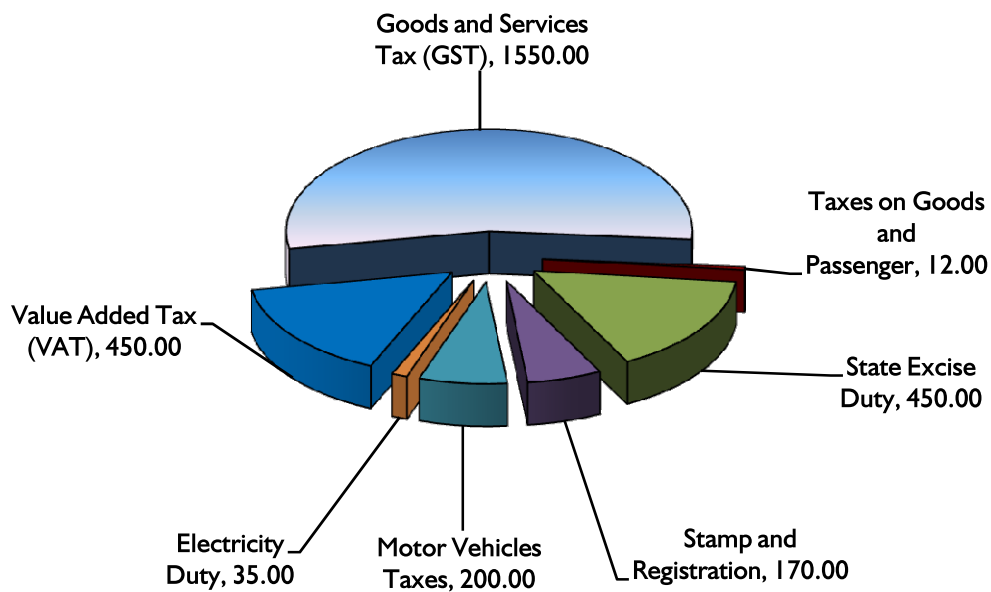
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Table No. 13.3 (Contd.)

Revenue position at a Glance (2017-2018) .

		(Rs.in Crores)
Item		2017-2018
I		2
<u>OTHER TAXES/ENTERTAINMENT TAX</u>		
a) Amount		0.00
b) Percentage increase/decrease over previous year.		+ 0.00%
<u>TOTAL TAX REVENUE</u>		
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.

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Table No. 13.4

Revenue position at a Glance (2018-2019) .

		<u>(Rs.in Crores)</u>
Item		2017-2018
I		2
<u>GOODS AND SERVICES TAX</u>		
a)	Amount	1555.99
b)	Percentage increase/decrease over previous year.	+0.39%
<u>STAMP AND REGISTRATION</u>		
a)	Amount	152.35
b)	Percentage increase/decrease over previous year.	-10.38%
<u>STATE EXCISE DUTY</u>		
a)	Amount	537.49
b)	Percentage increase/decrease over previous year.	+ 19.44%
<u>VALUE ADDED TAX (VAT)</u>		
a)	Amount	445.24
b)	Percentage increase/decrease over previous year.	-1.06%
<u>TAXES OF VEHICLES</u>		
a)	Amount	155.68
b)	Percentage increase/decrease over previous year.	+ 22.16%
<u>TAXES ON GOODS AND PASSENGERS</u>		
a)	Amount	12.33
b)	Percentage increase/decrease over previous year.	+ 2.75%
<u>TAXES & DUTIES ON ELECTRICITY</u>		
a)	Amount	30.98
b)	Percentage increase/decrease over previous year.	-11.49%

