

**Income Tax**  
**Department Time Series**  
**Data**  
**Financial Year 2000-01 to 2021-22**

**Contents**

<b>Overview .....</b>	<b>2</b>
<b>1.1 Direct Tax Collection .....</b>	<b>2</b>
<b>1.2 State And U.T. Wise Break-Up of Collection .....</b>	<b>3</b>
<b>1.3 Contribution Of Direct Taxes To Total Tax Revenue .....</b>	<b>5</b>
<b>1.4 Direct-Tax GDP Ratio.....</b>	<b>6</b>
<b>1.5 Pre-Assessment and Post-Assessment Collections.....</b>	<b>7</b>
<b>1.6 Cost of Collection .....</b>	<b>8</b>

**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 <sup>@</sup>	Other Direct Taxes	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

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

\*Pr.CCA, CBDT.

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

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

(Rs. crore)

States/UT	FY 2016-17	FY 2017-18*	FY 2018-19*	FY 2019-20*	FY 2020-21*	FY 2021-22*
Andhra Pradesh	36,241.34	42,946.61	46,222.64	42,730.45	40,314.07	56,663.27
Arunachal Pradesh	169.38	189.38	250.57	241.48	182.06	233.34
Assam	4,709.99	5,390.84	6,262.81	4,723.02	4,550.89	5,688.45
Bihar	6,519.42	6,893.48	6,239.41	5,723.48	5,381.96	7,396.60
Jharkhand	4,546.72	5,643.46	6,933.63	6,637.17	5,581.39	7,031.06
Goa	2,248.96	2,465.80	2,459.22	2,170.29	2,655.27	2,879.41
Gujarat	38,808.27	44,722.33	49,021.50	49,517.69	46,863.55	71,642.27
Haryana	20,312.64	25,380.18	29,881.15	27,824.12	24,492.81	37,729.33
Himachal Pradesh	2,458.67	2,512.00	2,419.92	2,482.26	2,322.74	3,072.86
Jammu Kashmir	1,091.08	1,528.65	1,563.42			
Karnataka	85,920.98	98,468.57	1,19,796.08	1,08,973.15	1,16,254.58	1,68,678.09
Kerala	13,779.42	16,427.32	17,021.10	15,164.10	14,515.59	19,562.02
Madhya Pradesh	15,768.55	17,585.97	19,696.93	18,698.24	13,283.23	18,137.83
Chhattisgarh	3,678.98	4,998.11	5,272.04	5,008.88	4,451.08	7,782.70
Maharashtra	3,14,056.27	3,77,855.07	4,25,389.70	3,84,258.21	3,31,969.03	5,24,497.65
Manipur	128.36	149.28	171.95	139.11	417.65	310.50
Meghalaya	791.71	807.67	1,125.20	1,101.54	999.73	1,063.86
Mizoram	111.70	72.56	59.57	42.28	44.07	90.14
Nagaland	160.33	135.40	121.21	134.77	176.91	292.70
Delhi	1,08,882.50	1,41,907.21	1,66,404.99	1,49,613.12	1,20,120.94	1,77,824.22
Odisha	9,339.21	10,585.92	13,420.44	13,581.03	10,257.99	15,587.24
Punjab	10,320.01	11,542.30	11,820.10	11,703.85	10,491.10	15,981.11
Rajasthan	20,182.09	19,519.47	21,059.38	16,507.93	17,539.35	25,215.64
Sikkim	261.35	224.25	479.67	400.26	291.82	384.10

States/UT	FY 2016-17	FY 2017-18*	FY 2018-19*	FY 2019-20*	FY 2020-21*	FY2021-22*
Tamil Nadu	60,077.95	67,439.84	74,238.70	69,809.31	61,122.33	88,438.33
Tripura	264.52	314.70	312.49	292.02	488.73	424.19
Uttar Pradesh	29,309.60	26,114.78	27,687.93	26,990.00	26,735.17	34,719.83
Uttarakhand	2,735.68	3,041.81	3,265.19	3,406.16	3,088.27	4,208.44
West Bengal	35,175.89	40,073.96	44,638.58	40,628.71	40,310.24	53,774.61
Telangana	3,452.85	6,676.66	10,860.20	14,045.81	15,853.93	27,184.95
<b>State Sub-total</b>	<b>8,31,504.42</b>	<b>9,81,613.58</b>	<b>11,14,095.72</b>	<b>10,22,548.46</b>	<b>9,20,756.48</b>	<b>13,76,494.77</b>
Andaman Nicobar	68.14	102.92	115.50	116.17	67.88	88.86
Chandigarh	2,077.37	2,621.46	2,730.66	2,668.12	1,868.01	3,574.08
Daman and Diu	226.44	214.92	270.93	264.40	548.34	985.00
Dadar N. Haveli	194.93	212.06	256.65	269.65		
Puducherry	584.32	731.31	800.02	805.41	611.86	991.78
Ladakh	-	-	-	-	0.02	-0.06
Lakshadweep	18.58	19.75	19.44	20.36	20.77	28.79
Jammu Kashmir				1,318.29	1,036.83	1,778.40
<b>UT Sub-total</b>	<b>3,169.78</b>	<b>3,902.42</b>	<b>4,193.20</b>	<b>5,462.4</b>	<b>4,153.71</b>	<b>7,446.85</b>
C.T.D.S.	15,144.28	17,222.41	19,429.56	22,669.70	22,266.20	28,480.83
<b>Grand Total</b>	<b>8,49,818.48</b>	<b>10,02,738.40</b>	<b>11,37,718.48</b>	<b>10,50,680.56</b>	<b>9,47,176.37</b>	<b>14,12,422.45</b>

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

### 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%

Source: \* Pr.CCA, CBDT

\*\* TRU Division, CBIC (figures rounded off)

## 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 <sup>@</sup>	5.86%	11.30%	18.00%	1.59
2018-19	11,37,718	1,88,86,957 <sup>@</sup>	6.02%	10.46%	13.46%	1.29
2019-20	10,50,681	2,00,74,856 <sup>@</sup>	5.23%	6.29%	-7.65%	-1.21
2020-21	9,47,176	1,98,00,914 <sup>@</sup>	4.78%	-1.36%	-9.85%	--**
2021-22	14,12,422	2,36,64,637 <sup>@</sup>	5.97%	19.51%	49.12%	2.52

Source: @ MoSPI Press releases dated 29.05.2020, 31.5.2021 and 31.5.2022

\*\*As both GDP growth and tax growth rate were negative, tax buoyancy has not been computed.

## 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

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 refund.

## 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%

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