

Income Tax Department

Time Series Data

Financial Year 2000-01 to 2023-24

Contents

Overview	2
1.1 Direct Tax Collection	2
1.2 State And U.T. Wise Break-Up of Collection	3
1.3 Contribution of Direct Taxes to Total Tax Revenue.....	5
1.4 Direct-Tax GDP Ratio.....	6
1.5 Pre-Assessment and Post-Assessment Collections	7
1.6 Cost of Collection	8
1.7 Number of Income-Tax Returns Filed (including Revised Return)	9
1.8 Number of Persons Filing Income-Tax Return (Return Filers)	10
1.9 Number of taxpayers	11

Issued by

CENTRAL BOARD OF DIRECT TAXES

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. crore)

Financial Year	Corporate Tax	Personal Income Tax@	Other Direct Tax	Total
2000-01	35,696	31,764	845	68,305
2001-02	36,609	32,004	585	69,198
2002-03	46,172	36,866	50	83,088
2003-04	63,562	41,386	140	1,05,088
2004-05	82,680	49,268	823	1,32,771
2005-06	1,01,277	63,689	250	1,65,216
2006-07	1,44,318	85,623	240	2,30,181
2007-08	1,93,561	1,20,429	340	3,14,330
2008-09	2,13,395	1,20,034	389	3,33,818
2009-10	2,44,725	1,32,833	505	3,78,063
2010-11	2,98,688	1,46,258	1,049	4,45,995
2011-12	3,22,816	1,70,181	990	4,93,987
2012-13	3,56,326	2,01,840	823	5,58,989
2013-14	3,94,678	2,42,888	1,030	6,38,596
2014-15	4,28,925	2,65,772	1,095	6,95,792
2015-16	4,53,228	2,87,637	1,079	7,41,945
2016-17	4,84,924	3,49,503	15,286	8,49,713
2017-18*	5,71,202	4,20,084	11,452	10,02,738
2018-19*	6,63,572	4,73,179	967	11,37,718
2019-20*	5,56,876	4,92,717	1,088	10,50,681
2020-21*	4,57,719	4,87,560	1,897	9,47,176
2021-22*	7,12,037	6,96,604	3,781	14,12,422
2022-23*	8,25,834	8,33,307	4,545	16,63,686
2023-24*	9,11,055	10,45,139	3,972	19,60,166#

Source: Union Finance Accounts of respective years and reports of C&AG/Receipt Budget upto FY 2016-17.

* Pr. CCA, CBDT

@ Figures under Personal Income Tax include collections of Security Transaction Tax also.

Provisional.

1.2 State And U.T. Wise Break-Up of Collection

(Rs. crore)

States/UT	FY 2018-19*	FY 2019-20*	FY 2020-21*	FY 2021-22*	FY 2022-23*	FY 2023-24#
Andhra Pradesh	46,222.64	42,730.45	40,314.07	56,663.27	57,324.09	26,066.46
Arunachal Pradesh	250.57	241.48	182.06	233.34	293.90	233.98
Assam	6,262.81	4,723.02	4,550.89	5,688.45	8,111.38	7,510.93
Bihar	6,239.41	5,723.48	5,381.96	7,396.60	6,845.32	6,692.73
Jharkhand	6,933.63	6,637.17	5,581.39	7,031.06	9,213.47	10,500.59
Goa	2,459.22	2,170.29	2,655.27	2,879.41	3,379.19	3,867.43
Gujarat	49,021.50	49,517.69	46,863.55	71,642.27	85,018.91	93,300.72
Haryana	29,881.15	27,824.12	24,492.81	37,729.33	45,649.85	70,947.31
Himachal Pradesh	2,419.92	2,482.26	2,322.74	3,072.86	3,537.79	3,150.17
Jammu Kashmir	1,563.42					
Karnataka	1,19,796.08	1,08,973.15	1,16,254.58	1,68,678.09	2,08,168.88	2,34,098.39
Kerala	17,021.10	15,164.10	14,515.59	19,562.02	23,983.26	23,966.92
Madhya Pradesh	19,696.93	18,698.24	13,283.23	18,137.83	19,484.78	20,086.99
Chhattisgarh	5,272.04	5,008.88	4,451.08	7,782.70	8,747.52	13,534.13
Maharashtra	4,25,389.70	3,84,258.21	3,31,969.03	5,24,497.65	6,05,268.35	7,61,716.30
Manipur	171.95	139.11	417.65	310.50	383.13	323.12
Meghalaya	1,125.20	1,101.54	999.73	1,063.86	1,608.82	1,800.73
Mizoram	59.57	42.28	44.07	90.14	105.36	81.78
Nagaland	121.21	134.77	176.91	292.70	295.44	344.10
Delhi	1,66,404.99	1,49,613.12	1,20,120.94	1,77,824.22	2,21,522.20	2,03,197.06
Odisha	13,420.44	13,581.03	10,257.99	15,587.24	19,590.40	20,865.54
Punjab	11,820.10	11,703.85	10,491.10	15,981.11	17,271.44	17,215.00
Rajasthan	21,059.38	16,507.93	17,539.35	25,215.64	30,609.56	30,551.42
Sikkim	479.67	400.26	291.82	384.10	365.17	287.83

