

## CHAPTER 12

### 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.

## XII-TAXATION

Table No. 12.1

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
2019-2020	1721	17774	1721	17774	1954.94
2020-2021	1721	17774	1721	17774	1501.20
2021-2022	1721	17774	1721	17774	2116.00

Table No. 12.2

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
2019-2020	181.19	51846.06	6193.74	1.48	5963.60	64186.07
2020-2021	325.98	42626.67	4595.77	1.44	6858.64	54408.50
2021-2022	522.50	59309.48	6126.04	1.60	6593.19	72552.81

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

## XII-TAXATION

Table No. 12.3

Revenue position at a Glance (2019-2020) .

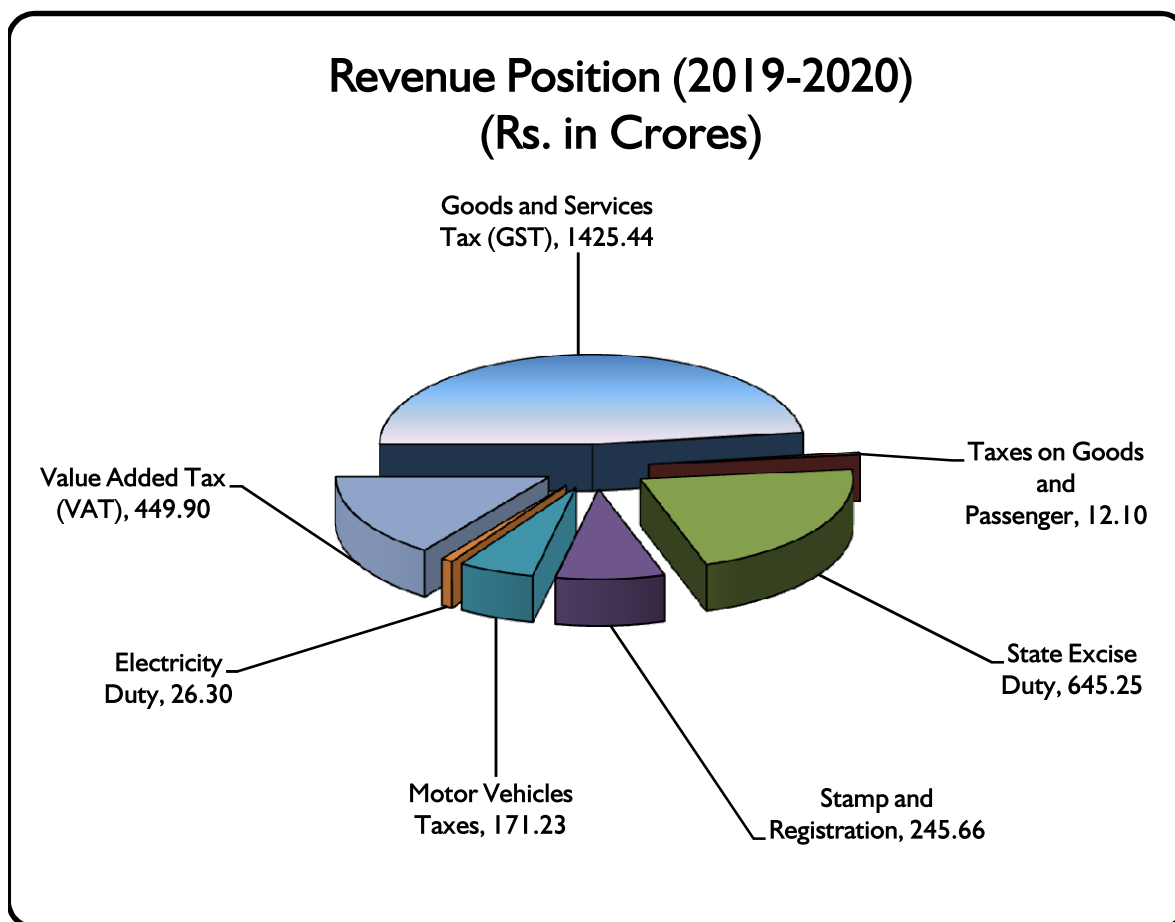
		<u>(Rs.in Crores)</u>
Item		2019-2020
1		2
<b><u>GOODS AND SERVICES TAX</u></b>		
a)	Amount	1425.44
b)	Percentage increase/decrease over previous year.	-8.39%
<b><u>STAMP AND REGISTRATION</u></b>		
a)	Amount	245.66
b)	Percentage increase/decrease over previous year.	+61.25%
<b><u>STATE EXCISE DUTY</u>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

