



**GOVERNMENT OF HARYANA**

**ANALYSIS  
OF  
STATE FINANCES  
2025-26**

**ISSUED BY:  
DEPARTMENT OF ECONOMIC & STATISTICAL  
AFFAIRS, HARYANA  
2026**

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## **PREFACE**

With the advent of planning era, the budgetary operations of the Government have assumed vital importance. The Government budget has become a major instrument of policy as changes in receipts as well as expenditure structure significantly affect the level of national output. The role of Government activities has increased mainly on account of social and economic responsibility. In order to run the administration smoothly and to meet the developmental expenditure, the State Governments raise their revenue through various sources.

The present report provides some of the basic statistics relating to receipts and expenditure of all States in Indian Union by using various parameters. An attempt has been made in this report to compare the receipts from various sources and expenditure incurred on development and non-development activities during the year 2023-24 (Accounts), 2024-25 [Revised Estimates (RE)] and 2025-26 [Budget Estimates (BE)]. The budgetary data used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2025-26" issued by the Reserve Bank of India.

The report has been prepared by Sh. Naveen Kumar, Assistant Research Officer, Sh. Ravinder Singh, Assistant Research Officer and Ms. Manjeet Kaur, Young Professional with the assistance of Sh. Surender Kumar, Research Officer under the guidance of Sh. Nirmal Kumar, Deputy Director and the overall supervision of Sh. Rajender Kumar Mor, Additional Director.

I hope that this publication would prove very useful for administrators, planners and research scholars interested in the budgetary transactions of State Governments.

Panchkula  
Dated, the 21<sup>st</sup> April, 2026

Manoj Kumar Goel  
Director, Deptt. of Economic &  
Statistical Affairs, Haryana.

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## EXECUTIVE SUMMARY

The Constitution of India clearly specifies the expenditure responsibilities as well as the resources, which are in the domain of the Union as well as the State Governments. The States have been entrusted a crucial role in the growth process and most of the development functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Therefore, the State Governments always attempt to raise the sufficient resources to perform their job effectively. Taxes on income both for individuals and corporate entities, union excise duties and tax on import and export of goods, service taxes etc., are within the domain of the Union. Taxes on consumption are assigned to the States. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, the Constitution envisaged transfer of resources from the Union to the States.

In this report, an attempt has been made to compare the receipts of State Governments from various sources and expenditure incurred on development and non-development activities. The budgetary data analysed in this report has been taken from the bulletin on State Finances issued by the Reserve Bank of India. In order to present a meaningful comparison of receipts and expenditure of State Governments, all 28 States have been grouped into 'non-special category States' and 'special category States'. The ten States namely Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category. The remaining 18 States have been included in non-special category.

The analysis of States' Own Tax Revenue of all 28 States shows that out of the total States' Own Tax Revenue of ₹ 1879343.84 crore received by all States during 2023-24 (Accounts), the maximum collection was made from State Goods and Service Tax (SGST) (42.57 percent) followed by Sales Tax (21.15 percent), State Excise (13.26 percent) and Stamps & Registration fees (11.72 percent). During 2024-25 (RE) and 2025-26 (BE), the maximum States' Own Tax Revenue was collected from SGST, followed by Sales Tax, State Excise and Stamps & Registration fees.

The State-wise analysis reveals that the share of SGST in total State's Own Tax Revenue was maximum in Bihar during 2023-24 (Accounts) to 2025-26 (BE). The share of SGST in Haryana was recorded as 46.83 percent, 45.76 percent and 45.60

percent during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE), respectively. The share of Sales Tax in total State's Own Tax Revenue was maximum in Kerala (37.25 percent) and minimum in Karnataka (12.73) during 2023-24 (Accounts) in the non-special category. During 2024-25 (RE) and 2025-26 (BE), the share of Sales Tax was maximum in Kerala and minimum in West Bengal. The share of Sales Tax in Haryana was recorded as 15.63 percent, 14.40 percent and 13.84 percent during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE), respectively. The share of State Excise in total State's Own Tax Revenue in Haryana was 15.62 percent, 15.44 percent and 13.84 percent during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE). In special category States, the share of SGST in total State's Own Tax Revenue was maximum in Manipur during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE). The per capita revenue from SGST recorded maximum in Goa and minimum in Bihar during 2023-24 (Accounts) and 2024-25 (RE) and 2025-26 (BE).

The per capita revenue from Sales Tax was recorded maximum in Goa and minimum in Bihar during 2023-24 (Accounts) and 2024-25 (RE) and 2025-26 (BE) in non-special category states. In Haryana, sales tax was recorded estimated as ₹ 3724.58, ₹ 3833.04 and ₹ 4093.36 during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) respectively.

The examination of total revenue indicates that out of the total revenue receipts of all 28 States, about 57 to 58 percent revenue was collected from States' own sources whereas the remaining 42 to 43 percent revenue was received from the Centre in the form of share in Central Taxes and Grants from the Centre during the period of three years. Bihar has collected the minimum percentage ranging from about 25 to 28 percent from States' own sources of its total revenue receipts throughout the period of three years in the States of non-special category. In case of Haryana State, the major share of 79.57 percent, 80.55 percent and 80.18 percent in total revenues was received from State's own sources during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE), respectively. The percentage of revenue from States' own sources to their total revenue was less than 40 percent in all special category States except Uttarakhand throughout the period of three years. Therefore, the major sources of revenue in these special category States were Grants from the Centre and share in Central Taxes.

In the non-special category States, the per capita revenue from States' own sources was recorded as maximum in Goa and minimum in Bihar during 2023-24 (Accounts) and 2024-25 (RE) and during 2025-26 (BE) in non-special category states. The per capita revenue from the Centre in the form of share in Central Taxes remained at maximum level in Goa during 2023-24 (Accounts) and 2024-25 (RE) and 2025-26 (BE). In Haryana State, the per capita share in Central Taxes was ₹ 4058.17, ₹ 4568.99 and ₹ 4991.43 whereas the per capita share from the Central Grants was ₹ 2746.58, ₹ 2547.69 and ₹ 3143.55 in 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE), respectively. The per capita total receipts (revenue and capital) during the three years were highest in Uttar Pradesh in non-special category. In Haryana, it was estimated as ₹ 133171.86, ₹ 146569.37 and ₹ 169228.51 during 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) respectively.

The analysis of developmental expenditure shows that the developmental revenue expenditure as percentage to total revenue expenditure in the non-special category was maximum in Chhattisgarh during 2023-24 (Accounts) but it was maximum in Telangana in 2024-25 (RE) and 2025-26 (BE). The developmental capital expenditure as percentage to total capital expenditure was recorded as maximum in Rajasthan during 2023-24 (Accounts), and it was maximum in Andhra Pradesh during 2024-25 (RE) and 2025-26 (BE) in the non-special category. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, it ranged from about 78 percent to 99 percent whereas in the small special category States, it varied from about 53 percent to 96 percent during the period of three years.

The percent of total developmental expenditure (Revenue + Capital) as percentage to total expenditure was maximum in Chhattisgarh in the non-special category States during 2023-24 (Accounts) but in 2024-25 (RE) and 2025-26 (BE) it was maximum in Telangana. In the special category States, the developmental expenditure as percentage to total expenditure varied from about 52 to 77 percent during the three years. The per capita total developmental expenditure was recorded as maximum in Goa during 2023-24 (Accounts) and 2024-25 (RE) but in 2025-26 (BE).

The share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together fluctuated from about 47 percent to 52 percent during the period of last 6 years, i.e. 2020-21 to 2025-26 (BE). It ranged from about 21 percent to 25 percent for the special category during the same period. The total developmental expenditure as percentage to total expenditure varied from about 66

percent to 70 percent for all States of non-special category taken together during the period 2020-21 to 2025-26 (BE). It varied from about 62 percent to 67 percent for the special category States during the same period. The revenue deficit to GSDP ratio of all non-special category States shows surplus in all non special category States except Andhra Pradesh, Haryana, Karnataka, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the period 2020-21 to 2025-26 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 3.0 percent in 2020-21 and 2.3 percent 2021-22 but thereafter, the ratio was decreased to 1.7 percent in 2022-23, 1.1 percent in 2023-24, 1.5 percent in 2024-25 (RE) and 1.5 percent in 2025-26 (BE). The fiscal deficit to GSDP ratio shows deficit of all non-special category and special category States. The fiscal deficit to GSDP ratio in Haryana was 3.8 percent, 3.6 percent, 3.2 percent, 2.9 percent, 2.7 percent and 2.7 percent in during 2020-21, 2021-20, 2022-23, 2023-24 , 2024-25 (RE) and 2025-26 (BE) respectively.

# **CHAPTER - I**

## **INTRODUCTION**

The Constitution of India clearly specifies the expenditure responsibilities as well as the resources, which are in the domain of the Union as well as the State Governments. This has been done through three lists, the Union list, the State list and the Concurrent list. There is no overlap of responsibilities as well as resources except for the Concurrent list.

**1.2** The States have been entrusted a crucial role in the growth process and most of the development functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Most of these functions have a direct interference with people and require considerable employees' strength to organize and perform effectively. Therefore, the State Governments always attempt to raise the sufficient resources to perform their job effectively.

**1.3** In terms of the powers to raise resources, the Union Government has a predominant position. Taxes on income both for individuals and corporate entities, union excise duties and tax on import and export of goods, service taxes etc., are within the domain of the Union. Taxes on consumption are assigned to the States. Taxes on services, though meant for final consumption are levied by the Union. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, the Constitution envisaged transfer of resources from the Union to the States. This structured revenue sharing arrangement not only attempts at vertical and horizontal equity; it also provides additional resources for States to meet their expenditure obligations.

**1.4** In this report, an attempt has been made to compare the receipts of State Governments from various sources with a view to bring out the divergence in the mobilization of resources by the States and the Central Government and expenditure incurred on development and non-development activities. The budgetary data for the years 2023-24 (Accounts), 2024-25 [Revised Estimates (RE)] and 2025-26 [Budget Estimates (BE)] used in this report has been taken from the bulletin, "State Finances: A Study of Budgets of 2025-26 issued by the Reserve Bank of India. This is the 56<sup>th</sup> report in the series started from the year 1968-69.

**1.5** In order to present a meaningful comparison of receipts and expenditure of State Governments, all 28 States have been grouped into ‘non-special category States’ and ‘special category States’. Ten States namely Arunachal Pradesh, Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand, all situated in hilly areas have been taken in special category. The remaining 18 States namely Andhra Pradesh, Bihar, Chhattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Telangana, Uttar Pradesh and West Bengal have been included in non-special category.

**1.6** Chapter II of the report focuses on evaluating the resources of the States. The resources of the States have been analysed in terms of the revenue receipts including State’s Own Tax and Non-Tax revenue, Grants-in-Aid and Share in Central Taxes from the Government of India and total receipts (Revenue and Capital) in all 28 States of ‘non-special category States’ and ‘special category States’ during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE). In Chapter III, an attempt has been made to analyse the utilization of resources on the basis of developmental revenue expenditure, developmental capital expenditure and total developmental expenditure of both revenue and capital accounts in all 28 States during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE). Chapter IV draws attention to the comparative position of all States in respect of States’ Own Tax Revenue as percentage to total revenue receipts, total developmental expenditure as percentage to total expenditure and ratio of revenue and fiscal deficit to GSDP amongst the States of non-special and special categories during the last 6 years.

## **CHAPTER-II**

### **RESOURCES OF THE STATES**

As per Article 202 of the Constitution of India, the Governor of a State shall cause to be laid before the House or Houses of the Legislature of the State, a statement of the estimated receipts and expenditure of the State for a financial year. This statement contains all the receipts and expenditure, loans and advances, public accounts and transactions in contingency funds of the current year and the estimates for the coming year. The total receipts of the Government are classified as Revenue Receipts and Capital Receipts. Revenue Account Receipts constitute what is usually known as the “Revenue Budget” which takes into account all the revenue receipts. The total revenue receipts include State’s Own Tax and Non-Tax revenues and Grants-in-Aid and Share in Central Taxes from the Government of India. The State’s Share in Central taxes devolves as per the recommendations of the Central Finance Commission. The transfer from the Central Government has their limitations. Therefore, the State Governments depend upon their own resources for revenue generation. Capital Account Receipts include Recoveries of Loans, Miscellaneous Capital Receipts, Borrowings and Other Liabilities. This chapter explored the issues regarding States’ Own Tax Revenue, Per Capita States’ Own Tax Revenue, Total Revenue Receipts, Per Capita Total Revenue Receipts and Per Capita Total Receipts.

#### **2.1 States’ Own Tax Revenue**

States’ Own Tax Revenue is the revenue collected by the States from Land Revenue, State Excise, State Goods & Services Tax (SGST), Sales Tax, Taxes on Vehicles, Stamps & Registration Fees, Taxes on Goods & Passengers, Taxes & Duties on Electricity, Other Taxes & Duties on Commodities & Services etc. The revenue received from Interest Receipts, Dividends & Profits, General Services, Social Services, Economic Services etc. is the sub-component of States’ Own Non-Tax Revenue. The State-wise analysis of States’ Own Tax Revenue has been done for three years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE).

##### **2.1.1 States’ Own Tax Revenue during 2023-24 (Accounts)**

The analysis shows that out of the total States’ Own Tax Revenue of ₹ 1879343.84 crore collected by all States during 2023-24 (Accounts), 42.57 percent revenue came from State Goods and Services Tax and 21.15 percent came from Sales Tax. The revenue from State Excise, Stamps and Registration Fees, Taxes on Vehicles

and Land Revenue constituted 13.26 percent, 11.72 percent, 5.64 percent and 1.28 percent, respectively of total States' Own Tax Revenue collected by all States. The remaining 4.39 percent of total States' Own Tax Revenue was received from other Taxes and Duties.

### **Non-Special Category States**

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in Gujarat (6.38 percent). The percentage share of State Excise to total State's Own Tax Revenue was maximum in Uttar Pradesh (23.60 percent). It was 15.62 percent in Haryana. The percentage share of Sales Tax of a State to total State's Own Tax Revenue was maximum in Kerala (37.25 percent) and minimum in Karnataka (12.73 percent). It was 15.63 percent in Haryana. The percentage share of State Goods and Services Tax of a State to total states Own Tax Revenue was maximum in Bihar (57.23 percent) and minimum in Telangana (35.15 percent). It was 46.83 percent in Haryana. The percentage share of Taxes on Vehicles of a State to total State's Own Tax Revenue was maximum in Kerala (8.53 percent) and minimum in Gujarat (4.15 percent). The share of Stamps and Registration Fees in total State's Own Tax Revenue ranged from 3.91 percent in Jharkhand to 16.81 percent in Maharashtra. It was 14.52 percent in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue in the special category States shows that the share of Land Revenue collected by a State in its total State's Own Tax Revenue ranged from 0.06 percent in Himachal Pradesh to 1.65 percent in Arunachal Pradesh. The share of State Excise of a State in total State's Own Tax Revenue was minimum in Mizoram (0.21percent) and maximum in Himachal Pradesh (22.75 percent). The share of Sales Tax of a State in total State's Own Tax Revenue ranged from 2.02 percent in Manipur to 26.49 percent in Assam. The Share of State Goods and Services Tax in total State's Own Tax Revenue was maximum in Manipur (89.09 percent) and minimum in Uttarakhand (43.11 percent). The share of Taxes on Vehicles in total State's Own Tax Revenue was maximum in Nagaland (12.42 percent) and minimum in Arunachal Pradesh (2.76 percent). The share of Stamps and Registration Fees of a State in total State's Own Taxes ranged from 0.26 percent in Nagaland to 12.64 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2023-24 (Accounts) are given in Tables 2.1.1(a) and 2.1.1(b), respectively.

### **2.1.2 State's Own Tax Revenue during 2024-25 (RE)**

Out of the total States' Own Tax Revenue of ₹ 2150097.32 crore collected by all the States during 2024-25 (RE), 43.43 percent revenue came from State Goods and Services Tax and 20.49 percent came from Sales Tax. The revenue collected from State Excise, Stamps and Registration fees, Taxes on Vehicles and Land Revenue was 13.50 percent, 11.95 percent, 5.61 percent and 1.07 percent, respectively of total States' Own Tax Revenue. The remaining 3.95 percent was received from other Taxes and Duties.

#### **Non-Special Category States**

The State-wise comparison of States' Own Tax Revenue amongst the States of non-special category during 2024-25 (RE) shows that the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue was maximum in Jharkhand (5.03 percent) and minimum in Telangana (0.01 percent). The share of State Excise of a State in its total State's Own Tax Revenue was maximum in Uttar Pradesh (23.34 percent). It was 15.44 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State from the year 2016-17. Gujarat with 0.14 percent share of State Excise was at the bottom which was again due to the prohibition in the State. The percentage share of Sales Tax of a State to its total State's Own Tax Revenue was maximum in Kerala (37.30 percent) and minimum in West Bengal (12.79 percent). The share of SGST of a State to its total State's Own Tax Revenue was maximum in Bihar (58.13 percent) and minimum in Telangana (35.22 percent). It was 45.76 percent in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Kerala (8.39 percent) and minimum in Gujarat (3.85 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 4.03 percent in Odisha to 17.14 percent in Haryana. It was highest in Haryana.

#### **Special Category States**

In the special category States, the percentage share of Land Revenue collected by a State to its total State's Own Tax Revenue ranged from 0.07 percent in Nagaland to 1.65 percent in Mizoram. The percentage share of State Excise of a State to its total State's Own Tax Revenue was minimum in Mizoram (0.15 percent) and

maximum in Sikkim (25.17 percent). The percentage share of Sales Tax of a State to its total State's Own Tax Revenue ranged from 10.48 percent in Mizoram to 28.60 percent in Maghalaya. The percentage share of SGST of a State to its total State's Own Tax Revenue was maximum in Mizoram (78.22 percent) and minimum in Himachal Pradesh (44.43 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was maximum in Nagaland (11.17 percent) and minimum in Arunachal Pradesh (2.58 percent). The share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.20 percent in Nagaland to 12.12 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2024-25 (RE) are given in Tables 2.1.2 (a) and 2.1.2 (b), respectively.

### **2.1.3 States' Own Tax Revenue during 2025-26 (BE)**

Out of the total States' Own Tax Revenue of ₹ 2453709.23 crore estimated by all the States during 2025-26 (BE), 43.83 percent revenue was estimated from SGST and 19.95 percent in Sales Tax. The revenue estimated from State Excise, Stamps and Registration Fees, Taxes on Vehicles and Land Revenue constituted 13.57 percent, 12.20 percent, 5.56 percent and 1.08 percent, respectively of total States' Own Tax Revenue. The remaining 3.81 percent revenue was estimated from other Taxes and Duties.

#### **Non- Special Category States**

The percentage share of Land Revenue estimated by a State to its total State's Own Tax Revenue was maximum in Jharkhand (5.11 percent) and minimum in Telangana (0.01 percent) amongst the non-special category States. The share of State Excise of a State in its total State's Own Tax Revenue was estimated to be maximum in Andhra Pradesh (24.86 percent). It was 15.26 percent in Haryana. Bihar could not generate any revenue from State Excise due to complete prohibition implemented in the State. Gujarat with 0.16 percent share of State Excise was at the bottom which was again due to the prohibition in the State. The share of Sales Tax of a State in its total State's Own Tax revenue was estimated to be maximum in Kerala (36.71 percent) and minimum in West Bengal (12.36 percent). Haryana's share was 13.84 percent. The share of SGST in Total State's Tax Revenue was maximum in Bihar (57.14 percent) and minimum in Chhatisgarh (34.47 percent). It was (45.60 percent) in Haryana. The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was

estimated to be maximum in Kerala (8.08 percent) and minimum in Gujarat (3.91 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 3.96 percent in Odisha to 17.97 percent in Haryana. It is highest in Haryana.

### **Special Category States**

The analysis of States' Own Tax Revenue amongst the special category States reveals that the share of Land Revenue estimated by a State in its total State's Own Tax Revenue ranged from 0.07 percent in Nagaland to 1.56 percent in Mizoram. The share of State Excise of a State in its total State's Own Tax Revenue was estimated as minimum in Mizoram (0.16 percent) and maximum in Sikkim (27.31 percent). The estimated share of Sales Tax of a State in its total State's Own Tax Revenue ranged from 8.43 percent in Sikkim to 27.91 percent in Meghalaya. The share of SGST of a State in its Total State's Own Tax Revenue was maximum in Mizoram (77.79 percent) and minimum in Himachal Pradesh (41.99 percent). The share of Taxes on Vehicles of a State in its total State's Own Tax Revenue was estimated as maximum in Nagaland (11.18 percent) and minimum in Arunachal Pradesh (2.58 percent). The estimated share of Stamps and Registration Fees of a State in its total State's Own Tax Revenue ranged from 0.19 percent in Nagaland to 11.65 percent in Uttarakhand.

The State-wise revenue from different taxes under States' Own Tax Revenue and percent share of different taxes in States' Own Tax Revenue during 2025-26 (BE) are given in Tables 2.1.3 (a) and 2.1.3 (b), respectively.

**Table 2.1.1 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2023-24 (Accounts)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	52.35	15997.60	18475.15	31130.24	4557.09	9542.35	6167.57
2	Bihar	580.18	1.15	9370.86	27677.59	3357.74	6347.64	1025.53
3	Chhattisgarh	847.80	8430.41	6513.48	13793.29	2048.20	2494.18	4658.86
4	Goa	127.11	900.07	1857.86	4057.18	482.61	1246.82	54.38
5	Gujarat	8558.17	200.30	33126.69	58009.86	5567.62	15334.02	13417.70
6	Haryana	22.40	11326.48	11330.56	33960.02	4903.64	10529.28	438.74
7	Jharkhand	1665.70	2376.10	6948.92	12347.72	1756.40	1467.74	1442.19
8	Karnataka	860.21	34628.98	20810.88	71041.45	11287.26	20146.71	4729.54
9	Kerala	711.72	2944.01	27690.43	30563.60	6340.46	5694.88	383.91
10	Madhya Pradesh	1079.11	13523.73	17862.67	37791.04	4605.50	10331.18	5530.65
11	Maharashtra	2689.76	23322.36	53380.47	141978.60	12969.31	50824.48	17178.39
12	Odisha	1122.57	7215.30	12714.43	23895.66	2478.43	2126.66	4873.98
13	Punjab	96.92	9232.81	6500.54	20924.98	2937.59	4359.03	3200.27
14	Rajasthan	469.38	13224.81	23473.19	38015.98	6703.59	9181.49	3017.50
15	Tamil Nadu	256.29	10774.29	60199.81	61960.29	9374.63	19013.35	5699.73
16	Telangana	0.35	20298.89	29989.55	39295.04	7094.82	14295.57	823.91
17	Uttar Pradesh	404.74	45570.76	31125.82	75146.62	11205.17	26961.20	2715.03
18	West Bengal	3967.39	17907.65	11810.80	40899.55	3788.29	6497.38	5114.44
<b>Sub Total-I</b>		<b>23512.15</b>	<b>237875.70</b>	<b>383182.11</b>	<b>762488.71</b>	<b>101458.35</b>	<b>216393.96</b>	<b>80472.32</b>
<b>Special Category</b>								
19	Arunachal Pradesh	46.25	211.31	515.84	1923.39	77.35	23.46	0.01
20	Assam	333.64	3038.67	7462.99	14653.64	1689.79	694.77	304.63
21	Himachal Pradesh	7.03	2692.33	1753.73	5339.88	781.74	440.37	820.21
22	Manipur	5.28	20.36	24.92	1098.77	40.54	6.87	36.65
23	Meghalaya	4.71	458.20	836.93	1723.05	144.56	26.30	22.78
24	Mizoram	10.14	2.57	125.93	969.10	46.17	16.79	24.89
25	Nagaland	1.34	4.55	265.97	1063.04	198.48	4.21	60.50
26	Sikkim	18.39	372.24	238.19	965.70	51.62	38.75	63.28
27	Tripura	22.24	416.99	541.15	1589.78	142.73	115.15	84.74
28	Uttrakhand	13.92	4040.58	2519.27	8297.06	1389.67	2431.97	552.49
<b>Sub Total-II</b>		<b>462.94</b>	<b>11257.80</b>	<b>14284.92</b>	<b>37623.41</b>	<b>4562.65</b>	<b>3798.64</b>	<b>1970.18</b>
<b>Total (I+II) All States</b>		<b>23975.09</b>	<b>249133.50</b>	<b>397467.03</b>	<b>800112.12</b>	<b>106021.00</b>	<b>220192.60</b>	<b>82442.50</b>

**Table 2.1.1 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2023-24 (Accounts)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.06	18.62	21.50	36.23	5.30	11.11	7.18
2	Bihar	1.20	0.00	19.38	57.23	6.94	13.13	2.12
3	Chhattisgarh	2.19	21.74	16.79	35.56	5.28	6.43	12.01
4	Goa	1.46	10.31	21.29	46.50	5.53	14.29	0.62
5	Gujarat	6.38	0.15	24.68	43.22	4.15	11.43	10.00
6	Haryana	0.03	15.62	15.63	46.83	6.76	14.52	0.61
7	Jharkhand	5.95	8.48	24.81	44.09	6.27	5.24	5.15
8	Karnataka	0.53	21.18	12.73	43.45	6.90	12.32	2.89
9	Kerala	0.96	3.96	37.25	41.12	8.53	7.66	0.52
10	Madhya Pradesh	1.19	14.91	19.69	41.66	5.08	11.39	6.10
11	Maharashtra	0.89	7.71	17.66	46.96	4.29	16.81	5.68
12	Odisha	2.06	13.26	23.36	43.90	4.55	3.91	8.96
13	Punjab	0.21	19.54	13.76	44.28	6.22	9.23	6.77
14	Rajasthan	0.50	14.06	24.95	40.41	7.12	9.76	3.21
15	Tamil Nadu	0.15	6.44	35.99	37.04	5.60	11.37	3.41
16	Telangana	0.00	18.16	26.82	35.15	6.35	12.79	0.74
17	Uttar Pradesh	0.21	23.60	16.12	38.91	5.80	13.96	1.41
18	West Bengal	4.41	19.90	13.13	45.45	4.21	7.22	5.68
	<b>Sub Total-I</b>	<b>1.30</b>	<b>13.18</b>	<b>21.22</b>	<b>42.23</b>	<b>5.62</b>	<b>11.99</b>	<b>4.46</b>
<b>Special Category</b>								
19	Arunachal Pradesh	1.65	7.55	18.44	68.75	2.76	0.84	0.00
20	Assam	1.18	10.78	26.49	52.00	6.00	2.47	1.08
21	Himachal Pradesh	0.06	22.75	14.82	45.12	6.61	3.72	6.93
22	Manipur	0.43	1.65	2.02	89.09	3.29	0.56	2.97
23	Meghalaya	0.15	14.25	26.02	53.57	4.49	0.82	0.71
24	Mizoram	0.85	0.21	10.53	81.06	3.86	1.40	2.08
25	Nagaland	0.08	0.28	16.64	66.52	12.42	0.26	3.79
26	Sikkim	1.05	21.29	13.63	55.24	2.95	2.22	3.62
27	Tripura	0.76	14.32	18.58	54.58	4.90	3.95	2.91
28	Uttarakhand	0.07	21.00	13.09	43.11	7.22	12.64	2.87
	<b>Sub Total-II</b>	<b>0.63</b>	<b>15.22</b>	<b>19.31</b>	<b>50.87</b>	<b>6.17</b>	<b>5.14</b>	<b>2.66</b>
	<b>Total (I+II) All States</b>	<b>1.28</b>	<b>13.26</b>	<b>21.15</b>	<b>42.57</b>	<b>5.64</b>	<b>11.72</b>	<b>4.39</b>

**Table 2.1.2 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2024-25 (RE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	1341.94	21300.00	18504.81	36295.53	4655.00	9200.00	3669.25
2	Bihar	600.00	0.00	10010.00	31565.00	3700.00	7500.00	925.00
3	Chhattisgarh	1000.00	10499.99	6489.70	16919.42	2500.00	3200.00	5590.89
4	Goa	113.41	977.12	1998.74	4335.47	546.37	1228.35	77.92
5	Gujarat	4003.76	200.00	33213.00	74750.05	5676.93	16499.87	13282.15
6	Haryana	28.00	12650.00	11800.00	37500.00	5250.00	14048.96	667.12
7	Jharkhand	1700.00	2800.00	9000.00	15000.00	2290.00	1500.00	1536.87
8	Karnataka	362.17	36500.00	23538.00	80116.00	12500.00	24000.00	3351.86
9	Kerala	761.60	2948.89	30451.00	33581.61	6846.63	6620.22	417.34
10	Madhya Pradesh	812.50	15500.00	19300.00	37498.00	5100.00	12000.00	5905.32
11	Maharashtra	5000.00	30500.00	67375.00	167905.00	14875.00	60000.00	21682.73
12	Odisha	960.00	8680.00	14212.00	26073.45	2700.00	2417.00	4957.55
13	Punjab	113.32	10350.00	7850.68	25200.00	4350.00	6200.00	3855.00
14	Rajasthan	776.00	17000.00	27000.00	52100.00	8500.00	11900.00	3202.23
15	Tamil Nadu	319.11	11857.00	65485.79	76277.12	11998.04	22814.79	4000.58
16	Telangana	11.20	25617.53	33449.21	45575.00	8477.93	14692.02	1583.86
17	Uttar Pradesh	463.73	48770.86	31500.15	83174.74	11572.70	30461.79	3011.52
18	West Bengal	4139.57	20444.45	12767.83	45872.52	4074.31	7885.20	4679.28
	<b>Sub Total-I</b>	<b>22506.31</b>	<b>276595.84</b>	<b>423945.91</b>	<b>889738.91</b>	<b>115612.91</b>	<b>252168.20</b>	<b>82396.47</b>
<b>Special Category</b>								
19	Arunachal Pradesh	27.45	353.10	585.09	1895.00	76.10	15.99	0.00
20	Assam	366.99	4240.88	8711.19	17499.51	1858.78	1136.01	335.06
21	Himachal Pradesh	16.97	2902.00	1975.00	6010.00	884.44	668.01	1069.89
22	Manipur	7.00	25.00	380.00	1350.00	50.00	12.00	44.68
23	Meghalaya	7.06	660.52	1155.95	1994.75	162.67	34.25	26.07
24	Mizoram	22.00	2.00	140.00	1045.00	50.00	23.60	53.30
25	Nagaland	1.30	4.60	302.00	1210.00	200.00	3.50	69.50
26	Sikkim	26.54	500.00	250.00	1038.00	73.00	27.97	71.03
27	Tripura	24.00	500.00	630.00	1811.00	153.85	132.53	96.50
28	Uttarakhand	29.06	4499.45	2520.78	10198.79	1450.72	2682.20	753.14
	<b>Sub Total-II</b>	<b>528.37</b>	<b>13687.55</b>	<b>16650.01</b>	<b>44052.05</b>	<b>4959.56</b>	<b>4736.06</b>	<b>2519.17</b>
	<b>All States (I+II)</b>	<b>23034.68</b>	<b>290283.39</b>	<b>440595.92</b>	<b>933790.96</b>	<b>120572.47</b>	<b>256904.26</b>	<b>84915.64</b>

