

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.

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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 st March	Total Dealers	Number of New Registered Dealer as on 31 st March	Total Dealers	(Rs. In Crores)
1	2	3	4	5	6
2020-2021	1721	17774	1721	17774	1501.20
2021-2022	1721	17774	1721	17774	2116.00
2022-2023	1721	18111	1206	18111	2602.62

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
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
2022-2023	582.21	71740.99	7767.84	0.51	6245.52	86337.07

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. 12.3

Revenue position at a Glance (2020-2021).

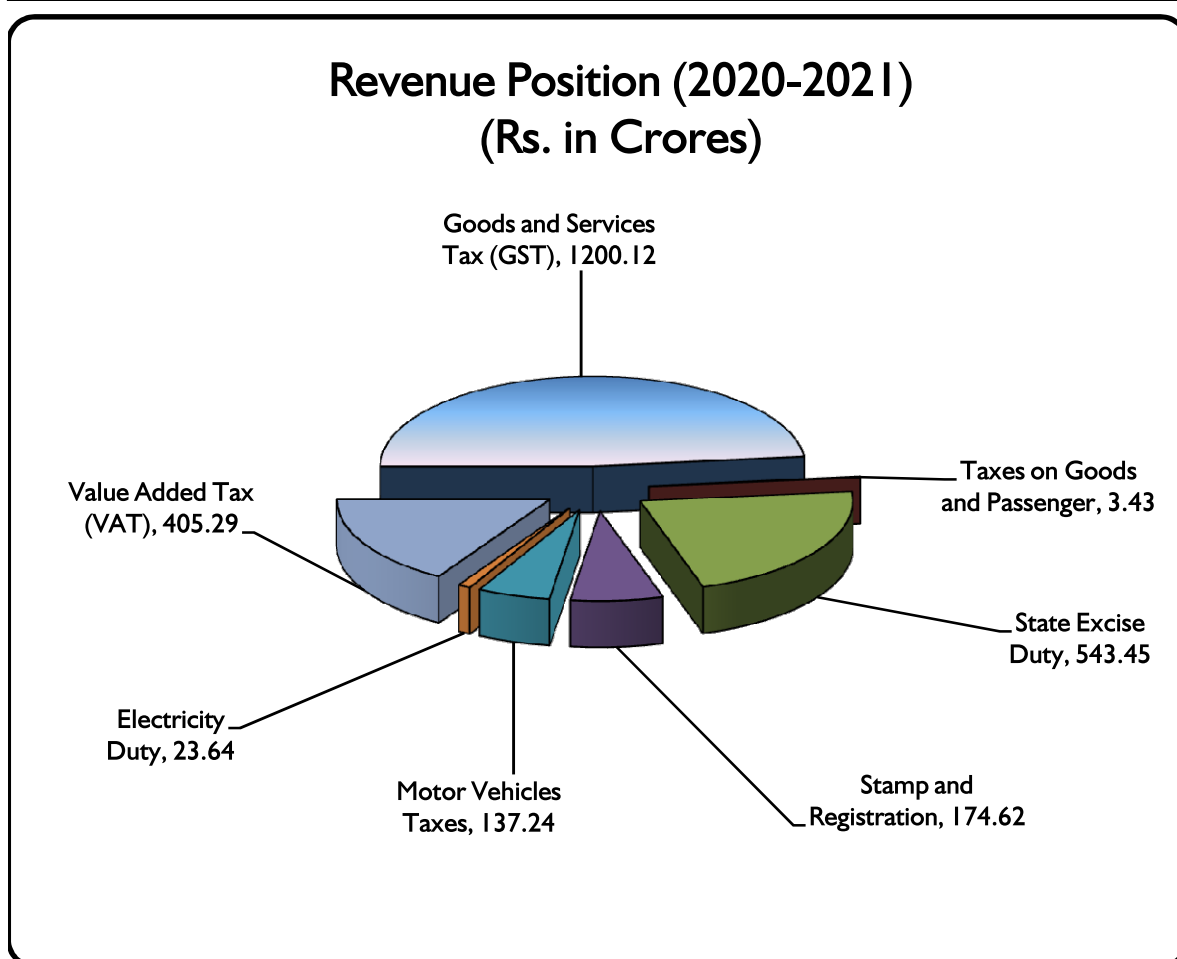
		<u>(Rs.in Crores)</u>
Item		2020-2021
1		2
<u>GOODS AND SERVICES TAX</u>		
a)	Amount	1200.12
b)	Percentage increase/decrease over previous year.	-15.81%
<u>STAMP AND REGISTRATION</u>		
a)	Amount	174.62
b)	Percentage increase/decrease over previous year.	-28.92%
<u>STATE EXCISE DUTY</u>		
a)	Amount	543.45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

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Table No. 12.3 (Contd.)

Revenue position at a Glance (2020-2021) .

		(Rs.in Crores)
Item		2020-2021
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		2487.79
b) Percentage increase/decrease over previous year.		- 16.40%



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Table No. 12.4

Revenue position at a Glance (2021-2022) .