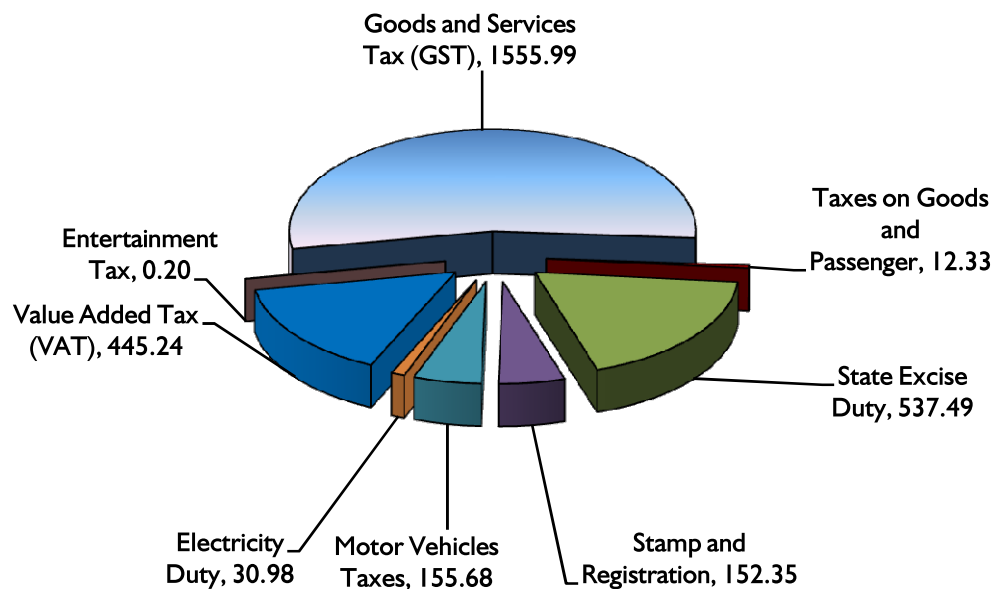
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Table No. 13.4 (Contd.)

Revenue position at a Glance (2018-2019) .

		(Rs.in Crores)
Item		2017-2018
I		2
<u>OTHER TAXES/ENTERTAINMENT TAX</u>		
a)	Amount	0.20
b)	Percentage increase/decrease over previous year.	+ 0.00%
<u>TOTAL TAX REVENUE</u>		
a)	Amount	2867.00
b)	Percentage increase/decrease over previous year.	+0.81%

Revenue Position (2018-2019) (Rs. in Crores)



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

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Table No. 13.5

Revenue position at a Glance (2019-2020) .

		(Rs.in Crores)
Item		2019-2020
1		2
<u>GOODS AND SERVICES TAX</u>		
a)	Amount	1425.44
b)	Percentage increase/decrease over previous year.	-8.39%
<u>STAMP AND REGISTRATION</u>		
a)	Amount	245.66
b)	Percentage increase/decrease over previous year.	+61.25%
<u>STATE EXCISE DUTY</u>		
a)	Amount	645.25
b)	Percentage increase/decrease over previous year.	+ 20.05%
<u>VALUE ADDED TAX (VAT)</u>		
a)	Amount	449.90
b)	Percentage increase/decrease over previous year.	+ 1.05%
<u>TAXES OF VEHICLES</u>		
a)	Amount	171.23
b)	Percentage increase/decrease over previous year.	+ 9.99%
<u>TAXES ON GOODS AND PASSENGERS</u>		
a)	Amount	12.10
b)	Percentage increase/decrease over previous year.	- 1.87%
<u>TAXES & DUTIES ON ELECTRICITY</u>		
a)	Amount	26.30
b)	Percentage increase/decrease over previous year.	- 15.11%

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Table No. 13.5 (Contd.)

Revenue position at a Glance (2019-2020) .

		(Rs.in Crores)
Item		2019-2020
1		2
<u>OTHER TAXES/ENTERTAINMENT TAX</u>		
a) Amount		0.00
b) Percentage increase/decrease over previous year.		+ 0.00%
<u>TOTAL TAX REVENUE</u>		
a) Amount		2975.88
b) Percentage increase/decrease over previous year.		+2.96%

