

CHAPTER 6

DIRECT AND INDIRECT TAXES

6.1 In India, the authority to levy taxes is divided between the Union government and the State Governments under the relevant Acts. The Union Government levies direct taxes such as personal income tax and corporate tax, and indirect taxes like custom duties, excise duties and central sales tax. The States are empowered to levy State sales tax and other local taxes like entry tax, octroi, etc.

6.2 Sources of Statistics related to Taxes: The Budget documents of Centre and State Governments provide details of taxes, both direct and indirect taxes. The **Department of Revenue, Ministry of Finance** is responsible for all matters relating to the administration of Central taxes, The **Central Board of Direct Taxes (CBDT)** administers the direct taxes through its subordinate organization namely Income Tax Department while the **Central Board of Excise and Customs (CBEC)** is responsible for the administration of indirect taxes through Departments of Customs and Central Excise.

List of Tables in this Chapter		
Sr. No.	No. of Table	Name of Table
1	6.1	Revenue Realisation From Direct Taxes
2	6.2	Revenue Realisation From Indirect Taxes
3	6.3	Revenue Realisation From Direct and Indirect Taxes
4	6.4	Direct Taxes (Income Tax & Other Taxes) Collections-Pre Assessment And Post Assessment Scenario
5	6.5	Cost Of Collection Of Direct Taxes
6	6.6	Number Of Effective Assesses
7	6.7	Year-Wise Corporation Tax Collected Under Various Heads
8	6.8	Year-Wise Income Tax (Other Than Corporation Tax) Collected Under Various Heads
9	6.9	Zone-Wise Revenue Collection From Customs Duties
10	6.10	Customs Revenue Collection From Major Commodity-Groups
11	6.11	Value Of Imports, Custom Revenue From Import Duties And Collection Rate Since 2000-01
12	6.12	Collection Rates For Selected Import Groups
13	6.13	Zone-Wise Revenue Collection From Central Excise Duties
14	6.14	Excise Revenue From Petroleum Products And Non-Petroleum Products
15	6.15	Revenue Collection From Central Excise Duties From Major Commodity Groups
16	6.16	Service-Wise Revenue Collection From Service Tax Since 2006-07

Source & References:

- a) Economic Survey 2015-16, M/o Finance.

- b) Department of Revenue / Ministry of Finance
- c) Directorate of Data Management,/ Ministry of Finance
- d) Department of Revenue (PrCCA. Provisional 2013-14) Ministry of Finance.
- e) Directorate General of Income Tax , Ministry of Finance
- f) Central Board of Direct Taxes, Office of the Pr. Chief Controller of Accounts.