**Table 2.1.2 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2024-25 (RE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	1.41	22.43	19.49	38.22	4.90	9.69	3.86
2	Bihar	1.10	0.00	18.43	58.13	6.81	13.81	1.70
3	Chhattisgarh	2.16	22.73	14.05	36.62	5.41	6.93	12.10
4	Goa	1.22	10.53	21.54	46.73	5.89	13.24	0.84
5	Gujarat	2.71	0.14	22.50	50.63	3.85	11.18	9.00
6	Haryana	0.03	15.44	14.40	45.76	6.41	17.14	0.81
7	Jharkhand	5.03	8.28	26.61	44.34	6.77	4.43	4.54
8	Karnataka	0.20	20.24	13.05	44.42	6.93	13.31	1.86
9	Kerala	0.93	3.61	37.30	41.14	8.39	8.11	0.51
10	Madhya Pradesh	0.85	16.13	20.08	39.01	5.31	12.48	6.14
11	Maharashtra	1.36	8.30	18.34	45.71	4.05	16.33	5.90
12	Odisha	1.60	14.47	23.69	43.46	4.50	4.03	8.26
13	Punjab	0.20	17.87	13.55	43.51	7.51	10.70	6.66
14	Rajasthan	0.64	14.11	22.41	43.24	7.06	9.88	2.66
15	Tamil Nadu	0.17	6.15	33.97	39.57	6.22	11.84	2.08
16	Telangana	0.01	19.80	25.85	35.22	6.55	11.35	1.22
17	Uttar Pradesh	0.22	23.34	15.08	39.81	5.54	14.58	1.44
18	West Bengal	4.15	20.47	12.79	45.94	4.08	7.90	4.69
	<b>Sub Total-I</b>	<b>1.09</b>	<b>13.41</b>	<b>20.55</b>	<b>43.13</b>	<b>5.60</b>	<b>12.22</b>	<b>3.99</b>
<b>Special Category</b>								
19	Arunachal Pradesh	0.93	11.96	19.82	64.18	2.58	0.54	0.00
20	Assam	1.07	12.42	25.51	51.25	5.44	3.33	0.98
21	Himachal Pradesh	0.13	21.45	14.60	44.43	6.54	4.94	7.91
22	Manipur	0.37	1.34	20.34	72.24	2.68	0.64	2.39
23	Meghalaya	0.17	16.34	28.60	49.36	4.03	0.85	0.65
24	Mizoram	1.65	0.15	10.48	78.22	3.74	1.77	3.99
25	Nagaland	0.07	0.26	16.86	67.56	11.17	0.20	3.88
26	Sikkim	1.34	25.17	12.58	52.25	3.67	1.41	3.58
27	Tripura	0.72	14.93	18.82	54.09	4.60	3.96	2.88
28	Uttarakhand	0.13	20.33	11.39	46.08	6.55	12.12	3.40
	<b>Sub Total-II</b>	<b>0.61</b>	<b>15.71</b>	<b>19.11</b>	<b>50.56</b>	<b>5.69</b>	<b>5.44</b>	<b>2.89</b>
	<b>All States</b>	<b>1.07</b>	<b>13.50</b>	<b>20.49</b>	<b>43.43</b>	<b>5.61</b>	<b>11.95</b>	<b>3.95</b>

**Table 2.1.3 (a)**  
**State-wise Revenue from different taxes under States' Own Tax**  
**Revenue during 2025-26 (BE)**

(₹ in Crore)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	221.94	27097.26	20873.65	40718.12	5664.11	13150.44	1281.26
2	Bihar	700.00	0.00	11200.00	34009.00	4070.00	8250.00	1291.00
3	Chhattisgarh	1000.00	12499.99	8788.67	18611.36	3000.00	4000.00	6099.98
4	Goa	119.52	1039.93	2043.63	4682.31	490.81	1308.70	58.27
5	Gujarat	5181.22	250.00	32626.00	80520.00	6200.00	19800.00	13833.46
6	Haryana	35.00	14063.91	12750.00	42021.00	6000.00	16555.31	718.50
7	Jharkhand	1800.00	3000.00	9305.00	15500.00	2400.00	1500.00	1693.84
8	Karnataka	612.77	40000.00	26410.00	92132.00	15000.00	28000.00	5945.23
9	Kerala	843.00	3150.00	33591.44	37763.18	7396.78	7343.24	1427.11
10	Madhya Pradesh	834.91	17500.00	22698.00	42140.00	5700.00	13920.00	6364.12
11	Maharashtra	5500.00	32575.00	70375.00	176119.00	15606.00	63500.00	23869.22
12	Odisha	980.00	9753.63	15969.88	28174.78	3033.68	2610.36	5477.67
13	Punjab	230.04	11200.00	8200.00	27650.00	4730.00	7000.00	4239.96
14	Rajasthan	881.10	19720.00	30780.00	63600.00	9860.00	14350.00	3552.29
15	Tamil Nadu	235.13	12944.00	70309.85	93619.74	13440.74	26109.88	4235.23
16	Telangana	11.20	27623.36	37463.90	51000.00	8535.00	19087.26	1698.86
17	Uttar Pradesh	625.00	63000.00	45300.00	130425.00	14000.00	38150.00	3500.00
18	West Bengal	5011.50	22550.33	13905.00	49771.99	5824.00	10099.71	5381.27
	<b>Sub Total-I</b>	<b>24822.33</b>	<b>317967.41</b>	<b>472590.02</b>	<b>1028457.48</b>	<b>130951.12</b>	<b>294734.90</b>	<b>90667.27</b>
<b>Special Category</b>								
19	Arunachal Pradesh	31.56	406.05	672.85	2179.26	87.51	18.39	0.03
20	Assam	472.19	4424.64	8591.00	17889.08	2119.55	840.69	485.89
21	Himachal Pradesh	1018.95	3250.00	2212.00	6761.25	978.04	638.08	1242.78
22	Manipur	6.60	28.07	439.62	1317.89	62.47	11.76	49.04
23	Meghalaya	6.79	681.77	1179.52	2094.49	195.20	41.10	26.99
24	Mizoram	23.00	2.30	154.00	1150.00	50.00	24.15	74.81
25	Nagaland	1.30	4.75	325.00	1263.17	210.00	3.60	70.60
26	Sikkim	24.54	567.00	175.00	1117.42	86.00	26.88	79.39
27	Tripura	25.00	550.00	650.00	1954.00	155.00	172.29	103.59
28	Uttarakhand	30.48	5059.61	2501.15	11220.76	1604.06	2798.73	800.02
	<b>Sub Total-II</b>	<b>1640.41</b>	<b>14974.19</b>	<b>16900.14</b>	<b>46947.32</b>	<b>5547.83</b>	<b>4575.67</b>	<b>2933.14</b>
	<b>All States (I+II)</b>	<b>26462.74</b>	<b>332941.60</b>	<b>489490.16</b>	<b>1075404.80</b>	<b>136498.95</b>	<b>299310.57</b>	<b>93600.41</b>

**Table 2.1.3 (b)**  
**State-wise percent share of different taxes in States' Own Tax**  
**Revenue during 2025-26 (BE)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.20	24.86	19.15	37.35	5.20	12.06	1.18
2	Bihar	1.18	0.00	18.82	57.14	6.84	13.86	2.17
3	Chhattisgarh	1.85	23.15	16.28	34.47	5.56	7.41	11.30
4	Goa	1.23	10.67	20.98	48.06	5.04	13.43	0.60
5	Gujarat	3.27	0.16	20.60	50.83	3.91	12.50	8.73
6	Haryana	0.04	15.26	13.84	45.60	6.51	17.97	0.78
7	Jharkhand	5.11	8.52	26.44	44.04	6.82	4.26	4.81
8	Karnataka	0.29	19.22	12.69	44.27	7.21	13.46	2.86
9	Kerala	0.92	3.44	36.71	41.26	8.08	8.02	1.56
10	Madhya Pradesh	0.76	16.03	20.79	38.60	5.22	12.75	5.83
11	Maharashtra	1.42	8.41	18.16	45.44	4.03	16.39	6.16
12	Odisha	1.48	14.78	24.20	42.69	4.60	3.96	8.30
13	Punjab	0.36	17.71	12.96	43.72	7.48	11.07	6.70
14	Rajasthan	0.62	13.82	21.56	44.56	6.91	10.05	2.49
15	Tamil Nadu	0.11	5.86	31.83	42.38	6.08	11.82	1.92
16	Telangana	0.01	19.00	25.76	35.07	5.87	13.13	1.17
17	Uttar Pradesh	0.21	21.36	15.36	44.21	4.75	12.93	1.19
18	West Bengal	4.45	20.04	12.36	44.22	5.17	8.97	4.78
	<b>Sub Total-I</b>	<b>1.05</b>	<b>13.47</b>	<b>20.02</b>	<b>43.58</b>	<b>5.55</b>	<b>12.49</b>	<b>3.84</b>
<b>Special Category</b>								
19	Arunachal Pradesh	0.93	11.96	19.82	64.18	2.58	0.54	0.00
20	Assam	1.36	12.71	24.67	51.37	6.09	2.41	1.40
21	Himachal Pradesh	6.33	20.18	13.74	41.99	6.07	3.96	7.72
22	Manipur	0.34	1.47	22.95	68.80	3.26	0.61	2.56
23	Meghalaya	0.16	16.13	27.91	49.56	4.62	0.97	0.64
24	Mizoram	1.56	0.16	10.42	77.79	3.38	1.63	5.06
25	Nagaland	0.07	0.25	17.30	67.25	11.18	0.19	3.76
26	Sikkim	1.18	27.31	8.43	53.82	4.14	1.29	3.82
27	Tripura	0.69	15.24	18.01	54.13	4.29	4.77	2.87
28	Uttarakhand	0.13	21.07	10.42	46.72	6.68	11.65	3.33
	<b>Sub Total-II</b>	<b>1.75</b>	<b>16.01</b>	<b>18.07</b>	<b>50.20</b>	<b>5.93</b>	<b>4.89</b>	<b>3.14</b>
	<b>All States</b>	<b>1.08</b>	<b>13.57</b>	<b>19.95</b>	<b>43.83</b>	<b>5.56</b>	<b>12.20</b>	<b>3.81</b>

## **2.2 Per Capita States' Own Tax Revenue**

The per capita States' Own Tax Revenue is also an important indicator to examine the financial position of a State. The State-wise analysis of per capita States' Own Tax Revenue has been done on the basis of per capita revenue collected from different taxes under States' Own Tax Revenue for the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) in the following paragraphs:-

### **2.2.1 Per Capita States' Own Tax Revenue during 2023-24 (Accounts)**

#### **Non-Special Category States**

The State-wise comparison of per capita revenue from different taxes under States Own Tax Revenue in the non-special category States during 2023-24 (Accounts) shows that the per capita revenue from Land revenue was maximum in Gujarat(₹1188.49) and minimum in Telangana (₹ 0.09). The per capita revenue from State Excise was maximum in Goa (₹ 5700.00) followed by Telangana (₹5316.49), Karnataka (₹5097.07) and Haryana (₹ 3723.24). The per capita State Excise was minimum in Bihar and Gujarat again due to the same reason of prohibition as already explained in the previous paragraphs. The per capita revenue receipts from Sales Tax was minimum in Bihar (₹ 733.09) and maximum in Goa (₹ 11766.05). It was ₹ 3724.58 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 25694.62) followed by Maharashtra (₹ 11183.47), Haryana (₹ 11163.35), Telangana (₹ 10291.78) and Karnataka (₹ 10456.65). It was minimum in Bihar (₹ 2165.24).The per capita revenue collected from Taxes on Vehicles was maximum in Goa (₹ 3056.43) followed by Telangana (₹ 1858.21), Karnataka(₹ 1661.38) and Kerala (₹ 1768.11). It was minimum in Bihar (₹ 262.68). The per capita revenue from Stamps and Registration fees was maximum in Goa (₹ 7896.26) followed by Maharashtra (₹ 4003.38), Telangana (₹3744.16), Haryana (₹ 3461.19) and Karnataka (₹ 2965.41).

#### **Special Category States**

In the special category States, the per capita revenue collected from Land Revenue was maximum in Arunachal Pradesh (₹294.77) followed by Sikkim (₹265.75), Assam (₹ 95.06), Mizoram (₹ 81.51) and Tripura (₹ 53.40). The per capita revenue from State Excise ranged from ₹ 20.29 in Nagaland to ₹ 5379.19 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 76.96 in Manipur to ₹ 3442.05 in Sikkim. The per capita revenue from SGST ranged from ₹ 3393.36 in Manipur to ₹ 13955.20 in Sikkim. In these special category States, the per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹1187.14) and minimum in Manipur (₹ 125.20). The per capita revenue from Stamps and Registration fees was maximum in Uttarakhand (₹ 2077.54) and minimum in Nagaland (₹ 18.77).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2023-24 (Accounts) is given in Table 2.2.1. The graphic presentation of per capita revenue from different taxes of the major States has also been given.

### **2.2.2 Per capita States' Own Tax Revenue during 2024-25 (RE)**

#### **Non -Special Category States**

The examination of per capita revenue from different taxes under States' Own Tax Revenue indicates that the per capita revenue collected from Land Revenue during 2024-25 (RE) was maximum in Goa (₹ 714.62) and minimum in Telangana (₹ 2.92) in the non-special category States. The per capita revenue from State Excise was maximum in Telangana (₹ 6677.67) followed by Goa (₹ 6157.03), Karnataka (₹ 5339.22), and Haryana (₹ 4109.14). The per capita revenue receipts from Sales Tax ranged from ₹ 772.00 in Bihar to ₹ 12594.45 in Goa. It was ₹ 3833.04 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 27138.65) and minimum in Bihar (₹ 2434.37). It was ₹ 12181.26 in Haryana. The per capita revenue from Taxes on Vehicles was maximum in Goa (₹ 3442.79) and minimum in Bihar (₹ 285.35). It was ₹ 1705.38 in Haryana. The per capita revenue receipt from Stamps and Registration fees was maximum in Goa (₹ 7740.80) and minimum in Jharkhand (₹ 372.64).

#### **Special Category States**

The per capita revenue collected from Land Revenue was maximum in Sikkim (₹ 379.69) followed by Mizoram (₹175.30), Arunachal Pradesh (₹ 173.40), Assam (₹ 101.26) and Tripura (₹ 57.10) amongst the States of special category. In the remaining special category States, it was less than ₹ 25. The per capita revenue receipts from State Excise ranged from ₹ 15.94 in Mizoram to ₹ 7153.08 in Sikkim. The per capita revenue from Sales Tax ranged from ₹ 1115.54 in Mizoram to ₹ 3696.08 in Arunachal Pradesh. The per capita revenue from SGST was maximum in Sikkim (₹14849.79) and minimum in Manipur (₹ 4170.53). The per capita revenue from Taxes on Vehicles was maximum in Uttarakhand (₹ 1226.93) and minimum in Manipur (₹ 154.46). The per capita revenue from Stamps and Registration fees in all the special category States was maximum in Uttarakhand (₹ 2268.44) and minimum in Nagaland (₹ 15.46).

The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2024-25 (RE) is given in Table 2.2.2. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

### **2.2.3 Per capita States' Own Tax Revenue during 2025-26 (BE)**

#### **Non- Special Category States**

The State-wise comparison of per capita States' Own Tax Revenue during 2025-26 (BE) indicates that the per capita revenue from Land Revenue during 2025-26 (BE) was estimated to be maximum in Goa (₹ 749.34) and minimum in Telangana (₹ 2.91). The per capita revenue from State Excise was estimated to be maximum in Telangana (₹ 7166.52) followed by Goa (₹ 6519.94), Karnataka (₹ 5815.22), Andhra Pradesh (₹ 5052.44) and Haryana (₹ 4515.19). As already observed in the discussion of 2023-24 (Accounts) and 2024-25 (RE), the per capita revenue from State Excise was estimated again as nil in Bihar due to complete prohibition in the State. The per capita revenue from Sales Tax ranged from ₹ 851.71 in Bihar to ₹ 12812.73 in Goa. It was ₹ 4093.36 in Haryana. The per capita revenue from SGST was maximum in Goa (₹ 29356.18) and minimum in Bihar (₹ 2586.24). It was ₹ 13490.75 in Haryana. The per capita revenue from Taxes on Vehicles was estimated to be maximum in Goa (₹ 3077.18) and minimum in Bihar (₹ 309.51). It was ₹ 1926.29 in Haryana. The per capita revenue receipts from Stamps and Registration fees was estimated to be maximum in Goa (₹ 8205.02) followed by Haryana (₹ 5315.05). It was estimated as minimum in Jharkhand (₹ 368.09).

#### **Special Category States**

In the special category States, the per capita revenue from Land revenue was estimated to be maximum in Himachal Pradesh (₹ 1347.10) followed by Sikkim (₹ 348.09), Arunachal Pradesh (₹ 197.62), Mizoram (₹ 181.53), Assam (₹ 129.09) and Tripura (₹ 58.95). The per capita revenue from State Excise ranged from ₹ 18.15 in Mizoram to ₹ 8042.55 in Sikkim. The per capita revenue receipts from Sales Tax ranged from ₹ 1215.47 in Mizoram to ₹ 4213.21 in Arunachal Pradesh. The per capita revenue receipts from SGST ranged from Manipur (₹ 3997.24) to Sikkim (₹ 15849.93). The per capita revenue receipts from Taxes on Vehicles ranged from ₹ 189.48 in Manipur to ₹1343.10 in Uttarakhand. The per capita revenue from Stamps and Registration fees was estimated to be less than ₹ 120 except in Uttarakhand (₹ 2343.41), Himachal Pradesh (₹ 843.57), Tripura (₹ 406.25) ,Sikkim (₹ 381.28), Assam(₹ 229.84) and Mizoram (₹190.61).

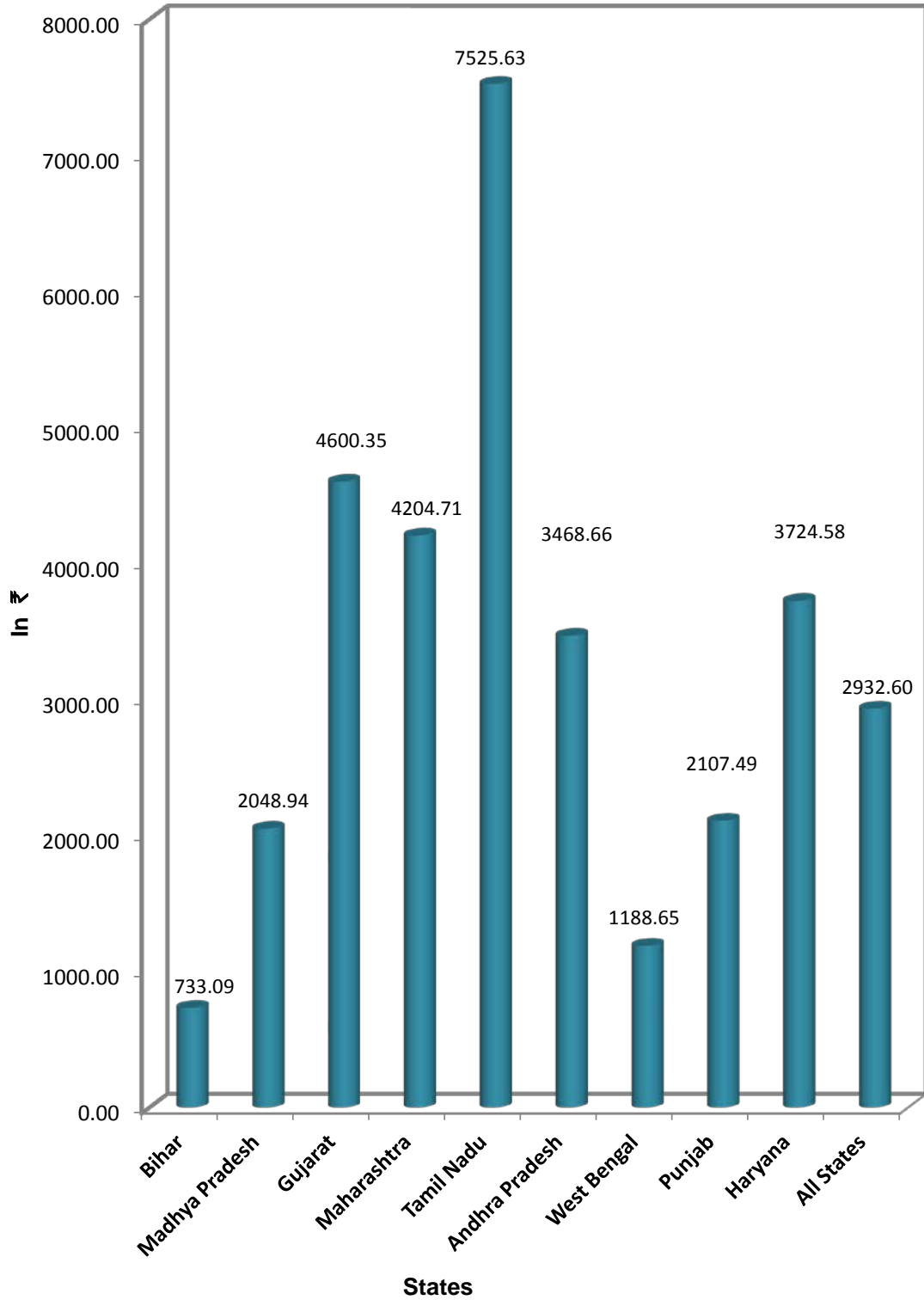
The per capita revenue from different taxes under States' Own Tax Revenue in different States during 2025-26 (BE) is given in Table 2.2.3. The graphic presentation of per capita revenue from different taxes under States' Own Tax Revenue of the major States has also been given.

**Table 2.2.1**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2023-24 (Accounts)**

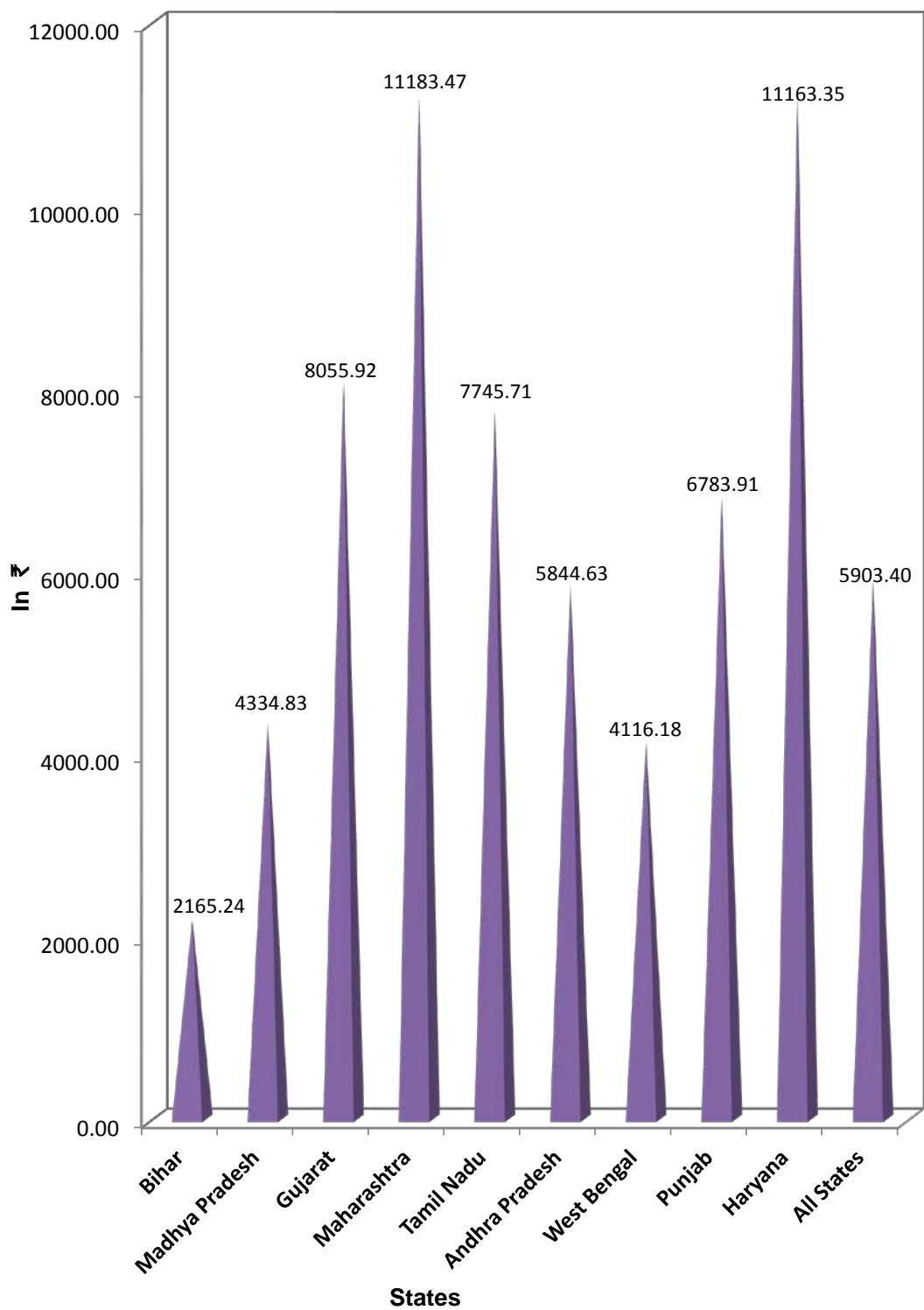
(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	9.83	3003.51	3468.66	5844.63	855.58	1791.55	1157.95
2	Bihar	45.39	0.09	733.09	2165.24	262.68	496.58	80.23
3	Chhattisgarh	279.07	2774.99	2144.00	4540.25	674.19	820.99	1533.53
4	Goa	805.00	5700.25	11766.05	25694.62	3056.43	7896.26	344.40
5	Gujarat	1188.49	27.82	4600.35	8055.92	773.18	2129.46	1863.34
6	Haryana	7.36	3723.24	3724.58	11163.35	1611.93	3461.19	144.22
7	Jharkhand	418.98	597.67	1747.89	3105.88	441.79	369.19	362.76
8	Karnataka	126.62	5097.07	3063.17	10456.65	1661.38	2965.41	696.15
9	Kerala	198.47	820.97	7721.82	8523.03	1768.11	1588.09	107.06
10	Madhya Pradesh	123.78	1551.24	2048.94	4334.83	528.27	1185.04	634.39
11	Maharashtra	211.87	1837.07	4204.71	11183.47	1021.58	4003.38	1353.12
12	Odisha	253.02	1626.31	2865.80	5386.03	558.63	479.34	1098.58
13	Punjab	31.42	2993.29	2107.49	6783.91	952.37	1413.20	1037.53
14	Rajasthan	57.57	1622.00	2878.94	4662.59	822.18	1126.09	370.09
15	Tamil Nadu	32.04	1346.90	7525.63	7745.71	1171.93	2376.88	712.53
16	Telangana	0.09	5316.49	7854.57	10291.78	1858.21	3744.16	215.79
17	Uttar Pradesh	17.07	1922.15	1312.87	3169.65	472.63	1137.21	114.52
18	West Bengal	399.28	1802.25	1188.65	4116.18	381.26	653.90	514.72
	<b>Sub Total-I</b>	<b>183.04</b>	<b>1851.85</b>	<b>2983.05</b>	<b>5935.93</b>	<b>789.85</b>	<b>1684.61</b>	<b>626.47</b>
<b>Special Category</b>								
19	Arunachal Pradesh	294.77	1346.78	3287.70	12258.70	492.99	149.52	0.06
20	Assam	95.06	865.77	2126.33	4175.06	481.45	197.95	86.79
21	Himachal Pradesh	9.39	3594.57	2341.43	7129.35	1043.71	587.94	1095.07
22	Manipur	16.31	62.88	76.96	3393.36	125.20	21.22	113.19
23	Meghalaya	14.00	1362.07	2487.90	5122.03	429.73	78.18	67.72
24	Mizoram	81.51	20.66	1012.30	7790.19	371.14	134.97	200.08
25	Nagaland	5.97	20.29	1185.78	4739.37	884.89	18.77	269.73
26	Sikkim	265.75	5379.19	3442.05	13955.20	745.95	559.97	914.45
27	Tripura	53.40	1001.18	1299.28	3817.00	342.69	276.47	203.46
28	Uttarakhand	11.89	3451.72	2152.12	7087.87	1187.14	2077.54	471.97
	<b>Sub Total-II</b>	<b>65.38</b>	<b>1589.88</b>	<b>2017.39</b>	<b>5313.37</b>	<b>644.36</b>	<b>536.46</b>	<b>278.24</b>
	<b>All States</b>	<b>176.89</b>	<b>1838.16</b>	<b>2932.60</b>	<b>5903.40</b>	<b>782.25</b>	<b>1624.63</b>	<b>608.28</b>

**Per Capita Sales Tax of Major States  
during 2023-24 (Accounts)**



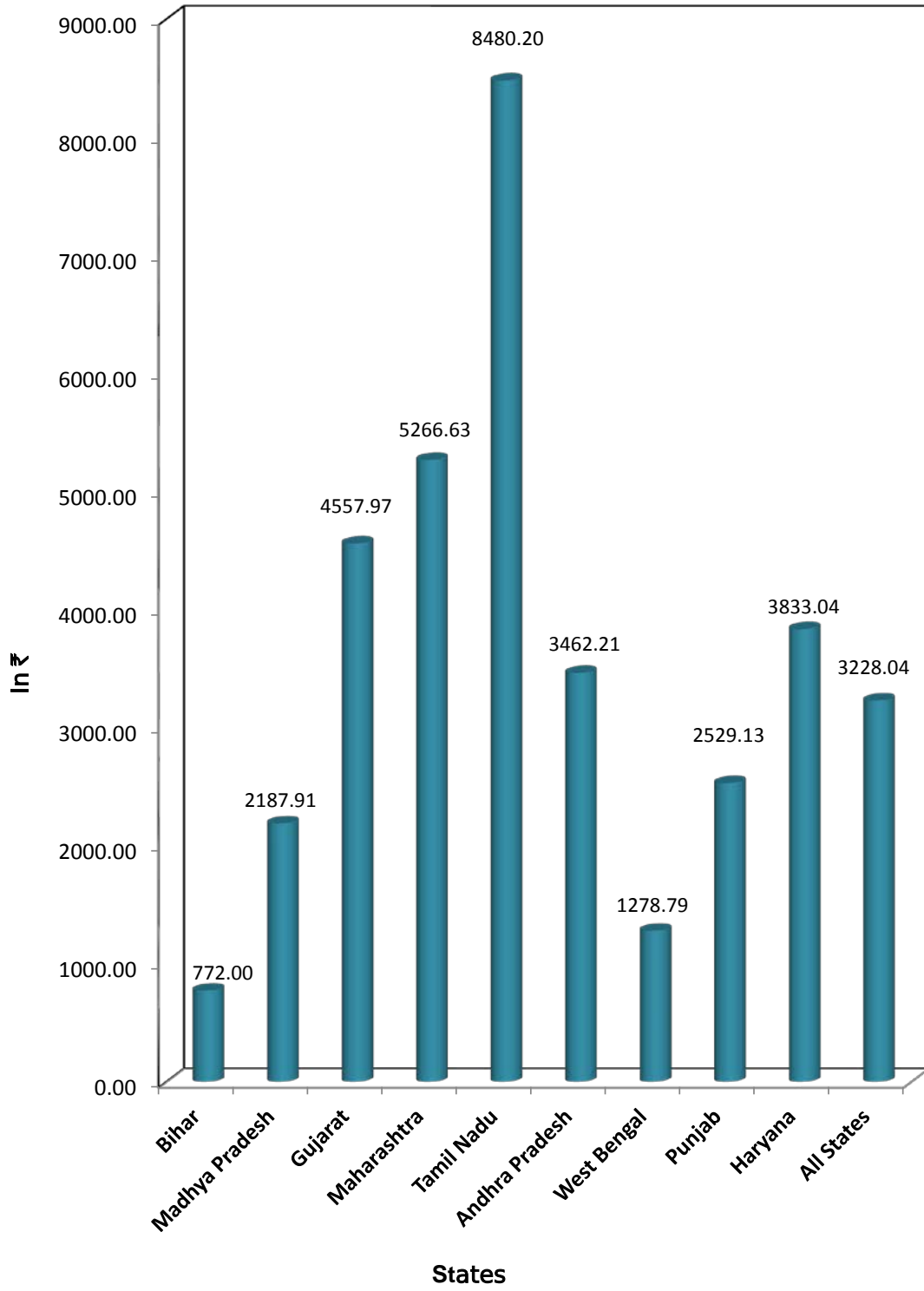
**Per Capita State Goods and Services Tax of Major States during 2023-24 (Accounts)**



