



**GOVERNMENT OF GOA**

# **DEMANDS FOR GRANTS**

**2026 - 2027**

**VOLUME - II**

**MARCH, 2026**

**Demand No. 12 COMMERCIAL TAXES**

**Abstract of Major Heads, Sub-Major Heads, Minor Heads and Detailed Heads**

	Revenue	Capital	Total
<b>Charged</b>	--	--	--
<b>Voted</b>	5294.89	505.12	5800.01
<b>Total</b>	5294.89	505.12	5800.01

(Rs. in lakhs)

Demand, Major, Sub-Major, Minor and Detailed Heads  1	Actuals	Budget Estimates	Revised Estimates	Budget Estimates
	2024 - 2025	2025 - 2026	2025 - 2026	2026 - 2027
	Total	Total	Total	Total
	2	3	4	5
<b>TOTAL DEMAND 12 (Revenue &amp; Capital)</b> [ 2040, 2043, 2045, 2071, 4059]	4066.00	5533.37	5533.37	5800.01
<b>Total Revenue Expenditure</b>	4053.78	4883.37	4883.37	5294.89
<b>2040 Taxes on Sales, Trade etc.</b>	3675.50	--	--	--
<b>001 Direction and Administration</b>	2510.75	--	--	--
<b>01 Office of the Commissioner of Sales     Tax</b>	2201.59	--	--	--
<b>00 - General</b>				
01 Salaries	1550.58	--	--	--
02 Wages	5.86	--	--	--
07 Outsourcing of Utility Attendants	67.88	--	--	--
08 Maintenance of I.T. Equipments	29.08	--	--	--
09 Maintenance of Non I.T. Equipments / Machinery	19.49	--	--	--
10 Maintenance of Cars and Other Vehicles	8.74	--	--	--
11 Domestic travel expenses	3.85	--	--	--
13 Office expenses	414.48	--	--	--
19 Stationery Expenses	32.74	--	--	--
26 Advertising and Publicity	0.27	--	--	--
29 Telephone / Mobile Charges	0.53	--	--	--
34 Scholarship/Stipend	31.31	--	--	--
36 Procurement of I.T. Equipments	4.11	--	--	--
39 Electricity Charges	32.67	--	--	--
<b>04 Goods &amp; Service Tax Network</b>	309.16	--	--	--
<b>00 - General</b>				

Demand No. 12 COMMERCIAL TAXES

Abstract of Major Heads, Sub-Major Heads, Minor Heads and Detailed Heads

(Rs. in lakhs)

Demand, Major, Sub-Major, Minor and Detailed Heads	Actuals	Budget	Revised	Budget
	2024 - 2025	Estimates	Estimates	Estimates
		2025 - 2026	2025 - 2026	2026 - 2027
	Total	Total	Total	Total
1	2	3	4	5
13 Office expenses	309.16	--	--	--
<b>101 Collection Charges</b>	<b>1166.61</b>	--	--	--
<b>01 District Establishment</b>	<b>1166.61</b>	--	--	--
<b>00 - General</b>				
01 Salaries	1094.21	--	--	--
07 Outsourcing of Utility Attendants	11.68	--	--	--
08 Maintenance of I.T. Equipments	2.13	--	--	--
09 Maintenance of Non I.T. Equipments / Machinery	2.03	--	--	--
13 Office expenses	23.92	--	--	--
14 Rents, Rates, Taxes	9.91	--	--	--
17 Refreshment Charges	0.02	--	--	--
19 Stationery Expenses	1.28	--	--	--
29 Telephone / Mobile Charges	1.05	--	--	--
30 Other contractual Services	5.30	--	--	--
38 Furniture Expenses	1.28	--	--	--
39 Electricity Charges	11.74	--	--	--
40 Water Charges	2.06	--	--	--
<b>911 Deduct - Recoveries of Overpayment</b>	<b>-1.86</b>	--	--	--
<b>01 Recoveries of overpayment of         previous year</b>	<b>-1.86</b>	--	--	--
<b>00 - General</b>				
01 Salaries	-1.86	--	--	--
<b>2043 Collection Charges under State         Goods &amp; Services Tax</b>	<b>2.40</b>	<b>4533.37</b>	<b>4533.37</b>	<b>4894.88</b>
<b>001 Direction and Administration</b>	<b>2.40</b>	<b>4528.37</b>	<b>4528.37</b>	<b>4894.87</b>
<b>01 Office of Commercial Taxes</b>	<b>2.40</b>	<b>4513.37</b>	<b>4513.37</b>	<b>4869.87</b>
<b>00 - General</b>				
01 Salaries	--	3300.00	3300.00	3700.00
02 Wages	--	8.00	8.00	8.50
03 Overtime Allowance	--	0.01	0.01	0.01

## Demand No. 12 COMMERCIAL TAXES

## Abstract of Major Heads, Sub-Major Heads, Minor Heads and Detailed Heads

(Rs. in lakhs)

