

Income Tax Department
Time Series Data
Financial Year 2000-01 to 2017-18

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Overview

Actual figures based on internal reporting/ MIS of the Income Tax Department or figures reported by Controller General of Accounts or data published by other Government agencies, as the case may be.

1.1 DIRECT TAX COLLECTION

(Rs. in crore)

Financial Year	Corporate Tax	Personal Income Tax@	Other Direct Tax	Total
2000-01	35696	31764	845	68305
2001-02	36609	32004	585	69198
2002-03	46172	36866	50	83088
2003-04	63562	41386	140	105088
2004-05	82680	49268	823	132771
2005-06	101277	63689	250	165216
2006-07	144318	85623	240	230181
2007-08	193561	120429	340	314330
2008-09	213395	120034	389	333818
2009-10	244725	132833	505	378063
2010-11	298688	146258	1049	445995
2011-12	322816	170181	990	493987
2012-13	356326	201840	823	558989
2013-14	394678	242888	1030	638596
2014-15	428925	265772	1095	695792
2015-16	453228	287637	1079	741945
2016-17	484924	349503	15286	849713
2017-18*	571202	419998	11541	1002741

Source: Union Finance Accounts of respective years and reports of C&AG/Receipt Budget.

*Provisional/ Unaudited

@ Figures under Personal Income Tax include collections of Securities Transaction Tax.

1.2 STATE AND U.T. WISE BREAK-UP OF COLLECTION

(Rs. in crore)

Financial Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
States/UT								
Andhra Pradesh	23133.4	25180.0	29947.7	32296.1	29769.01	34057.29	36241.34	42236.97
Arunachal Pradesh	70.1	87.6	84.0	111.8	17.19	127.72	169.38	190.48
Assam	2937.8	3742.8	4564.0	4486.8	3658.69	3982.79	4709.99	5366.42
Bihar	2581.1	3058.4	3806.7	4491.6	4425.75	5425.54	6519.42	6286.33
Jharkhand	1691.4	1977.7	2497.9	3482.7	1344.70	3597.40	4546.72	5436.19
Goa	4886.3	4583.9	2600.4	2100.3	2820.02	1600.30	2248.96	2501.37
Gujarat	17017.0	20961.7	25196.1	28783.9	35912.46	33964.61	38808.27	44866.66
Haryana	9212.6	11168.0	13788.0	16778.6	12638.80	16741.96	20312.64	25614.76
Himachal Pradesh	894.1	942.5	1267.6	1622.4	2042.42	2085.17	2458.67	2461.07
Jammu Kashmir	711.6	869.9	1160.7	1459.1	1284.22	1383.96	1091.08	1302.60
Karnataka	35824.8	40956.0	49047.8	59769.8	60595.22	72040.94	85920.98	101187.54
Kerala	5493.2	6810.0	8524.4	10155.6	11909.69	10171.03	13779.42	17139.32
Madhya Pradesh	6756.4	8729.9	11226.3	13486.6	14262.57	12237.37	15768.55	17154.62
Chhattisgarh	1882.3	1987.1	2281.9	3067.9	1286.86	2996.61	3678.98	4863.21
Maharashtra	174968.6	177363.3	202128.9	229494.9	277720.11	287005.33	314056.27	384277.53
Manipur	44.1	38.4	55.4	79.2	53.31	67.66	128.36	133.84
Meghalaya	367.0	406.3	474.0	577.3	292.75	701.51	791.71	849.51
Mizoram	6.9	9.2	12.6	17.8	39.79	51.36	111.70	76.27
Nagaland	19.3	20.7	30.4	35.1	30.36	40.26	160.33	135.39
Delhi	64208.1	68410.5	79137.1	88140.4	91247.90	101664.01	108882.50	136934.88
Odisha	6172.7	7014.4	8630.5	9394.2	9871.25	7264.39	9339.21	10681.57
Punjab	5019.2	6181.6	6977.0	7783.6	7072.98	8225.04	10320.01	11496.25
Rajasthan	5813.3	7689.2	9951.9	11246.5	13146.11	13352.75	20182.09	19201.12
Sikkim	48.2	64.4	199.5	205.4	323.88	199.43	261.35	242.46
Tamil Nadu	28409.5	28327.5	33051.3	42681.3	44732.62	50522.36	60077.95	67583.63
Tripura	100.5	142.2	166.3	218.7	138.91	206.23	264.52	296.41
Uttar Pradesh	19850.5	20130.3	25745.6	25886.5	27159.83	24981.22	29309.60	23515.76