States/UT	FY 2018-19*	FY 2019-20*	FY 2020-21*	FY 2021-22*	FY 2022-23*	FY 2023-24#
Tamil Nadu	74,238.70	69,809.31	61,122.33	88,438.33	1,07,063.82	1,27,067.17
Tripura	312.49	292.02	488.73	424.19	481.39	417.38
Uttar Pradesh	27,687.93	26,990.00	26,735.17	34,719.83	37,983.05	48,333.44
Uttarakhand	3,265.19	3,406.16	3,088.27	4,208.44	4,632.19	15,861.49
West Bengal	44,638.58	40,628.71	40,310.24	53,774.61	55,560.62	60,374.64
Telangana	10,860.20	14,045.81	15,853.93	27,184.95	35,433.56	84,439.24
State Sub-total	11,14,095.72	10,22,548.46	9,20,756.48	13,76,494.77	16,17,932.86	18,86,832.99
Andaman Nicobar	115.50	116.17	67.88	88.86	96.18	79.88
Chandigarh	2,730.66	2,668.12	1,868.01	3,574.08	3,939.81	3,972.80
Daman and Diu	270.93	264.40	548.34	985.00	344.18	440.48
Dadar N. Haveli	256.65	269.65			669.78	518.50
Puducherry	800.02	805.41	611.86	991.78	1,268.68	1,273.44
Ladakh	-	-	0.02	-0.06	0.01	-1.54
Lakshadweep	19.44	20.36	20.77	28.79	33.52	39.79
Jammu Kashmir		1,318.29	1,036.83	1,778.40	2,036.10	1,965.17
UT Sub-total	4,193.20	5,462.4	4,153.71	7,446.85	8,388.26	8,288.52
C.T.D.S.	19,429.56	22,669.70	22,266.20	28,480.83	37,365.35	40,547.83@
Foreign (see Note-1)						26,122.34
Unapportioned (see Note-2)						31.64
Grand Total	11,37,718.48	10,50,680.56	9,47,176.37	14,12,422.45	16,63,686.47	19,61,823.31

*Source: Pr. CCA, CBDT (based on NSDL data).

Source: DGIT (Systems), Provisional figures

@ Pr. CCA, CBDT, Provisional figures

Note-1 : The interpretation of 'Foreign' is the state-code mentioned in communication address is '99' as Outside India.

Note-2:- The interpretation of 'unapportioned' is the state-code mentioned in communication address is either blank / null or it holds an incorrect value.

