

**Government of India
Ministry of Finance
Department of Revenue**

**RAJYA SABHA
UN-STARRED QUESTION NO-1977
ANSWERED ON-10/03/2026**

REVENUE OF THE UNION GOVERNMENT

1977 DR. JOHN BRITTAS:

Will the Minister of FINANCE be pleased to state:

- (a) the gross tax and non-tax revenue of the Union Government from 2021 till date, year-wise;
- (b) the net divisible pool vertically devolved to States from 2021 till date, year-wise;
- (c) the Cess and Surcharges excluding GST Compensation Cess and cost of collection of taxes collected from 2021 till date, year-wise;
- (d) the quantum and percentage-wise share of Cesses and Surcharges excluding GST Compensation Cess in Gross Central Tax revenues from 2021 till date, year-wise; and
- (e) the quantum and share of tax devolution to States against Centre's gross revenue Tax, Cess, Surcharges and non-tax revenue during the last five years, State-wise, in absolute numbers and percentage?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

- (a): the gross tax and non-tax revenue of the Union Government from 2021 till date, year-wise is enclosed at Annexure-A.
- (b): State's share of Union Taxes and duties released to the States since FY 2021-22 to FY 2025-26 (till 10.02.2026) is enclosed at **Annexure-B**.
- (c) & (d): the Cess and Surcharges excluding GST Compensation Cess and cost of collection of taxes collected from 2021 till date, year-wise is enclosed at '**Annexure-C**'.
- (e): As above reply point (b).

ANNEXURE-A

Gross Tax & Non-tax Revenue FY 2021-22 to FY 2025-26 (till 10.02.2026)

Financial Year	2021-22	2022-23	2023-24	2024-25	(Rs. in crore) RE 2025-26
Gross Tax Revenue	2709315	3054191	3465518	3796381	4077772
Gross Non-tax Revenue	365111	285420	401785	536579	667662

ANNEXURE-B**State's share of Union Taxes and duties released to the States**

Sl. No.	State	2021-22	2022-23	2023-24	2024-25	2025-26 (till 10.02.26)
1	Andhra Pradesh	36,574	38,177	45,711	52,080	51,250
2	Arunachal Pradesh	14,639	16,689	19,845	22,611	22,250
3	Assam	28,307	29,694	35,331	40,254	39,612
4	Bihar	91,428	95,510	1,13,604	1,29,435	1,27,371
5	Chhattisgarh	29,859	32,358	38,482	43,844	43,145
6	Goa	3,357	3,665	4,360	4,967	4,888
7	Gujarat	31,193	33,034	39,284	44,758	44,044
8	Haryana	9,804	10,378	12,345	14,066	13,841
9	Himachal Pradesh	7,349	7,884	9,375	10,681	10,511
10	Jammu & Kashmir	-	-	-	-	-
11	Jharkhand	29,435	31,404	37,352	42,557	41,879
12	Karnataka	33,313	34,596	41,193	46,933	46,185
13	Kerala	17,820	18,261	21,743	24,772	24,378
14	Madhya Pradesh	69,883	74,543	88,665	1,01,020	99,410
15	Maharashtra	55,954	60,001	71,350	81,293	79,996
16	Manipur	6,189	6,795	8,087	9,214	9,067
17	Meghalaya	6,594	7,286	8,663	9,870	9,713
18	Mizoram	4,286	4,745	5,647	6,434	6,332
19	Nagaland	4,883	5,400	6,427	7,322	7,206
20	Odisha	41,058	42,989	51,144	58,270	57,341
21	Punjab	15,898	17,164	20,410	23,254	22,883
22	Rajasthan	54,028	57,231	68,063	77,548	76,311
23	Sikkim	3,350	3,680	4,382	4,993	4,914
24	Tamil Nadu	37,743	38,731	46,072	52,492	51,655
25	Telangana	19,600	19,668	23,742	27,050	26,619
26	Tripura	6,178	6,724	7,997	9,111	8,966
27	Uttar Pradesh	1,62,490	1,69,745	2,02,620	2,30,855	2,27,174
28	Uttarakhand	9,911	10,617	12,628	14,387	14,158
29	West Bengal	67,518	71,435	84,972	96,812	95,269
TOTAL		8,98,642	9,48,406	11,29,494	12,86,885	12,66,369

