



**GOVERNMENT OF GOA**

# **ESTIMATES OF RECEIPTS**

**FOR THE YEAR**

**2026 - 2027**

**FEBRUARY, 2026**

## 12 - COMMERCIAL TAXES

( Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2024 - 2025	Budget Estimates 2025 - 2026	Revised Estimates 2025 - 2026	Budget Estimates 2026 - 2027
1	2	3	4	5
<b>12 COMMERCIAL TAXES</b>	<b>657337.45</b>	<b>673070.60</b>	<b>639494.29</b>	<b>694599.95</b>
<b>0006 State Goods and Services Tax (SGST)</b>	<b>442409.34</b>	<b>468231.02</b>	<b>441295.81</b>	<b>476599.46</b>
<b>101 Tax</b>	<b>250811.07</b>	<b>274616.99</b>	<b>255573.36</b>	<b>276019.22</b>
01 Collections	260914.73	284979.48	264403.45	285555.72
02 Deduct Refunds	-10103.66	-10362.49	-8830.09	-9536.50
<b>102 Interest</b>	--	--	--	--
01 Collections	--	--	--	--
02 Deduct Refunds	--	--	--	--
<b>103 Penalty</b>	--	--	--	--
01 Collections	--	--	--	--
02 Deduct Refunds	--	--	--	--
<b>104 Fees</b>	--	--	--	--
01 Collections	--	--	--	--
02 Deduct Refunds	--	--	--	--
<b>105 Input Tax credit cross utilization of SGAT and IGST</b>	--	--	--	--
01 Transfer-in from IGST	--	--	--	--
02 Transfer out to IGST	--	--	--	--
<b>106 Apportionment of IGST-transfer-in of Tax component to SGST</b>	<b>191631.19</b>	<b>193624.10</b>	<b>185751.91</b>	<b>200612.06</b>
00 -----	191631.19	193624.10	185751.91	200612.06
<b>107 Apportionment of IGST-transfer-in of Interest component to SGST</b>	--	--	--	--
00 ----	--	--	--	--
<b>108 Apportionment of IGST-transfer-in of Penalty component to SGST</b>	--	--	--	--
00 ---	--	--	--	--
<b>109 Sale Proceeds of Confiscated Goods</b>	--	--	--	--
01 sale proceeds of confiscated Goods	--	--	--	--
02 Fees, Fines & penalties	--	--	--	--
<b>110 Advance apportionment from IGST</b>	--	--	--	--
00 -----	--	--	--	--
<b>500 Receipts awaiting transfer to other Minor Heads</b>	--	--	--	--
00 --	--	--	--	--
<b>800 Other Receipts</b>	<b>-32.92</b>	<b>-10.07</b>	<b>-29.46</b>	<b>-31.82</b>

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( Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2024 - 2025	Budget Estimates 2025 - 2026	Revised Estimates 2025 - 2026	Budget Estimates 2026 - 2027
1	2	3	4	5
01 Collections	--	--	--	--
02 Deduct Refunds	-32.92	-10.07	-29.46	-31.82
<b>0040 Taxes on Sales, Trade, etc.</b>	<b>197777.80</b>	<b>204363.33</b>	<b>197638.17</b>	<b>217396.43</b>
<b>101 Receipts under Central Sales Tax Act</b>	<b>2401.27</b>	<b>2303.86</b>	<b>3960.31</b>	<b>4277.14</b>
01 Tax Collections	2384.55	2303.86	3960.31	4277.14
02 Surcharge	--	--	--	--
03 Licence and Registration Fees	--	--	--	--
04 Other Receipts	16.72	--	--	--
<b>102 Receipts under State Sales Tax Act</b>	<b>34.72</b>	<b>0.10</b>	<b>0.10</b>	--
01 Tax Collections	34.70	0.10	0.10	--
02 Licence and Registration Fees	0.02	--	--	--
90 Deduct Refunds	--	--	--	--
<b>103 Receipts under Goods and Services Tax</b>	--	--	--	--
02 Interest	--	--	--	--
03 Penalty	--	--	--	--
90 Deduct - Refund	--	--	--	--
01 -----	--	--	--	--
<b>104 Surcharge on Sales Tax</b>	--	--	--	--
90 Deduct - Refunds	--	--	--	--
01 Surcharge on Sales Tax	--	--	--	--
<b>105 Trade Tax</b>	<b>198368.50</b>	--	--	--
01 Collection	198022.22	--	--	--
02 Composition of Tax	92.15	--	--	--
03 Licence and Registration Fees	20.25	--	--	--
04 Interest	233.88	--	--	--
90 Deduct-Refunds	--	--	--	--
<b>111 Value Added Tax (VAT) Receipts</b>	<b>-3080.17</b>	<b>202059.32</b>	<b>193677.71</b>	<b>213119.29</b>
01 Collection	1.11	205714.29	197332.68	213119.29
02 Composition of Tax	--	--	--	--
03 Licence and Registration Fees	--	--	--	--
04 Interest	--	--	--	--
90 Deduct - Refund	-3081.28	-3654.97	-3654.97	--
<b>800 Other Receipts</b>	<b>53.48</b>	<b>0.05</b>	<b>0.05</b>	--
80 Sale proceeds of dead stock, waste paper, etc	--	0.05	0.05	--
81 Other items	53.48	--	--	--
<b>1601 Grants-in-Aid from Central Government</b>	<b>16474.06</b>	--	--	--