Demand, Major, Sub-Major, Minor and Detailed Heads	Actuals	Budget	Revised	Budget
	2024 - 2025	Estimates	Estimates	Estimates
		2025 - 2026	2025 - 2026	2026 - 2027
	Total	Total	Total	Total
1	2	3	4	5
07 Outsourcing of Utility Attendants	--	160.00	160.00	130.00
08 Maintenance of I.T. Equipments	--	40.00	40.00	50.00
09 Maintenance of Non I.T. Equipments / Machinery	--	40.00	40.00	30.00
10 Maintenance of Cars and Other Vehicles	--	15.00	15.00	15.00
11 Domestic travel expenses	--	5.00	5.00	5.00
12 Foreign travel expenses	--	0.01	0.01	0.01
13 Office expenses	--	625.00	625.00	600.00
14 Rents, Rates, Taxes	--	20.00	20.00	5.00
16 Publications	--	0.01	0.01	0.01
17 Refreshment Charges	--	1.00	1.00	1.00
19 Stationery Expenses	--	30.00	30.00	70.00
20 Other Administrative Expenses	--	0.01	0.01	0.01
21 Supplies and Materials	--	0.01	0.01	0.01
26 Advertising and Publicity	--	2.00	2.00	1.00
27 Minor Works	0.40	4.00	4.00	2.00
28 Professional Services	--	0.30	0.30	0.30
29 Telephone / Mobile Charges	--	7.00	7.00	4.00
30 Other contractual Services	--	6.00	6.00	6.00
33 Subsidies	--	0.01	0.01	0.01
34 Scholarship/Stipend	--	50.00	50.00	50.00
36 Procurement of I.T. Equipments	--	125.00	125.00	125.00
38 Furniture Expenses	--	6.00	6.00	5.00
39 Electricity Charges	--	55.00	55.00	50.00
40 Water Charges	--	4.00	4.00	2.00
41 Secret service expenditure	2.00	10.00	10.00	10.00
50 Other charges	--	0.01	0.01	0.01
<b>02 Training for Officials</b>	--	<b>15.00</b>	<b>15.00</b>	<b>25.00</b>
<b>00 - General</b>				
50 Other charges	--	15.00	15.00	25.00

Demand No. 12 COMMERCIAL TAXES

Abstract of Major Heads, Sub-Major Heads, Minor Heads and Detailed Heads

(Rs. in lakhs)

Demand, Major, Sub-Major, Minor and Detailed Heads	Actuals	Budget	Revised	Budget
	2024 - 2025	Estimates	Estimates	Estimates
		2025 - 2026	2025 - 2026	2026 - 2027
	Total	Total	Total	Total
1	2	3	4	5
<b>101 Collection Charges</b>	--	5.00	5.00	0.01
<b>01 Goods and Service Tax</b>	--	5.00	5.00	0.01
<b>00 - General</b>				
50 Other charges	--	5.00	5.00	0.01
<b>2045 Other Taxes and Duties on Commodities and Services</b>	125.61	--	--	--
<b>101 Collection Charges-Entertainment Tax</b>	125.61	--	--	--
<b>01 Office of the Commissioner of Sales Tax</b>	125.61	--	--	--
<b>00 - General</b>				
01 Salaries	125.61	--	--	--
<b>2071 Pensions and Other Retirement Benefits</b>	250.27	350.00	350.00	400.01
<b>01 Civil</b>	250.27	350.00	350.00	400.01
<b>117 Government Contribution for Defined Contribution Pension Scheme</b>	250.27	350.00	350.00	400.00
<b>01 Defined Contribution Pension Scheme</b>	250.27	350.00	350.00	400.00
<b>00 - General</b>				
01 Salaries	250.27	350.00	350.00	400.00
<b>121 Government Contribution for Defined Contribution Pension Scheme under Unified Pension Scheme</b>	--	--	--	0.01
<b>01 Defined Contribution Pension Scheme under Unified Pension Scheme</b>	--	--	--	0.01
<b>00 - General</b>				
01 Salaries	--	--	--	0.01
<b>Total Capital Expenditure</b>	12.22	650.00	650.00	505.12
<b>4059 Capital Outlay on Public Works</b>	12.22	650.00	650.00	505.12
<b>01 Office Buildings</b>	12.22	650.00	650.00	505.12
<b>051 Construction</b>	12.22	650.00	650.00	505.12

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Abstract of Major Heads, Sub-Major Heads, Minor Heads and Detailed Heads

(Rs. in lakhs)

Demand, Major, Sub-Major, Minor and Detailed Heads  1	Actuals	Budget	Revised	Budget
	2024 - 2025	Estimates	Estimates	Estimates
	Total	Total	Total	Total
	2	3	4	5
<b>01 Construction of Office Complex for CCT at Altinho</b>	12.22	150.00	150.00	142.00
<b>00 - General</b>				
53 Major Works	12.22	150.00	150.00	142.00
<b>02 Acquisition/Construction of Office Premises for various Ward Offices of CCT</b>	--	500.00	500.00	363.12
<b>00 - General</b>				
53 Major Works	--	500.00	500.00	363.12