## XII-TAXATION

Table No. 12.3 (Contd.)

Revenue position at a Glance (2019-2020) .

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



## XII-TAXATION

Table No. 12.4

Revenue position at a Glance (2020-2021).

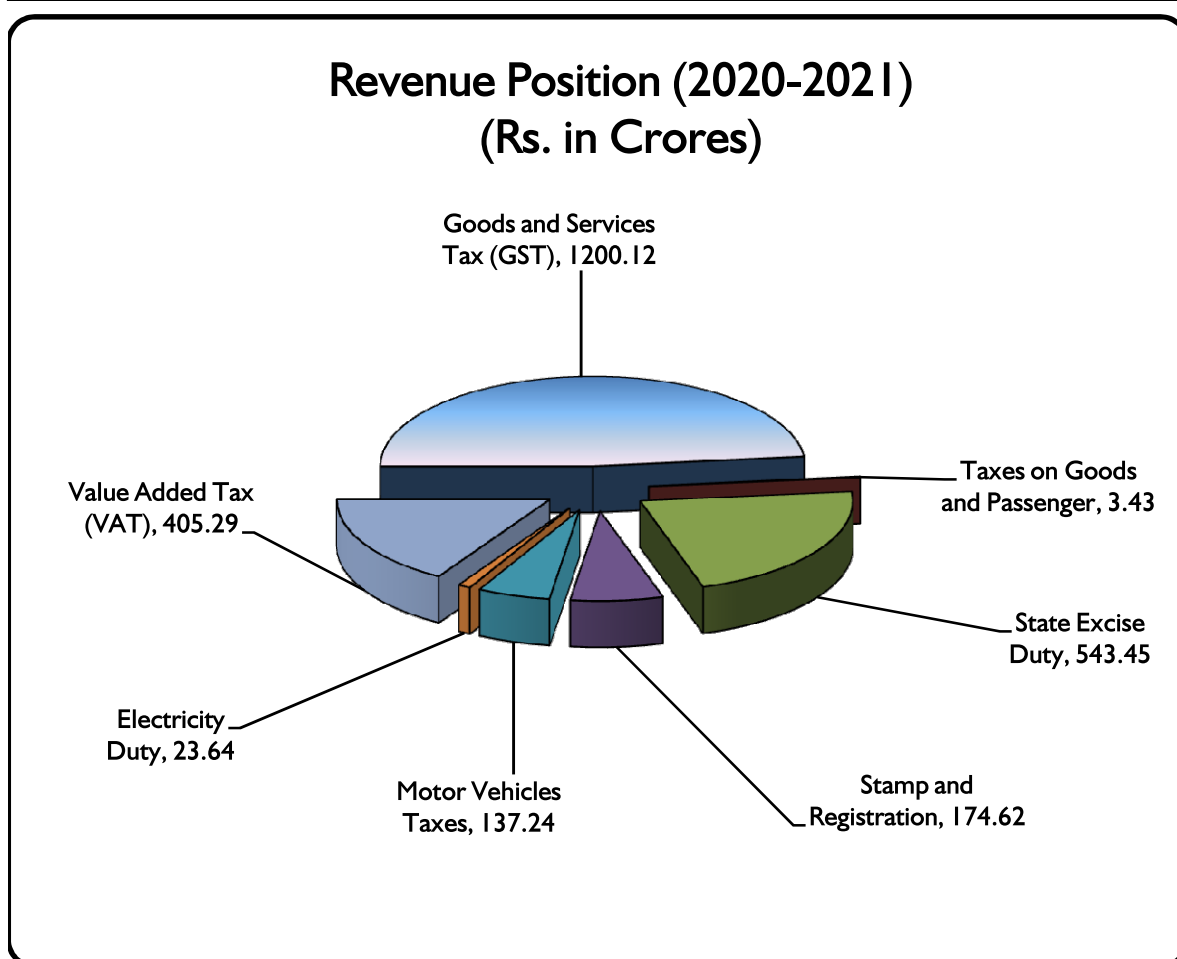
		(Rs.in Crores)
Item		2020-2021
1		2
<b><u>GOODS AND SERVICES TAX</u></b>		
a)	Amount	1200.12
b)	Percentage increase/decrease over previous year.	-15.81%
<b><u>STAMP AND REGISTRATION</u></b>		
a)	Amount	174.62
b)	Percentage increase/decrease over previous year.	-28.92%
<b><u>STATE EXCISE DUTY</u></b>		
a)	Amount	543.45
b)	Percentage increase/decrease over previous year.	-15.78%
<b><u>VALUE ADDED TAX (VAT)</u></b>		
a)	Amount	405.29
b)	Percentage increase/decrease over previous year.	-9.92%
<b><u>TAXES OF VEHICLES</u></b>		
a)	Amount	137.24
b)	Percentage increase/decrease over previous year.	+ 9.99%
<b><u>TAXES ON GOODS AND PASSENGERS</u></b>		
a)	Amount	3.43
b)	Percentage increase/decrease over previous year.	- 71.65%
<b><u>TAXES &amp; DUTIES ON ELECTRICITY</u></b>		
a)	Amount	23.43
b)	Percentage increase/decrease over previous year.	- 10.11%

