

Income Tax Department
Time Series Data
Financial Year 2000-01 to 2018-19

Contents

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

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CENTRAL BOARD OF DIRECT TAXES

Overview

Actual figures based on internal reporting/ MIS of the Income Tax Department or figures reported by Controller General of Accounts or data published by other Government agencies, as the case may be.

1.1 Direct Tax Collection

(Rs. crore)

Financial Year	Corporate Tax	Personal Income Tax [@]	Other Direct Tax	Total
2000-01	35,696	31,764	845	68,305
2001-02	36,609	32,004	585	69,198
2002-03	46,172	36,866	50	83,088
2003-04	63,562	41,386	140	1,05,088
2004-05	82,680	49,268	823	1,32,771
2005-06	1,01,277	63,689	250	1,65,216
2006-07	1,44,318	85,623	240	2,30,181
2007-08	1,93,561	1,20,429	340	3,14,330
2008-09	2,13,395	1,20,034	389	3,33,818
2009-10	2,44,725	1,32,833	505	3,78,063
2010-11	2,98,688	1,46,258	1,049	4,45,995
2011-12	3,22,816	1,70,181	990	4,93,987
2012-13	3,56,326	2,01,840	823	5,58,989
2013-14	3,94,678	2,42,888	1,030	6,38,596
2014-15	4,28,925	2,65,772	1,095	6,95,792
2015-16	4,53,228	2,87,637	1,079	7,41,945
2016-17	4,84,924	3,49,503	15,286	8,49,713
2017-18	5,71,202	4,19,884	10,951	10,02,037
2018-19 [*]	6,63,571	4,73,121	993	11,37,685

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

* Provisional/unaudited

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

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

(Rs. crore)

States/UT	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Andhra Pradesh	32,296.10	29,769.01	34,057.29	36,241.34	42,236.97	46,222.83
Arunachal Pradesh	111.80	17.19	127.72	169.38	190.48	250.57
Assam	4,486.80	3,658.69	3,982.79	4,709.99	5,366.42	6,262.83
Bihar	4,491.60	4,425.75	5,425.54	6,519.42	6,286.33	6,239.45
Jharkhand	3,482.70	1,344.70	3,597.40	4,546.72	5,436.19	6,933.66
Goa	2,100.30	2,820.02	1,600.30	2,248.96	2,501.37	2,459.23
Gujarat	28,783.90	35,912.46	33,964.61	38,808.27	44,866.66	49,021.69
Haryana	16,778.60	12,638.80	16,741.96	20,312.64	25,614.76	29,881.22
Himachal Pradesh	1,622.40	2,042.42	2,085.17	2,458.67	2,461.07	2,419.93
Jammu Kashmir	1,459.10	1,284.22	1,383.96	1,091.08	1,302.60	1,563.43
Karnataka	59,769.80	60,595.22	72,040.94	85,920.98	1,01,187.54	1,19,796.51
Kerala	10,155.60	11,909.69	10,171.03	13,779.42	17,139.32	17,021.16
Madhya Pradesh	13,486.60	14,262.57	12,237.37	15,768.55	17,154.62	19,696.99
Chhattisgarh	3,067.90	1,286.86	2,996.61	3,678.98	4,863.21	5,272.07
Maharashtra	2,29,494.90	2,77,720.11	2,87,005.33	3,14,056.27	3,84,277.53	4,25,390.84
Manipur	79.20	53.31	67.66	128.36	133.84	171.95
Meghalaya	577.30	292.75	701.51	791.71	849.51	1,125.20
Mizoram	17.80	39.79	51.36	111.70	76.27	59.57
Nagaland	35.10	30.36	40.26	160.33	135.39	121.21
Delhi	88,140.40	91,247.90	1,01,664.01	1,08,882.50	1,36,934.88	1,66,405.42
Odisha	9,394.20	9,871.25	7,264.39	9,339.21	10,681.57	13,420.48
Punjab	7,783.60	7,072.98	8,225.04	10,320.01	11,496.25	11,820.17
Rajasthan	11,246.50	13,146.11	13,352.75	20,182.09	19,201.12	21,059.47
Sikkim	205.40	323.88	199.43	261.35	242.46	479.67