Financial Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
States/UT								
Uttarakhand	1080.0	1255.7	1591.9	1941.9	1750.63	2288.42	2735.68	2928.24
West Bengal	19458.0	20592.0	24462.9	26900.7	27793.48	29795.17	35175.89	39752.04
Telangana	Newly Formed State				439.46	1955.31	3452.85	7035.54
Total	438657.8	468701.1	548608.8	626696.6	683780.97	728733.34	831504.42	981747.96
Andaman Nicobar	36.8	44.2	50.1	52.8	93.37	60.83	68.14	92.86
Chandigarh	1201.2	1373.1	1776.2	1874.8	1922.65	1773.56	2077.37	2490.86
Daman and Diu	97.2	120.0	146.7	158.2	188.63	185.24	226.44	218.04
Dadar N. Haveli	84.7	91.6	110.5	245.6	290.20	157.68	194.93	224.48
Puducherry	222.1	260.4	356.8	425.0	385.89	466.95	584.32	726.10
Lakshadweep	1.8	5.8	6.9	10.3	2.84	14.08	18.58	20.70
Total	1643.8	1895.1	2447.3	2766.6	2883.58	2658.34	3169.78	3773.04
C.T.D.S.	6632.0	4832.0	7929.3	9125.7	9124.29	10330.92	15144.28	17219.65
Grand Total	446933.9	475428.2	558985.4	638588.9	695788.85	741722.60	849818.48	1002740.70

* Provisional, compiled on the basis of state-wise data available with ZAOs.

Source: Pr. CCA CBDT.

1.3 CONTRIBUTION OF DIRECT TAXES TO TOTAL TAX REVENUE

(Rs. in crore)

Financial Year	Direct Taxes	Indirect Taxes	Total Taxes	Direct Tax As % Of Total Taxes
2000-01	68305	119814	188119	36.31%
2001-02	69198	117318	186516	37.10%
2002-03	83088	132608	215696	38.52%
2003-04	105088	148608	253696	41.42%
2004-05	132771	170936	303707	43.72%
2005-06	165216	199348	364564	45.32%
2006-07	230181	241538	471719	48.80%
2007-08	314330	279031	593361	52.97%
2008-09	333818	269433	603251	55.34%
2009-10	378063	243939	622002	60.78%
2010-11	445995	343716	789711	56.48%
2011-12	493987	390953	884940	55.82%
2012-13	558989	472915	1031904	54.17%
2013-14	638596	495347	1133943	56.32%
2014-15	695792	543215	1239007	56.16%
2015-16	741945	711885	1454180	51.03%
2016-17	849713	861515	1711228	49.65%
2017-18*	1002741	915256	1918210	52.29%

* Provisional

1.4 DIRECT-TAX GDP RATIO

(Rs. in crore)

Financial year	Net Collection of Direct Taxes	GDP Current Market Price	Direct Tax GDP Ratio	GDP Growth Rate	Tax Growth Rate	Buoyancy Factor
2000-01	68305	2102376	3.25%	7.7%	17.85%	2.32
2001-02	69198	2281058	3.03%	8.5%	1.31%	0.15
2002-03	83088	2458084	3.38%	7.76%	20.07%	2.59
2003-04	105088	2754621	3.81%	12.06%	26.48%	2.19
2004-05	132771	3242209	4.1%	17.7%	26.34%	1.49
2005-06	165216	3693369	4.47%	13.92%	24.44%	1.76
2006-07	230181	4294706	5.36%	16.28%	39.32%	2.42
2007-08	314330	4987090	6.3%	16.12%	35.56%	2.27
2008-09	333818	5630063	5.93%	12.89%	6.20%	0.48
2009-10	378063	6457352	5.85%	14.69%	13.25%	0.90
2010-11	445995	7674148	5.81%	18.84%	17.97%	0.95
2011-12	493987	9009722	5.48%	17.4%	10.76%	0.62
2012-13	558989	10113281	5.53%	12.25%	13.16%	1.07
2013-14	638596	11355073	5.62%	12.28%	14.24%	1.16
2014-15	695792	12541208	5.55%	10.45%	8.96%	0.86
2015-16	741945	13567192	5.47%	8.25%	6.63%	0.80
2016-17	849713	15253714	5.57%	12.43%	14.53%	1.17
2017-18*	1002741	16773145	5.98%	9.96%	18.03%	1.81

* Provisional

@ Advance Estimates as per Press Release dated 31.05.2018 of MOSPI.

1.5 PRE-ASSESSMENT AND POST-ASSESSMENT COLLECTIONS

(Rs. In crore)

Financial Year	TDS	Adv. Tax	Self-Assessment Tax	Regular Assessment Tax	Other Receipts	Total Gross Direct Tax Receipts#
2000-01	28213	32614	5841	8121	5420	80209
2001-02	32672	34094	5479	9492	4094	85831
2002-03	36568	49158	6414	10745	2184	105069
2003-04	42955	58713	9852	16015	3150	130685
2004-05	43972	90034	10043	6006	10406	160461
2005-06	58606	87084	11618	22112	7875	187294
2006-07	70689	121227	13825	30396	20495	256632
2007-08	105047	158673	21375	25970	43792	354858
2008-09	128230	143332	30779	21337	49237	372915
2009-10	145736	173417	32507	33274	50229	435163
2010-11	168669	212538	36887	51838	43966	513898
2011-12	198679	251526	27648	51512	50134	579499
2012-13	210654	275794	39470	62418	48596	636932
2013-14	248547	292522	44123	72528	63884	721604
2014-15	259106	326525	52050	80189	81589	799459
2015-16	287412	352899	54860	63814	105384	864369
2016-17	343134	406769	68160	74138	120200	1012401
2017-18*	412768	461967	101873	98785	79043	1154436

Source: Reports of C&AG of different years.