1.3 Contribution of Direct Taxes to Total Tax Revenue

Financial Year	Direct Taxes* (Rs. crore)	Indirect Taxes** (Rs. crore)	Total Taxes (Rs. crore)	Direct Tax as % of Total Taxes
2000-01	68,305	1,19,814	1,88,119	36.31%
2001-02	69,198	1,17,318	1,86,516	37.10%
2002-03	83,088	1,32,608	2,15,696	38.52%
2003-04	1,05,088	1,48,608	2,53,696	41.42%
2004-05	1,32,771	1,70,936	3,03,707	43.72%
2005-06	1,65,216	1,99,348	3,64,564	45.32%
2006-07	2,30,181	2,41,538	4,71,719	48.80%
2007-08	3,14,330	2,79,031	5,93,361	52.97%
2008-09	3,33,818	2,69,433	6,03,251	55.34%
2009-10	3,78,063	2,43,939	6,22,002	60.78%
2010-11	4,45,995	3,43,716	7,89,711	56.48%
2011-12	4,93,987	3,90,953	8,84,940	55.82%
2012-13	5,58,989	4,72,915	10,31,904	54.17%
2013-14	6,38,596	4,95,347	11,33,943	56.32%
2014-15	6,95,792	5,43,215	12,39,007	56.16%
2015-16	7,41,945	7,11,885	14,54,180	51.03%
2016-17	8,49,713	8,61,515	17,11,228	49.65%
2017-18	10,02,738	9,15,256	19,17,994	52.28%
2018-19	11,37,718	9,37,322	20,75,040	54.83%
2019-20	10,50,681	9,53,513	20,04,194	52.42%
2020-21	9,47,176	10,74,809	20,21,985	46.84%
2021-22	14,12,422	12,89,662	27,02,084	52.27%
2022-23	16,63,686	13,81,935	30,45,621	54.63%
2023-24@	19,60,166	14,95,853	34,56,019	56.72%

Source: * Pr. CCA, CBDT

** TRU Division, CBIC

@ Provisional.

1.4 Direct-Tax GDP Ratio

Financial year	Net Collection of Direct Taxes (Rs. Crore)	GDP Current Market Price (Rs. Crore)	Direct Tax GDP Ratio	GDP Growth Rate	Tax Growth Rate	Buoyancy Factor
2000-01	68,305	21,02,376	3.25%	7.7%	17.85%	2.32
2001-02	69,198	22,81,058	3.03%	8.5%	1.31%	0.15
2002-03	83,088	24,58,084	3.38%	7.76%	20.07%	2.59
2003-04	1,05,088	27,54,621	3.81%	12.06%	26.48%	2.19
2004-05	1,32,771	32,42,209	4.1%	17.7%	26.34%	1.49
2005-06	1,65,216	36,93,369	4.47%	13.92%	24.44%	1.76
2006-07	2,30,181	42,94,706	5.36%	16.28%	39.32%	2.42
2007-08	3,14,330	49,87,090	6.3%	16.12%	35.56%	2.27
2008-09	3,33,818	56,30,063	5.93%	12.89%	6.20%	0.48
2009-10	3,78,063	64,57,352	5.85%	14.69%	13.25%	0.90
2010-11	4,45,995	76,74,148	5.81%	18.84%	17.97%	0.95
2011-12	4,93,987	90,09,722	5.48%	17.4%	10.76%	0.62
2012-13	5,58,989	1,01,13,281	5.53%	12.25%	13.16%	1.07
2013-14	6,38,596	1,13,55,073	5.62%	12.28%	14.24%	1.16
2014-15	6,95,792	1,25,41,208	5.55%	10.45%	8.96%	0.86
2015-16	7,41,945	1,35,67,192	5.47%	8.25%	6.63%	0.80
2016-17	8,49,713	1,53,62,386	5.53%	13.23%	14.53%	1.10
2017-18	10,02,738	1,70,98,304@	5.86%	11.30%	18.00%	1.59
2018-19	11,37,718	1,88,86,957@	6.02%	10.46%	13.46%	1.29
2019-20	10,50,681	2,00,74,856@	5.23%	6.29%	-7.65%	-1.21
2020-21	9,47,176	1,98,29,927@	4.78%	-1.22%	-9.85%	--**
2021-22	14,12,422	2,35,97,399@	5.97%	19.34%	49.12%	2.54
2022-23	16,63,686	2,69,49,646@	6.17%	14.21%	17.79%	1.25
2023-24	19,60,166#	2,95,35,667@	6.64%	9.60%	17.82%	1.86

Source: @ MOSPI Press releases dated 29.5.2020, 31.5.2021, 31.5.2022, 31.5.2023 and 31.5.2024.