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( Rs. in lakhs)

Major, Sub-Major, Minor and Detailed Heads Titles	Actuals 2024 - 2025	Budget Estimates 2025 - 2026	Revised Estimates 2025 - 2026	Budget Estimates 2026 - 2027
1	2	3	4	5
<b>08 Other Transfer/grants to States/union territories with Legislatures</b>	--	--	--	--
14 Compensation for Loss of Revenue arising out of implementation of GST	--	--	--	--
<b>08 Other Transfer/ Grants to State/ Union Territories with Legislatures</b>	<b>16474.06</b>	--	--	--
<b>114 Compensation for Loss of Revenue arising out of implementation of GST</b>	<b>16474.06</b>	--	--	--
00 --	16474.06	--	--	--
<b>0042 Taxes on Goods and Passengers</b>	<b>392.05</b>	<b>158.90</b>	<b>479.70</b>	<b>518.08</b>
<b>106 Tax on entry of goods into Local Areas</b>	<b>392.05</b>	<b>158.90</b>	<b>479.70</b>	<b>518.08</b>
01 Tax on Entry of Goods	391.51	158.90	479.70	518.08
02 Other Receipts	--	--	--	--
90 Deduct - Refunds	--	--	--	--
03 Registration Fees	--	--	--	--
05 Penalty	0.50	--	--	--
06 Miscellaneous Fees	0.04	--	--	--
<b>0045 Other Taxes and Duties on Commodities and Services</b>	<b>284.10</b>	<b>316.35</b>	<b>79.61</b>	<b>85.98</b>
<b>101 Entertainment Tax</b>	<b>9.54</b>	<b>17.06</b>	<b>5.14</b>	<b>5.55</b>
01 Entertainment Tax	9.54	17.06	5.14	5.55
02 Registration and Renewal Fees	--	--	--	--
03 Composition Fees	--	--	--	--
04 Other Receipts	--	--	--	--
<b>105 Luxury Tax</b>	<b>274.56</b>	<b>299.29</b>	<b>74.47</b>	<b>80.43</b>
01 Tax on accommodation in Hotels & Lodging houses	272.48	299.29	74.47	80.43
90 Deduct - Refunds	--	--	--	--
02 Registration and Renewal Fees.	0.56	--	--	--
03 Interest	0.67	--	--	--
04 Other Receipts	--	--	--	--
05 Penalty	0.85	--	--	--
<b>800 Other Receipts</b>	--	--	--	--
81 Other Items	--	--	--	--
<b>0070 Other Administrative Services</b>	<b>0.10</b>	<b>1.00</b>	<b>1.00</b>	--
<b>60 Other Services</b>	<b>0.10</b>	<b>1.00</b>	<b>1.00</b>	--
<b>118 Receipts under Right to Information Act, 2005</b>	<b>0.10</b>	<b>1.00</b>	<b>1.00</b>	--
01 RTI Fees	0.10	1.00	1.00	--
<b>800 Other Receipts</b>	--	--	--	--

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(Rs. in lakhs)

<b>Major, Sub-Major, Minor and Detailed Heads Titles</b>	<b>Actuals 2024 - 2025</b>	<b>Budget Estimates 2025 - 2026</b>	<b>Revised Estimates 2025 - 2026</b>	<b>Budget Estimates 2026 - 2027</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
01 Right to Information Act, 2005 (Central Act)	--	--	--	--
<b>0005 Central GST</b>	--	--	--	--
<b>901 Share of net proceeds assigned to State</b>	--	--	--	--
00 -----	--	--	--	--