## XII-TAXATION

Table No. 12.4 (Contd.)

Revenue position at a Glance (2020-2021) .

		(Rs.in Crores)
Item		2020-2021
1		2
<b><u>OTHER TAXES/ENTERTAINMENT TAX</u></b>		
a) Amount		0.00
b) Percentage increase/decrease over previous year.		+ 0.00%
<b><u>TOTAL TAX REVENUE</u></b>		
a) Amount		2487.79
b) Percentage increase/decrease over previous year.		- 16.40%



## XII-TAXATION

Table No. 12.5

Revenue position at a Glance (2021-2022) .

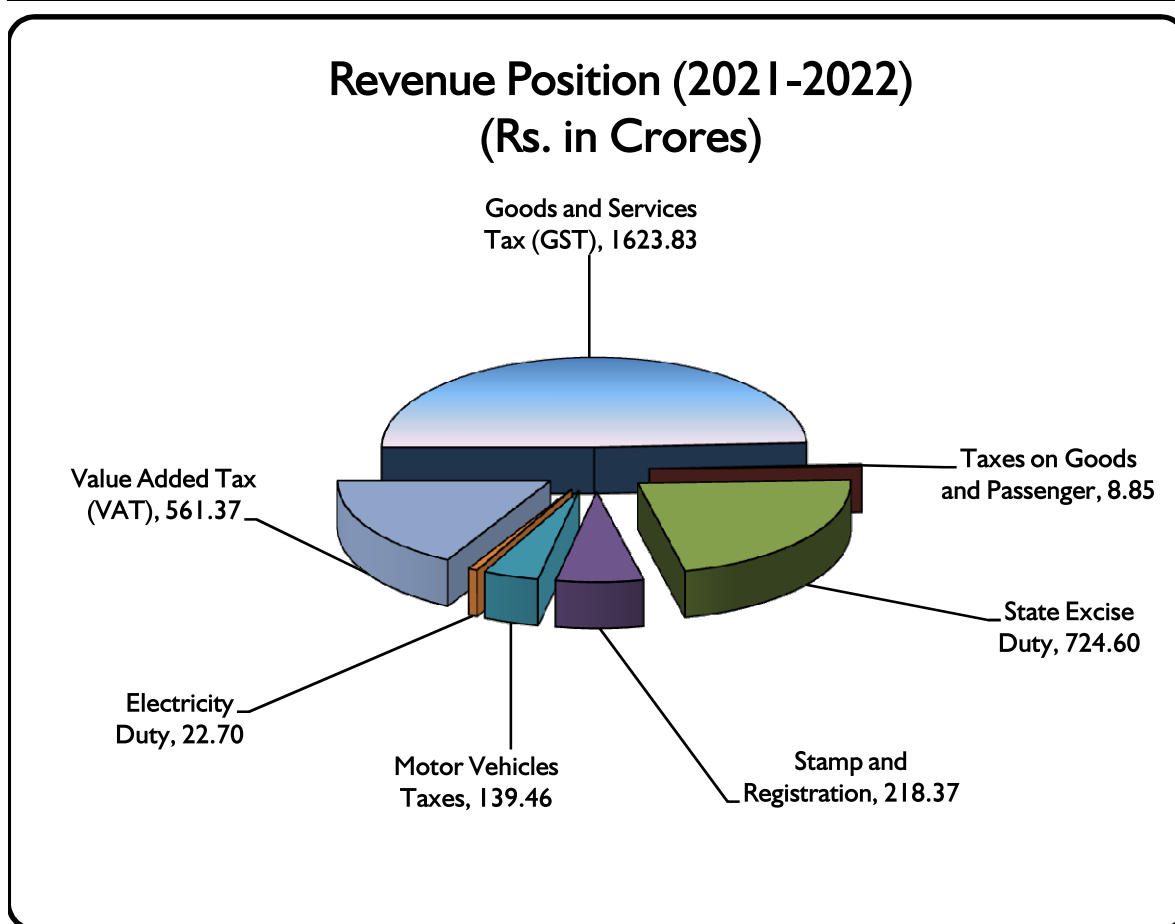
		<u>(Rs.in Crores)</u>
Item		2021-2022
I		2
<b><u>GOODS AND SERVICES TAX</u></b>		
a)	Amount	1623.83
b)	Percentage increase/decrease over previous year.	+ 35.31%
<b><u>STAMP AND REGISTRATION</u></b>		
a)	Amount	218.37
b)	Percentage increase/decrease over previous year.	+ 25.05%
<b><u>STATE EXCISE DUTY</u></b>		
a)	Amount	724.60
b)	Percentage increase/decrease over previous year.	+ 33.33%
<b><u>VALUE ADDED TAX (VAT)</u></b>		
a)	Amount	561.37
b)	Percentage increase/decrease over previous year.	+ 38.51%
<b><u>TAXES OF VEHICLES</u></b>		
a)	Amount	139.46
b)	Percentage increase/decrease over previous year.	+ 1.62%
<b><u>TAXES ON GOODS AND PASSENGERS</u></b>		
a)	Amount	8.85
b)	Percentage increase/decrease over previous year.	+ 158.02%
<b><u>TAXES &amp; DUTIES ON ELECTRICITY</u></b>		
a)	Amount	22.70
b)	Percentage increase/decrease over previous year.	- 3.98%

## XII-TAXATION

Table No. 12.5 (Contd.)

Revenue position at a Glance (2021-2022) .

		(Rs.in Crores)
Item		2021-2022
1		2
<b><u>OTHER TAXES/ENTERTAINMENT TAX</u></b>		
a) Amount		0.00
b) Percentage increase/decrease over previous year.		0.00%
<b><u>TOTAL TAX REVENUE</u></b>		
a) Amount		3299.18
b) Percentage increase/decrease over previous year.		+ 32.61%



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