States/UT	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Tamil Nadu	42,681.30	44,732.62	50,522.36	60,077.95	67,583.63	74,238.94
Tripura	218.70	138.91	206.23	264.52	296.41	312.49
Uttar Pradesh	25,886.50	27,159.83	24,981.22	29,309.60	23,515.76	27,688.09
Uttarakhand	1,941.90	1,750.63	2,288.42	2,735.68	2,928.24	3,265.20
West Bengal	26,900.70	27,793.48	29,795.17	35,175.89	39,752.04	44,638.70
Telangana	New State	439.46	1,955.31	3,452.85	7,035.54	10,860.23
State Sub-total	6,26,696.60	6,83,780.97	7,28,733.34	8,31,504.42	9,81,747.96	11,14,099.20
Andaman Nicobar	52.80	93.37	60.83	68.14	92.86	115.50
Chandigarh	1,874.80	1,922.65	1,773.56	2,077.37	2,490.86	2,730.67
Daman and Diu	158.20	188.63	185.24	226.44	218.04	270.93
Dadar N. Haveli	245.60	290.20	157.68	194.93	224.48	256.65
Puducherry	425.00	385.89	466.95	584.32	726.10	800.02
Lakshadweep	10.30	2.84	14.08	18.58	20.70	19.44
UT Sub-total	2,766.60	2,883.58	2,658.34	3,169.78	3,773.04	4,193.21
C.T.D.S.	9,125.70	9,124.29	10,330.92	15,144.28	17,219.65	19,393.00
Grand Total	6,38,588.90	6,95,788.85	7,41,722.60	8,49,818.48	10,02,740.70	11,37,685.44

Source: Pr. CCA CBDT

* Provisional, compiled on the basis of state-wise data available with ZAOs.

1.3 Contribution Of Direct Taxes To Total Tax Revenue

Financial Year	Direct Taxes (Rs. crore)	Indirect Taxes (Rs. crore)	Total Taxes (Rs. crore)	Direct Tax As % Of Total Taxes
2000-01	68,305	1,19,814	1,88,119	36.31%
2001-02	69,198	1,17,318	1,86,516	37.10%
2002-03	83,088	1,32,608	2,15,696	38.52%
2003-04	1,05,088	1,48,608	2,53,696	41.42%
2004-05	1,32,771	1,70,936	3,03,707	43.72%
2005-06	1,65,216	1,99,348	3,64,564	45.32%
2006-07	2,30,181	2,41,538	4,71,719	48.80%
2007-08	3,14,330	2,79,031	5,93,361	52.97%
2008-09	3,33,818	2,69,433	6,03,251	55.34%
2009-10	3,78,063	2,43,939	6,22,002	60.78%
2010-11	4,45,995	3,43,716	7,89,711	56.48%
2011-12	4,93,987	3,90,953	8,84,940	55.82%
2012-13	5,58,989	4,72,915	10,31,904	54.17%
2013-14	6,38,596	4,95,347	11,33,943	56.32%
2014-15	6,95,792	5,43,215	12,39,007	56.16%
2015-16	7,41,945	7,11,885	14,54,180	51.03%
2016-17	8,49,713	8,61,515	17,11,228	49.65%
2017-18	10,02,037	9,15,256	19,18,210	52.24%
2018-19*	11,37,685	9,39,018	20,76,703	54.78%

* Provisional

1.4 Direct-Tax GDP Ratio

Financial year	Net Collection of Direct Taxes (Rs. crore)	GDP Current Market Price (Rs. crore)	Direct Tax GDP Ratio	GDP Growth Rate	Tax Growth Rate	Buoyancy Factor
2000-01	68,305	21,02,376	3.25%	7.7%	17.85%	2.32
2001-02	69,198	22,81,058	3.03%	8.5%	1.31%	0.15
2002-03	83,088	24,58,084	3.38%	7.76%	20.07%	2.59
2003-04	1,05,088	27,54,621	3.81%	12.06%	26.48%	2.19
2004-05	1,32,771	32,42,209	4.1%	17.7%	26.34%	1.49
2005-06	1,65,216	36,93,369	4.47%	13.92%	24.44%	1.76
2006-07	2,30,181	42,94,706	5.36%	16.28%	39.32%	2.42
2007-08	3,14,330	49,87,090	6.3%	16.12%	35.56%	2.27
2008-09	3,33,818	56,30,063	5.93%	12.89%	6.20%	0.48
2009-10	3,78,063	64,57,352	5.85%	14.69%	13.25%	0.90
2010-11	4,45,995	76,74,148	5.81%	18.84%	17.97%	0.95
2011-12	4,93,987	90,09,722	5.48%	17.4%	10.76%	0.62
2012-13	5,58,989	1,01,13,281	5.53%	12.25%	13.16%	1.07
2013-14	6,38,596	1,13,55,073	5.62%	12.28%	14.24%	1.16
2014-15	6,95,792	1,25,41,208	5.55%	10.45%	8.96%	0.86
2015-16	7,41,945	1,35,67,192	5.47%	8.25%	6.63%	0.80
2016-17	8,49,713	1,53,62,386	5.53%	13.23%	14.53%	1.10
2017-18	10,02,037	1,70,95,005	5.86%	11.28%	17.93%	1.59
2018-19*	11,37,685	1,90,10,164@	5.98%	11.20%	13.54%	1.21