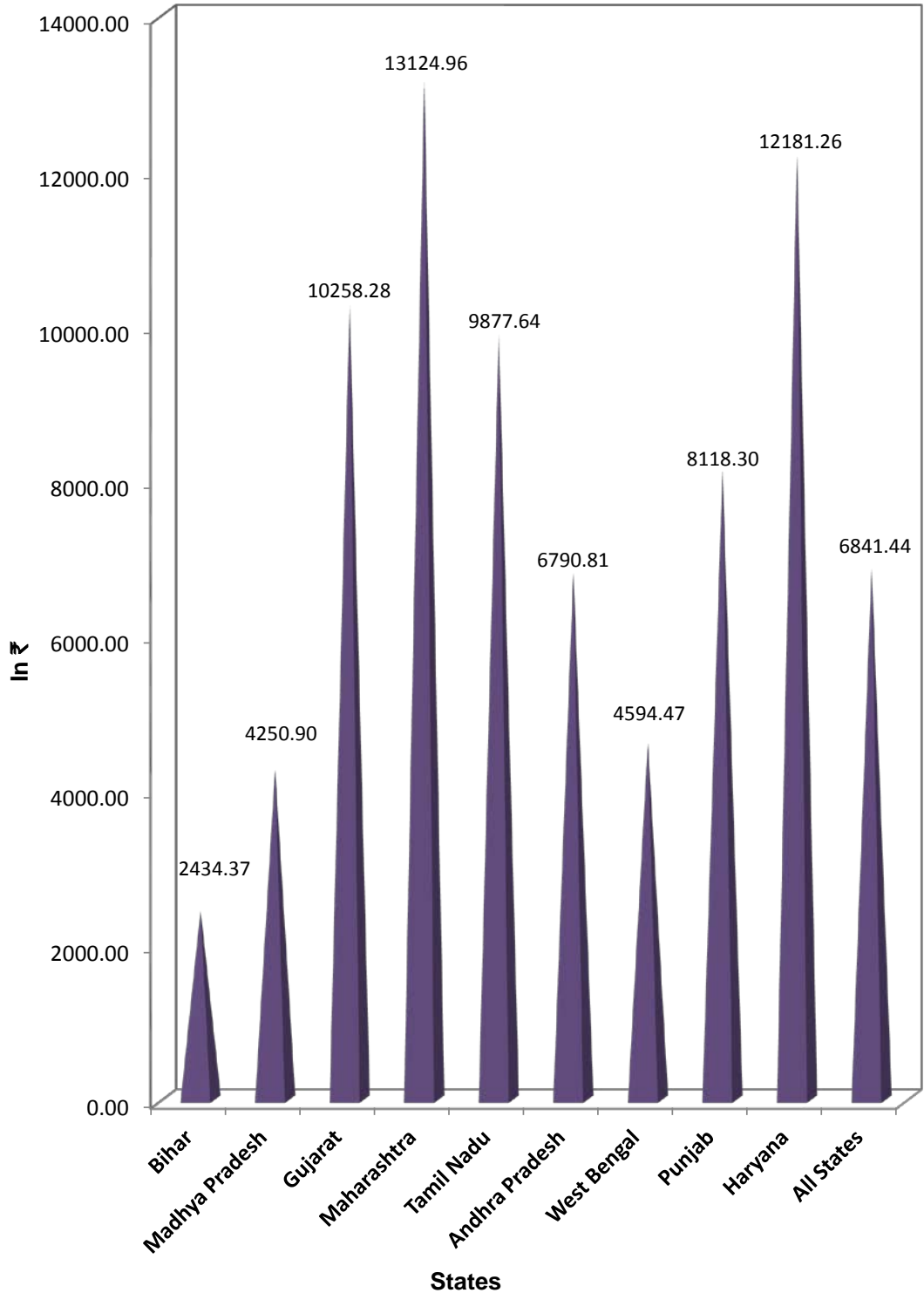
**Table 2.2.2**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2024-25 (RE)**

(in ₹)								
Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	251.07	3985.18	3462.21	6790.81	870.94	1721.30	686.51
2	Bihar	46.27	0.00	772.00	2434.37	285.35	578.42	71.34
3	Chhattisgarh	325.48	3417.52	2112.26	5506.91	813.70	1041.53	1819.71
4	Goa	714.62	6157.03	12594.45	27318.65	3442.79	7740.08	490.99
5	Gujarat	549.45	27.45	4557.97	10258.28	779.07	2264.35	1822.77
6	Haryana	9.10	4109.14	3833.04	12181.26	1705.38	4563.57	216.70
7	Jharkhand	422.33	695.60	2235.86	3726.43	568.90	372.64	381.80
8	Karnataka	52.98	5339.22	3443.14	11719.38	1828.50	3510.72	490.31
9	Kerala	211.54	819.07	8457.91	9327.45	1901.68	1838.80	115.92
10	Madhya Pradesh	92.11	1757.13	2187.91	4250.90	578.15	1360.36	669.45
11	Maharashtra	390.84	2384.15	5266.63	13124.96	1162.76	4690.14	1694.92
12	Odisha	215.75	1950.78	3194.07	5859.86	606.81	543.21	1114.18
13	Punjab	36.51	3334.30	2529.13	8118.30	1401.37	1997.36	1241.91
14	Rajasthan	94.17	2062.96	3276.46	6322.36	1031.48	1444.07	388.59
15	Tamil Nadu	41.32	1535.44	8480.20	9877.64	1553.71	2954.44	518.06
16	Telangana	2.92	6677.67	8719.13	11879.94	2209.92	3829.74	412.86
17	Uttar Pradesh	19.36	2036.60	1315.40	3473.26	483.26	1272.04	125.76
18	West Bengal	414.61	2047.66	1278.79	4594.47	408.07	789.76	468.66
	<b>Sub Total-I</b>	<b>174.11</b>	<b>2139.72</b>	<b>3279.60</b>	<b>6882.92</b>	<b>894.37</b>	<b>1950.75</b>	<b>637.41</b>
<b>Special Category</b>								
19	Arunachal Pradesh	173.40	2230.57	3696.08	11970.94	480.73	101.01	0.00
20	Assam	101.26	1170.16	2403.62	4828.52	512.88	313.45	92.45
21	Himachal Pradesh	22.55	3855.45	2623.89	7984.59	1175.02	887.49	1421.40
22	Manipur	21.62	77.23	1173.93	4170.53	154.46	37.07	138.03
23	Meghalaya	20.80	1946.14	3405.86	5877.28	479.29	100.91	76.81
24	Mizoram	175.30	15.94	1115.54	8326.69	398.41	188.05	424.70
25	Nagaland	5.74	20.32	1333.92	5344.52	883.39	15.46	306.98
26	Sikkim	379.69	7153.08	3576.54	14849.79	1044.35	400.14	1016.17
27	Tripura	57.10	1189.63	1498.93	4308.83	366.05	315.32	229.60
28	Uttarakhand	24.58	3805.35	2131.92	8625.50	1226.93	2268.44	636.96
	<b>Sub Total-II</b>	<b>73.15</b>	<b>1895.05</b>	<b>2305.20</b>	<b>6099.03</b>	<b>686.65</b>	<b>655.71</b>	<b>348.78</b>
	<b>All States</b>	<b>168.76</b>	<b>2126.77</b>	<b>3228.04</b>	<b>6841.44</b>	<b>883.38</b>	<b>1882.21</b>	<b>622.14</b>

**Per Capita Sales Taxes of Major States  
during 2024-25 (RE)**



**Per Capita State Goods and Services Tax of Major States during 2024-25 (RE)**

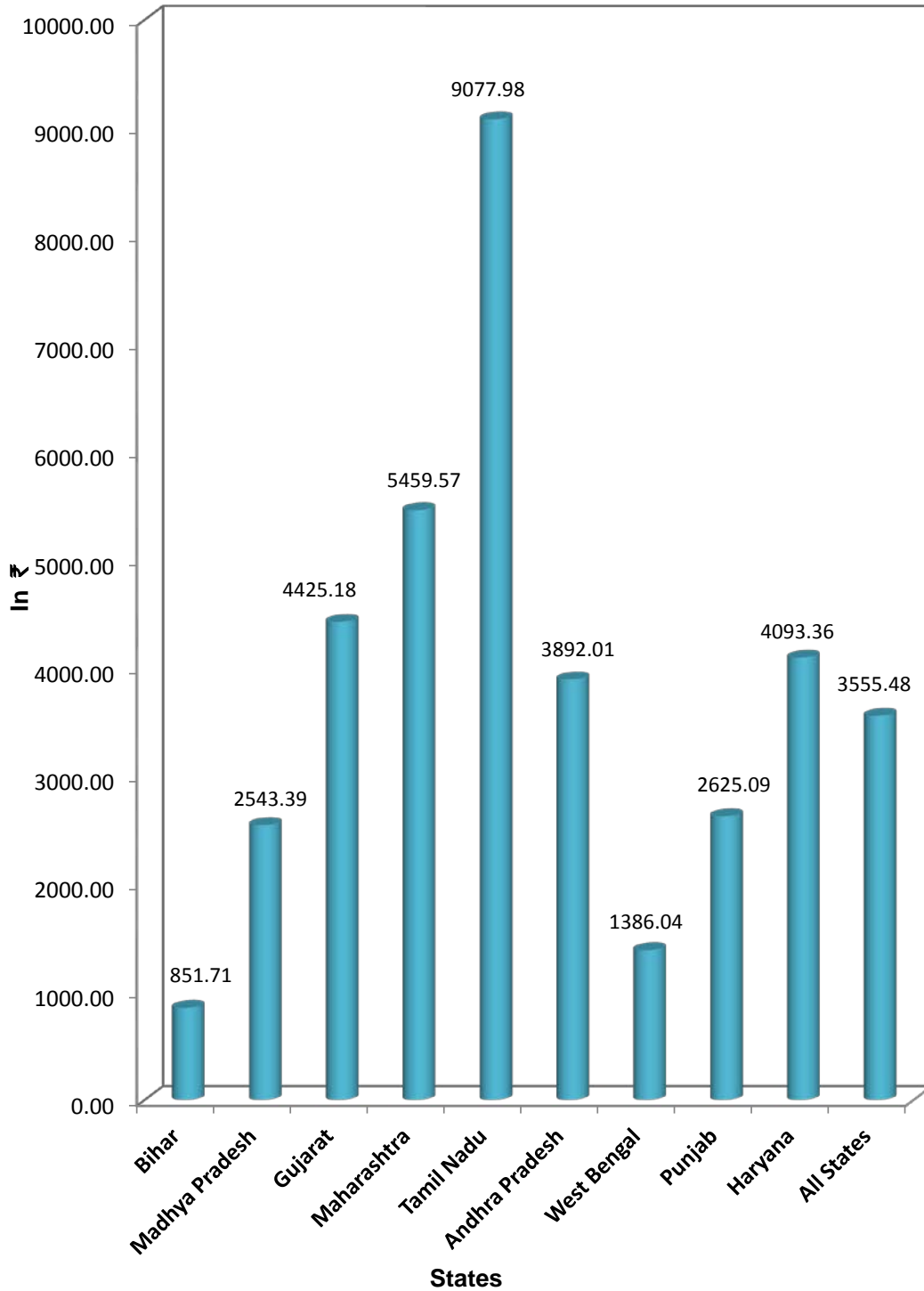


**Table 2.2.3**  
**Per Capita Revenue from different taxes under States' Own Tax**  
**Revenue in different States during 2025-26 (BE)**

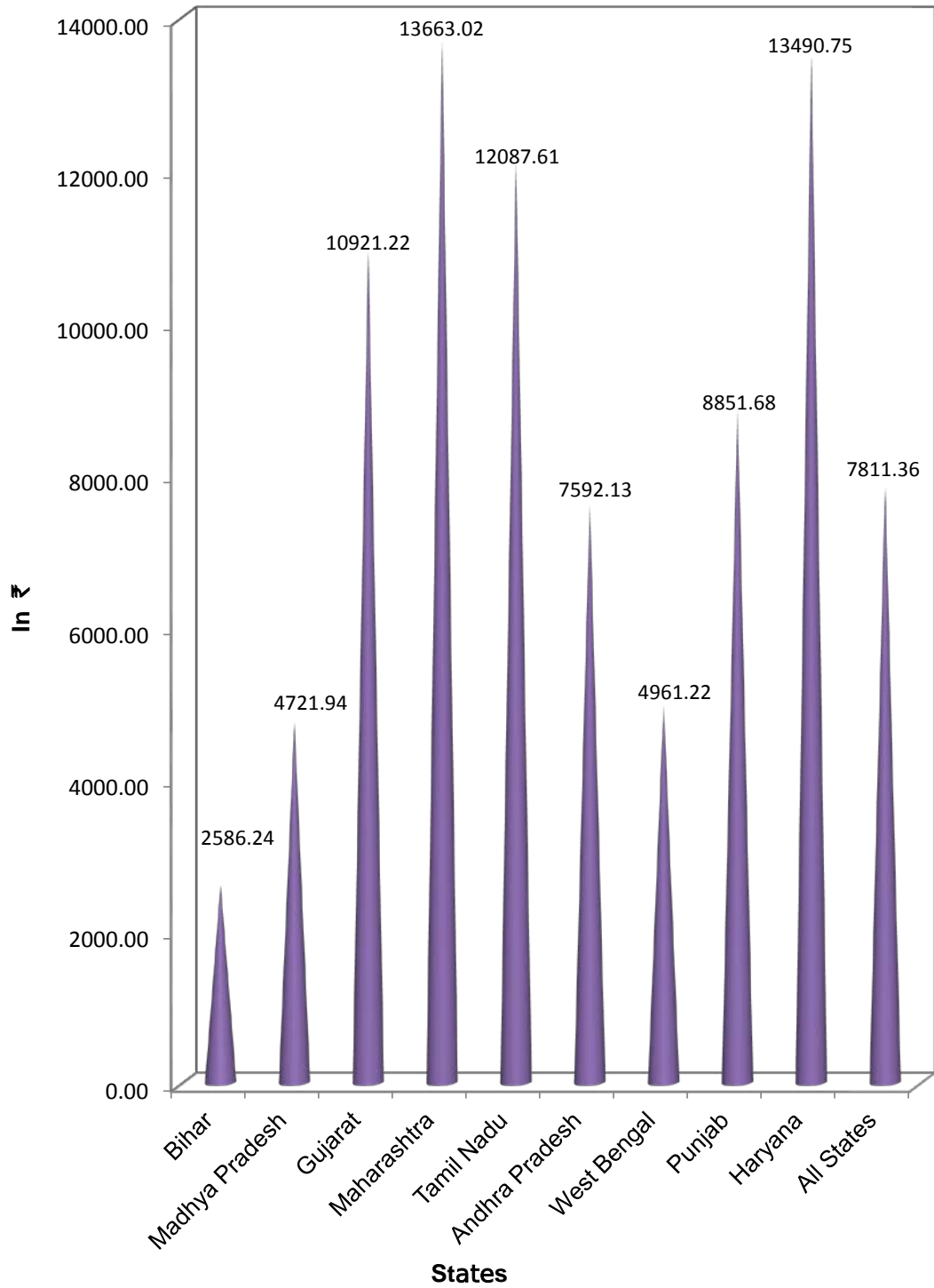
(in ₹)

Sr. No.	State	Land Revenue	State Excise	Sales Tax	State Goods & Services Tax	Taxes on Vehicles	Stamps and Registration Fees	Other Taxes & Duties
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	41.38	5052.44	3892.01	7592.13	1056.11	2451.98	238.90
2	Bihar	53.23	0.00	851.71	2586.24	309.51	627.38	98.17
3	Chhattisgarh	321.87	4023.43	2828.85	5990.52	965.62	1287.50	1963.43
4	Goa	749.34	6519.94	12812.73	29356.18	3077.18	8205.02	365.33
5	Gujarat	702.75	33.91	4425.18	10921.22	840.93	2685.55	1876.28
6	Haryana	11.24	4515.19	4093.36	13490.75	1926.29	5315.05	230.67
7	Jharkhand	441.71	736.18	2283.38	3803.59	588.94	368.09	415.66
8	Karnataka	89.08	5815.22	3839.50	13394.20	2180.71	4070.65	864.32
9	Kerala	233.21	871.44	9293.01	10447.11	2046.31	2031.49	394.81
10	Madhya Pradesh	93.55	1960.94	2543.39	4721.94	638.71	1559.79	713.12
11	Maharashtra	426.68	2527.11	5459.57	13663.02	1210.69	4926.22	1851.73
12	Odisha	219.61	2185.74	3578.76	6313.82	679.83	584.97	1227.52
13	Punjab	73.64	3585.49	2625.09	8851.68	1514.23	2240.93	1357.35
14	Rajasthan	105.80	2367.97	3696.05	7637.07	1183.99	1723.14	426.56
15	Tamil Nadu	30.36	1671.25	9077.98	12087.61	1735.39	3371.15	546.83
16	Telangana	2.91	7166.52	9719.52	13231.29	2214.29	4951.94	440.75
17	Uttar Pradesh	25.84	2604.78	1872.96	5392.52	578.84	1577.34	144.71
18	West Bengal	499.54	2247.80	1386.04	4961.22	580.53	1006.73	536.40
	<b>Sub Total-I</b>	<b>190.38</b>	<b>2438.74</b>	<b>3624.66</b>	<b>7888.04</b>	<b>1004.37</b>	<b>2260.55</b>	<b>695.40</b>
<b>Special Category</b>								
19	Arunachal Pradesh	197.62	2542.58	4213.21	13645.96	547.96	115.15	0.19
20	Assam	129.09	1209.68	2348.74	4890.80	579.48	229.84	132.84
21	Himachal Pradesh	1347.10	4296.67	2924.38	8938.72	1293.02	843.57	1643.02
22	Manipur	20.02	85.14	1333.39	3997.24	189.48	35.67	148.74
23	Meghalaya	19.82	1990.57	3443.85	6115.30	569.93	120.00	78.80
24	Mizoram	181.53	18.15	1215.47	9076.56	394.63	190.61	590.45
25	Nagaland	5.69	20.80	1422.94	5530.52	919.44	15.76	309.11
26	Sikkim	348.09	8042.55	2482.27	15849.93	1219.86	381.28	1126.10
27	Tripura	58.95	1296.86	1532.66	4607.40	365.48	406.25	244.26
28	Uttarakhand	25.52	4236.46	2094.24	9395.26	1343.10	2343.41	669.87
	<b>Sub Total-II</b>	<b>225.02</b>	<b>2054.07</b>	<b>2318.26</b>	<b>6439.96</b>	<b>761.02</b>	<b>627.66</b>	<b>402.35</b>
	<b>All States</b>	<b>192.22</b>	<b>2418.37</b>	<b>3555.48</b>	<b>7811.36</b>	<b>991.48</b>	<b>2174.09</b>	<b>679.88</b>

**Per Capita Sales Taxes of Major States during 2025-26 (BE)**



**Per Capita State Goods and Services Tax of Major States during 2025-26 (BE)**



## **2.3 Total Revenue Receipts**

The analysis of total revenue receipts has been done for all the States of both non-special and special categories during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) in the following paragraphs:-

### **2.3.1 Total Revenue Receipts during 2023-24 (Accounts)**

Out of the total revenue receipts of ₹ 3793292.31 crore of all 28 States during 2023-24 (Accounts), 57.76 percent was collected by the States themselves, constituting 49.54 percent as States' Own Tax revenue and 8.22 percent as States' Own Non-Tax Revenue. The remaining 42.24 percent was received from the Centre in the form of share in Central Taxes (29.78 percent) and Grants from Centre (12.46 percent).

#### **Non-Special Category States**

The analysis of total revenue receipts reveals that the percentage of revenue receipts collected by a State to its total revenue receipts was maximum in Telangana (80.11 percent) followed by Haryana (79.57 percent), Karnataka (75.69 percent), Maharashtra (75.06 percent), Tamil Nadu (73.01 percent) and Gujarat (70.89 percent) in the non-special category States. Bihar has collected the minimum percentage of revenue receipts (27.73 percent) from own sources in all the non-special category States. The revenue received in the form of share in Central Taxes to total revenue receipts was minimum in Haryana (12.19 percent). Bihar received the maximum share (58.76 percent) in Central Taxes. The percentage share of Grants from the Centre was maximum in Andhra Pradesh (19.97 percent) followed by Punjab (16.03 percent), Bihar (13.51 percent), Odisha (11.70 percent) and Gujarat (11.47 percent). The percentage share of Grants from the Centre was minimum in Goa (5.28 percent). The major share of total revenues in Haryana State (79.57 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 20.43 percent of the total revenue of Haryana State came from the Share in Central Taxes and Grants from the Centre.

#### **Special Category States**

In the special category States, the percentage of both State's Own Tax Revenue and State's Own Non-Tax Revenue to its total revenue receipts was less than 30 percent in all the special category States except Uttarakhand (46.75 percent), Himachal Pradesh (37.92 percent), Assam (37.23 percent), Sikkim (31.40 percent). The major sources of revenues in these special category States were Grants from the Centre and Share in Central Taxes. The major special category States namely Assam, Himachal

Pradesh and Uttarakhand derived about 53 percent to 63 percent of their total revenues from these two sources. The small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 68 percent to 91 percent from the two sources.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2023-24 (Accounts) are given in Tables 2.3.1 (a) and 2.3.1 (b), respectively.

### **2.3.2 Total Revenue Receipts during 2024-25 (RE)**

Out of the total revenue receipts of ₹ 4421325.68 crore of all States during 2024-25 (RE), 56.79 percent was collected by the States themselves constituting 48.63 percent as States' Own Tax Revenue and 8.16 percent as States' Own Non-Tax Revenue. The remaining 43.21 percent was received from the Centre in the form of share in Central Taxes (29.14 percent) and Grants (14.07 percent).

#### **Non-Special Category States**

In the non-special category States, the percentage of revenue collected by State sources to its total revenue receipts was maximum in Haryana (80.55 percent) followed by Telangana (76.80 percent), Karnataka (75.59 percent), Tamil Nadu (75.15 percent), Kerala (74.88 percent) and Maharashtra (74.09 percent) in the non-special category States. Bihar collected the minimum percentage of revenue (25.21 percent) in all the non-special category States. The revenue received in the form of share in Central Taxes to its total revenue receipts was minimum in Haryana (12.49 percent). Bihar received the maximum percentage of share (52.95 percent) in Central Taxes. The share of Grants from the Centre in the total revenue receipts was minimum (5.17 percent) in Goa. The share of Grants from the Centre was maximum (21.84 percent) in Bihar. The major share of total revenues in Haryana State (80.55 percent) was received from State's Own Tax and State's Own Non-Tax Revenue whereas the remaining 19.45 percent of the total revenue of Haryana State came from the share in Central Taxes and Grants from the Centre.

#### **Special Category States**

In the special category States, the percentage of State's Own Tax Revenue and States Own Non Tax Revenue to their total revenue receipts was less than 20 percent except Uttarakhand, Himachal Pradesh, Assam and Sikkim where it was 45.09 percent, 38.32 percent and 26.95 percent respectively. Grants from the Centre and share in Central Taxes were the major sources of revenue in all special category States. The

major hilly States namely Assam, Himachal Pradesh and Uttarakhand derived their revenues ranging from about 54 percent to 62 percent from these two sources while small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura received about 73 percent to 91 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2024-25 (RE) are given in Tables 2.3.2 (a) and 2.3.2 (b), respectively.

### **2.3.3 Total Revenue Receipts during 2025-26 (BE)**

Out of the total revenue receipts of ₹ 4946045.99 crore estimated by all the States during 2025-26 (BE), 58.13 percent was to be collected by the States themselves, constituting 49.61 percent as States' Own Tax Revenue and 8.52 percent as States' Own Non-Tax Revenue. The remaining 41.87 percent was estimated to be received from the Centre in the form of share in Central Taxes (28.75 percent) and Grants from the Centre (13.12 percent).

#### **Non-Special Category States**

The State-wise comparison of total revenue receipts in the non-special category States during 2025-26 (BE) shows that the percentage of revenue receipts estimated to be collected by State's to its total revenue receipts was maximum in Haryana (80.18 percent) followed by Telangana (77.07 percent), Karnataka (76.79 percent), and Tamil Nadu (75.31 percent). The estimated percentage of revenue received in the form of share in Central Taxes to total revenue receipts in non-special category States was minimum 12.16 percent in Haryana. Bihar received the maximum percentage of share (53.11 percent) in the form of Central Taxes. The percentage share of Grants from the Centre to total revenue receipts was minimum in Karnataka (5.47 percent). The percentage share of Grants from the Centre was maximum (20.92 percent) in Bihar. The major share of total revenue receipts in Haryana (80.18 percent) was estimated to be received from States' Own Tax Revenue and States' Own Non-Tax Revenue whereas the receipt share in Central Taxes and Grants from the Centre for Haryana was estimated as only 19.82 percent of total State revenue.

#### **Special Category States**

In the special category States, the percentage of States' Own Tax Revenue and States' Own Non-Tax Revenue to their total revenue receipts of a State was estimated to be less than 21 percent except Himachal Pradesh (47.93 percent) Uttarakhand (45.43 percent), Assam (36.84 percent) and Sikkim (25.21 percent). The

major sources of revenue in the special category States were Grants from the Centre and share in Central Taxes. In the major special category States namely Assam, Himachal Pradesh and Uttarakhand about 52 percent to 64 percent of the total State revenue was estimated to come from these two sources. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the share of these two Central sources in total State revenue ranged from about 74 percent to 90 percent.

The revenue receipts from various sources and percentage of revenue receipts from various sources to total revenue receipts of States during 2025-26 (BE) are given in Tables 2.3.3(a) and 2.3.3(b), respectively.

**Table 2.3.1 (a)**  
**Revenue Receipts from various sources of States**  
**during 2023-24 (Accounts)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	85922.35	7432.12	93354.47	45710.74	34701.80	80412.54
2	Bihar	48360.69	5257.05	53617.74	113604.49	26125.00	139729.49
3	Chhattisgarh	38786.22	15147.96	53934.18	38481.88	11092.13	49574.01
4	Goa	8726.03	4233.60	12959.63	4359.85	966.24	5326.09
5	Gujarat	134214.36	23707.75	157922.11	39283.63	25557.00	64840.63
6	Haryana	72511.12	8103.00	80614.12	12345.35	8355.37	20700.72
7	Jharkhand	28004.77	13425.12	41429.89	37352.35	9146.26	46498.61
8	Karnataka	163505.03	13117.37	176622.40	41192.63	15527.84	56720.47
9	Kerala	74329.01	16345.96	90674.97	21742.93	12068.26	33811.19
10	Madhya Pradesh	90723.88	19925.80	110649.68	88665.34	34711.02	123376.36
11	Maharashtra	302343.37	20857.94	323201.31	71349.75	36045.40	107395.15
12	Odisha	54427.03	53011.04	107438.07	51143.68	21011.52	72155.20
13	Punjab	47252.14	7233.63	54485.77	20409.92	14296.36	34706.28
14	Rajasthan	94085.94	18679.58	112765.52	68063.21	22447.55	90510.76
15	Tamil Nadu	167278.39	25903.84	193182.23	46072.27	25342.16	71414.43
16	Telangana	111798.13	23819.50	135617.63	23742.04	9933.69	33675.73
17	Uttar Pradesh	193129.34	14249.53	207378.87	202619.69	55802.61	258422.30
18	West Bengal	89985.50	3238.14	93223.64	84971.79	22072.16	107043.95
	<b>Sub Total-I</b>	<b>1805383.30</b>	<b>293688.93</b>	<b>2099072.23</b>	<b>1011111.54</b>	<b>385202.37</b>	<b>1396313.91</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2797.61	900.92	3698.53	19845.22	3897.25	23742.47
20	Assam	28178.13	5902.90	34081.03	35330.57	22122.89	57453.46
21	Himachal Pradesh	11835.29	3020.88	14856.17	9374.72	14942.15	24316.87
22	Manipur	1233.39	209.57	1442.96	8077.25	5185.96	13263.21
23	Meghalaya	3216.53	523.25	3739.78	8663.22	5574.86	14238.08
24	Mizoram	1195.59	1084.94	2280.53	5647.47	3486.06	9133.53
25	Nagaland	1598.09	677.85	2275.94	6426.82	7452.37	13879.19
26	Sikkim	1748.17	874.41	2622.58	4285.45	1443.35	5728.80
27	Tripura	2912.78	420.52	3333.30	8371.45	8833.27	17204.72
28	Uttarakhand	19244.96	4418.09	23663.05	12627.75	14324.22	26951.97
	<b>Sub Total-II</b>	<b>73960.54</b>	<b>18033.33</b>	<b>91993.87</b>	<b>118649.92</b>	<b>87262.38</b>	<b>205912.30</b>
	<b>Total (I+II)</b>	<b>1879343.84</b>	<b>311722.26</b>	<b>2191066.10</b>	<b>1129761.46</b>	<b>472464.75</b>	<b>1602226.21</b>

**Table 2.3.1 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2023-24 (Accounts)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	49.45	4.28	53.72	26.31	19.97	46.28
2	Bihar	25.01	2.72	27.73	58.76	13.51	72.27
3	Chhattisgarh	37.47	14.63	52.11	37.18	10.72	47.89
4	Goa	47.72	23.15	70.87	23.84	5.28	29.13
5	Gujarat	60.25	10.64	70.89	17.63	11.47	29.11
6	Haryana	71.57	8.00	79.57	12.19	8.25	20.43
7	Jharkhand	31.85	15.27	47.12	42.48	10.40	52.88
8	Karnataka	70.07	5.62	75.69	17.65	6.65	24.31
9	Kerala	59.71	13.13	72.84	17.47	9.69	27.16
10	Madhya Pradesh	38.77	8.51	47.28	37.89	14.83	52.72
11	Maharashtra	70.22	4.84	75.06	16.57	8.37	24.94
12	Odisha	30.31	29.52	59.82	28.48	11.70	40.18
13	Punjab	52.98	8.11	61.09	22.88	16.03	38.91
14	Rajasthan	46.28	9.19	55.47	33.48	11.04	44.53
15	Tamil Nadu	63.22	9.79	73.01	17.41	9.58	26.99
16	Telangana	66.04	14.07	80.11	14.02	5.87	19.89
17	Uttar Pradesh	41.46	3.06	44.52	43.50	11.98	55.48
18	West Bengal	44.93	1.62	46.55	42.43	11.02	53.45
	<b>Sub Total-I</b>	<b>51.65</b>	<b>8.40</b>	<b>60.05</b>	<b>28.93</b>	<b>11.02</b>	<b>39.95</b>
<b>Special Category</b>							
19	Arunachal Pradesh	10.20	3.28	13.48	72.32	14.20	86.52
20	Assam	30.78	6.45	37.23	38.60	24.17	62.77
21	Himachal Pradesh	30.21	7.71	37.92	23.93	38.14	62.08
22	Manipur	8.39	1.43	9.81	54.92	35.26	90.19
23	Meghalaya	17.89	2.91	20.80	48.19	31.01	79.20
24	Mizoram	10.47	9.51	19.98	49.48	30.54	80.02
25	Nagaland	9.89	4.20	14.09	39.78	46.13	85.91
26	Sikkim	20.93	10.47	31.40	51.31	17.28	68.60
27	Tripura	14.18	2.05	16.23	40.76	43.01	83.77
28	Uttarakhand	38.02	8.73	46.75	24.95	28.30	53.25
	<b>Sub Total-II</b>	<b>24.83</b>	<b>6.05</b>	<b>30.88</b>	<b>39.83</b>	<b>29.29</b>	<b>69.12</b>
	<b>All States</b>	<b>49.54</b>	<b>8.22</b>	<b>57.76</b>	<b>29.78</b>	<b>12.46</b>	<b>42.24</b>