**As both GDP and Tax growth rate were negative, tax buoyancy has not been computed for FY 2020-21.

Provisional figures.

1.5 Pre-Assessment and Post-Assessment Collections

(Rs. Crore)

Financial Year	TDS	Adv. Tax	Self-Assessment Tax	Regular Assessment Tax	Other Receipts \$	Total Gross Direct Tax Receipts #
2000-01	28,213	32,614	5,841	8,121	5,420	80,209
2001-02	32,672	34,094	5,479	9,492	4,094	85,831
2002-03	36,568	49,158	6,414	10,745	2,184	1,05,069
2003-04	42,955	58,713	9,852	16,015	3,150	1,30,685
2004-05	43,972	90,034	10,043	6,006	10,406	1,60,461
2005-06	58,606	87,084	11,618	22,112	7,875	1,87,294
2006-07	70,689	1,21,227	13,825	30,396	20,495	2,56,632
2007-08	1,05,047	1,58,673	21,375	25,970	43,792	3,54,858
2008-09	1,28,230	1,43,332	30,779	21,337	49,237	3,72,915
2009-10	1,45,736	1,73,417	32,507	33,274	50,229	4,35,163
2010-11	1,68,669	2,12,538	36,887	51,838	43,966	5,13,898
2011-12	1,98,679	2,51,526	27,648	51,512	50,134	5,79,499
2012-13	2,10,654	2,75,794	39,470	62,418	48,596	6,36,932
2013-14	2,48,547	2,92,522	44,123	72,528	63,884	7,21,604
2014-15	2,59,106	3,26,525	52,050	80,189	81,589	7,99,459
2015-16	2,87,412	3,52,899	54,860	63,814	1,05,384	8,64,369
2016-17	3,43,134	4,06,769	68,160	74,138	1,20,200	10,12,401
2017-18*	4,12,768	4,61,967	1,01,873	98,785	79,043	11,54,693
2018-19*	4,87,667	5,30,284	99,716	1,03,774	77,356	12,98,797
2019-20*	4,80,383	4,67,315	85,099	67,620	1,33,842	12,34,258
2020-21*	4,70,276	5,17,769	84,734	42,297	91,815	12,06,891
2021-22*	6,34,243	7,09,364	1,14,506	60,829	1,17,139	16,36,081
2022-23*	8,17,970	7,27,925	1,29,954	78,520	2,17,879	19,72,248
2023-24*	6,51,922	12,77,868	1,17,514	58,194	2,32,923	23,38,421

Source: (i) Reports of C&AG upto FY 2016-17

(ii)*2017-18 onwards: OLTAS & Pr. CCA, CBDT (figures rounded off)

\$ Other receipts includes Central TDS, Dividend Distribution Tax, Wealth Tax, Equalization Levy, etc.

Gross Tax Receipts without reducing refunds.

1.6 Cost of Collection

Financial Year	Total Collections (Rs. Crore)	Total Expenditure (Rs. Crore)	Cost of Collection
2000-01	68,305	929	1.36%
2001-02	69,198	933	1.35%
2002-03	83,088	984	1.18%
2003-04	1,05,088	1,050	1.00%
2004-05	1,32,771	1,138	0.86%
2005-06	1,65,216	1,194	0.72%
2006-07	2,30,181	1,349	0.59%
2007-08	3,14,330	1,687	0.54%
2008-09	3,33,818	2,248	0.67%
2009-10	3,78,063	2,726	0.72%
2010-11	4,45,995	2,698	0.60%
2011-12	4,93,987	2,976	0.60%
2012-13	5,58,989	3,283	0.59%
2013-14	6,38,596	3,641	0.57%
2014-15	6,95,792	4,101	0.59%
2015-16	7,41,945	4,593	0.61%
2016-17	8,49,713	5,578	0.66%
2017-18	10,02,738	6,087	0.61%
2018-19	11,37,718	7,074	0.62%
2019-20	10,50,681	6,952	0.66%
2020-21	9,47,176	7,223	0.76%
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%