(Rs.in Crores)

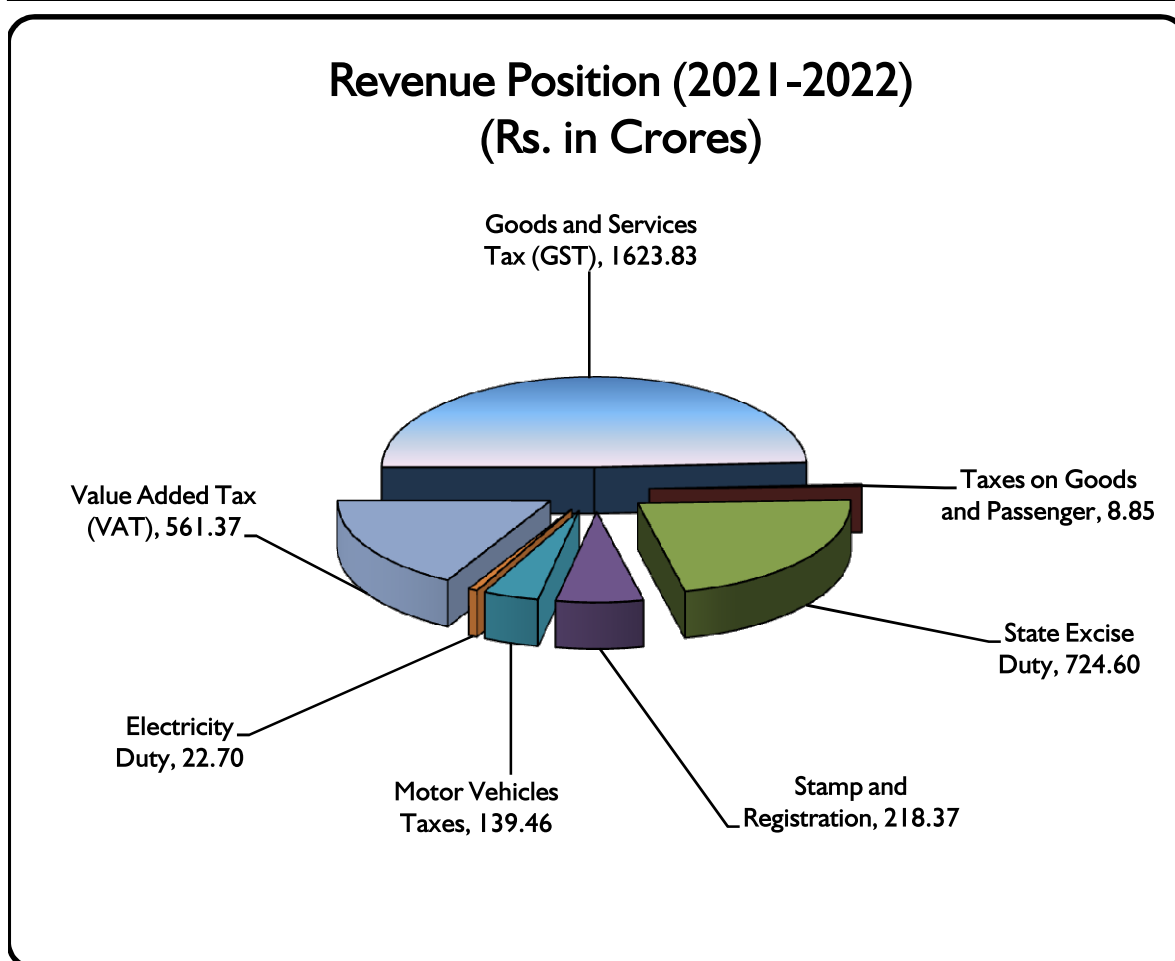
Item	2021-2022
1	2
<u>GOODS AND SERVICES TAX</u>	
a) Amount	1623.83
b) Percentage increase/decrease over previous year.	+ 35.31%
<u>STAMP AND REGISTRATION</u>	
a) Amount	218.37
b) Percentage increase/decrease over previous year.	+ 25.05%
<u>STATE EXCISE DUTY</u>	
a) Amount	724.60
b) Percentage increase/decrease over previous year.	+ 33.33%
<u>VALUE ADDED TAX (VAT)</u>	
a) Amount	561.37
b) Percentage increase/decrease over previous year.	+ 38.51%
<u>TAXES OF VEHICLES</u>	
a) Amount	139.46
b) Percentage increase/decrease over previous year.	+ 1.62%
<u>TAXES ON GOODS AND PASSENGERS</u>	
a) Amount	8.85
b) Percentage increase/decrease over previous year.	+ 158.02%
<u>TAXES & DUTIES ON ELECTRICITY</u>	
a) Amount	22.70
b) Percentage increase/decrease over previous year.	- 3.98%

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Table No. 12.4 (Contd.)

Revenue position at a Glance (2021-2022) .