**Table 2.3.2 (a)**  
**Revenue Receipts from various sources of States**  
**during 2024-25 (RE)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	94966.53	7018.05	101984.58	52080.15	21966.43	74046.58
2	Bihar	54300.00	7325.86	61625.86	129434.93	53382.03	182816.96
3	Chhattisgarh	46200.00	17500.00	63700.00	44000.00	13500.00	57500.00
4	Goa	9277.38	5936.27	15213.65	4967.33	1100.47	6067.80
5	Gujarat	147625.76	20308.19	167933.95	44757.97	18839.54	63597.51
6	Haryana	81944.08	8771.61	90715.69	14065.65	7843.05	21908.70
7	Jharkhand	33826.87	20026.54	53853.41	42558.40	13925.93	56484.33
8	Karnataka	180368.03	14499.98	194868.01	46932.72	16000.00	62932.72
9	Kerala	81627.29	17905.65	99532.94	25550.00	7846.87	33396.87
10	Madhya Pradesh	96115.82	21895.26	118011.08	101020.45	42977.48	143997.93
11	Maharashtra	367337.73	30140.33	397478.06	81292.84	57692.35	138985.19
12	Odisha	60000.00	58000.00	118000.00	58270.00	37730.00	96000.00
13	Punjab	57919.00	10825.82	68744.82	23254.04	11721.30	34975.34
14	Rajasthan	120478.23	26917.28	147395.51	77547.76	37675.00	115222.76
15	Tamil Nadu	192752.43	28123.69	220876.12	52491.88	20538.40	73030.28
16	Telangana	129406.75	25814.54	155221.29	27050.25	19836.15	46886.40
17	Uttar Pradesh	208955.49	13406.69	222362.18	230854.62	94389.78	325244.40
18	West Bengal	99863.16	3286.42	103149.58	96009.97	28431.23	124441.20
	<b>Sub Total-I</b>	<b>2062964.55</b>	<b>337702.18</b>	<b>2400666.73</b>	<b>1152138.96</b>	<b>505396.01</b>	<b>1657534.97</b>
<b>Special Category</b>							
19	Arunachal Pradesh	2952.73	1053.98	4006.71	22610.55	6929.00	29539.55
20	Assam	34148.42	8854.02	43002.44	40253.77	28949.14	69202.91
21	Himachal Pradesh	13526.31	4230.59	17756.90	10681.24	15265.82	25947.06
22	Manipur	1868.68	300.00	2168.68	9199.45	13006.09	22205.54
23	Meghalaya	4041.27	746.58	4787.85	9870.40	9371.15	19241.55
24	Mizoram	1335.90	1126.89	2462.79	6370.61	4397.15	10767.76
25	Nagaland	1790.90	621.22	2412.12	7322.37	7512.53	14834.90
26	Sikkim	1986.54	987.78	2974.32	5051.30	3012.31	8063.61
27	Tripura	3347.88	475.00	3822.88	10648.26	10042.49	20690.75
28	Uttarakhand	22134.14	4576.86	26711.00	14387.36	18137.30	32524.66
	<b>Sub Total-II</b>	<b>87132.77</b>	<b>22972.92</b>	<b>110105.69</b>	<b>136395.31</b>	<b>116622.98</b>	<b>253018.29</b>
	<b>Total (I+II)</b>	<b>2150097.32</b>	<b>360675.10</b>	<b>2510772.42</b>	<b>1288534.27</b>	<b>622018.99</b>	<b>1910553.26</b>

**Table 2.3.2 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2024-25(RE)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	53.95	3.99	57.94	29.59	12.48	42.06
2	Bihar	22.21	3.00	25.21	52.95	21.84	74.79
3	Chhattisgarh	38.12	14.44	52.56	36.30	11.14	47.44
4	Goa	43.59	27.89	71.49	23.34	5.17	28.51
5	Gujarat	63.76	8.77	72.53	19.33	8.14	27.47
6	Haryana	72.76	7.79	80.55	12.49	6.96	19.45
7	Jharkhand	30.66	18.15	48.81	38.57	12.62	51.19
8	Karnataka	69.96	5.62	75.59	18.21	6.21	24.41
9	Kerala	61.41	13.47	74.88	19.22	5.90	25.12
10	Madhya Pradesh	36.68	8.36	45.04	38.56	16.40	54.96
11	Maharashtra	68.47	5.62	74.09	15.15	10.75	25.91
12	Odisha	28.04	27.10	55.14	27.23	17.63	44.86
13	Punjab	55.84	10.44	66.28	22.42	11.30	33.72
14	Rajasthan	45.88	10.25	56.13	29.53	14.35	43.87
15	Tamil Nadu	65.58	9.57	75.15	17.86	6.99	24.85
16	Telangana	64.03	12.77	76.80	13.38	9.81	23.20
17	Uttar Pradesh	38.16	2.45	40.61	42.16	17.24	59.39
18	West Bengal	43.88	1.44	45.32	42.19	12.49	54.68
.	<b>Sub Total-I</b>	<b>50.83</b>	<b>8.32</b>	<b>59.16</b>	<b>28.39</b>	<b>12.45</b>	<b>40.84</b>
<b>Special Category</b>							
19	Arunachal Pradesh	8.80	3.14	11.94	67.40	20.66	88.06
20	Assam	30.43	7.89	38.32	35.88	25.80	61.68
21	Himachal Pradesh	30.95	9.68	40.63	24.44	34.93	59.37
22	Manipur	7.67	1.23	8.90	37.74	53.36	91.10
23	Meghalaya	16.82	3.11	19.92	41.08	39.00	80.08
24	Mizoram	10.10	8.52	18.61	48.15	33.23	81.39
25	Nagaland	10.38	3.60	13.99	42.46	43.56	86.01
26	Sikkim	18.00	8.95	26.95	45.76	27.29	73.05
27	Tripura	13.66	1.94	15.59	43.44	40.97	84.41
28	Uttarakhand	37.37	7.73	45.09	24.29	30.62	54.91
	<b>Sub Total-II</b>	<b>24.00</b>	<b>6.33</b>	<b>30.32</b>	<b>37.56</b>	<b>32.12</b>	<b>69.68</b>
	<b>All States</b>	<b>48.63</b>	<b>8.16</b>	<b>56.79</b>	<b>29.14</b>	<b>14.07</b>	<b>43.21</b>

**Table 2.3.3 (a)**  
**Revenue Receipts from various sources of States**  
**during 2025-26 (BE)**

(₹ in Crore)

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	109006.78	19119.04	128125.82	57566.31	32284.40	89850.71
2	Bihar	59520.00	8220.57	67740.57	138515.85	54575.02	193090.87
3	Chhattisgarh	54000.00	22000.00	76000.00	50000.00	15000.00	65000.00
4	Goa	9743.17	6105.50	15848.67	5490.62	1363.96	6854.58
5	Gujarat	158410.68	23658.99	182069.67	49472.62	20010.78	69483.40
6	Haryana	92143.72	10334.26	102477.98	15547.32	9791.54	25338.86
7	Jharkhand	35198.84	25856.12	61054.96	47041.38	17057.10	64098.48
8	Karnataka	208100.00	16500.00	224600.00	51876.54	16000.00	67876.54
9	Kerala	91514.75	19145.53	110660.28	28616.50	13074.90	41691.40
10	Madhya Pradesh	109157.03	21399.12	130556.15	111661.87	48661.00	160322.87
11	Maharashtra	387544.22	33052.44	420596.66	89855.80	50511.36	140367.16
12	Odisha	66000.00	60000.00	126000.00	64408.27	41591.73	106000.00
13	Punjab	63250.00	12210.57	75460.57	25703.57	10576.18	36279.75
14	Rajasthan	142743.39	26883.31	169626.70	85716.48	39193.30	124909.78
15	Tamil Nadu	220894.57	28818.58	249713.15	58021.50	23834.11	81855.61
16	Telangana	145419.58	31618.77	177038.35	29899.77	22782.50	52682.27
17	Uttar Pradesh	295000.00	24603.85	319603.85	255172.21	87914.87	343087.08
18	West Bengal	112543.80	9360.41	121904.21	106998.64	37157.57	144156.21
	<b>Sub Total-I</b>	<b>2360190.53</b>	<b>398887.06</b>	<b>2759077.59</b>	<b>1271565.25</b>	<b>541380.32</b>	<b>1812945.57</b>
<b>Special Category</b>							
19	Arunachal Pradesh	3395.65	1212.07	4607.72	24992.35	4944.00	29936.35
20	Assam	34823.04	8361.24	43184.28	44494.04	29547.65	74041.69
21	Himachal Pradesh	16101.10	4193.05	20294.15	11806.30	10242.52	22048.82
22	Manipur	1915.45	301.86	2217.31	10170.02	9051.21	19221.23
23	Meghalaya	4225.86	797.49	5023.35	10910.14	9657.87	20568.01
24	Mizoram	1478.26	1138.07	2616.33	7112.23	3219.05	10331.28
25	Nagaland	1878.42	593.71	2472.13	8093.70	8178.43	16272.13
26	Sikkim	2076.23	1007.24	3083.47	5519.09	3628.81	9147.90
27	Tripura	3609.88	504.00	4113.88	11552.87	10749.40	22302.27
28	Uttarakhand	24014.81	4395.48	28410.29	15902.92	18227.32	34130.24
	<b>Sub Total-II</b>	<b>93518.70</b>	<b>22504.21</b>	<b>116022.91</b>	<b>150553.66</b>	<b>107446.26</b>	<b>257999.92</b>
	<b>Total (I+II)</b>	<b>2453709.23</b>	<b>421391.27</b>	<b>2875100.50</b>	<b>1422118.91</b>	<b>648826.58</b>	<b>2070945.49</b>

**Table 2.3.3 (b)**  
**Revenue Receipts from Various Sources as percentage to Total**  
**Revenue Receipts of States during 2025-26 (BE)**

Sr. No.	State	State's Own Tax Revenue	State's Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	50.01	8.77	58.78	26.41	14.81	41.22
2	Bihar	22.82	3.15	25.97	53.11	20.92	74.03
3	Chhattisgarh	38.30	15.60	53.90	35.46	10.64	46.10
4	Goa	42.92	26.89	69.81	24.18	6.01	30.19
5	Gujarat	62.97	9.41	72.38	19.67	7.95	27.62
6	Haryana	72.09	8.09	80.18	12.16	7.66	19.82
7	Jharkhand	28.12	20.66	48.78	37.59	13.63	51.22
8	Karnataka	71.15	5.64	76.79	17.74	5.47	23.21
9	Kerala	60.07	12.57	72.63	18.78	8.58	27.37
10	Madhya Pradesh	37.53	7.36	44.88	38.39	16.73	55.12
11	Maharashtra	69.09	5.89	74.98	16.02	9.00	25.02
12	Odisha	28.45	25.86	54.31	27.76	17.93	45.69
13	Punjab	56.60	10.93	67.53	23.00	9.46	32.47
14	Rajasthan	48.46	9.13	57.59	29.10	13.31	42.41
15	Tamil Nadu	66.62	8.69	75.31	17.50	7.19	24.69
16	Telangana	63.30	13.76	77.07	13.02	9.92	22.93
17	Uttar Pradesh	44.52	3.71	48.23	38.51	13.27	51.77
18	West Bengal	42.30	3.52	45.82	40.22	13.97	54.18
	<b>Sub Total-I</b>	<b>51.62</b>	<b>8.72</b>	<b>60.35</b>	<b>27.81</b>	<b>11.84</b>	<b>39.65</b>
<b>Special Category</b>							
19	Arunachal Pradesh	9.83	3.51	13.34	72.35	14.31	86.66
20	Assam	29.71	7.13	36.84	37.96	25.21	63.16
21	Himachal Pradesh	38.03	9.90	47.93	27.88	24.19	52.07
22	Manipur	8.93	1.41	10.34	47.44	42.22	89.66
23	Meghalaya	16.51	3.12	19.63	42.63	37.74	80.37
24	Mizoram	11.42	8.79	20.21	54.93	24.86	79.79
25	Nagaland	10.02	3.17	13.19	43.18	43.63	86.81
26	Sikkim	16.97	8.23	25.21	45.12	29.67	74.79
27	Tripura	13.67	1.91	15.57	43.73	40.69	84.43
28	Uttarakhand	38.40	7.03	45.43	25.43	29.14	54.57
	<b>Sub Total-II</b>	<b>25.00</b>	<b>6.02</b>	<b>31.02</b>	<b>40.25</b>	<b>28.73</b>	<b>68.98</b>
	<b>All States</b>	<b>49.61</b>	<b>8.52</b>	<b>58.13</b>	<b>28.75</b>	<b>13.12</b>	<b>41.87</b>

## **2.4 Per Capita Revenue Receipts**

The revenue receipts estimated on per capita basis for different States of non-special and special categories for the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) have been reviewed in the following paragraphs:-

### **2.4.1 Per Capita Revenue Receipts during 2023-24 (Accounts)**

The per capita total revenue for all States taken together during 2023-24 (Accounts) was ₹ 27987.73. The per capita revenue receipts from State's sources and Central sources were ₹ 16166.16 and ₹ 11821.57 respectively.

#### **Non- Special Category States**

In the non-special category States, the per capita revenue receipts from States sources during 2023-24 (Accounts) were maximum in Goa (₹ 82074.92) followed by Telangana (₹ 35519.66), Haryana (₹ 26499.50), Karnataka (₹ 25997.20), Maharashtra (₹ 25458.14), and Kerala (₹ 25285.83). Bihar (₹ 4194.56) was at the minimum level. The per Capita State's Own Tax Revenue was maximum in Goa (₹ 55263.01) followed by Telangana (₹ 29281.09), Karnataka (₹ 24066.45), Haryana (₹ 23835.88) and Maharashtra (₹ 23815.19). Bihar with (₹ 3783.29) ranked at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 26811.19) followed by Odisha (₹ 11948.57), Telangana (₹ 6238.57) and Chhattisgarh (₹ 4986.16). Bihar with ₹ 411.26 was at the lowest position. However, the State's Own Non-Tax Revenue was not comparable as in some States, certain activities were directly under State control while in other States, the same activities were run by the Corporations and Boards of the State. Like-wise, State lotteries were also run by a few States only.

The per capita share in Central Taxes was maximum in Goa (₹ 27611.46) followed by Chhattisgarh (₹ 12666.85), Odisha (₹ 11527.67) and Madhya Pradesh (₹ 10170.38). The per capita share in Central Taxes was minimum in Haryana (₹ 4058.17). The per capita share received from the Central Grants of all the non-special category States ranged from ₹ 2043.78 in Bihar to ₹ 6119.32 in Goa. The per capita share of Haryana was ₹ 2746.58.

#### **Special Category States**

The special category States received major share of their per capita revenue receipts from the Centre in the form of share in Central Taxes and Grants. The major special category States namely Assam, Himachal Pradesh and Uttarakhand received the per capita share in Central Taxes and Grants amounting to ₹16369.44, ₹ 32465.78 and ₹ 23024.06

respectively. In small States, the per capita share in Central Taxes and Grants was maximum in Arunachal Pradesh (₹ 151322.31) and minimum in Manipur (₹ 40961.12).

The per capita total revenue receipts of States during 2023-24 (Accounts) are given in Table 2.4.1 The graphic presentation of per capita revenue receipts of the major States has also been given.

#### **2.4.2 Per Capita Revenue Receipts during 2024-25 (RE)**

The per capita total revenue receipts for all States taken together during 2024-25 (RE) were ₹ 32392.94. The per capita revenue from State's sources and Central sources were ₹ 18395.23 and ₹ 13997.71 respectively.

##### **Non-Special Category States**

The analysis shows that the per capita revenue receipts from States' sources during 2024-25 (RE) was maximum in Goa (₹ 95864.21) followed by Telangana (₹ 40461.20), Maharashtra (₹31070.45) , Haryana (₹ 29467.50) and Kerala (₹ 27645.75) in the non-special category States. Bihar with ₹ 4752.73 was at the bottom. The per capita State's Own Tax Revenue was maximum in Goa (₹ 58458.60) followed by Telangana (₹ 33732.18), Maharashtra (₹ 28714.41), Haryana (₹ 26618.18), and Karnataka (₹ 26384.25). Bihar with ₹ 4187.75 was at the bottom. The per capita State's Own Non-Tax Revenue was maximum in Goa (₹ 37405.61). West Bengal (₹ 329.16) ranked at the lowest position. However, the State's Own Non-Tax Revenue was not comparable due to the reasons already explained under the discussion of 2023-24 (Accounts).

The per capita share in Central Taxes was maximum in Goa (₹ 31300.13) followed by Chhattisgarh (₹ 14321.05), Odisha (₹ 13095.85), Madhya Pradesh (₹ 11452.01) and Jharkhand (₹ 10572.73). The per capita share in Central Taxes in Haryana was ₹ 4568.99 The per capita share received from Central Grants of all non-special category States ranged from ₹ 2179.50 in Kerala to ₹ 8479.60 in Odisha whereas Haryana's per capita share was ₹ 2547.69.

##### **Special Category States**

The major special category States namely Himachal Pradesh, Uttarakhand and Assam received the per capita share in Central Taxes and Grants from the Centre amounting to ₹ 34471.98, ₹ 27507.32 and ₹ 19094.67 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 186604.86) and minimum in Tripura (₹ 49228.53).

The per capita total revenue receipts of States during 2024-25 (RE) are given in Table 2.4.2. The graphic presentation of per capita revenue receipts of the major States has also been given.

### **2.4.3 Per Capita Revenue Receipts during 2025-26 (BE)**

The per capita total revenue receipts for both categories of States taken together during 2025-26 (BE) were estimated as ₹ 35926.33. The per capita revenue from State's sources and Central sources were ₹ 20883.71 and ₹ 15042.62 respectively.

#### **Non-Special Category States**

In the non-special category States, the per capita revenue receipts from State's sources during 2025-26 (BE) were estimated as maximum in Goa (₹ 99364.70), followed by Telangana (₹ 45930.30), Haryana (₹ 32900.34), Karnataka (₹ 32652.47) Maharashtra (₹ 32629.18) and Tamil Nadu (₹ 32241.44). Bihar with ₹ 5151.37 was at the bottom. The per capita State's Own Tax Revenue was estimated to be maximum in Goa (₹ 61085.71), followed by Telangana (₹ 37727.22), Karnataka (₹ 30253.69), Maharashtra (₹ 30065.03) and Haryana (₹ 29582.55). Bihar with ₹ 4526.24 was estimated at the minimum level. The per capita State's Own Non-Tax Revenue was estimated to be maximum in Goa (₹ 38279.00) followed by Odisha (₹ 13445.68), Telangana (₹ 8203.08), and Chhattisgarh (₹ 7081.24). Bihar with ₹ 625.14 was estimated at the minimum level.

The per capita share in Central Taxes was estimated to be maximum in Goa (₹ 34423.95) followed by Chhattisgarh (₹ 16093.73), Odisha (₹ 14433.55), Madhya Pradesh (₹ 12512.12) and Jharkhand (₹ 11543.61). The per capita share in Central Taxes for Haryana was estimated as ₹ 4991.43. The per capita Grants from the Centre ranged from ₹ 2326.09 in Karnataka to ₹ 9320.48 in Odisha. In Haryana, it was estimated as ₹ 3143.55.

#### **Special Category States**

All the special category States received major share of their per capita total revenue from the Centre in the form of share in Central Taxes and Grants from the Centre. The major special category States namely Himachal Pradesh, Uttarakhand and Assam received the per capita revenue from the Central sources in the form of share in Central Taxes and Central Grants amounting to ₹ 29149.68, ₹ 28577.61 and ₹ 20242.69. In small States, it was maximum in Arunachal Pradesh (₹ 187453.66) and minimum in Tripura (₹ 52587.29).

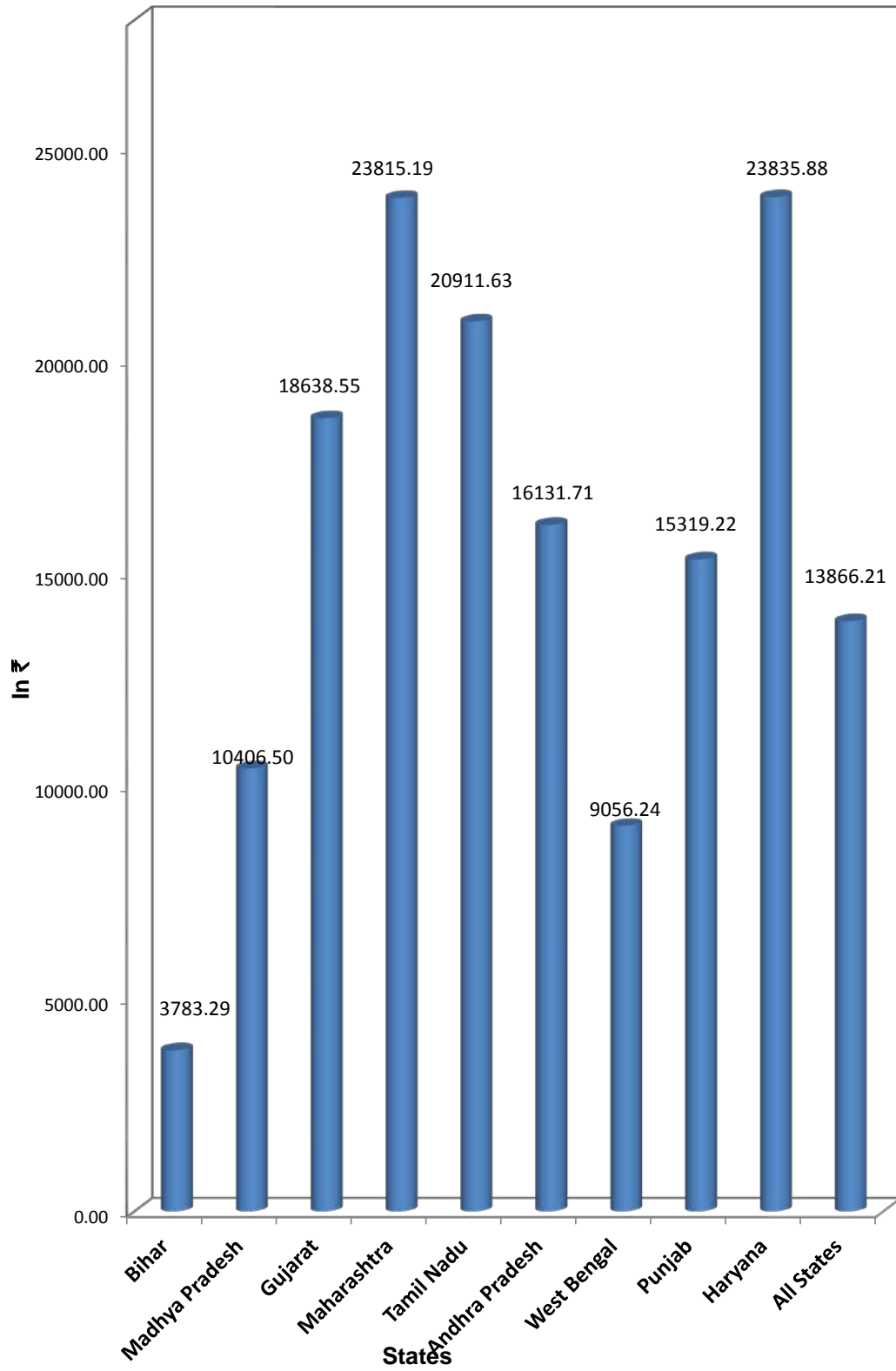
The per capita total revenue receipts of States during 2025-26 (BE) are given in Table 2.4.3 The graphic presentation of per capita revenue receipts of the major States has also been given.

**Table 2.4.1**  
**Per Capita Total Revenue Receipts of States during 2023-24 (Accounts)**

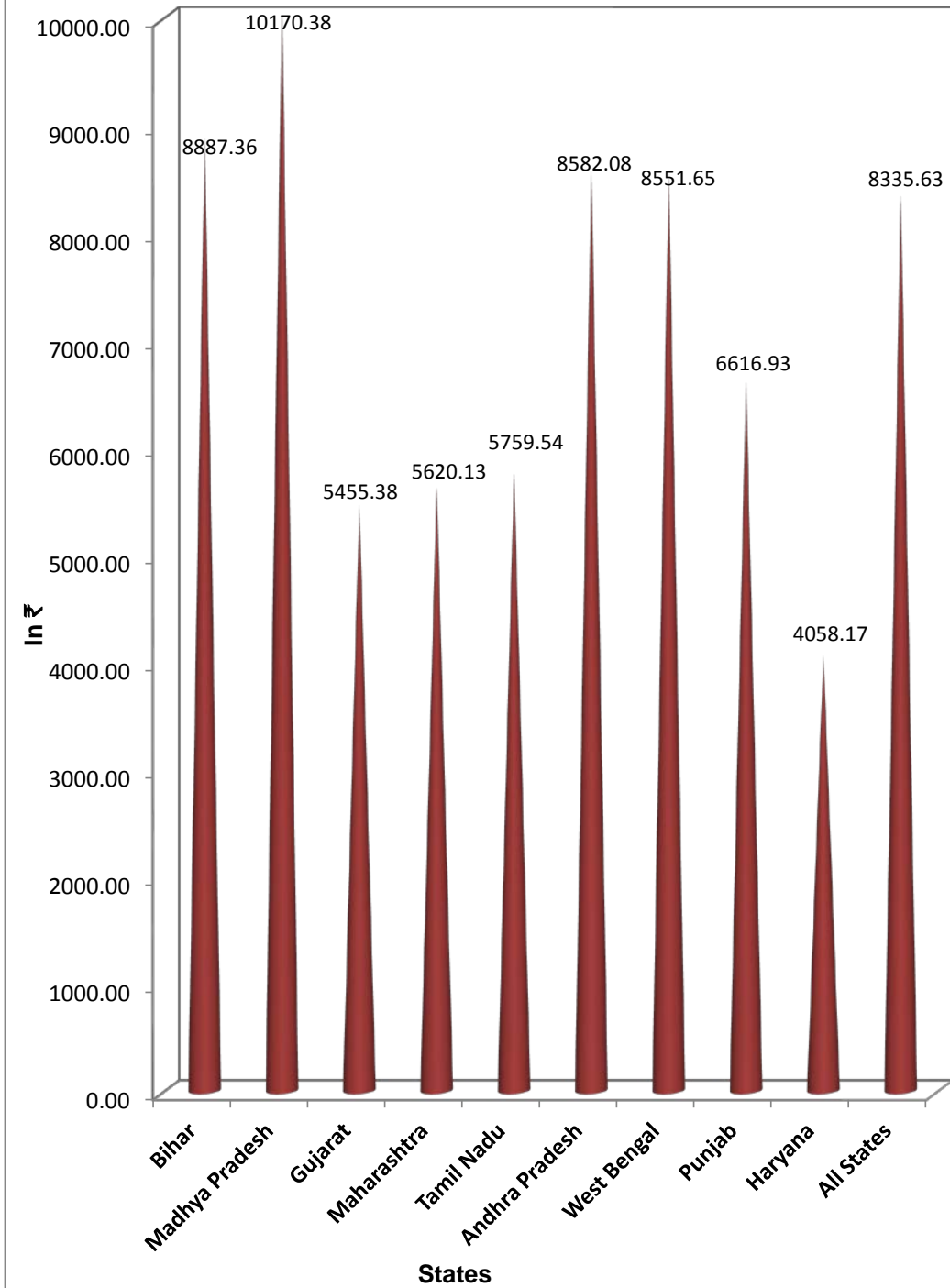
(in ₹)

Sr. No.	State	State's Own Tax Revenue	States' Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	16131.71	1395.36	17527.08	8582.08	6515.18	15097.26	32624.34
2	Bihar	3783.29	411.26	4194.56	8887.36	2043.78	10931.14	15125.70
3	Chhattisgarh	12767.02	4986.16	17753.19	12666.85	3651.13	16317.98	34071.16
4	Goa	55263.01	26811.91	82074.92	27611.46	6119.32	33730.78	115805.70
5	Gujarat	18638.55	3292.33	21930.89	5455.38	3549.14	9004.52	30935.40
6	Haryana	23835.88	2663.62	26499.50	4058.17	2746.58	6804.75	33304.24
7	Jharkhand	7044.16	3376.88	10421.04	9395.40	2300.60	11696.00	22117.04
8	Karnataka	24066.45	1930.76	25997.20	6063.18	2285.56	8348.73	34345.94
9	Kerala	20727.55	4558.27	25285.83	6063.28	3365.38	9428.66	34714.49
10	Madhya Pradesh	10406.50	2285.59	12692.09	10170.38	3981.53	14151.91	26844.01
11	Maharashtra	23815.19	1642.95	25458.14	5620.13	2839.25	8459.38	33917.52
12	Odisha	12267.73	11948.57	24216.31	11527.67	4735.95	16263.63	40479.93
13	Punjab	15319.22	2345.15	17664.38	6616.93	4634.90	11251.83	28916.21
14	Rajasthan	11539.47	2291.02	13830.49	8347.83	2753.15	11100.98	24931.47
15	Tamil Nadu	20911.63	3238.26	24149.89	5759.54	3168.05	8927.58	33077.48
16	Telangana	29281.09	6238.57	35519.66	6218.29	2601.74	8820.02	44339.69
17	Uttar Pradesh	8146.10	601.04	8747.14	8546.40	2353.73	10900.12	19647.26
18	West Bengal	9056.24	325.89	9382.13	8551.65	2221.37	10773.02	20155.15
	<b>Sub Total-I</b>	<b>14054.79</b>	<b>2286.35</b>	<b>16341.14</b>	<b>7871.44</b>	<b>2998.78</b>	<b>10870.22</b>	<b>27211.36</b>
<b>Special Category</b>								
19	Arunachal Pradesh	17830.53	5742.00	23572.53	126483.24	24839.07	151322.31	174894.84
20	Assam	8028.41	1681.83	9710.25	10066.26	6303.18	16369.44	26079.69
21	Himachal Pradesh	15801.46	4033.22	19834.67	12516.32	19949.47	32465.78	52300.45
22	Manipur	3809.11	647.22	4456.33	24945.18	16015.94	40961.12	45417.45
23	Meghalaya	9561.62	1555.44	11117.06	25752.73	16572.12	42324.85	53441.91
24	Mizoram	9610.85	8721.38	18332.23	45397.67	28022.99	73420.66	91752.89
25	Nagaland	7124.79	3022.07	10146.86	28652.79	33225.01	61877.80	72024.65
26	Sikkim	25262.57	12635.98	37898.55	61928.47	20857.66	82786.13	120684.68
27	Tripura	6993.47	1009.65	8003.12	20099.52	21208.33	41307.85	49310.97
28	Uttarakhand	16440.25	3774.21	20214.46	10787.42	12236.65	23024.06	43238.53
	<b>Sub Total-II</b>	<b>10445.08</b>	<b>2546.76</b>	<b>12991.83</b>	<b>16756.33</b>	<b>12323.63</b>	<b>29079.96</b>	<b>42071.79</b>
	<b>All States</b>	<b>13866.21</b>	<b>2299.95</b>	<b>16166.16</b>	<b>8335.63</b>	<b>3485.95</b>	<b>11821.57</b>	<b>27987.73</b>