Source: Pr. CCA, CBDT (figures rounded off)

@ Provisional

1.7 Number of Income-Tax Returns Filed (Including Revised Return)												
SR	PAN Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1	INDIVIDUAL	3,50,43,126	3,74,08,937	4,29,25,794	5,22,05,021	6,45,58,970	6,32,50,002	6,38,98,872	6,94,89,484	6,86,47,490	7,33,11,873	8,13,90,736
2	HUF	9,55,457	9,66,500	10,42,522	11,63,543	12,88,544	12,14,410	11,92,227	12,62,864	12,66,524	12,74,426	13,12,454
3	FIRM	9,60,640	9,92,134	11,10,762	11,81,369	13,93,792	14,09,744	13,65,975	15,27,175	15,19,326	15,73,766	16,54,877
4	COMPANY	7,15,005	7,53,508	7,80,470	8,03,990	9,42,834	9,64,862	9,33,867	10,23,751	10,59,314	10,88,414	11,46,117
5	AOP(TRUST)	1,83,712	1,88,157	2,75,810	2,64,519	2,92,047	2,92,173	2,83,579	3,10,468	2,86,049	2,86,997	3,14,183
6	OTHER AOP/BOI	1,05,548	1,11,004	1,53,221	1,68,046	2,14,228	2,11,870	2,09,575	2,68,809	2,54,771	2,66,743	2,99,469
7	LOCAL AUTHORITY	2,815	2,631	3,394	3,483	3,959	3,746	3,396	4,463	3,877	3,763	4,085
8	AJP	8,653	8,784	10,382	10,899	11,455	10,673	9,593	11,048	9,283	9,907	10,239
9	OTHERS	10	35	75	108	239	349	366	519	439	461	619
	TOTAL	3,79,74,966	4,04,31,690	4,63,02,430	5,58,00,978	6,87,06,068	6,73,57,829	6,78,97,450	7,38,98,581	7,30,47,073	7,78,16,350	8,61,32,779

Note:

*AOP & BOI category has been merged in one category i.e. "Other AOP/BOI", accordingly data of return for AOP & BOI has been clubbed.

* PAN Category- 'Government' has been changed to PAN Category –'Others'

* In FY 2017-18 and earlier years, returns of two assessment years (current assessment year + belated returns of previous assessment year) could be filed. However, due to change in law, returns of only the current years can be filed from FY 2018-19 onwards. Hence, the marginal decline in returns filed in FY 2018-19

Abbreviation:

AOP: Association of Person

BOI: Body of Individual

HUF: Hindu Undivided Family

AJP: Artificial Juridical Person

1.8 Number of Persons Filing Income-Tax Return (Return Filers)												
SR	PAN Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1	INDIVIDUAL	3,04,97,487	3,23,72,285	3,61,38,618	4,15,93,816	5,09,89,970	5,95,44,767	6,11,30,366	6,31,71,013	6,54,61,868	6,96,90,925	7,63,70,510
2	HUF	8,73,754	8,91,801	9,40,830	10,07,753	11,14,038	11,66,432	11,58,601	12,01,502	12,26,587	12,46,413	12,85,421
3	FIRM	8,81,059	9,02,948	9,83,984	10,60,323	12,08,349	13,18,828	12,98,406	14,10,154	14,51,576	15,10,551	15,88,455
4	COMPANY	6,36,023	6,70,900	6,92,696	7,15,200	7,99,687	8,47,860	8,40,511	9,24,296	9,71,319	10,27,200	10,80,882
5	AOP(TRUST)	1,60,585	1,62,854	1,79,586	1,91,969	2,23,251	2,44,624	2,41,893	2,63,856	2,71,117	2,74,213	2,90,665
6	OTHER AOP/BOI	88,597	92,018	1,10,778	1,26,723	1,60,456	1,83,270	1,84,360	2,24,358	2,40,167	2,47,682	2,73,672
7	LOCAL AUTHORITY	2,267	2,221	2,465	2,578	2,954	3,102	2,861	3,534	3,594	3,529	3,760
8	AJP	7,377	7,132	7,784	8,479	9,135	9,430	8,583	9,505	8,800	9,321	9,394
9	OTHERS	10	26	41	68	157	273	307	396	418	435	556
	TOTAL	3,31,47,159	3,51,02,185	3,90,56,782	4,47,06,909	5,45,07,997	6,33,18,586	6,48,65,888	6,72,08,614	6,96,35,446	7,40,10,269	8,09,03,315

Note:

*AOP & BOI category has been merged in one category i.e. "Other AOP/BOI", accordingly data of return for AOP & BOI has been clubbed.

*PAN Category- 'Government' has been changed to PAN Category –'Others'

<p><i>Abbreviation:</i> AOP: Association of Person BOI: Body of Individual HUF: Hindu Undivided Family AJP: Artificial Juridical Person</p>

1.9 Number of Taxpayers*												
SR	PAN Category	AY 2013-14	AY 2014-15	AY 2015-16	AY 2016-17	AY 2017-18	AY 2018-19	AY 2019-20	AY 2020-21	AY 2021-22	AY 2022-23	AY 2023-24
1	INDIVIDUAL	4,95,76,555	5,38,05,146	5,79,70,144	6,55,55,912	7,04,45,510	8,04,45,511	8,55,61,788	7,79,90,888	8,25,04,957	8,90,89,795	9,91,75,656
2	HUF	9,60,004	9,99,401	10,55,205	11,19,899	11,35,677	11,87,180	12,20,604	12,17,892	12,70,730	12,89,935	13,32,135
3	FIRM	10,35,688	10,83,515	11,56,136	12,50,519	13,12,488	14,25,375	14,83,319	15,00,260	15,59,327	16,31,592	17,22,629
4	COMPANY	7,02,828	7,46,800	7,68,206	8,10,617	8,37,597	8,86,889	9,28,333	9,61,144	10,14,535	10,77,312	11,36,751
5	AOP(TRUST)	2,05,758	2,17,092	2,31,781	2,53,070	2,61,531	2,84,578	3,03,708	2,93,355	3,01,893	3,05,023	3,23,899
6	OTHER AOP/BOI	1,47,353	1,66,626	1,87,754	2,14,375	2,34,845	2,67,107	3,02,888	2,94,085	3,33,547	3,55,022	3,92,413
7	LOCAL AUTHORITY	5,916	7,118	7,533	8,358	9,096	10,185	11,241	10,787	11,534	12,188	13,043
8	AJP	10,211	10,556	11,098	11,702	11,506	12,106	12,078	11,649	11,508	11,968	12,105
9	OTHERS	183	334	485	747	1,308	2,556	3,461	3,347	3,895	4,034	5,216
	TOTAL	5,26,44,496	5,70,36,588	6,13,88,342	6,92,25,199	7,42,49,558	8,45,21,487	8,98,27,420	8,22,83,407	8,70,11,926	9,37,76,869	10,41,13,847

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.
 * AOP & BOI category has been merged in one category i.e. "Other AOP/BOI", accordingly data for AOP & BOI has been clubbed.
 * PAN Category- 'Government' has been changed to PAN Category -'Others'

Abbreviation:
 AOP: Association of Person
 BOI: Body of Individual
 HUF: Hindu Undivided Family
 AJP: Artificial Juridical Person