		(Rs.in Crores)
Item		2021-2022
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		3299.18
b) Percentage increase/decrease over previous year.		+ 32.61%



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Table No. 12.5

Revenue position at a Glance (2022-2023) .

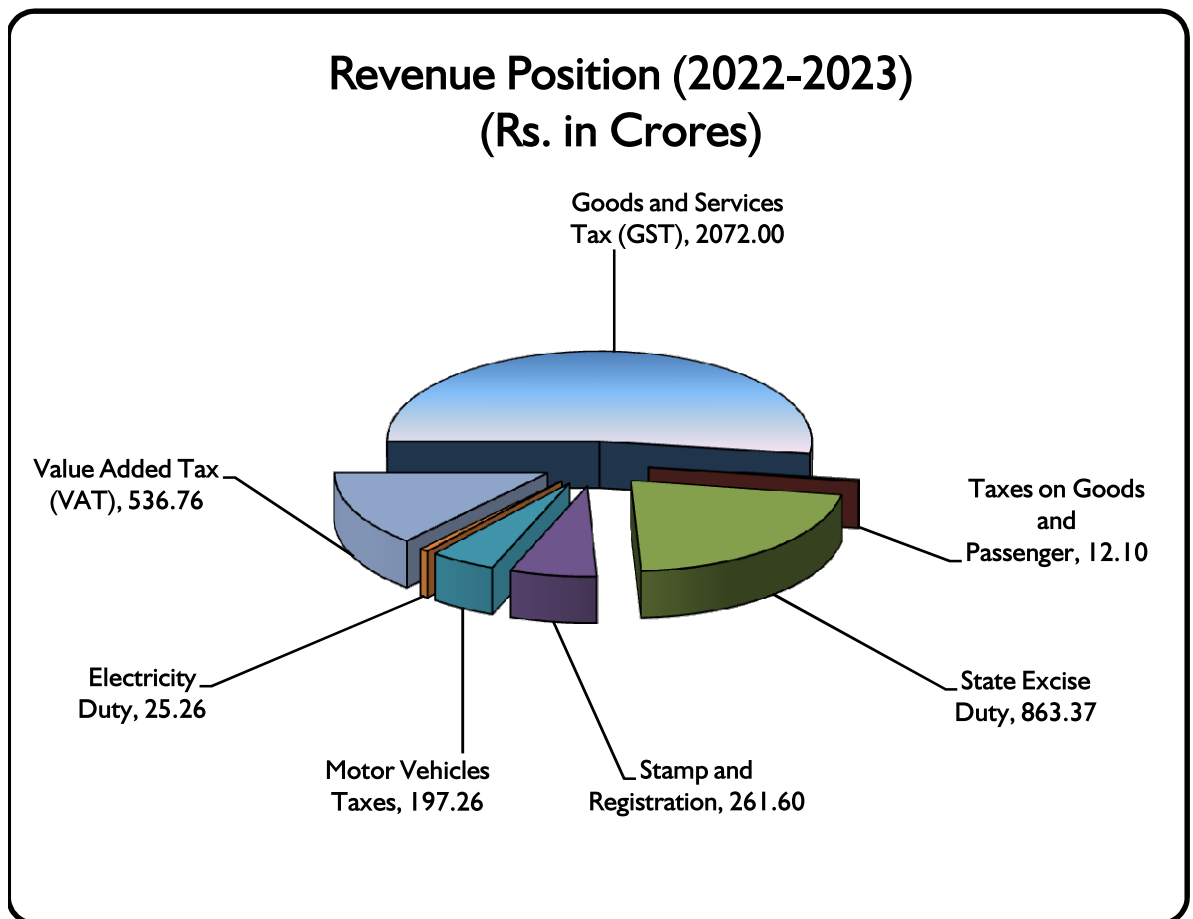
		<u>(Rs.in Crores)</u>
Item		2022-2023
1		2
<u>GOODS AND SERVICES TAX</u>		
a) Amount		2072.00
b) Percentage increase/decrease over previous year.		+ 27.60%
<u>STAMP AND REGISTRATION</u>		
a) Amount		261.60
b) Percentage increase/decrease over previous year.		+ 19.80%
<u>STATE EXCISE DUTY</u>		
a) Amount		863.37
b) Percentage increase/decrease over previous year.		+ 19.15%
<u>VALUE ADDED TAX (VAT)</u>		
a) Amount		536.76
b) Percentage increase/decrease over previous year.		- 4.38%
<u>TAXES OF VEHICLES</u>		
a) Amount		197.26
b) Percentage increase/decrease over previous year.		+41.45%
<u>TAXES ON GOODS AND PASSENGERS</u>		
a) Amount		12.10
b) Percentage increase/decrease over previous year.		+36.72%
<u>TAXES & DUTIES ON ELECTRICITY</u>		
a) Amount		25.26
b) Percentage increase/decrease over previous year.		+ 11.28%

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Table No. 12.5 (Contd.)

Revenue position at a Glance (2022-2023) .

		(Rs.in Crores)
Item		2022-2023
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		3968.35
b) Percentage increase/decrease over previous year.		+20.28%



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