

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

**LOK SABHA  
UNSTARRED QUESTIONS NO. 2047  
TO BE ANSWERED ON FRIDAY, DECEMBER 29, 2017  
PAUSHA 8, 1939 (SAKA)**

**DIRECT AND INDIRECT TAXES**

†2047. SHRI SHARAD TRIPATHI:  
SHRI NAGAR RODMAL:

Will the Minister of FINANCE be pleased to state:

- (a) the targets set by the Government for the collection of direct and indirect taxes along with the actual amount collected during the last three years and current year, category-wise;
- (b) whether there has been a shortfall in the direct and indirect tax collection during the said period, if so, the details thereof along with the reasons for the shortfall;
- (c) the details of the above taxes waived off/not collected along with the revenue losses suffered by the Government during the said period;
- (d) the steps being taken by the Government to overcome the said losses; and
- (e) the steps taken/proposes to be taken to make the system of direct tax collection more effective?

**ANSWER  
MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHIV PRATAP SHUKLA)**

(a) The details of target set by the Government for the collection of direct and indirect taxes along with the actual amount collected during the last three years and current year category-wise is at annexure.

**(b) Direct Tax**

The shortfall/excess if any, has been within reasonable range. The growth rate of direct tax collection in Financial Year 2017-18 is 16.6% as against the target rate of 15.32%.

**Indirect Tax**

There is no shortfall in overall Indirect Tax collection during the said period.

**(c) & (d) Direct Tax**

There is no provision for waiver of tax under the Income-tax Act, 1961. As such no taxes have been waived off during the last three years and current year.

**Indirect Tax**

There is no provision for waiver of tax under the Central Excise Act 1944, Customs Act 1962, or Finance Act, 1944.

(e) In order to maximize direct tax collections, the field officers have been asked to take several steps including monitoring of advance tax payments by top taxpayers, recovery of outstanding demand, monitoring payment of tax deducted at source by top deductors, organizing awareness programmes regarding TDS/TCS provisions for proper compliance, utilizing information available through Statement of Financial Transaction (SFT), and other agencies for detection of cases of tax evasion and new tax-payers, enforcement action by way of searches and surveys, efforts towards widening of tax base, early disposal of high demand assessments and appeals for early recovery of demand, multi-media campaign to encourage voluntary compliance of tax laws, monitoring of payment of Dividend Distribution Tax and Regular Assessment Tax, etc.

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## Annexure

Annexure as referred to in reply to part (a) of Unstarred Question No. 2047 to be answered in Lok Sabha on 29.12.2017

### Direct Tax

(Rs. in crore)

Major Head	F.Y. 2014-15	F.Y. 2015-16	F.Y. 2016-17	F.Y. 2017-18* (up to 18.12.2017) Budget Estimates (BE)
<b>Corporate Tax</b>				
Revised Estimates	426079	452970	493924	538745 (BE)
Actual Collections	428925	453228	484924	372271
<b>Personal Income Tax (Including STT)</b>				
Revised Estimates	278599	299051	353174	441255 (BE)
Actual Collections	265772	287637	349270	265266
<b>Other Taxes</b>				
Revised Estimates	950	0	0	0 (BE)
Actual Collections	1095	1079	15624	11288#
<b>Direct Tax Total</b>				
Revised Estimates	705628	752021	847098	980000 (BE)
Actual Collection	695792	741944	849818	648825

\*Provisional. BE and RE for the FY 2016-17 is same

# Collection under other Taxes in FY 2016-17 includes collection under IDS-2016 and PMGKY-2016

### Indirect Tax

(Rs. in crore)

Major Head	F.Y. 2014-15	F.Y. 2015-16	F.Y. 2016-17 (Provisional)	F.Y. 2017-18 (up to 30.11.2017) (Provisional) Budget Estimates (BE)
<b>Customs</b>				
Revised Estimates	188713	209500	217000	245000 (BE)
Actual Collections	188016	210338	225370	102410
<b>Union Excise</b>				
Revised Estimates	185480	284142	385500	406900 (BE)
Actual Collections	188787	288073	380496	184769
<b>Service Tax</b>				
Revised Estimates	168132	210000	247500	275000 (BE)
Actual Collections	167969	211414	254499	79507
<b>Indirect Tax Total</b>				
Revised Estimates	542325	703642	850000	926900 (BE)
Actual Collection	544772	709825	860365	366686*

\* 2017-18 (April-November) collection is not inclusive of GST Revenue.

(GST collection up to 30.11.2017 is Rs. 367682 crore).