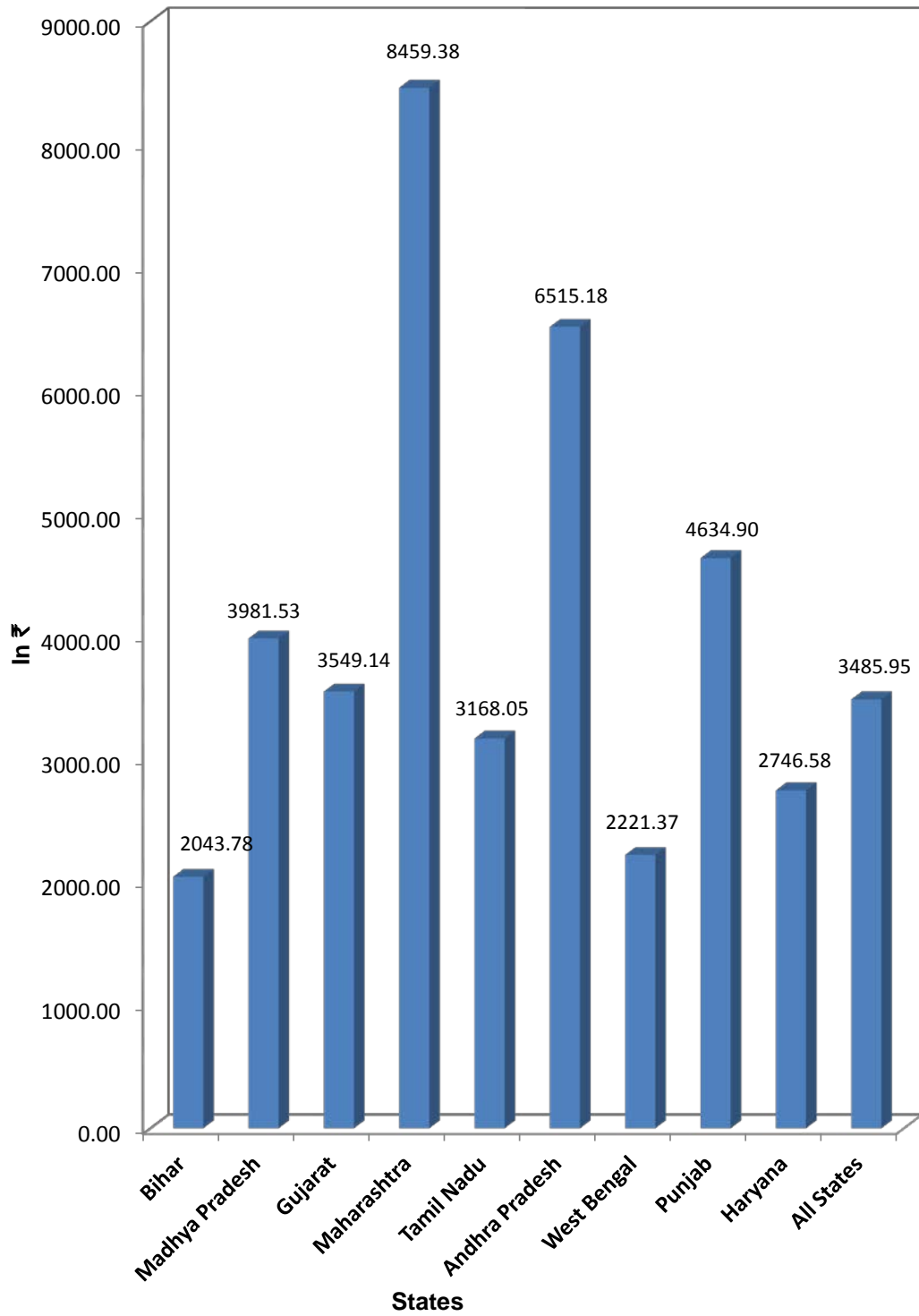
**Per Capita State's Own Tax Revenue of Major States  
during 2023-24 (Accounts)**



**Per Capita Share in Central Taxes of Major States during 2023-24 (Accounts)**



**Per Capita Grants from Centre of Major States during 2023-24 (Accounts)**

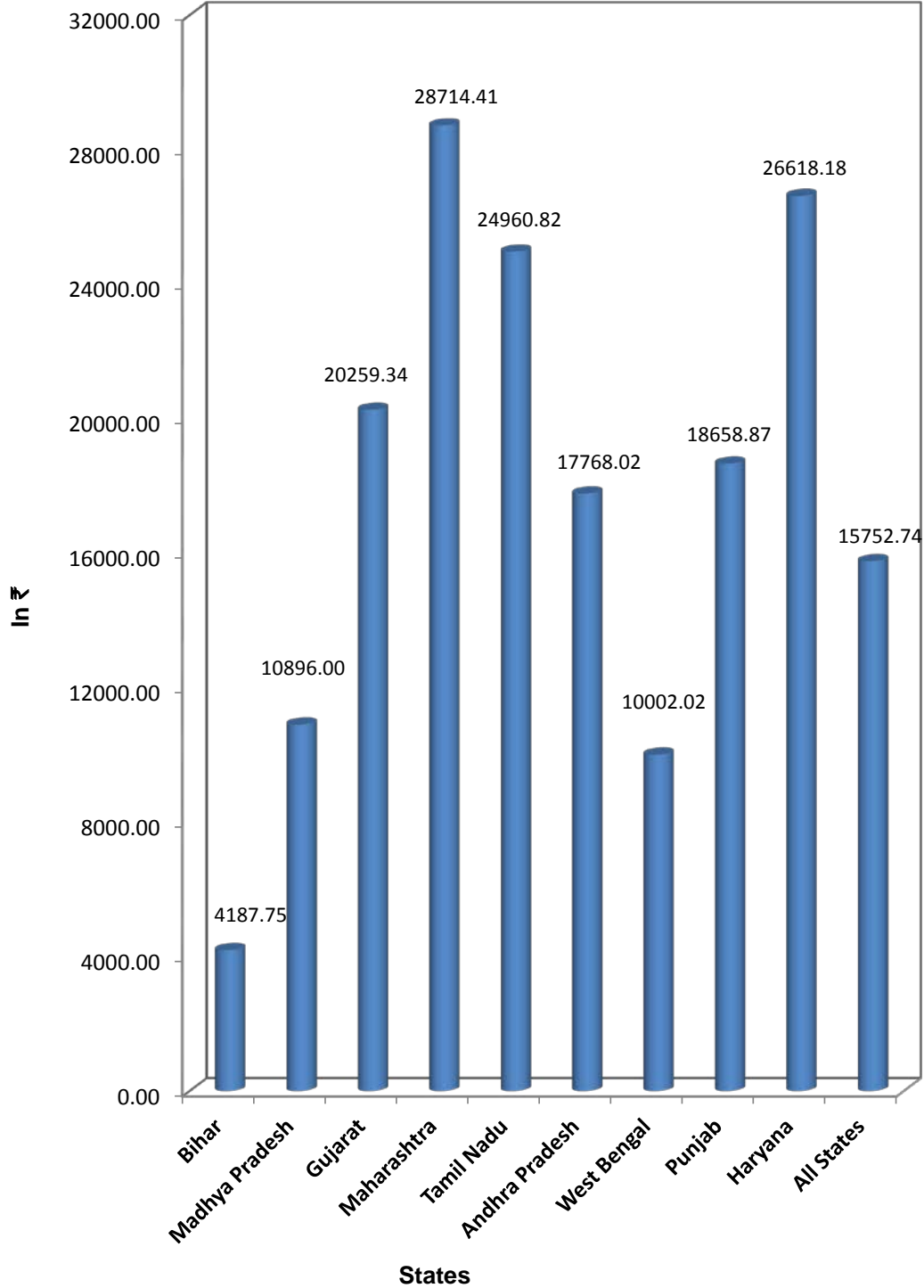


**Table 2.4.2**  
**Per Capita Total Revenue Receipts of States during 2024-25 (RE)**

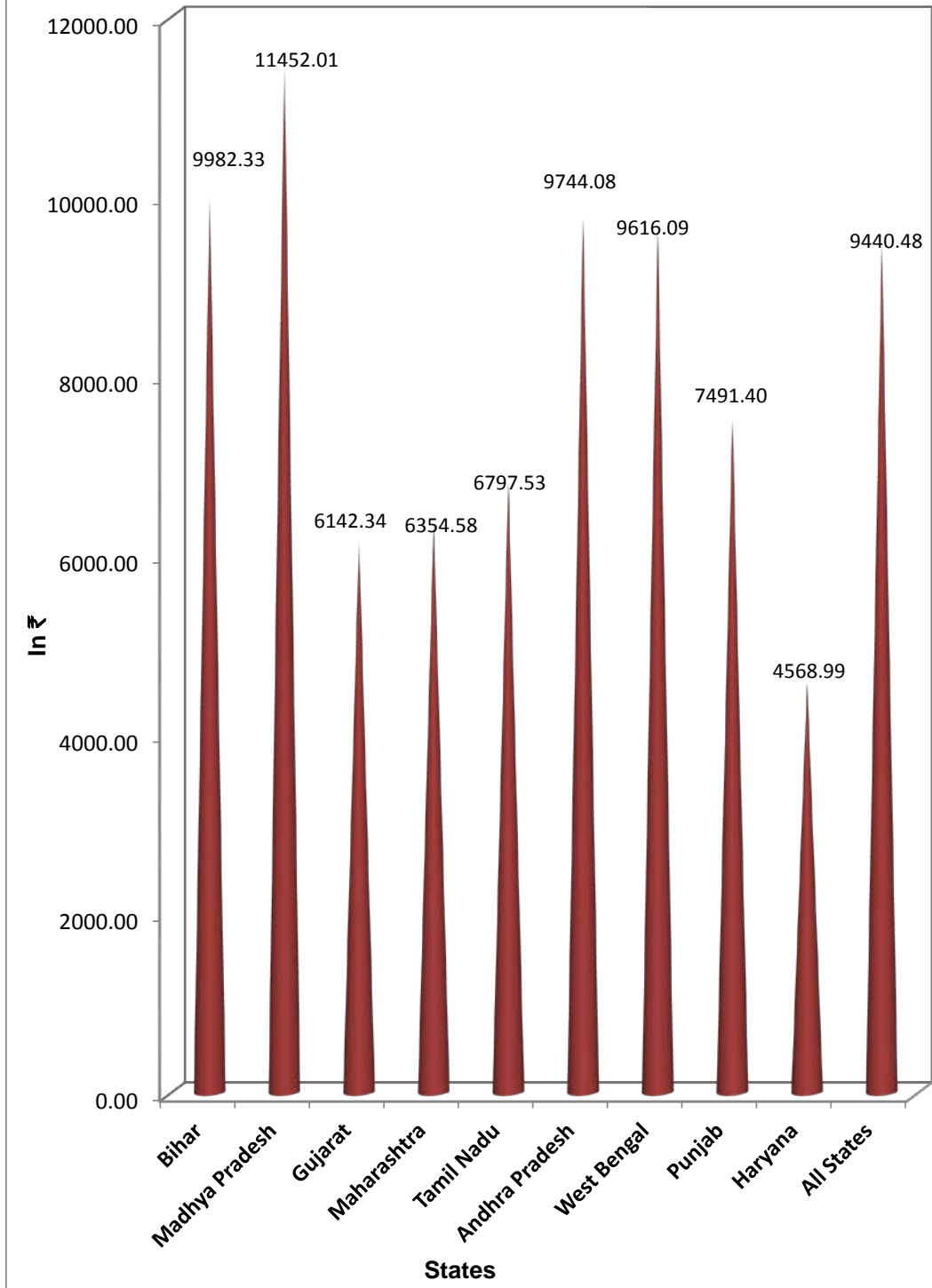
(in ₹)

Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	17768.02	1313.06	19081.08	9744.08	4109.87	13853.95	32935.03
2	Bihar	4187.75	564.99	4752.73	9982.33	4116.95	14099.28	18852.02
3	Chhattisgarh	15037.10	5695.87	20732.98	14321.05	4393.96	18715.01	39447.99
4	Goa	58458.60	37405.61	95864.21	31300.13	6934.28	38234.40	134098.61
5	Gujarat	20259.34	2786.98	23046.32	6142.34	2585.43	8727.77	31774.09
6	Haryana	26618.18	2849.31	29467.50	4568.99	2547.69	7116.68	36584.18
7	Jharkhand	8403.56	4975.17	13378.73	10572.73	3459.60	14032.33	27411.06
8	Karnataka	26384.25	2121.06	28505.31	6865.32	2340.48	9205.80	37711.12
9	Kerala	22672.36	4973.38	27645.74	7096.63	2179.50	9276.14	36921.87
10	Madhya Pradesh	10896.00	2482.12	13378.12	11452.01	4872.07	16324.07	29702.20
11	Maharashtra	28714.41	2356.04	31070.45	6354.58	4509.75	10864.33	41934.78
12	Odisha	13484.66	13035.17	26519.83	13095.85	8479.60	21575.46	48095.29
13	Punjab	18658.87	3487.59	22146.46	7491.40	3776.07	11267.47	33413.92
14	Rajasthan	14620.08	3266.42	17886.50	9410.45	4571.88	13982.33	31868.83
15	Tamil Nadu	24960.82	3641.93	28602.75	6797.53	2659.66	9457.19	38059.93
16	Telangana	33732.18	6729.02	40461.20	7051.13	5170.65	12221.78	52682.97
17	Uttar Pradesh	8725.68	559.84	9285.52	9640.15	3941.58	13581.73	22867.25
18	West Bengal	10002.02	329.16	10331.18	9616.09	2847.59	12463.69	22794.87
	<b>Sub Total-I</b>	<b>15958.87</b>	<b>2612.43</b>	<b>18571.29</b>	<b>8912.82</b>	<b>3909.69</b>	<b>12822.51</b>	<b>31393.80</b>
<b>Special Category</b>								
19	Arunachal Pradesh	18652.75	6658.12	25310.87	142833.54	43771.32	186604.86	211915.73
20	Assam	9422.33	2443.03	11865.36	11106.94	7987.73	19094.67	30960.03
21	Himachal Pradesh	17970.39	5620.55	23590.94	14190.57	20281.41	34471.98	58062.92
22	Manipur	5772.88	926.78	6699.66	28419.68	40179.46	68599.14	75298.80
23	Meghalaya	11907.10	2199.71	14106.81	29081.91	27610.93	56692.84	70799.65
24	Mizoram	10644.62	8979.20	19623.82	50761.83	35037.05	85798.88	105422.71
25	Nagaland	7910.34	2743.90	10654.24	32342.62	33182.55	65525.18	76179.42
26	Sikkim	28419.74	14131.33	42551.07	72264.66	43094.56	115359.23	157910.30
27	Tripura	7965.45	1130.15	9095.60	25334.90	23893.62	49228.53	58324.13
28	Uttarakhand	18719.67	3870.82	22590.49	12167.93	15339.39	27507.32	50097.82
	<b>Sub Total-II</b>	<b>12063.57</b>	<b>3180.61</b>	<b>15244.18</b>	<b>18883.99</b>	<b>16146.51</b>	<b>35030.50</b>	<b>50274.68</b>
	<b>All States</b>	<b>15752.74</b>	<b>2642.49</b>	<b>18395.23</b>	<b>9440.48</b>	<b>4557.24</b>	<b>13997.71</b>	<b>32392.94</b>

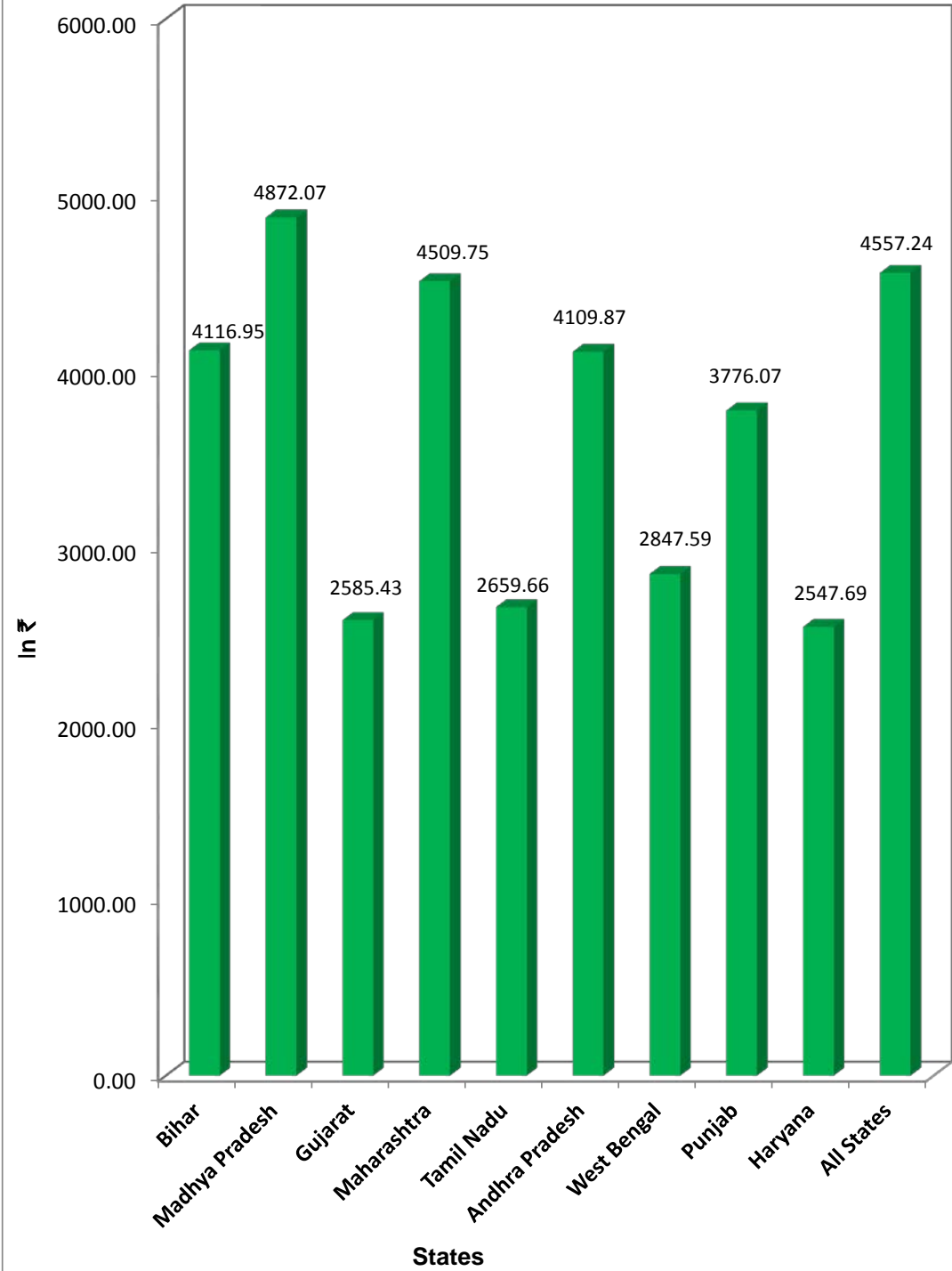
**Per Capita State's Own Tax Revenue of Major States during 2024-25 (RE)**



**Per Capita Share in Central Taxes of Major States during 2024-25(RE)**



**Per Capita Grants from the Centre of Major States during 2024-25(RE)**

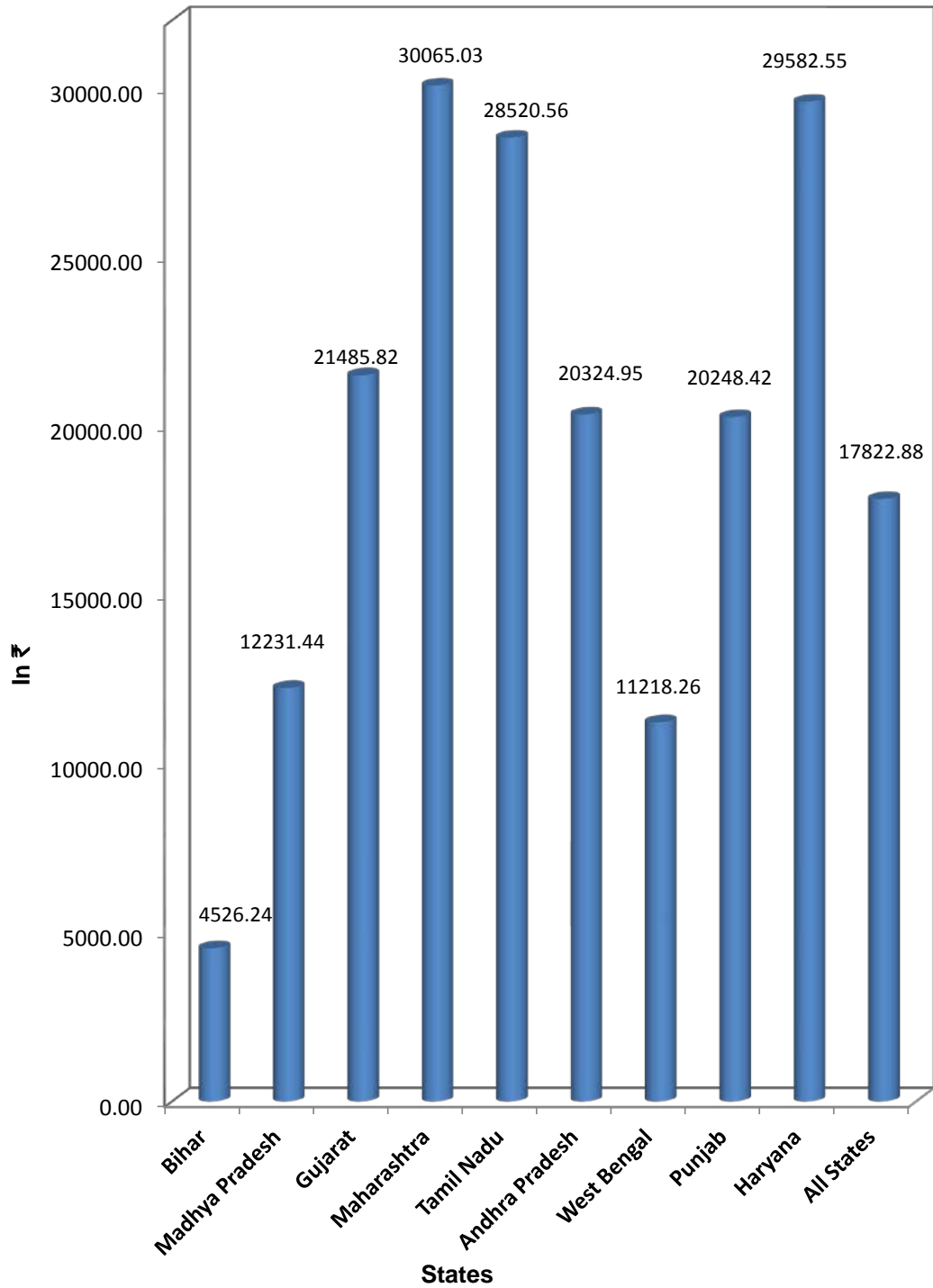


**Table 2.4.3**  
**Per Capita Total Revenue Receipts of States during 2025-26 (BE)**

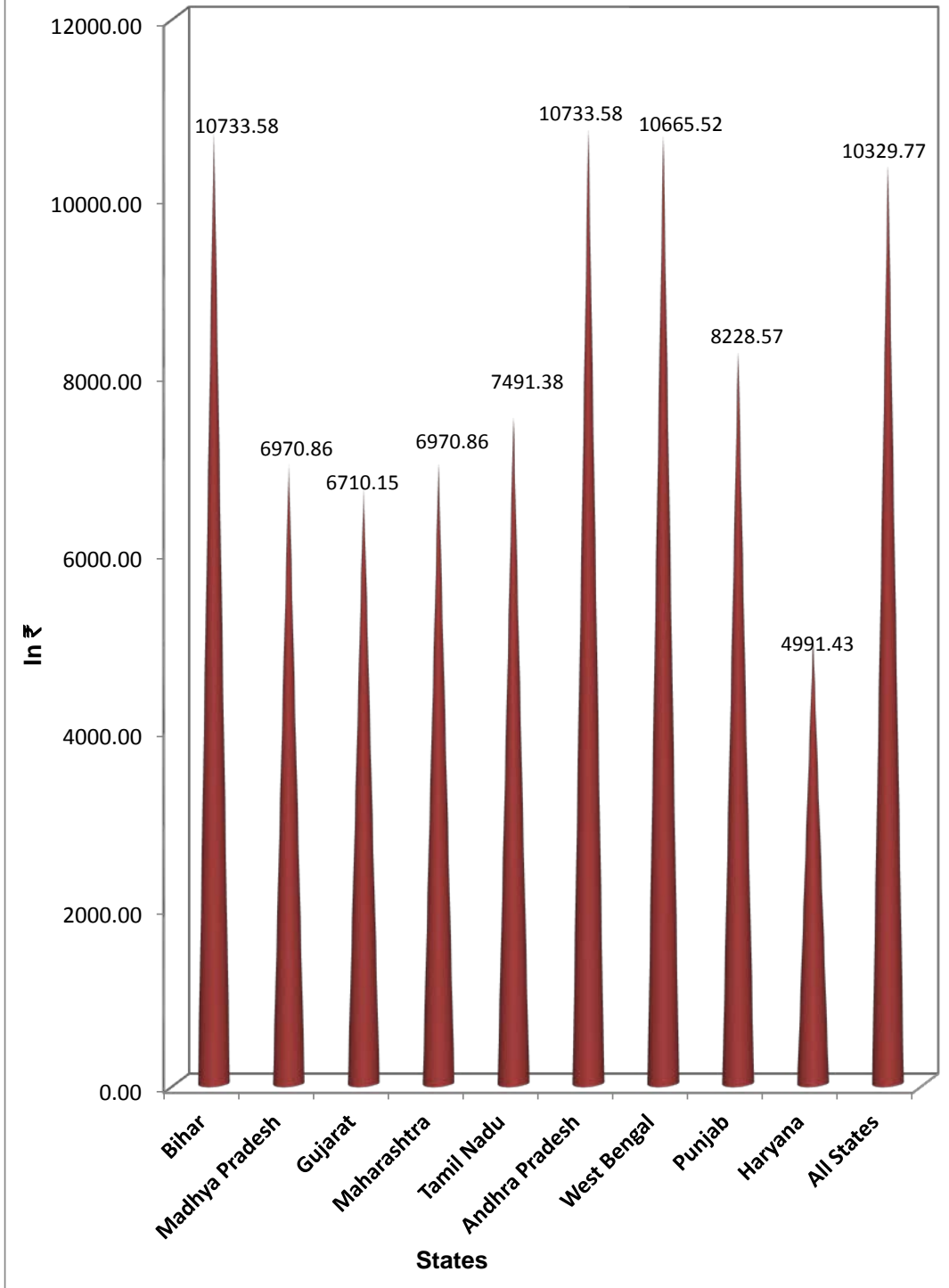
(in ₹)

Sr. No.	State	State Own Tax Revenue	State Own Non-Tax Revenue	State's Sources (3+4)	Share in Central Taxes	Grants from Centre	Central Sources (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	20324.95	3564.86	23889.81	10733.58	6019.62	16753.19	40643.00
2	Bihar	4526.24	625.14	5151.37	10533.52	4150.19	14683.72	19835.09
3	Chhattisgarh	17381.23	7081.24	24462.47	16093.73	4828.12	20921.85	45384.32
4	Goa	61085.71	38279.00	99364.70	34423.95	8551.47	42975.42	142340.13
5	Gujarat	21485.82	3208.96	24694.78	6710.15	2714.14	9424.29	34119.07
6	Haryana	29582.55	3317.79	32900.34	4991.43	3143.55	8134.99	41035.33
7	Jharkhand	8637.54	6344.90	14982.44	11543.61	4185.69	15729.30	30711.75
8	Karnataka	30253.69	2398.78	32652.47	7541.84	2326.09	9867.93	42520.40
9	Kerala	25317.38	5296.58	30613.96	7916.70	3617.15	11533.85	42147.81
10	Madhya Pradesh	12231.44	2397.85	14629.29	12512.12	5452.64	17964.76	32594.04
11	Maharashtra	30065.03	2564.15	32629.18	6970.86	3918.59	10889.45	43518.63
12	Odisha	14790.25	13445.68	28235.93	14433.55	9320.48	23754.03	51989.96
13	Punjab	20248.42	3909.01	24157.43	8228.57	3385.79	11614.35	35771.78
14	Rajasthan	17140.59	3228.14	20368.73	10292.81	4706.32	14999.13	35367.86
15	Tamil Nadu	28520.56	3720.88	32241.44	7491.38	3077.31	10568.70	42810.13
16	Telangana	37727.22	8203.08	45930.30	7757.11	5910.62	13667.73	59598.03
17	Uttar Pradesh	12196.99	1017.26	13214.25	10550.28	3634.90	14185.18	27399.43
18	West Bengal	11218.26	933.04	12151.29	10665.52	3703.83	14369.35	26520.65
	<b>Sub Total-I</b>	<b>18102.13</b>	<b>3059.37</b>	<b>21161.51</b>	<b>9752.62</b>	<b>4152.27</b>	<b>13904.89</b>	<b>35066.39</b>
<b>Special Category</b>								
19	Arunachal Pradesh	21262.68	7589.67	28852.35	156495.62	30958.05	187453.66	216306.01
20	Assam	9520.47	2285.93	11806.40	12164.49	8078.20	20242.69	32049.09
21	Himachal Pradesh	21286.49	5543.43	26829.92	15608.54	13541.14	29149.68	55979.60
22	Manipur	5809.68	915.56	6725.24	30846.28	27452.87	58299.15	65024.39
23	Meghalaya	12338.28	2328.44	14666.72	31854.42	28198.16	60052.58	74719.30
24	Mizoram	11667.40	8982.40	20649.80	56134.41	25406.87	81541.28	102191.08
25	Nagaland	8224.26	2599.43	10823.69	35436.51	35807.49	71244.00	82067.69
26	Sikkim	29450.07	14287.09	43737.16	78284.96	51472.48	129757.45	173494.61
27	Tripura	8511.86	1188.40	9700.26	27240.91	25346.38	52587.29	62287.55
28	Uttarakhand	20107.85	3680.38	23788.24	13315.68	15261.93	28577.61	52365.85
	<b>Sub Total-II</b>	<b>12828.35</b>	<b>3087.00</b>	<b>15915.35</b>	<b>20652.08</b>	<b>14738.86</b>	<b>35390.94</b>	<b>51306.29</b>
	<b>All States</b>	<b>17822.88</b>	<b>3060.84</b>	<b>20883.71</b>	<b>10329.77</b>	<b>4712.85</b>	<b>15042.62</b>	<b>35926.33</b>

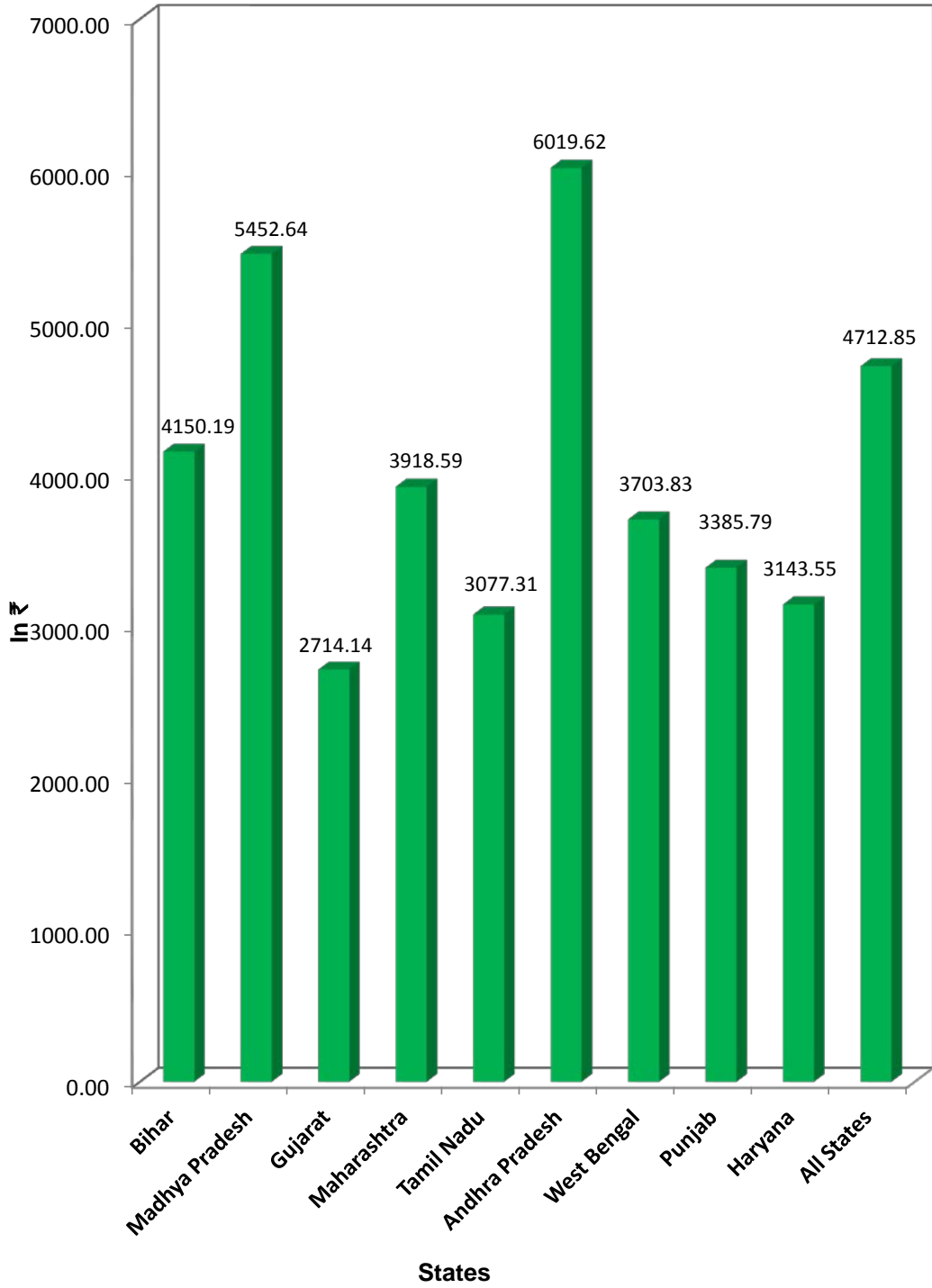
**Per Capita State's Own Tax Revenue of Major States during 2025-26 (BE)**



**Per Capita Share in Central Taxes of Major States during 2025-26 (BE)**



**Per Capita Grants from the Centre of Major States during 2025-26 (BE)**



## **2.5 Per Capita Total Receipts**

The total receipts of both revenue and capital components estimated on per capita basis for different States of non-special and special categories for the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26(BE) have been examined in the following paragraphs:-

### **2.5.1 Per Capita Total Receipts during 2023-24 (Accounts)**

#### **Non- Special Category States**

The review of per capita total receipts shows that the per capita total receipts during 2023-24 (Accounts) were maximum in Goa (₹ 129349.59) followed by Telangana (₹ 57434.96), Tamil Nadu (₹ 44886.82), Kerala (₹ 44480.36), Karnataka (₹ 44040.59) and Haryana (₹ 43776.29), amongst the States of non-special category. Bihar with ₹ 17922.90 was at the minimum level.

