## ANNEXURE-B

### COMPARATIVE ANALYSIS OF COLLECTION OF TAX REVENUE (NET OF REFUND) DURING APRIL 2019 (Figures in Rupees)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Types of Revenue</th>
<th>Collection during April (In Rupees)</th>
<th>% of increase /decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>OGST</td>
<td>622,06,29,518</td>
<td>927,60,00,000</td>
</tr>
<tr>
<td>(ii)</td>
<td>IGST</td>
<td>369,98,29,563</td>
<td>332,51,81,268</td>
</tr>
<tr>
<td>(iii)</td>
<td>VAT (ON GST GOODS)</td>
<td>1,24,97,672</td>
<td>5,05,31,073</td>
</tr>
<tr>
<td>(iv)</td>
<td>CST (ON GST GOODS)</td>
<td>97,41,032</td>
<td>2,14,91,348</td>
</tr>
<tr>
<td>(v)</td>
<td>OST</td>
<td>0</td>
<td>4,80,240</td>
</tr>
<tr>
<td>(vi)</td>
<td>Entry Tax</td>
<td>4,79,51,385</td>
<td>1,57,15,926</td>
</tr>
<tr>
<td>(vii)</td>
<td>Entertainment Tax</td>
<td>32,85,448</td>
<td>0</td>
</tr>
<tr>
<td>(viii)</td>
<td>Total State Tax Revenue under GST and Subsumed Acts (i+ii+iii+iv+v+vi+vii)</td>
<td>999,39,34,618</td>
<td>1268,93,99,855</td>
</tr>
<tr>
<td>(ix)</td>
<td>VAT /OST (ON NON-GST GOODS)</td>
<td>171,95,64,548</td>
<td>204,17,43,287</td>
</tr>
<tr>
<td>(x)</td>
<td>CST (ON NON-GST GOODS)</td>
<td>25,06,572</td>
<td>16,20,003</td>
</tr>
<tr>
<td>(xi)</td>
<td>Total State Tax Revenue outside GST (ix+x)</td>
<td>172,20,71,120</td>
<td>204,33,63,290</td>
</tr>
<tr>
<td>(xii)</td>
<td>TOTAL (viii+xi)</td>
<td>1171,60,05,738</td>
<td>1473,27,63,145</td>
</tr>
<tr>
<td>(xiii)</td>
<td>PROF TAX</td>
<td>11,22,04,134</td>
<td>6,06,99,036</td>
</tr>
<tr>
<td>(xiv)</td>
<td>GRAND TOTAL(xii+xiii)</td>
<td>1182,82,09,872</td>
<td>1479,34,62,181</td>
</tr>
</tbody>
</table>

**N.B:**

1. The collection for the month of April 2019 is as per Treasury Challan and are NOT net of refund.
2. The collection of VAT & CST on Non GST goods is as per the Treasury Figures of the Non GST Dealers.
3. The amount of Rs. 165.80 Cr released by GoI as Provisional/ Advance Settlement of IGST in the month of April 2019 has NOT been taken into account for purpose of comparison.