ANNEXURE-C

Statement showing details of Cesses and Surcharges levied and collected as part of principal taxes

CESSES IN OPERATION:

(₹ crore)

Sl. No.	Name of the Cess	2021-22	2022-23	2023-24	2024-25	RE 2025-26	BE 2026-27
1	Agriculture Infrastructure & Development Cess	76950.68	74142.03	80923.60	75455.06	81580.00	85440.00
2	Cess on Crude oil	19353.84	21497.14	18803.41	17931.29	15810.00	16210.00
3	Cesses on Exports	1457.10	852.44	-3.19	9.05	10.00	10.00
4	Health Cess	31.02	24.01	22.90	0.14	0.00	0.00
5	Health & Education Cess	52732.33	61809.29	71156.96	84337.16	90000.00	100000.00
6	National Calamity Contingent Duty	6138.30	7168.30	7812.25	8341.22	10140.00	10910.00
7	Road and Infrastructure Cess*	195986.96	59234.95	44552.49	44679.82	45780.00	46930.00
8	Health Security se National Security Cess	0.00	0.00	0.00	0.00	2330.00	14000.00
A.	Total (1 to 8)	352650.23	224728.16	223268.42	230753.74	245650.00	273500.00

** Includes additional duty of excise on petrol and diesel, which were known as 'road cess' before introduction of 'road and infrastructure cess'.*

SURCHARGES LEVIED ON:

Sl. No.		2021-22	2022-23	2023-24	2024-25	RE 2025-26	BE 2026-27
1	Corporation Tax	15890.00	55103.79	60373.34	72118.36	81000.00	90000.00
2	Taxes on Income other than Corporation Tax	7922.88	53914.24	54793.80	66778.28	71000.00	79000.00
3	Social Welfare Surcharge under Customs	16945.06	16178.79	16273.41	17477.86	18040.00	18130.00
4	Special Additional Excise Duties	90548.03	147163.79	146619.61	142880.01	165930.00	169720.00
B.	Total (1 to 4)	131305.97	272360.61	278060.16	299254.51	335970.00	356850.00
C.	Grand Total (A+B)	483956.20	497088.77	501328.58	530008.25	581620.00	630350.00
D.	Gross Tax Revenue (GTR)	2709315.08	3054191.64	3465518.58	3796381.72	4077772	4404086.45

Cost of Collection in respect of Net Direct Taxes from F.Y 2021-22 to F.Y 2024-25

(Rs. In Crore)

Financial Year	Total Collections (Rs. In Crore)	Total Expenditure (Rs. In Crore)	Cost of Collection(per Rs. 100 Revenue)
2021-22	14,12,422	7,479	0.53
2022-23	16,63,686	8,452	0.51
2023-24	19,60,166	8,634	0.44
2024-25	22,26,375	9,136	0.41

Source : Time Series Data published on the website of Income Tax Department.

The Recurrent cost of collection per Rs. 100 for Net Central Indirect Taxes during FY 2021-22 to FY 2024-25 is provided as below:

(Rs. In Crore)

Financial Year	Net Central Indirect Tax collection (Rs. In Crore)	Revenue Expenditure (Rs. In Crore)	Recurrent Cost of Collection per Rs. 100 for Net Central Indirect Taxes
FY 2021-22	12,89,662	7,590	0.59
FY 2022-23	13,81,935	8,430	0.61
FY 2023-24	14,96,114	8,523	0.57
FY 2024-25	15,60,480	9,257	0.59

*Note: Recurrent cost of collection per Rs. 100 for Net Central Indirect Tax collection = Total Revenue expenditure / Total net Central Indirect Tax collected * 100*