#### **Special Category States**

In the major special Category State namely Uttarakhand, Himachal Pradesh and Assam the per capita total receipts were ₹ 49871.72, ₹ 62380.95 and ₹ 32956.79 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were ₹ 185031.68, ₹ 51175.26, ₹ 62883.74, ₹ 97393.25, ₹ 79993.80, ₹ 157251.01 and ₹ 50843.96 respectively.

The per capita total receipts (revenue and capital) of States during 2023-24 (Accounts) are given in Table 2.5.1. The graphic presentation of per capita total receipts of the major States has also been given.

### **2.5.2 Per Capita Total Receipts during 2024-25 (RE)**

#### **Non- Special Category States**

In the non-special category States, the per capita total receipts during 2024-25 (RE) were maximum in Goa (₹ 159984.56) followed by Telangana (₹ 64888.87), Odisha (₹ 54817.04), Maharashtra (₹ 52531.89), Tamil Nadu (₹ 51695.44), Karnataka (₹ 49865.55) and Haryana was (₹ 47610.64). Bihar with ₹ 25251.79 was at the bottom.

#### **Special Category States**

The per capita total receipts were, ₹ 79258.72, ₹ 58175.10 and ₹ 41797.09in, Himachal Pradesh, Uttarakhand and Assam respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the

per capita total receipts were ₹ 233034.49, ₹ 81759.07, ₹ 75349.88, ₹ 126890.44, ₹ 90684.85, ₹ 204070.96 and ₹ 70784.27 respectively.

The per capita total receipts (revenue and capital) of States during 2024-25 (RE) are given in Table 2.5.2. The graphic presentation of per capita total receipts of the major States has also been given.

### **2.5.3 Per Capita Total Receipts during 2025-26(BE)**

#### **Non- Special Category States**

The analysis shows that the per capita total receipts during 2025-26(BE) were estimated as maximum in Goa (₹ 160197.74) followed by Telangana (₹ 73897.33), Odhisha (₹ 59788.45), Tamil Nadu (₹ 56718.81), Kerala (₹ 54937.45) and Haryana (₹ 54330.46). Bihar with ₹ 22363.13 was placed at the bottom.

#### **Special Category States**

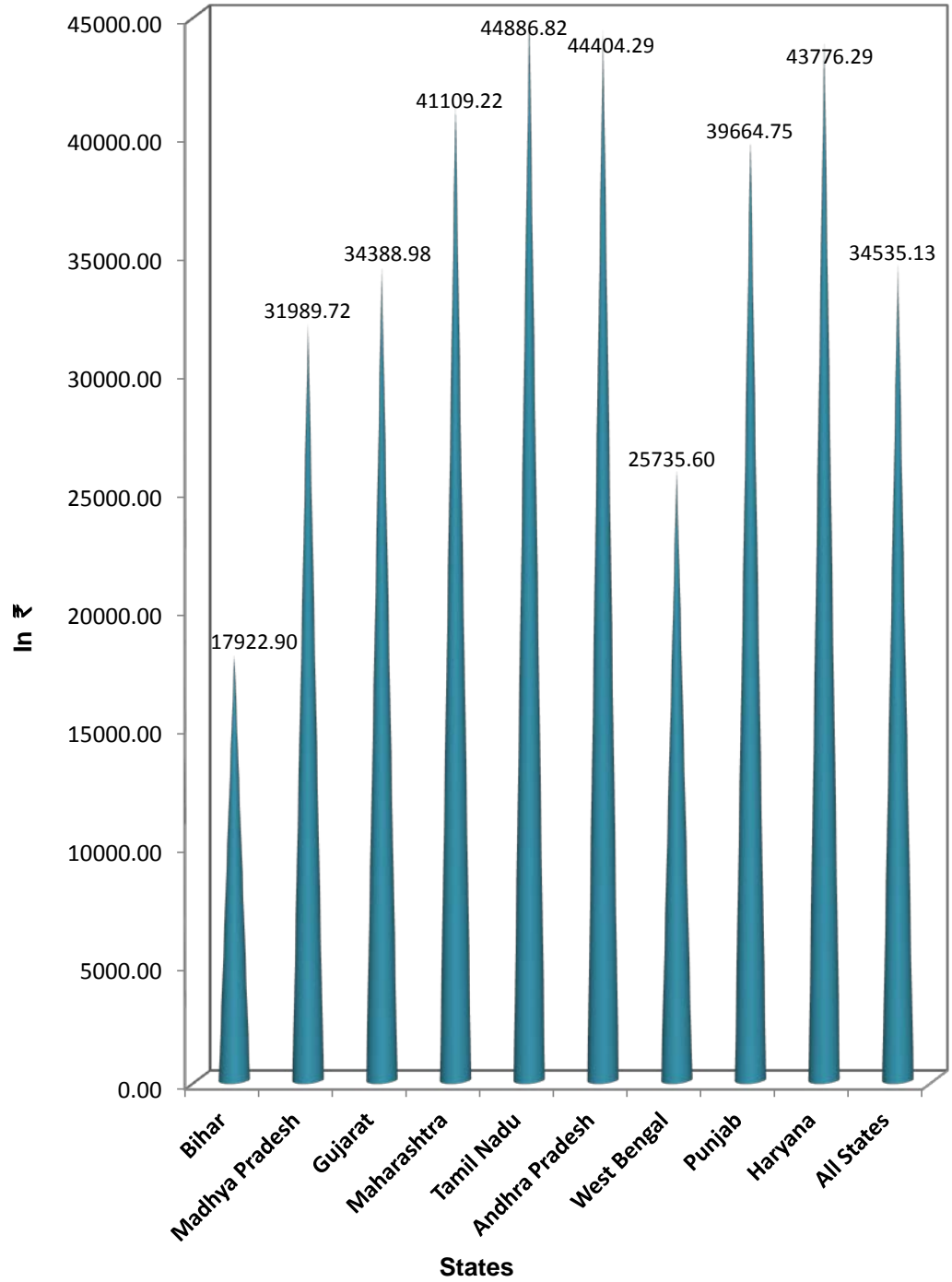
In major special category States namely, Himachal Pradesh, Uttarakhand and Assam the per capita total receipts were estimated as ₹ 69683.50, ₹ 62940.33 and ₹ 40091.33 respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, the per capita total receipts were estimated as ₹ 243009.83, ₹ 71394.09, ₹ 80576.64, ₹ 115424.47, ₹ 87985.03, ₹ 220347.52 and ₹ 74066.85 respectively.

The per capita total receipts (revenue and capital) of States during 2025-26(BE) are given in Table 2.5.3. The graphic presentation of per capita total receipts of the major States has also been given.

**Table 2.5.1**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2023-24 (Accounts)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	173767.01	62743.56	236510.57	44404.29
2	Bihar	193347.23	35755.83	229103.06	17922.90
3	Chhattisgarh	103508.19	26963.17	130471.36	42946.46
4	Goa	18285.72	2138.58	20424.30	129349.59
5	Gujarat	222762.74	24868.88	247631.62	34388.98
6	Haryana	101314.84	31857.02	133171.86	43776.29
7	Jharkhand	87928.50	13608.70	101537.20	25540.09
8	Karnataka	233342.87	65864.50	299207.37	44040.59
9	Kerala	124486.16	35020.41	159506.57	44480.36
10	Madhya Pradesh	234026.04	44860.36	278886.40	31989.72
11	Maharashtra	430596.46	91301.50	521897.96	41109.22
12	Odisha	179593.27	15302.12	194895.39	43929.00
13	Punjab	89192.05	33153.87	122345.92	39664.75
14	Rajasthan	203276.28	65998.48	269274.76	33026.07
15	Tamil Nadu	264596.66	94466.45	359063.11	44886.82
16	Telangana	169293.36	49999.07	219292.43	57434.96
17	Uttar Pradesh	465801.17	82557.04	548358.21	23129.47
18	West Bengal	200267.59	55449.09	255716.68	25735.60
	<b>Sub Total-I</b>	<b>3495386.14</b>	<b>831908.63</b>	<b>4327294.77</b>	<b>33687.71</b>
<b>Special Category</b>					
19	Arunachal Pradesh	27441.00	1590.47	29031.47	185031.68
20	Assam	91534.49	24137.16	115671.65	32956.76
21	Himachal Pradesh	39173.04	11295.29	50468.33	67380.95
22	Manipur	14706.17	1864.38	16570.55	51175.26
23	Meghalaya	17977.86	3176.23	21154.09	62883.74
24	Mizoram	11414.06	701.66	12115.72	97393.25
25	Nagaland	16155.13	1787.48	17942.61	79993.80
26	Sikkim	8351.38	2530.39	10881.77	157251.01
27	Tripura	20538.02	638.49	21176.51	50843.96
28	Uttarakhand	50615.02	7764.82	58379.84	49871.72
	<b>Sub Total-II</b>	<b>297906.17</b>	<b>55486.37</b>	<b>353392.54</b>	<b>49907.86</b>
	<b>All States</b>	<b>3793292.31</b>	<b>887395.00</b>	<b>4680687.31</b>	<b>34535.13</b>

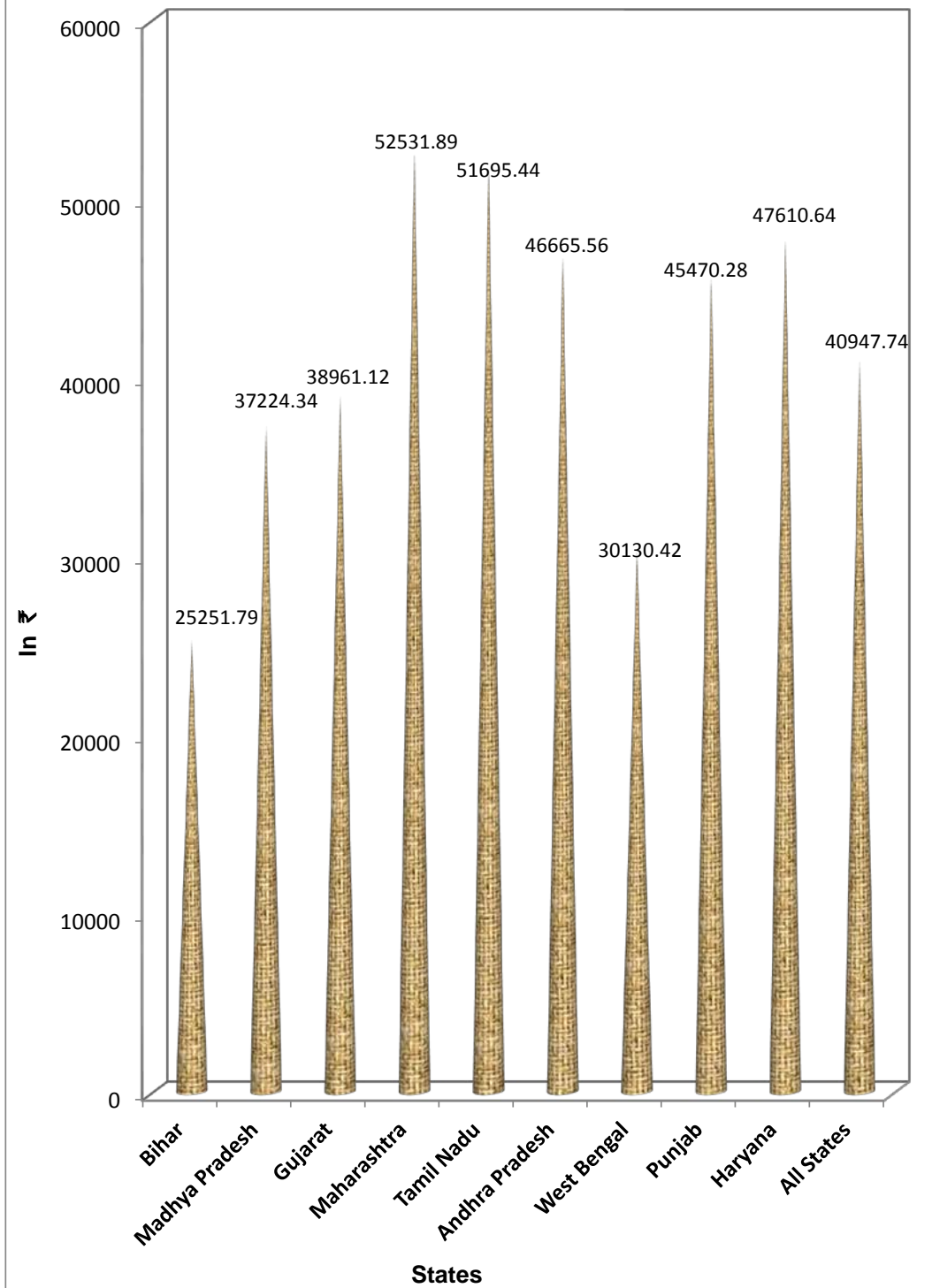
**Per Capita Total Receipts of Major States during 2023-24 (Accounts)**



**Table 2.5.2**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2024-25 (RE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	176031.16	73386.92	249418.08	46665.56
2	Bihar	244442.82	82981.98	327424.80	25251.79
3	Chhattisgarh	121200.00	30499.50	151699.50	49374.92
4	Goa	21281.45	4108.10	25389.55	159984.56
5	Gujarat	231531.46	52370.40	283901.86	38961.12
6	Haryana	112624.39	33944.98	146569.37	47610.64
7	Jharkhand	110337.74	11863.30	122201.04	30358.24
8	Karnataka	257800.73	83090.11	340890.84	49865.55
9	Kerala	132929.81	45841.99	178771.80	49654.70
10	Madhya Pradesh	262009.01	66354.35	328363.36	37224.34
11	Maharashtra	536463.25	135566.75	672030.00	52531.89
12	Odisha	214000.00	29908.40	243908.40	54817.04
13	Punjab	103720.16	37424.13	141144.29	45470.28
14	Rajasthan	262618.27	70640.26	333258.53	40441.05
15	Tamil Nadu	293906.40	105296.11	399202.51	51695.44
16	Telangana	202107.69	46825.50	248933.19	64888.87
17	Uttar Pradesh	547606.58	98103.23	645709.81	26963.90
18	West Bengal	227590.78	73240.35	300831.13	30130.42
	<b>Sub Total-I</b>	<b>4058201.70</b>	<b>1081446.36</b>	<b>5139648.06</b>	<b>39759.75</b>
<b>Special Category</b>					
19	Arunachal Pradesh	33546.26	3343.1	36889.36	233034.49
20	Assam	112205.35	39275.66	151481.01	41797.09
21	Himachal Pradesh	43703.96	15954.08	59658.04	79258.72
22	Manipur	24374.22	2091.19	26465.41	81759.07
23	Meghalaya	24029.4	1544.35	25573.75	75349.88
24	Mizoram	13230.55	2694.2	15924.75	126890.44
25	Nagaland	17247.02	3284.03	20531.05	90684.85
26	Sikkim	11037.93	3226.63	14264.56	204070.96
27	Tripura	24513.63	5237	29750.63	70784.27
28	Uttarakhand	59235.66	9550.58	68786.24	58175.10
	<b>Sub Total-II</b>	<b>363123.98</b>	<b>86200.82</b>	<b>449324.80</b>	<b>62209.23</b>
	<b>All States</b>	<b>4421325.68</b>	<b>1167647.18</b>	<b>5588972.86</b>	<b>40947.74</b>

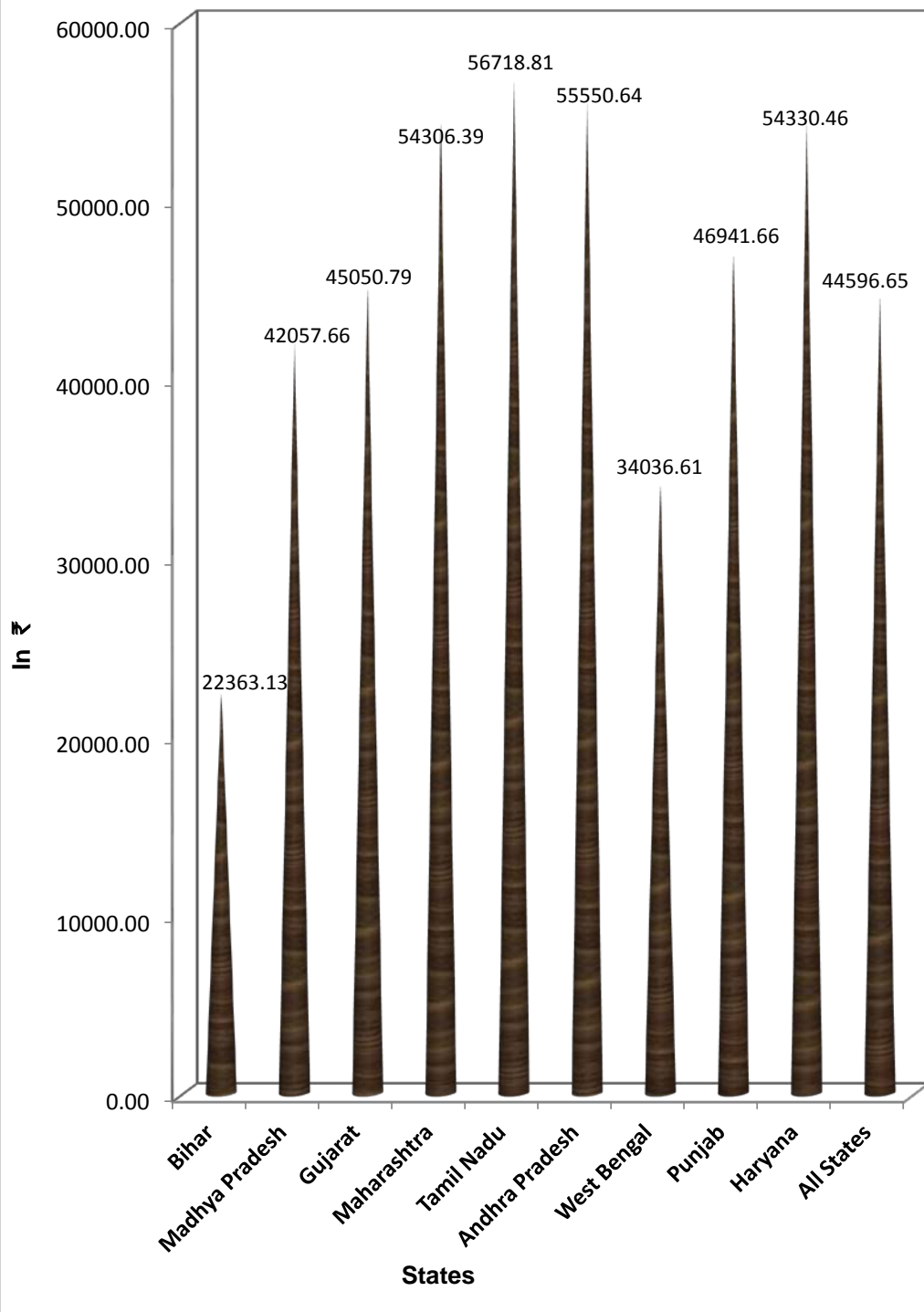
**Per Capita Total Receipts of Major States during 2024-25(RE)**



**Table 2.5.3**  
**Per Capita Total Receipts (Revenue & Capital) of States**  
**during 2025-26 (BE)**

Sr. No.	State	Revenue Receipts (₹ in Crore)	Capital Receipts (₹ in Crore)	Total Receipts (₹ in Crore)	Per Capita Total Receipts (in ₹)
1	2	3	4	5	6
<b>Non-Special Category</b>					
1	Andhra Pradesh	217976.53	79952.64	297929.17	55550.64
2	Bihar	260831.44	33243.70	294075.14	22363.13
3	Chhattisgarh	141000.00	23999.90	164999.90	53109.28
4	Goa	22703.25	2848.29	25551.54	160197.74
5	Gujarat	251553.07	80597.40	332150.47	45050.79
6	Haryana	127816.84	41411.67	169228.51	54330.46
7	Jharkhand	125153.44	11499.96	136653.40	33533.75
8	Karnataka	292476.54	90598.21	383074.75	55691.61
9	Kerala	152351.68	46230.71	198582.39	54937.45
10	Madhya Pradesh	290879.02	84456.18	375335.20	42057.66
11	Maharashtra	560963.82	139056.37	700020.19	54306.39
12	Odisha	232000.00	34800.00	266800.00	59788.45
13	Punjab	111740.32	34891.35	146631.67	46941.66
14	Rajasthan	294536.48	85079.99	379616.47	45584.24
15	Tamil Nadu	331568.76	107724.13	439292.89	56718.81
16	Telangana	229720.62	55116.62	284837.24	73897.33
17	Uttar Pradesh	662690.93	94641.97	757332.90	31312.47
18	West Bengal	266060.42	75401.63	341462.05	34036.61
	<b>Sub Total-I</b>	<b>4572023.16</b>	<b>1121550.72</b>	<b>5693573.88</b>	<b>43668.44</b>
<b>Special Category</b>					
19	Arunachal Pradesh	34544.07	4264.6	38808.67	243009.83
20	Assam	117225.97	29416.08	146642.05	40091.33
21	Himachal Pradesh	42342.97	10365.63	52708.6	69683.50
22	Manipur	21438.54	2100.09	23538.63	71394.09
23	Meghalaya	25591.36	2006.14	27597.5	80576.64
24	Mizoram	12947.61	1676.67	14624.28	115424.47
25	Nagaland	18744.26	1351.52	20095.78	87985.03
26	Sikkim	12231.37	3303.13	15534.5	220347.52
27	Tripura	26416.15	4995.6	31411.75	74066.85
28	Uttarakhand	62540.53	12629.11	75169.64	62940.33
	<b>Sub Total-II</b>	<b>374022.83</b>	<b>72108.57</b>	<b>446131.4</b>	<b>61197.72</b>
	<b>All States</b>	<b>4946045.99</b>	<b>1193659.29</b>	<b>6139705.28</b>	<b>44596.65</b>

**Per Capita Total Receipts of Major States during 2025-26 (BE)**



## **CHAPTER-III**

### **APPLICATION OF THE RESOURCES**

This chapter undertakes an in-depth analysis of the developmental expenditure of both Non-Special Category States and Special Category States during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE). The analysis has been done separately for Developmental Revenue Expenditure, Developmental Capital Expenditure and total Developmental Expenditure of both revenue and capital accounts.

#### **3.1 Developmental Revenue Expenditure**

The developmental revenue expenditure has been reviewed on the basis of developmental revenue expenditure as percentage to total revenue expenditure and per capita developmental revenue expenditure in different States of two categories during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) in the following paragraphs:-

##### **3.1.1 Developmental Revenue Expenditure during 2023-24 (Accounts)**

###### **Non-Special Category States**

The examination of developmental revenue expenditure in the non-special category States shows that the developmental revenue expenditure as percentage to total revenue expenditure during 2023-24 (Accounts) was maximum in Chhattisgarh (76.00 percent) followed by Odisha (71.09 percent), Bihar (68.92 percent), Andhra Pradesh (67.97 percent), Rajasthan (67.93 percent), Madhya Pradesh (67.79 percent), Telangana (66.98 percent), Jharkhand (66.63 percent) and Haryana (59.89 percent). The developmental revenue expenditure as percentage to total revenue expenditure was minimum in Kerala (38.86 percent) succeeded by Punjab (48.54 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 69804.05) followed by Telangana (₹ 29561.42), Chhattisgarh (₹ 28704.20), Andhra Pradesh (₹ 27112.57), Odisha (₹ 23847.97), Karnataka (₹ 236551.48) and Haryana (₹ 22286.39). The per capita developmental revenue expenditure was minimum in Bihar with ₹ 10271.42.

###### **Special Category States**

In the major special category States namely Assam, Uttarakhand and Himachal Pradesh the developmental revenue expenditure as percentage to total revenue expenditure was estimated as 59.16 percent, 57.41 percent and 57.20 percent respectively. In small States, it ranged from about 44 percent to 72 percent. The per capita developmental revenue expenditure in Himachal Pradesh, Uttarakhand and

Assam was estimated as ₹ 34159.15, ₹ 23182.93 and ₹ 15872.44 respectively. In small States, it was maximum in Arunachal Pradesh (₹ 94174.38) and minimum in Manipur (₹ 18866.83).

The State-wise pattern of revenue expenditure during 2023-24 (Accounts) is given in Table 3.1.1.

### **3.1.2 Developmental Revenue Expenditure during 2024-25 (RE)**

#### **Non-Special Category States**

The developmental revenue expenditure as percentage to total revenue expenditure during 2024-25 (RE) was maximum in Telangana (77.73 percent) followed by Chhattisgarh (76.49 percent), Odisha (76.01 percent), Bihar (71.05 percent), Jharkhand (70.84 percent), Rajasthan (69.39 percent), Andhra Pradesh (68.52 percent) in the non-special category States. It was 60.50 percent in Haryana. It was minimum in Kerala (39.65 percent). The per capita developmental revenue expenditure was maximum in Goa (₹ 80521.80) followed by Telangana (₹ 39756.34), Chhattisgarh (₹31965.93), Odisha (₹ 31783.22) , Andhra Pradesh (₹ 28762.43) and Haryana (₹ 25641.80) . It was minimum in Uttar Pradesh (₹11661.85). Bihar (₹ 15410.00) was at second position from the bottom.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 61.49 percent, 58.59 percent and 56.73 percent respectively. In small States, it ranged from about 53 percent to 73 percent. The per capita developmental revenue expenditure was ₹ 39074.73, ₹ 27053.91 and ₹ 19948.45 in Himachal Pradesh, Uttarakhand and Assam, respectively. In small States, it was maximum in Arunachal Pradesh (₹ 122425.96) and minimum in Tripura (₹ 31364.83).

The State-wise pattern of revenue expenditure during 2024-25 (RE) is given in Table 3.1.2.

### **3.1.3 Developmental Revenue Expenditure during 2025-26 (BE)**

#### **Non-Special Category States**

The review of developmental revenue expenditure during 2025-26 (BE) indicates that the developmental revenue expenditure as percentage to total revenue expenditure was estimated as maximum in Telangana (78.72 percent) followed by Odisha (74.73 percent), Chhattisgarh (74.58 percent), Rajasthan (70.59 percent), Andhra Pradesh (69.86 percent) and West Bengal (68.07 percent) amongst the States of

non-special category. It was 62.13 percent in Haryana. It was minimum in Kerala (42.75 percent). The per capita developmental revenue expenditure was estimated as maximum in Goa (₹ 80621.00), followed by Telangana (₹ 46358.41), Odisha (₹ 33527.96), Chhattisgarh (₹ 33172.30) , Andhra Pradesh (₹ 32715.13) and Karnataka (₹ 28530.68). It was 29604.65 in Haryana. Jharkhand (₹ 6558.97) and Bihar (₹ 12638.39) were at first and second position from the bottom in respect of per capita developmental revenue expenditure.

### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental revenue expenditure as percentage to total revenue expenditure was 60.68 percent, 54.85 percent and 54.24 percent respectively. In small States, it ranged from about 50 percent to 70 percent. The per capita developmental revenue expenditure was estimated to be ₹ 35336.40, ₹ 27227.25 and ₹ 19445.94 in Himachal Pradesh, Uttarakhand and Assam, respectively. In small States, it was estimated to be maximum in Arunachal Pradesh (₹ 124104.88) and minimum in Manipur (₹ 30319.75).

The State-wise pattern of revenue expenditure during 2025-26 (BE) is given in Table 3.1.3.