* Provisional (Source: OLTAS/Pr. CCA, CBDT)

Gross Tax Receipts without reducing refunds.

\$ Other receipts includes Central TDS, Dividend Distribution Tax, Wealth Tax, Equalization Levy etc. during financial year 2016-17 and 2017-18. It includes collection under Income Declaration Scheme also.

1.6 COST OF COLLECTION

(Rs. in crore)

Financial Year	Total Collections	Total Expenditure	Cost of Collection
2000-01	68305	929	1.36%
2001-02	69198	933	1.35%
2002-03	83088	984	1.18%
2003-04	105088	1050	1.00%
2004-05	132771	1138	0.86%
2005-06	165216	1194	0.72%
2006-07	230181	1349	0.59%
2007-08	314330	1687	0.54%
2008-09	333818	2248	0.67%
2009-10	378063	2726	0.72%
2010-11	445995	2698	0.60%
2011-12	493987	2976	0.60%
2012-13	558989	3283	0.59%
2013-14	638596	3641	0.57%
2014-15	695792	4101	0.59%
2015-16	741945	4593	0.61%
2016-17	849713	5578	0.66%
2017-18*	1002741	6087	0.61%

* Provisional

1.7 NUMBER OF RETURNS FILED (Including Revised Returns)

Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
AOP	1,01,290	1,06,848	1,47,693	1,62,455	2,07,218
BOI	4,283	4,178	5,556	5,546	6,963
COMPANY	7,15,013	7,53,514	7,80,470	8,03,962	9,42,821
FIRM	9,60,678	9,92,192	11,10,823	11,81,296	13,93,762
GOVERNMENT	10	35	75	108	238
HUF	9,55,504	9,66,554	10,42,561	11,60,871	12,86,075
AJP	8,654	8,786	10,384	10,889	11,440
LOCAL AUTHORITY	2,818	2,631	3,396	3,480	3,957
INDIVIDUAL	3,50,44,548	3,74,10,677	4,29,27,250	5,21,16,096	6,43,88,028
AOP (TRUST)	1,83,756	1,88,199	2,75,837	2,64,383	2,92,008
TOTAL	3,79,76,554	4,04,33,614	4,63,04,045	5,57,09,086	6,85,32,510

Abbreviations:

AOP: Association of Persons
BOI: Body of Individuals
HUF: Hindu Undivided Family
AJP: Artificial Juridical Person

1.8 NUMBER OF PERSONS FILING RETURN (RETURN FILERS)

Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
AOP	84,928	88,437	1,06,575	1,22,467	1,55,113
BOI	3,672	3,588	4,205	4,258	5,323
COMPANY	6,36,024	6,70,902	6,92,696	7,15,200	7,99,687
FIRM	8,81,063	9,02,954	9,83,992	10,60,326	12,08,319
GOVERNMENT	10	26	41	68	156
HUF	8,73,758	8,91,805	9,40,837	10,07,742	11,12,951
AJP	7,377	7,133	7,784	8,479	9,130
LOCAL AUTHORITY	2,267	2,221	2,465	2,579	2,955
INDIVIDUAL	3,04,97,686	3,23,72,535	3,61,38,842	4,15,91,644	5,08,74,369
AOP (TRUST)	1,60,587	1,62,857	1,79,591	1,91,971	2,23,229
TOTAL	3,31,47,372	3,51,02,458	3,90,57,028	4,47,04,734	5,43,91,232

Abbreviations:

AOP: Association of Persons
BOI: Body of Individuals
HUF: Hindu Undivided Family
AJP: Artificial Juridical Person

1.9 NUMBER OF TAXPAYERS

Category	AY 2013-14	AY 2014-15	AY 2015-16	AY 2016-17	AY 2017-18
AOP	141,533	160,116	180,715	205,598	224,399
BOI	6,304	7,077	7,518	8,687	9,290
COMPANY	704,473	748,173	769,425	811,309	838,174
FIRM	1,042,649	1,092,692	1,161,163	1,254,193	1,316,305
GOVERNMENT	240	357	510	763	1,313
HUF	964,277	1,003,089	1,058,504	1,121,578	1,136,853
AJP	10,273	10,629	11,146	11,720	11,501
LOCAL AUTHORITY	6,027	7,188	7,591	8,356	9,093
INDIVIDUAL	49,711,477	53,911,494	58,094,614	65,598,364	70,319,448
AOP(TRUST)	206,289	217,996	232,513	253,266	260,874
TOTAL	52,793,542	57,158,811	61,523,699	69,273,834	74,127,250

Note:

A "Taxpayer" is a person who either has filed a return of income for the relevant Assessment Year (AY) or in whose case tax has been deducted at source in the relevant Financial Year but the taxpayer has not filed the return of income.

Abbreviations:

AOP: Association of Persons
 BOI: Body of Individuals
 HUF: Hindu Undivided Family
 AJP: Artificial Juridical Person