**Table 3.1.1**

**Pattern of Revenue Expenditure of States during 2023-24 (Accounts)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	144409.68	68018.55	21.32	212449.55	67.97	27112.57
2	Bihar	131296.48	59217.82	-0.13	190514.17	68.92	10271.42
3	Chhattisgarh	87203.37	26240.01	1297.57	114740.95	76.00	28704.20
4	Goa	11022.06	5833.01	0.00	16855.07	65.39	69804.05
5	Gujarat	122025.46	66704.90	555.34	189285.70	64.47	16945.86
6	Haryana	67797.44	45398.26	0.00	113195.70	59.89	22286.39
7	Jharkhand	51086.09	25590.34	0.00	76676.43	66.63	12849.91
8	Karnataka	160685.76	75699.58	6229.10	242614.44	66.23	23651.48
9	Kerala	55420.11	78185.16	9021.07	142626.34	38.86	15454.58
10	Madhya Pradesh	150191.82	62829.59	8516.87	221538.28	67.79	17227.78
11	Maharashtra	272587.08	139874.71	31888.67	444350.46	61.35	21471.33
12	Odisha	105802.98	41479.05	1549.75	148831.78	71.09	23847.76
13	Punjab	56992.86	57118.43	3296.07	117407.36	48.54	18477.18
14	Rajasthan	164553.19	77677.64	0.05	242230.88	67.93	20182.16
15	Tamil Nadu	172818.37	113335.69	23563.71	309717.77	55.80	21604.19
16	Telangana	112868.46	55645.63	0.00	168514.09	66.98	29561.42
17	Uttar Pradesh	251255.70	154819.10	23713.06	429787.86	58.46	10597.84
18	West Bengal	140961.72	84276.42	721.34	225959.48	62.38	14186.54
	<b>Sub Total-I</b>	<b>2258978.63</b>	<b>1237943.89</b>	<b>110373.79</b>	<b>3607296.31</b>	<b>62.62</b>	<b>17586.01</b>
<b>Special Category</b>							
19	Arunachal Pradesh	14775.96	5788.39	0.00	20564.35	71.85	94174.38
20	Assam	55709.08	38120.59	333.23	94162.90	59.16	15872.44
21	Himachal Pradesh	25585.20	19146.43	0.00	44731.63	57.20	34159.15
22	Manipur	6109.08	7221.71	490.95	13821.74	44.20	18866.83
23	Meghalaya	11087.25	5496.28	0.00	16583.53	66.86	32958.53
24	Mizoram	6569.45	4267.51	0.00	10836.96	60.62	52809.08
25	Nagaland	7601.43	7218.27	0.00	14819.70	51.29	33889.57
26	Sikkim	4842.72	3281.95	95.88	8220.55	58.91	69981.50
27	Tripura	10383.47	7519.21	439.37	18342.05	56.61	24930.30
28	Uttarakhand	27137.94	17578.63	2557.39	47273.96	57.41	23182.93
	<b>Sub Total-II</b>	<b>169801.58</b>	<b>115638.97</b>	<b>3916.82</b>	<b>289357.37</b>	<b>58.68</b>	<b>23980.23</b>
	<b>All States</b>	<b>2428780.21</b>	<b>1353582.86</b>	<b>114290.61</b>	<b>3896653.68</b>	<b>62.33</b>	<b>17920.07</b>

**Table 3.1.2**  
**Pattern of Revenue Expenditure of States during 2024-25 (RE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	153729.45	70588.17	25.00	224342.62	68.52	28762.43
2	Bihar	199812.21	81411.60	6.64	281230.45	71.05	15410.00
3	Chhattisgarh	98212.11	28836.56	1357.32	128405.99	76.49	31965.93
4	Goa	12778.81	7281.86	0.00	20060.67	63.70	80521.80
5	Gujarat	136186.48	73183.77	810.97	210181.22	64.79	18689.48
6	Haryana	78938.27	51533.80	0.00	130472.07	60.50	25641.80
7	Jharkhand	69754.41	28719.71	0.10	98474.22	70.84	17329.00
8	Karnataka	186309.05	90732.77	6885.95	283927.77	65.62	27253.31
9	Kerala	64280.39	84644.57	13200.73	162125.69	39.65	17854.18
10	Madhya Pradesh	176166.67	74361.96	10454.47	260983.10	67.50	19970.83
11	Maharashtra	363993.59	163105.82	35899.10	562998.51	64.65	28453.00
12	Odisha	141419.45	42829.81	1816.19	186065.45	76.01	31783.22
13	Punjab	68593.73	57907.42	5903.99	132405.14	51.81	22097.78
14	Rajasthan	204381.00	90176.36	0.07	294557.43	69.39	24801.71
15	Tamil Nadu	190386.22	125885.38	24102.31	340373.91	55.93	24654.40
16	Telangana	152517.25	43691.63	10.10	196218.98	77.73	39756.34
17	Uttar Pradesh	279268.54	185329.89	24000.02	488598.45	57.16	11661.85
18	West Bengal	178336.10	91556.15	960.21	270852.46	65.84	17861.65
	<b>Sub Total-I</b>	<b>2755063.73</b>	<b>1391777.23</b>	<b>125433.17</b>	<b>4272274.13</b>	<b>64.49</b>	<b>21312.87</b>
<b>Special Category</b>							
19	Arunachal Pradesh	19380.03	6956.55	0.00	26336.58	73.59	122425.96
20	Assam	72297.19	44384.65	891.08	117572.92	61.49	19948.45
21	Himachal Pradesh	29411.55	20788.62	0.00	50200.17	58.59	39074.73
22	Manipur	11015.57	8366.23	562.50	19944.30	55.23	34030.18
23	Meghalaya	13524.39	6128.37	0.00	19652.76	68.82	39847.94
24	Mizoram	8517.54	4816.03	0.00	13333.57	63.88	67868.84
25	Nagaland	8112.85	8032.12	0.00	16144.97	50.25	35834.14
26	Sikkim	6114.13	3694.16	161.45	9969.74	61.33	87469.67
27	Tripura	13182.64	8692.89	693.12	22568.65	58.41	31364.83
28	Uttarakhand	31988.54	20783.20	3611.56	56383.30	56.73	27053.91
	<b>Sub Total-II</b>	<b>213544.43</b>	<b>132642.82</b>	<b>5919.71</b>	<b>352106.96</b>	<b>60.65</b>	<b>29565.33</b>
	<b>All States</b>	<b>2968608.16</b>	<b>1524420.05</b>	<b>131352.88</b>	<b>4624381.09</b>	<b>64.19</b>	<b>21749.57</b>

**Table 3.1.3**  
**Pattern of Revenue Expenditure of States during 2025-26 (BE)**

Sr. No.	State	Revenue Expenditure (₹ in crore)					Per capita developmental revenue expenditure (₹)
		Develop-mental	Non-develop-mental	Others	Total (3+4+5)	Percent of developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	175457.76	75679.74	25.00	251162.50	69.86	32715.13
2	Bihar	166194.79	85798.83	6.64	252000.26	65.95	12638.39
3	Chhattisgarh	103059.71	33777.79	1358.51	138196.01	74.58	33172.30
4	Goa	12859.05	7353.41	0.00	20212.46	63.62	80621.00
5	Gujarat	148401.45	82604.27	852.16	231857.88	64.01	20128.23
6	Haryana	92212.57	56204.03	0.00	148416.60	62.13	29604.65
7	Jharkhand	26728.45	27989.26	0.15	54717.86	48.85	6558.97
8	Karnataka	196248.30	109104.99	6385.45	311738.74	62.95	28530.68
9	Kerala	76727.78	86767.93	15980.49	179476.20	42.75	21226.60
10	Madhya Pradesh	190950.70	84295.12	15015.25	290261.07	65.79	21396.71
11	Maharashtra	368886.64	202136.19	35831.84	606854.67	60.79	28617.60
12	Odisha	149615.17	48753.60	1831.22	200199.99	74.73	33527.96
13	Punjab	66653.29	62253.21	6791.10	135697.60	49.12	21337.93
14	Rajasthan	229792.80	95753.02	0.08	325545.90	70.59	27593.46
15	Tamil Nadu	204971.00	141380.85	26851.84	373203.69	54.92	26464.60
16	Telangana	178688.50	48283.69	10.10	226982.29	78.72	46358.41
17	Uttar Pradesh	313414.78	242759.80	27000.00	583174.58	53.74	12958.36
18	West Bengal	205161.16	94770.28	1443.93	301375.37	68.07	20450.27
	<b>Sub Total-I</b>	<b>2906023.90</b>	<b>1585666.01</b>	<b>139383.76</b>	<b>4631073.67</b>	<b>62.75</b>	<b>22288.55</b>
<b>Special Category</b>							
19	Arunachal Pradesh	19819.55	10143.78	0.00	29963.33	66.15	124104.88
20	Assam	71127.43	45122.02	976.51	117225.96	60.68	19445.94
21	Himachal Pradesh	26728.45	21993.96	10.63	48733.04	54.85	35336.40
22	Manipur	9996.42	8789.19	710.24	19495.85	51.27	30319.75
23	Meghalaya	14302.57	6253.64	0.00	20556.21	69.58	41759.33
24	Mizoram	7358.40	5026.30	0.00	12384.70	59.42	58077.35
25	Nagaland	8575.22	8551.31	0.00	17126.53	50.07	37544.75
26	Sikkim	6322.40	4562.24	143.53	11028.17	57.33	89679.43
27	Tripura	14778.78	9104.96	636.43	24520.17	60.27	34847.39
28	Uttarakhand	32517.50	23469.08	3968.07	59954.65	54.24	27227.25
	<b>Sub Total-II</b>	<b>211526.72</b>	<b>143016.48</b>	<b>6445.41</b>	<b>360988.61</b>	<b>58.60</b>	<b>29016.01</b>
	<b>All States</b>	<b>3117550.62</b>	<b>1728682.49</b>	<b>145829.17</b>	<b>4992062.28</b>	<b>62.45</b>	<b>22644.79</b>

## **3.2 Developmental Capital Expenditure**

The developmental capital expenditure has been reviewed on the basis of developmental capital expenditure as percentage to total capital expenditure and per capita developmental capital expenditure in different States of two categories during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) in the following paragraphs:-

### **3.2.1 Developmental Capital Expenditure during 2023-24 (Accounts)**

#### **Non-Special Category States**

The developmental capital expenditure as percentage to total capital expenditure during 2023-24 (Accounts) was maximum in Rajasthan (98.50 percent) followed by Telangana (98.21 percent), West Bengal (98.06 percent), Tamil Nadu (97.93 percent), Madhya Pradesh (97.90 percent) and Andhra Pradesh (97.11 percent). It was minimum in Bihar (85.31 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 19851.93) followed by Telangana (₹ 13061.47), Odisha (₹ 9065.57), and Gujarat (₹ 7933.20). It was ₹ 6324.71 in Haryana. It was minimum in Punjab with ₹ 1509.23.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 85.81 percent, 93.75 percent and 78.75 percent respectively. In the small special category States, it ranged from about 72 percent to 96 percent. The per capita developmental capital expenditure was ₹ 7471.37, ₹ 7180.13 and ₹ 5258.81 in the major States namely Uttarakhand, Himachal Pradesh and Assam, respectively. In small States, it ranged from ₹ 6173.01 in Tripura to ₹ 42587.13 in Arunachal Pradesh.

The State-wise pattern of capital expenditure during 2023-24 (Accounts) is given in Table 3.2.1.

### **3.2.2 Developmental Capital Expenditure during 2024-25 (RE)**

#### **Non-Special Category States**

The analysis further reveals that the percentage of developmental capital expenditure to total capital expenditure during 2024-25 (RE) was maximum in Andhra Pradesh (98.34 percent) followed by Tamil Nadu (97.87 percent) Gujarat (97.76 percent), Rajasthan (97.76 percent) and Madhya Pradesh (97.10 percent). It was minimum in Goa (85.67 percent). The per capita developmental capital expenditure was maximum in Goa (₹ 28766.60) followed by Telangana (₹ 13166.78), Odisha

(₹ 12305.16), Gujarat (₹ 8028.83) and Maharashtra (₹ 7960.66). The per capita developmental capital expenditure was minimum in Punjab with ₹ 2661.96.

### **Special Category States**

In the major special category States namely Himachal Pradesh, Assam and Uttarakhand, the percentage of developmental capital expenditure to total capital expenditure was 95.94 percent, 85.70 percent and 83.80 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 78 percent to 95 percent. The per capita developmental capital expenditure was estimated as ₹ 12055.61, ₹ 8790.80 ₹ 8017.95 in Himachal Pradesh, Uttarakhand and Assam respectively. In small States, it was maximum in Arunachal Pradesh (₹ 53321.23) and minimum in Tripura (₹ 14348.49).

The State-wise pattern of capital expenditure during 2024-25 (RE) is given in Table 3.2.2.

### **3.2.3 Developmental Capital Expenditure during 2025-26 (BE)**

#### **Non-Special Category States**

The developmental capital expenditure as percentage to total capital expenditure during 2025-26 (BE) was estimated to be maximum in Andhra Pradesh (98.49 percent) followed by Rajasthan (97.25 percent), Madhya Pradesh (97.19 percent) Tamil Nadu (96.84 percent), Gujarat (96.54 percent) and Telangana (96.48 percent). It was minimum in Bihar (85.93 percent). It was 91.73 percent in Haryana. The per capita developmental capital expenditure was estimated to be maximum in Goa (₹ 28905.39) followed by Telangana (₹ 14481.28), Odisha (₹ 13945.49), Gujarat (₹ 13132.23), Karnataka (₹ 9559.17) and Madhya Pradesh (₹ 9265.36). It was ₹6129.06 in Haryana The per capita developmental capital expenditure was estimated as minimum in Bihar with ₹ 2749.30.

#### **Special Category States**

In the major special category States namely Himachal Pradesh, and Assam Uttarakhand, the developmental capital expenditure as percentage to total capital expenditure was 98.30 percent, 86.12 percent and 81.55 percent respectively. In small States, it ranged from about 33 percent to 96 percent. The per capita developmental capital expenditure was estimated as ₹ 10388.61, ₹ 6925.77 and ₹ 5166.58 in Uttarakhand, Assam and Himachal Pradesh, respectively. In small States, it was maximum in Sikkim (₹ 43357.87) and minimum in Mizoram (₹ 5997.79).

The State-wise pattern of capital expenditure during 2025-26 (BE) is given in Table 3.2.3.

**Table 3.2.1****Pattern of Capital Expenditure of States during 2023-24 (Accounts)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	23365.88	695.13	24061.01	97.11	4386.89
2	Bihar	32919.24	5669.63	38588.87	85.31	2575.30
3	Chhattisgarh	14846.18	884.24	15730.42	94.38	4886.83
4	Goa	3134.62	434.61	3569.23	87.82	19851.93
5	Gujarat	57126.16	1219.70	58345.86	97.91	7933.20
6	Haryana	19240.41	735.74	19976.15	96.32	6324.71
7	Jharkhand	23889.99	970.80	24860.79	96.10	6009.15
8	Karnataka	53608.27	2984.64	56592.91	94.73	7890.65
9	Kerala	15976.39	903.79	16880.18	94.65	4455.21
10	Madhya Pradesh	56144.33	1203.77	57348.10	97.90	6440.05
11	Maharashtra	71547.51	6000.04	77547.55	92.26	5635.70
12	Odisha	43769.60	2293.97	46063.57	95.02	9865.57
13	Punjab	4655.22	283.41	4938.63	94.26	1509.23
14	Rajasthan	26636.99	406.94	27043.93	98.50	3266.98
15	Tamil Nadu	48323.80	1021.51	49345.31	97.93	6041.00
16	Telangana	49869.99	908.40	50778.39	98.21	13061.47
17	Uttar Pradesh	111735.79	6834.57	118570.36	94.24	4712.96
18	West Bengal	29180.59	576.64	29757.23	98.06	2936.77
	<b>Sub Total-I</b>	<b>685970.96</b>	<b>34027.53</b>	<b>719998.49</b>	<b>95.27</b>	<b>5340.24</b>
<b>Special Category</b>						
19	Arunachal Pradesh	6681.92	1785.21	8467.13	78.92	42587.13
20	Assam	18457.38	3051.36	21508.74	85.81	5258.81
21	Himachal Pradesh	5377.92	358.83	5736.75	93.75	7180.13
22	Manipur	2607.61	141.23	2748.84	94.86	8053.15
23	Meghalaya	4380.22	190.34	4570.56	95.84	13020.87
24	Mizoram	1141.73	137.03	1278.76	89.28	9177.89
25	Nagaland	2594.76	528.46	3123.22	83.08	11568.26
26	Sikkim	1940.44	720.77	2661.21	72.92	28041.04
27	Tripura	2571.06	263.38	2834.44	90.71	6173.01
28	Uttarakhand	8745.98	2359.91	11105.89	78.75	7471.37
	<b>Sub Total-II</b>	<b>54499.02</b>	<b>9536.52</b>	<b>64035.54</b>	<b>85.11</b>	<b>7696.62</b>
	<b>All States</b>	<b>740469.98</b>	<b>43564.05</b>	<b>784034.03</b>	<b>94.44</b>	<b>5463.35</b>

**Table 3.2.2**

**Pattern of Capital Expenditure of States during 2024-25 (RE)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	24659.03	416.37	25075.40	98.34	4613.65
2	Bihar	40164.81	6029.53	46194.34	86.95	3097.61
3	Chhattisgarh	21867.71	1425.79	23293.50	93.88	7117.47
4	Goa	4565.26	763.65	5328.91	85.67	28766.60
5	Gujarat	72069.94	1650.69	73720.63	97.76	9890.48
6	Haryana	15161.42	935.88	16097.30	94.19	4924.94
7	Jharkhand	22650.65	1076.18	23726.83	95.46	5627.07
8	Karnataka	54886.71	2076.40	56963.11	96.35	8028.83
9	Kerala	15794.24	851.90	16646.14	94.88	4386.92
10	Madhya Pradesh	65422.93	1957.36	67380.29	97.10	7416.56
11	Maharashtra	101839.18	7192.30	109031.48	93.40	7960.66
12	Odisha	54751.80	3091.19	57842.99	94.66	12305.16
13	Punjab	8263.00	476.17	8739.17	94.55	2661.96
14	Rajasthan	37834.72	866.43	38701.15	97.76	4591.26
15	Tamil Nadu	57577.55	1251.05	58828.60	97.87	7456.11
16	Telangana	50511.72	2202.45	52714.17	95.82	13166.78
17	Uttar Pradesh	144834.31	12277.01	157111.32	92.19	6048.07
18	West Bengal	28974.30	1004.37	29978.67	96.65	2901.99
	<b>Sub Total-I</b>	<b>821829.28</b>	<b>45544.72</b>	<b>867374.00</b>	<b>94.75</b>	<b>6357.58</b>
<b>Special Category</b>						
19	Arunachal Pradesh	8440.75	2111.99	10552.74	79.99	53321.23
20	Assam	29058.67	4849.39	33908.06	85.70	8017.95
21	Himachal Pradesh	9074.26	383.66	9457.92	95.94	12055.61
22	Manipur	6145.48	375.62	6521.10	94.24	18985.11
23	Meghalaya	5673.63	247.34	5920.97	95.82	16716.65
24	Mizoram	2206.79	384.37	2591.16	85.17	17583.98
25	Nagaland	3776.08	610.03	4386.11	86.09	16678.80
26	Sikkim	3373.90	920.88	4294.78	78.56	48267.53
27	Tripura	6030.67	1151.36	7182.03	83.97	14348.49
28	Uttarakhand	10394.24	2008.75	12402.99	83.80	8790.80
	<b>Sub Total-II</b>	<b>84174.47</b>	<b>13043.39</b>	<b>97217.86</b>	<b>86.58</b>	<b>11653.99</b>
	<b>All States</b>	<b>906003.75</b>	<b>58588.11</b>	<b>964591.86</b>	<b>93.93</b>	<b>6637.86</b>

**Table 3.2.3**  
**Pattern of Capital Expenditure of States during 2025-26 (BE)**

Sr. No.	State	Capital Expenditure (₹ in crore)				Per capita developmental capital expenditure (₹)
		Developmental	Non-developmental	Total (3+4)	Percent of developmental expenditure	
1	2	3	4	5	6	7
<b>Non-Special Category</b>						
1	Andhra Pradesh	46061.14	705.53	46766.67	98.49	8588.37
2	Bihar	36153.23	5921.66	42074.89	85.93	2749.30
3	Chhattisgarh	25099.44	1704.45	26803.89	93.64	8078.87
4	Goa	4610.41	728.74	5339.15	86.35	28905.39
5	Gujarat	96821.34	3471.25	100292.59	96.54	13132.23
6	Haryana	19090.79	1721.13	20811.92	91.73	6129.06
7	Jharkhand	24855.20	1161.55	26016.75	95.54	6099.29
8	Karnataka	65752.77	5583.27	71336.04	92.17	9559.17
9	Kerala	18204.83	901.38	19106.21	95.28	5036.33
10	Madhya Pradesh	82686.88	2387.24	85074.12	97.19	9265.36
11	Maharashtra	84833.09	8332.42	93165.51	91.06	6581.21
12	Odisha	62230.34	4369.66	66600.00	93.44	13945.49
13	Punjab	9831.64	1102.44	10934.08	89.92	3147.43
14	Rajasthan	52585.59	1485.01	54070.60	97.25	6314.46
15	Tamil Nadu	64001.35	2087.86	66089.21	96.84	8263.46
16	Telangana	55818.08	2036.93	57855.01	96.48	14481.28
17	Uttar Pradesh	162408.90	11749.43	174158.33	93.25	6714.91
18	West Bengal	38645.28	1441.37	40086.65	96.40	3852.12
	<b>Sub Total-I</b>	<b>949690.30</b>	<b>56891.32</b>	<b>1006581.62</b>	<b>94.35</b>	<b>7283.91</b>
<b>Special Category</b>						
19	Arunachal Pradesh	4769.55	4075.83	8845.38	53.92	29865.69
20	Assam	25332.39	4083.67	29416.06	86.12	6925.77
21	Himachal Pradesh	3908.00	67.53	3975.53	98.30	5166.58
22	Manipur	3719.64	323.16	4042.80	92.01	11281.89
23	Meghalaya	6753.73	287.57	7041.30	95.92	19718.92
24	Mizoram	759.92	1479.64	2239.56	33.93	5997.79
25	Nagaland	2349.63	619.62	2969.25	79.13	10287.35
26	Sikkim	3056.73	1449.64	4506.37	67.83	43357.87
27	Tripura	5811.57	1079.96	6891.53	84.33	13703.30
28	Uttarakhand	12407.12	2807.90	15215.02	81.55	10388.61
	<b>Sub Total-II</b>	<b>68868.28</b>	<b>16274.52</b>	<b>85142.80</b>	<b>80.89</b>	<b>9446.95</b>
	<b>All States</b>	<b>1018558.58</b>	<b>73165.84</b>	<b>1091724.42</b>	<b>93.30</b>	<b>7398.45</b>

### **3.3 Total Developmental Expenditure**

The total developmental expenditure on both revenue and capital accounts has been reviewed on the basis of total developmental expenditure as percentage to total expenditure and per capita total developmental expenditure in different States of two categories during the years 2023-24 (Accounts), 2024-25 (RE) and 2025-26 (BE) in the following paragraphs:-

#### **3.3.1 Total Developmental Expenditure during 2023-24 (Accounts)**

##### **Non-Special Category States**

The analysis of developmental expenditure in the non-special category States indicates that the developmental expenditure as percentage to total expenditure during 2023-24 (Accounts) was maximum in Chhattisgarh (78.22 percent) followed by Odisha (76.75 percent), Telangana (74.21 percent), Madhya Pradesh (73.99 percent), Jharkhand (73.84 percent), and Gujarat (72.35 percent). It was 65.36 percent in Haryana. The percentage was minimum in Kerala (44.76 percent) succeeded by Punjab (50.39 percent) and Tamil Nadu (61.59 percent). In the non-special category States, the per capita developmental expenditure was maximum in Goa (₹ 89655.98) followed by Telangana (₹ 42622.89), Odisha (₹ 33713.33), Chhattisgarh (₹ 33591.03), Andhra Pradesh (₹ 31499.46) and Haryana (₹ 28611.11). Bihar (₹ 12846.72), Uttar Pradesh (₹ 15310.80) and Jharkhand (₹ 18859.06) stood at first, second and third places from the bottom in respect of the per capita developmental expenditure in the non-special category.

##### **Special Category States**

In the major special category States namely Assam, Uttarakhand and Himachal Pradesh, the developmental expenditure as percentage to total expenditure was 64.12 percent, 61.47 percent and 61.35 percent respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it ranged from about 52 percent to 74 percent. The per capita developmental expenditure was ₹ 41339.28, ₹ 30654.30 and ₹ 21131.25 in Himachal Pradesh, Uttarakhand and Assam respectively. In small States, it was maximum in Arunachal Pradesh (₹ 136761.50) and minimum in Tripura (₹ 31103.31).

The State-wise pattern of total expenditure during 2023-24 (Accounts) is given in Table 3.3.1. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

### **3.3.2 Total developmental expenditure during 2024-25 (RE)**

#### **Non-Special Category States**

The review of developmental expenditure indicates that the total developmental expenditure as percentage to total expenditure during 2024-25 (RE) was maximum in Telangana (81.56 percent) followed by Odisha (80.43 percent), Chhattisgarh (79.16 percent), Jharkhand (75.62 percent), Madhya Pradesh (73.57 percent) and Gujarat (73.36 percent) in the non-special category States. The percentage was minimum in Kerala (44.79 percent) succeeded by Punjab (54.45 percent) and Tamil Nadu (62.11 percent). The per capita total developmental expenditure was maximum in Goa (₹ 109288.41) followed by Telangana (₹ 52923.12), Odisha (₹ 44088.38), Chhattisgarh (₹ 39083.39), Maharashtra (₹ 36413.67) and Andhra Pradesh (₹ 33376.08). It was minimum in Uttar Pradesh (₹ 17709.91) succeeded by Bihar (₹ 18507.61) and West Bengal (₹ 20763.64) amongst the States of non-special category.

#### **Special Category States**

In the major special category States namely Assam, Himachal Pradesh and Uttarakhand, the developmental expenditure as percentage to total expenditure was 66.91 percent, 64.51 percent and 61.62 percent respectively. In small States, it ranged from about 57 percent to 76 percent. The per capita developmental expenditure was ₹ 51130.34, ₹ 35844.71 and ₹ 27966.41 in major States namely Himachal Pradesh, Uttarakhand and Assam respectively. In small States, it was maximum in Arunachal Pradesh (₹ 175747.19) and minimum in Tripura (₹ 45713.32).

The State-wise pattern of total expenditure during 2024-25 (RE) is given in Table 3.2.2. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

### **3.3.3 Total Developmental Expenditure during 2025-26 (BE)**

#### **Non-Special Category States**

The developmental expenditure as percentage to total expenditure during 2025-26 (BE) was estimated to be maximum in Telangana (82.33 percent) followed by Odisha (79.40 percent), Chhattisgarh (77.67 percent), Rajasthan (74.39 percent), Andhra Pradesh (74.35 percent), Gujarat (73.83 percent) and Madhya Pradesh (72.90 percent). It was 65.77 percent in Haryana. It was estimated to be minimum in Kerala (47.81 percent) succeeded by Punjab (52.16 percent) and Tamil Nadu (61.23 percent). The per capita developmental expenditure was estimated to be maximum in Goa (₹ 109526.39) followed by Telangana (₹ 60839.69), Odisha (₹ 47473.45), Andhra

Pradesh (₹ 41303.49), Chhattisgarh (₹ 41251.17), Karnataka (₹ 38089.86), and Tamil Nadu (₹ 34728.07). It was estimated to be minimum in Jharkhand with ₹ 12658.25 whereas it was estimated to be ₹ 15387.68 in Bihar and ₹ 19673.27 in Uttar Pradesh.

### **Special Category States**

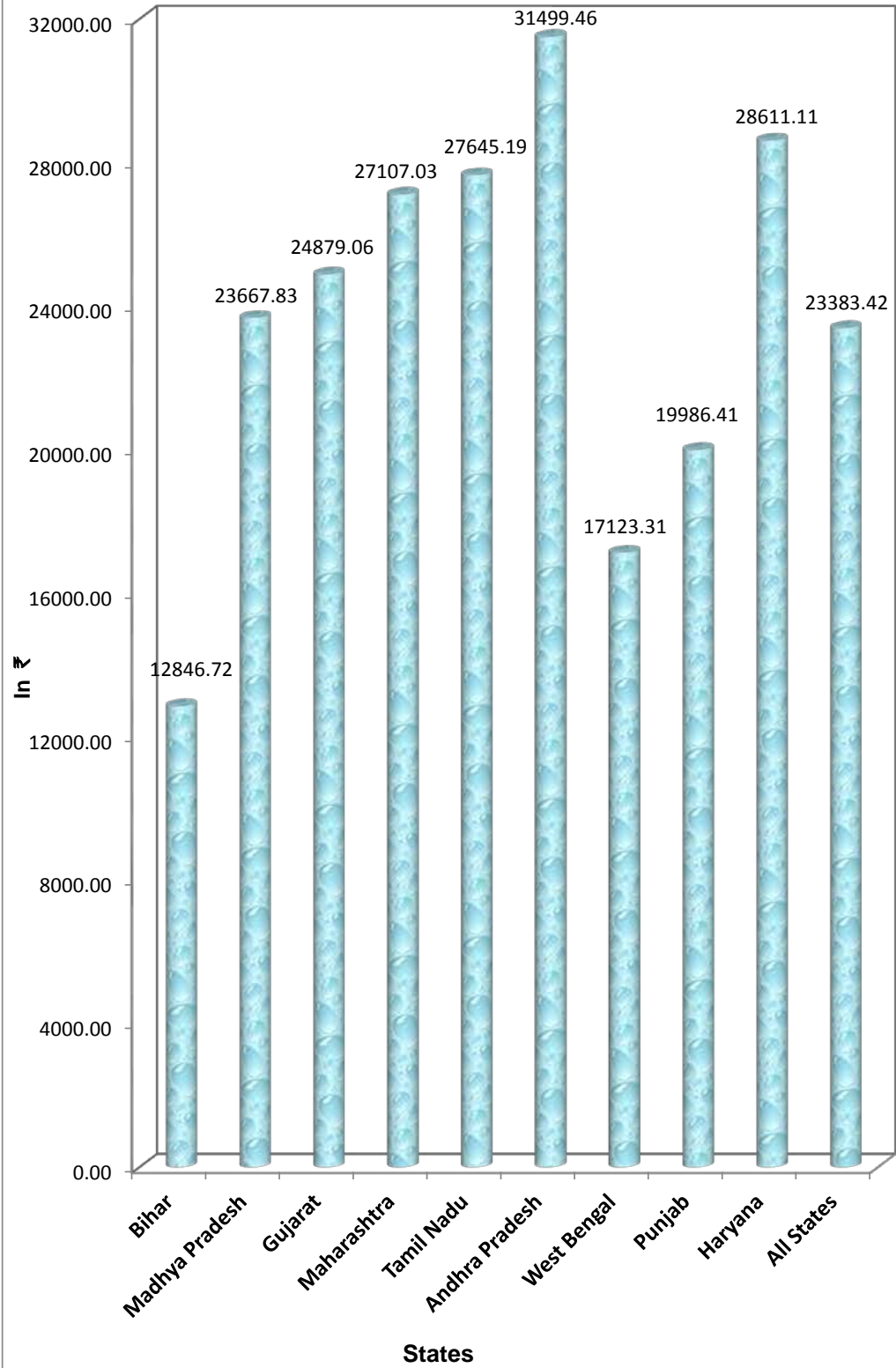
In the major special category States namely Assam, Uttarakhand and Himachal Pradesh, the developmental expenditure as percentage to total expenditure was estimated to be 65.78 percent, 59.76 percent and 58.12 percent respectively. In small States, it ranged from about 54 percent to 77 percent. The per capita developmental expenditure was estimated as ₹ 40502.97, ₹ 37615.86 and ₹ 26371.71 in Himachal Pradesh, Uttarakhand and Assam respectively. In small States namely Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Tripura, it was maximum in Arunachal Pradesh (₹ 153970.57) and minimum in Manipur (₹ 41601.64).

The State-wise pattern of total expenditure during 2025-26 (BE) is given in Table 3.3.3. The graphic presentation of per capita total developmental expenditure of the major States has also been given.

**Table 3.3.1**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2023-24 (Accounts)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental Total expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	167775.56	68713.68	21.32	236510.56	70.94	31499.46
2	Bihar	164215.72	64887.45	-0.13	229103.04	71.68	12846.72
3	Chhattisgarh	102049.55	27124.25	1297.57	130471.37	78.22	33591.03
4	Goa	14156.68	6267.62	0.00	20424.30	69.31	89655.98
5	Gujarat	179151.62	67924.60	555.34	247631.56	72.35	24879.06
6	Haryana	87037.85	46134.00	0.00	133171.85	65.36	28611.11
7	Jharkhand	74976.08	26561.14	0.00	101537.22	73.84	18859.06
8	Karnataka	214294.03	78684.22	6229.10	299207.35	71.62	31542.12
9	Kerala	71396.50	79088.95	9021.07	159506.52	44.76	19909.79
10	Madhya Pradesh	206336.15	64033.36	8516.87	278886.38	73.99	23667.83
11	Maharashtra	344134.59	145874.75	31888.67	521898.01	65.94	27107.03
12	Odisha	149572.58	43773.02	1549.75	194895.35	76.75	33713.33
13	Punjab	61648.08	57401.84	3296.07	122345.99	50.39	19986.41
14	Rajasthan	191190.18	78084.58	0.05	269274.81	71.00	23449.14
15	Tamil Nadu	221142.17	114357.20	23563.71	359063.08	61.59	27645.19
16	Telangana	162738.45	56554.03	0.00	219292.48	74.21	42622.89
17	Uttar Pradesh	362991.49	161653.67	23713.06	548358.22	66.20	15310.80
18	West Bengal	170142.31	84853.06	721.34	255716.71	66.54	17123.31
	<b>Sub Total-I</b>	<b>2944949.59</b>	<b>1271971.42</b>	<b>110373.79</b>	<b>4327294.80</b>	<b>68.06</b>	<b>22926.25</b>
<b>Special Category</b>							
19	Arunachal Pradesh	21457.88	7573.60	0.00	29031.48	73.91	136761.50
20	Assam	74166.46	41171.95	333.23	115671.64	64.12	21131.25
21	Himachal Pradesh	30963.12	19505.26	0.00	50468.38	61.35	41339.28
22	Manipur	8716.69	7362.94	490.95	16570.58	52.60	26919.98
23	Meghalaya	15467.47	5686.62	0.00	21154.09	73.12	45979.40
24	Mizoram	7711.18	4404.54	0.00	12115.72	63.65	61986.98
25	Nagaland	10196.19	7746.73	0.00	17942.92	56.83	45457.82
26	Sikkim	6783.16	4002.72	95.88	10881.76	62.34	98022.54
27	Tripura	12954.53	7782.59	439.37	21176.49	61.17	31103.31
28	Uttarakhand	35883.92	19938.54	2557.39	58379.85	61.47	30654.30
	<b>Sub Total-II</b>	<b>224300.60</b>	<b>125175.49</b>	<b>3916.82</b>	<b>353392.91</b>	<b>63.47</b>	<b>31676.85</b>
	<b>All States</b>	<b>3169250.19</b>	<b>1397146.91</b>	<b>114290.61</b>	<b>4680687.71</b>	<b>67.71</b>	<b>23383.42</b>

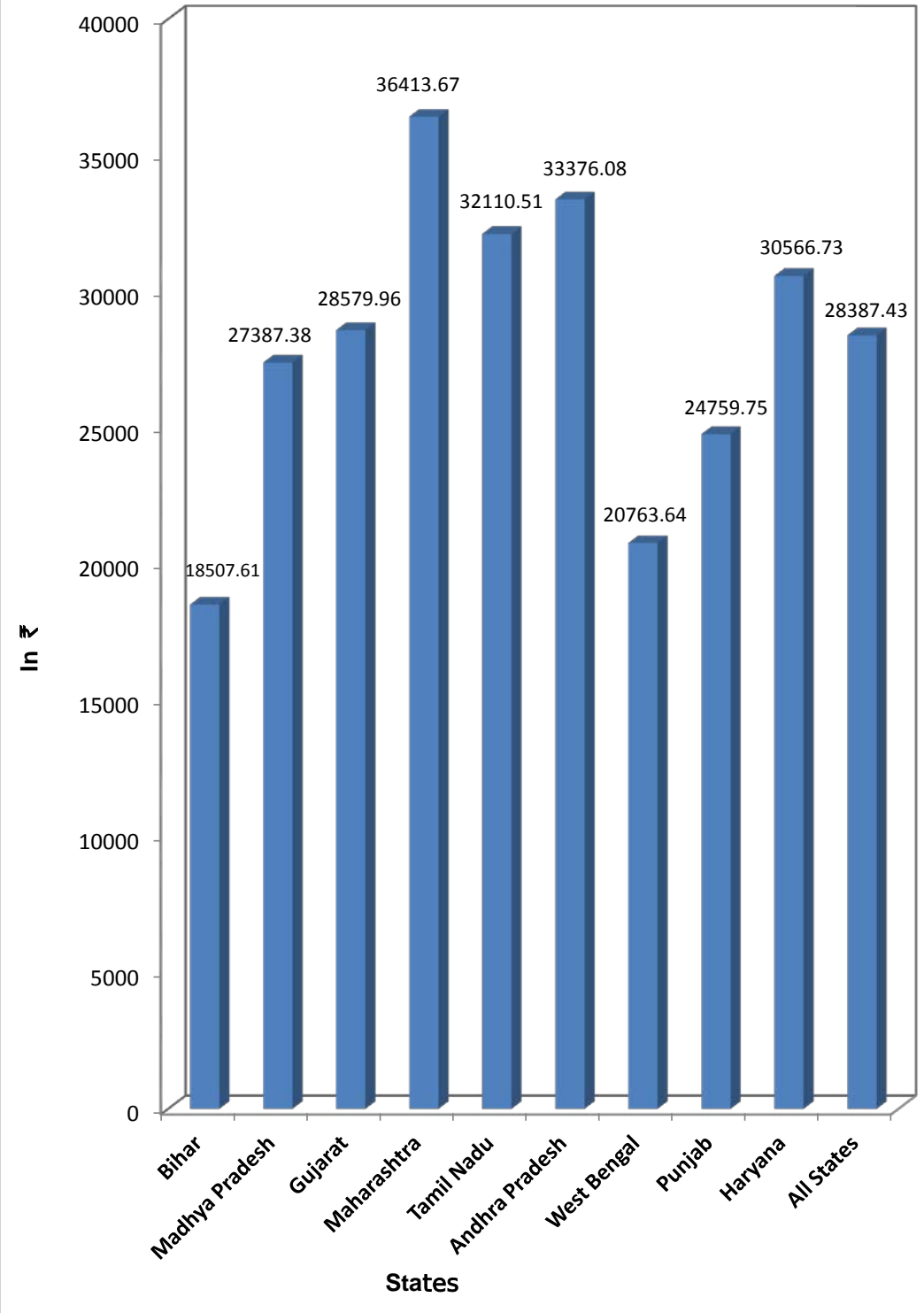
**Per Capita Total Developmental Expenditure of Major States during 2023-24(Accounts)**



**Table 3.3.2**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2024-25 (RE)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental Total expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	178388.48	71004.54	25.00	249418.02	71.52	33376.08
2	Bihar	239977.02	87441.13	6.64	327424.79	73.29	18507.61
3	Chhattisgarh	120079.82	30262.35	1357.32	151699.49	79.16	39083.39
4	Goa	17344.07	8045.51	0.00	25389.58	68.31	109288.41
5	Gujarat	208256.42	74834.46	810.97	283901.85	73.36	28579.96
6	Haryana	94099.69	52469.68	0.00	146569.37	64.20	30566.73
7	Jharkhand	92405.06	29795.89	0.10	122201.05	75.62	22956.07
8	Karnataka	241195.76	92809.17	6885.95	340890.88	70.75	35282.14
9	Kerala	80074.63	85496.47	13200.73	178771.83	44.79	22241.10
10	Madhya Pradesh	241589.60	76319.32	10454.47	328363.39	73.57	27387.38
11	Maharashtra	465832.77	170298.12	35899.10	672029.99	69.32	36413.67
12	Odisha	196171.25	45921.00	1816.19	243908.44	80.43	44088.38
13	Punjab	76856.73	58383.59	5903.99	141144.31	54.45	24759.75
14	Rajasthan	242215.72	91042.79	0.07	333258.58	72.68	29392.97
15	Tamil Nadu	247963.77	127136.43	24102.31	399202.51	62.11	32110.51
16	Telangana	203028.97	45894.08	10.10	248933.15	81.56	52923.12
17	Uttar Pradesh	424102.85	197606.90	24000.02	645709.77	65.68	17709.91
18	West Bengal	207310.40	92560.52	960.21	300831.13	68.91	20763.64
	<b>Sub Total-I</b>	<b>3576893.01</b>	<b>1437321.95</b>	<b>125433.17</b>	<b>5139648.13</b>	<b>69.59</b>	<b>27670.45</b>
<b>Special Category</b>							
19	Arunachal Pradesh	27820.78	9068.54	0.00	36889.32	75.42	175747.19
20	Assam	101355.86	49234.04	891.08	151480.98	66.91	27966.41
21	Himachal Pradesh	38485.81	21172.28	0.00	59658.09	64.51	51130.34
22	Manipur	17161.05	8741.85	562.50	26465.40	64.84	53015.29
23	Meghalaya	19198.02	6375.71	0.00	25573.73	75.07	56564.58
24	Mizoram	10724.33	5200.40	0.00	15924.73	67.34	85452.83
25	Nagaland	11888.93	8642.15	0.00	20531.08	57.91	52512.94
26	Sikkim	9488.03	4615.04	161.45	14264.52	66.51	135737.20
27	Tripura	19213.31	9844.25	693.12	29750.68	64.58	45713.32
28	Uttarakhand	42382.78	22791.95	3611.56	68786.29	61.62	35844.71
	<b>Sub Total-II</b>	<b>297718.90</b>	<b>145686.21</b>	<b>5919.71</b>	<b>449324.82</b>	<b>66.26</b>	<b>41219.32</b>
	<b>All States</b>	<b>3874611.91</b>	<b>1583008.16</b>	<b>131352.88</b>	<b>5588972.95</b>	<b>69.33</b>	<b>28387.43</b>

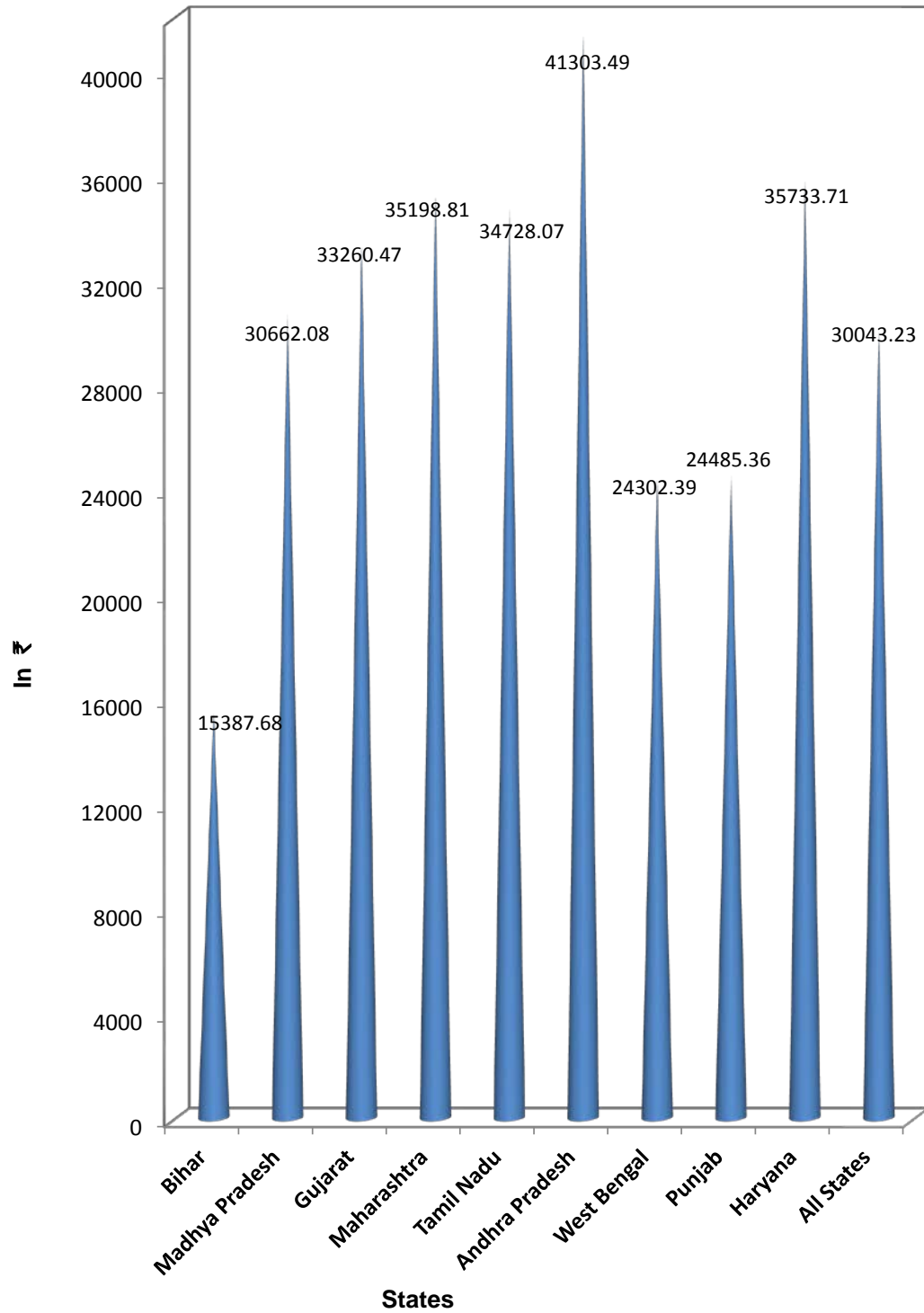
**Per Capita Total Developmental Expenditure of Major States during 2024-25 (RE)**



**Table 3.3.3**  
**Pattern of Total Expenditure (Revenue+Capital) of States**  
**during 2025-26 (BE)**

Sr. No.	State	Total Expenditure (₹ in crore)					Per capita Developmental Total expenditure (₹)
		Developmental	Non- Developmental	Others	Total (3+4+5)	Percent of Developmental expenditure	
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	221518.90	76385.27	25.00	297929.17	74.35	41303.49
2	Bihar	202348.02	91720.49	6.64	294075.15	68.81	15387.68
3	Chhattisgarh	128159.15	35482.24	1358.51	164999.90	77.67	41251.17
4	Goa	17469.46	8082.15	0.00	25551.61	68.37	109526.39
5	Gujarat	245222.79	86075.52	852.16	332150.47	73.83	33260.47
6	Haryana	111303.36	57925.16	0.00	169228.52	65.77	35733.71
7	Jharkhand	51583.65	29150.81	0.15	80734.61	63.89	12658.25
8	Karnataka	262001.07	114688.26	6385.45	383074.78	68.39	38089.86
9	Kerala	94932.61	87669.31	15980.49	198582.41	47.81	26262.93
10	Madhya Pradesh	273637.58	86682.36	15015.25	375335.19	72.90	30662.08
11	Maharashtra	453719.73	210468.61	35831.84	700020.18	64.82	35198.81
12	Odisha	211845.51	53123.26	1831.22	266799.99	79.40	47473.45
13	Punjab	76484.93	63355.65	6791.10	146631.68	52.16	24485.36
14	Rajasthan	282378.39	97238.03	0.08	379616.50	74.39	33907.92
15	Tamil Nadu	268972.35	143468.71	26851.84	439292.90	61.23	34728.07
16	Telangana	234506.58	50320.62	10.10	284837.30	82.33	60839.69
17	Uttar Pradesh	475823.68	254509.23	27000.00	757332.91	62.83	19673.27
18	West Bengal	243806.44	96211.65	1443.93	341462.02	71.40	24302.39
	<b>Sub Total-I</b>	<b>3855714.20</b>	<b>1642557.33</b>	<b>139383.76</b>	<b>5637655.29</b>	<b>68.39</b>	<b>29572.47</b>
<b>Special Category</b>							
19	Arunachal Pradesh	24589.10	14219.61	0.00	38808.71	63.36	153970.57
20	Assam	96459.82	49205.69	976.51	146642.02	65.78	26371.71
21	Himachal Pradesh	30636.45	22061.49	10.63	52708.57	58.12	40502.97
22	Manipur	13716.06	9112.35	710.24	23538.65	58.27	41601.64
23	Meghalaya	21056.30	6541.21	0.00	27597.51	76.30	61478.25
24	Mizoram	8118.32	6505.94	0.00	14624.26	55.51	64075.14
25	Nagaland	10924.85	9170.93	0.00	20095.78	54.36	47832.09
26	Sikkim	9379.13	6011.88	143.53	15534.54	60.38	133037.30
27	Tripura	20590.35	10184.92	636.43	31411.70	65.55	48550.70
28	Uttarakhand	44924.62	26276.98	3968.07	75169.67	59.76	37615.86
	<b>Sub Total-II</b>	<b>280395.00</b>	<b>159291.00</b>	<b>6445.41</b>	<b>446131.41</b>	<b>62.85</b>	<b>38462.96</b>
	<b>All States</b>	<b>4136109.20</b>	<b>1801848.33</b>	<b>145829.17</b>	<b>6083786.70</b>	<b>67.99</b>	<b>30043.23</b>

**Per Capita Total Developmental Expenditure of Major States during 2025-26(BE)**



## CHAPTER-IV

### STATE-WISE COMPARISON DURING LAST SIX YEARS

This chapter is devoted to the State-wise comparison of States' Own Tax Revenue as percentage to total revenue receipts, total developmental expenditure as percentage to total expenditure and ratio of revenue and fiscal deficit to GSDP amongst the States of non-special and special categories during the last 6 years i.e. 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE).

#### 4.1 States' Own Tax Revenue

##### Non -Special Category States

The analysis reveals that the share of States' Own Tax Revenue in total revenue receipts for all States of non-special category taken together was 47.81 percent, 47.84 percent, 48.83 percent, 51.65 percent, 50.83 percent and 51.62 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE) respectively. In Haryana State, it was 62.04 percent, 68.35 percent, 67.36 percent, 71.57 percent, 72.76 percent and 72.09 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE) respectively.

##### Special Category States

The share of States' Own Tax Revenue in total revenue receipts for all States of the special category taken together was 21.57 percent, 21.16 percent, 20.12 percent, 24.83 percent, 24.00 percent and 25.00 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE) respectively.

The details of States' Own Tax Revenue as percentage to total revenue receipts of States during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE) are given in Table 4.1.

**Table 4.1**  
**States' Own Tax Revenue as Percentage to Total Revenue Receipts**  
**of States during the years 2020-21 to 2025-26 (BE)**

Sr. No.	State	2020-21	2021-22	2022-23	2023-24 (Account)	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	49.01	47.15	47.80	49.45	53.95	50.01
2	Bihar	23.67	21.95	20.59	25.01	22.21	22.82
3	Chhattisgarh	36.23	34.00	33.50	37.47	38.12	38.30
4	Goa	37.19	40.64	34.69	47.72	43.59	42.92
5	Gujarat	54.83	58.55	68.00	60.25	63.76	62.97
6	Haryana	62.04	68.35	67.36	71.57	72.76	72.09
7	Jharkhand	30.06	30.54	29.63	31.85	30.66	28.12
8	Karnataka	61.93	61.68	67.75	70.07	69.96	71.15
9	Kerala	48.82	50.02	54.30	59.71	61.41	60.07
10	Madhya Pradesh	37.20	35.64	38.31	38.77	36.68	37.53
11	Maharashtra	60.96	66.28	64.00	70.22	68.47	69.09
12	Odisha	32.82	26.62	28.75	30.31	28.04	28.45
13	Punjab	43.52	47.75	47.18	52.98	55.84	56.60
14	Rajasthan	44.88	40.67	42.97	46.28	45.88	48.46
15	Tamil Nadu	60.98	59.21	61.82	63.22	65.58	66.62
16	Telangana	66.05	71.60	62.91	66.04	64.03	63.30
17	Uttar Pradesh	40.48	39.72	38.69	41.46	38.16	44.52
18	West Bengal	40.63	39.90	40.85	44.93	43.88	42.30
	<b>Sub Total- I</b>	<b>47.81</b>	<b>47.84</b>	<b>48.83</b>	<b>51.65</b>	<b>50.83</b>	<b>51.62</b>
<b>Special Category</b>							
19	Arunachal	8.39	7.72	8.49	10.20	8.80	9.83
20	Assam	26.00	23.94	22.28	30.78	30.43	29.71
21	Himachal Pradesh	24.17	26.04	27.90	30.21	30.95	38.03
22	Manipur	9.99	11.75	9.37	8.39	7.67	8.93
23	Meghalaya	19.40	16.12	14.94	17.89	16.82	16.51
24	Mizoram	8.37	9.32	7.92	10.47	10.10	11.42
25	Nagaland	8.97	9.71	9.53	9.89	10.38	10.02
26	Sikkim	17.24	17.72	15.80	20.93	18.00	16.97
27	Tripura	15.62	13.30	12.12	14.18	13.66	13.67
28	Uttarakhand	31.25	32.92	32.57	38.02	37.37	38.40
	<b>Sub Total- II</b>	<b>21.57</b>	<b>21.16</b>	<b>20.12</b>	<b>24.83</b>	<b>24.00</b>	<b>25.00</b>
	<b>All States</b>	<b>45.53</b>	<b>45.61</b>	<b>46.30</b>	<b>49.54</b>	<b>48.63</b>	<b>49.61</b>

## **4.2 Total Developmental Expenditure**

### **Non-Special Category States**

In the non-special category, the total developmental expenditure as percentage to total expenditure for all States taken together was 66.37 percent, 66.83 percent, 68.66 percent, 68.06 percent, 69.59 percent and 68.39 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE), respectively. In Haryana State, it was 63.49 percent, 65.04 percent, 65.84 percent, 65.36 percent, 64.20 percent and 65.77 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE) respectively.

### **Special Category States**

The total developmental expenditure as percentage to total expenditure for all States of special category taken together was 65.27 percent, 63.81 percent, 66.66 percent, 63.47 percent, 66.26 percent, and 62.85 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE), respectively.

The details of total developmental expenditure as percentage to total expenditure of States during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25 (RE) and 2025-26(BE) are given in Table 4.2.

**Table 4.2**  
**Total Development Expenditure as Percentage to Total Expenditure**  
**of States during the years 2020-21 to 2025-26 (BE)**

Sr. No.	State	2020-21	2021-22	2022-23	2023-24 (Actual)	2024-25 (RE)	2023-24 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	67.97	67.28	72.37	70.94	71.52	74.35
2	Bihar	70.00	71.55	74.27	71.68	73.29	68.81
3	Chhattisgarh	73.18	73.39	76.69	78.22	79.16	77.67
4	Goa	68.42	68.31	69.72	69.31	68.31	68.37
5	Gujarat	70.35	69.73	71.77	72.35	73.36	73.83
6	Haryana	63.49	65.04	65.84	65.36	64.20	65.77
7	Jharkhand	70.92	69.72	72.69	73.84	75.62	63.89
8	Karnataka	72.38	73.15	70.38	71.62	70.75	68.39
9	Kerala	56.71	50.95	47.78	44.76	44.79	47.81
10	Madhya Pradesh	72.11	74.41	72.15	73.99	73.57	72.90
11	Maharashtra	63.30	62.29	65.97	65.94	69.32	64.82
12	Odisha	73.46	73.21	72.42	76.75	80.43	79.40
13	Punjab	46.05	51.62	53.72	50.39	54.45	52.16
14	Rajasthan	68.80	71.91	73.27	71.00	72.68	74.39
15	Tamil Nadu	64.95	64.29	62.13	61.59	62.11	61.23
16	Telangana	73.15	73.92	79.50	74.21	81.56	82.33
17	Uttar Pradesh	61.70	62.89	67.89	66.20	65.68	62.83
18	West Bengal	62.90	65.29	66.99	66.54	68.91	71.40
	<b>Sub Total- I</b>	<b>66.37</b>	<b>66.83</b>	<b>68.66</b>	<b>68.06</b>	<b>69.59</b>	<b>68.39</b>
<b>Special Category</b>							
19	Arunachal	72.77	71.12	73.40	73.91	75.42	63.36
20	Assam	69.11	63.47	67.03	64.12	66.91	65.78
21	Himachal Pradesh	65.19	66.44	65.44	61.35	64.51	58.12
22	Manipur	61.36	58.89	71.75	52.60	64.84	58.27
23	Meghalaya	68.77	71.75	73.05	73.12	75.07	76.30
24	Mizoram	66.02	66.74	71.62	63.65	67.34	55.51
25	Nagaland	56.72	55.98	58.48	56.83	57.91	54.36
26	Sikkim	66.98	63.72	68.61	62.34	66.51	60.38
27	Tripura	59.01	59.48	62.75	61.17	64.58	65.55
28	Uttarakhand	59.89	60.92	61.37	61.47	61.62	59.76
	<b>Sub Total- II</b>	<b>65.27</b>	<b>63.81</b>	<b>66.66</b>	<b>63.47</b>	<b>66.26</b>	<b>62.85</b>
	<b>All States</b>	<b>66.29</b>	<b>66.59</b>	<b>68.49</b>	<b>67.71</b>	<b>69.33</b>	<b>67.99</b>

### **4.3 (a) and 4.3 ( b) Ratios of Revenue and Fiscal Deficit to GSDP**

#### **Non-special Category States**

The revenue deficit to GSDP ratio shows surplus in all non special category States except Andhra Pradesh, Chhattisgarh, Haryana, Madhya Pradesh, Kerala, Maharashtra, Punjab, Rajasthan, Tamil Nadu and West Bengal during the year 2020-21 to 2025-26 (BE). The revenue deficit-GSDP ratio of Haryana State was estimated as 3.0 percent in 2020-21, 2.3 percent in 2021-22 and 1.7 in 2022-23 but thereafter, the ratio was decreased to 1.1 percent in 2023-24, 1.5 percent in 2024-25 (RE) and 1.5 percent in 2025-26 (BE). The fiscal deficit to GSDP ratio shows deficit of all non-special and special category States. The fiscal deficit to GSDP ratio in Haryana was 3.8 percent, 3.6 percent, 3.2 percent, 2.9 percent, 2.7 percent and 2.7 percent during 2020-21, 2021-22, 2022-23, 2023-24, 2024-25(RE) and 2025-26 (BE) respectively.

#### **Special Category States**

The revenue deficit-GSDP ratio was estimated as surplus in case of all special category States excluding one or two exceptions implying that the States of this category have budgeted to collect revenues higher than their current spending in most of the period during 2020-21 to 2025-26 (BE). The fiscal deficit-GSDP ratio of all special category States shows deficit during the period 2020-21 to 2025-26 (BE).

The ratios of revenue deficit and fiscal deficit to GSDP have been given in Tables 4.3 (a) and 4.3 (b), respectively.

**Table 4.3 (a)**  
**Revenue Deficit to GSDP Ratio**  
**of States during the years 2020-21 to 2025-26 (BE)**

(Percent)							
Sr. No.	State	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	3.5	0.8	3.3	2.7	3.0	1.8
2	Bihar	1.9	0.1	1.5	-0.3	3.8	-0.8
3	Chhattisgarh	2	-1.1	-1.9	2.2	1.3	-0.4
4	Goa	0.9	-0.1	-2.7	-1.3	-1.0	-1.8
5	Gujarat	1.4	-0.3	-0.9	-1.4	-0.8	-0.7
6	Haryana	3	2.3	1.7	1.1	1.5	1.5
7	Jharkhand	1.0	-1.9	-3.2	-2.4	-2.3	-2.6
8	Karnataka	1.1	0.7	-0.6	0.4	0.9	0.6
9	Kerala	3.2	3.2	0.9	1.6	2.3	1.9
10	Madhya Pradesh	1.9	-0.4	-0.3	-0.9	-0.1	0.0
11	Maharashtra	1.5	0.5	0.1	0.3	0.6	0.9
12	Odisha	-1.7	-6.5	-2.6	-3.6	-2.9	-3.0
13	Punjab	3.2	3.0	3.8	3.8	3.5	2.7
14	Rajasthan	4.3	2.1	2.3	2.6	1.9	1.6
15	Tamil Nadu	3.4	2.2	1.5	1.7	1.5	1.2
16	Telangana	2.3	0.8	-0.5	-0.1	-0.4	-0.2
17	Uttar Pradesh	0.1	-1.7	-1.6	-1.4	-2.1	-2.6
18	West Bengal	2.3	2.3	1.8	1.6	2.4	1.7
<b>Special Category</b>							
19	Arunachal Pradesh	-12.9	-15.3	-18.1	-17.6	-15.6	-8.9
20	Assam	-0.4	0.2	2.5	0.5	0.8	0.0
21	Himachal Pradesh	0.1	-0.6	3.3	2.6	2.8	2.5
22	Manipur	-1.6	-4.0	-4.3	-1.9	-8.5	-3.2
23	Meghalaya	2.3	-1.7	0.1	-2.6	-7.4	-7.6
24	Mizoram	4.3	-2.2	-0.6	-1.7	0.3	-1.3
25	Nagaland	-1.2	-5.1	-1.9	-3.3	-2.5	-3.2
26	Sikkim	2.4	-1.1	-1.1	-0.3	-2.0	-2.1
27	Tripura	2	-2.4	-0.8	-2.7	-2.1	-1.9
28	Uttarakhand	-0.5	-1.5	-1.7	-1.0	-0.8	-0.6
	<b>All States</b>	<b>1.9</b>	<b>0.4</b>	<b>0.5</b>	<b>0.3</b>	<b>0.6</b>	<b>0.2</b>

Note: Negative (-) sign in deficit indicator indicate surplus.

**Table 4.3 (b)**  
**Fiscal Deficit to GSDP Ratio**  
**of States during the years 2020-21 to 2025-26 (BE)**

(Percent)							
Sr. No.	State	2020-21	2021-22	2022-23	2023-24	2024-25 (RE)	2025-26 (BE)
1	2	3	4	5	6	7	8
<b>Non-Special Category</b>							
1	Andhra Pradesh	5.4	2.2	4	4.4	4.6	4.4
2	Bihar	5.1	3.9	6.0	4.2	8.4	3.0
3	Chhattisgarh	4.5	1.5	1	5.3	5.3	3.8
4	Goa	3.6	3.2	1.2	2.0	3.4	2.1
5	Gujarat	2.5	1.2	0.8	1.0	1.9	2.0
6	Haryana	3.8	3.6	3.2	2.9	2.7	2.7
7	Jharkhand	5	0.7	1.1	1.4	2.3	2.0
8	Karnataka	3.9	3.3	2.1	2.6	2.9	2.9
9	Kerala	5.1	4.9	2.5	3.0	3.5	3.2
10	Madhya Pradesh	5.1	3.3	3.3	3.3	4.2	4.7
11	Maharashtra	2.6	2.1	1.9	2.2	2.9	2.8
12	Odisha	1.8	-3.1	2.0	1.7	3.1	3.2
13	Punjab	4.2	4.5	5	4.4	4.5	3.8
14	Rajasthan	5.9	4.0	3.8	4.3	4.1	4.3
15	Tamil Nadu	5.2	4.0	3.4	3.3	3.3	3.0
16	Telangana	5.1	4.1	2.5	3.4	2.9	3.0
17	Uttar Pradesh	3.3	2.0	2.8	3.1	3.4	3.0
18	West Bengal	3.4	3.7	3.3	3.3	4.0	3.6
<b>Special Category</b>							
19	Arunachal Pradesh	3.5	3.1	5.0	4.1	7.2	8.2
20	Assam	3.3	4.4	5.9	3.7	5.7	3.7
21	Himachal Pradesh	3.6	3.0	6.5	5.3	6.9	4.0
22	Manipur	5.5	4.9	4.4	4.0	4.0	3.5
23	Meghalaya	7.5	5.6	6	5.9	2.6	3.0
24	Mizoram	10.4	1.3	3.6	2.0	6.9	3.8
25	Nagaland	4.3	0.8	4.2	4.4	7.3	2.7
26	Sikkim	7.1	2.4	4.5	5.2	6.1	5.8
27	Tripura	3.5	-0.1	2.1	0.8	5.7	4.9
28	Uttarakhand	2.3	1.4	1	2.3	2.5	2.9
	<b>All States</b>	<b>4.1</b>	<b>2.8</b>	<b>2.7</b>	<b>2.9</b>	<b>3.5</b>	<b>3.3</b>

Note: Negative (-) sign in deficit indicator indicate surplus.