* Provisional

@ Advance Estimates as per Press Release dated 31.05.2019 of MOSPI.

1.5 Pre-Assessment and Post-Assessment Collections

(Rs. crore)

Financial Year	TDS	Adv. Tax	Self-Assessment Tax	Regular Assessment Tax	Other Receipts \$	Total Gross Direct Tax Receipts #
2000-01	28,213	32,614	5,841	8,121	5,420	80,209
2001-02	32,672	34,094	5,479	9,492	4,094	85,831
2002-03	36,568	49,158	6,414	10,745	2,184	1,05,069
2003-04	42,955	58,713	9,852	16,015	3,150	1,30,685
2004-05	43,972	90,034	10,043	6,006	10,406	1,60,461
2005-06	58,606	87,084	11,618	22,112	7,875	1,87,294
2006-07	70,689	1,21,227	13,825	30,396	20,495	2,56,632
2007-08	1,05,047	1,58,673	21,375	25,970	43,792	3,54,858
2008-09	1,28,230	1,43,332	30,779	21,337	49,237	3,72,915
2009-10	1,45,736	1,73,417	32,507	33,274	50,229	4,35,163
2010-11	1,68,669	2,12,538	36,887	51,838	43,966	5,13,898
2011-12	1,98,679	2,51,526	27,648	51,512	50,134	5,79,499
2012-13	2,10,654	2,75,794	39,470	62,418	48,596	6,36,932
2013-14	2,48,547	2,92,522	44,123	72,528	63,884	7,21,604
2014-15	2,59,106	3,26,525	52,050	80,189	81,589	7,99,459
2015-16	2,87,412	3,52,899	54,860	63,814	1,05,384	8,64,369
2016-17	3,43,134	4,06,769	68,160	74,138	1,20,200	10,12,401
2017-18	4,12,768	4,61,967	1,01,873	98,785	79,043	11,54,436
2018-19*	4,87,669	5,30,285	99,717	1,03,776	77,317	12,98,764

Source: Reports of C&AG of different years.

* Provisional (Source: OLTAS/Pr. CCA, CBDT)

Gross Tax Receipts without reducing refunds.

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

1.6 Cost of Collection

Financial Year	Total Collections (Rs. crore)	Total Expenditure (Rs. crore)	Cost of Collection
2000-01	68,305	929	1.36%
2001-02	69,198	933	1.35%
2002-03	83,088	984	1.18%
2003-04	1,05,088	1,050	1.00%
2004-05	1,32,771	1,138	0.86%
2005-06	1,65,216	1,194	0.72%
2006-07	2,30,181	1,349	0.59%
2007-08	3,14,330	1,687	0.54%
2008-09	3,33,818	2,248	0.67%
2009-10	3,78,063	2,726	0.72%
2010-11	4,45,995	2,698	0.60%
2011-12	4,93,987	2,976	0.60%
2012-13	5,58,989	3,283	0.59%
2013-14	6,38,596	3,641	0.57%
2014-15	6,95,792	4,101	0.59%
2015-16	7,41,945	4,593	0.61%
2016-17	8,49,713	5,578	0.66%
2017-18	10,02,037	6,087	0.61%
2018-19*	11,37,685	7,074	0.62%

* Provisional

1.7 Number of Income-Tax Returns Filed (Including Revised Return)

PAN Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
AOP	1,01,266	1,06,828	1,47,665	1,62,490	2,07,247	2,05,333
BOI	4,282	4,176	5,556	5,556	6,981	6,537
COMPANY	7,15,005	7,53,508	7,80,470	8,03,990	9,42,834	9,64,862
FIRM	9,60,640	9,92,134	11,10,762	11,81,369	13,93,792	14,09,744
GOVERNMENT	10	35	75	108	239	349
HUF	9,55,457	9,66,500	10,42,522	11,63,543	12,88,544	12,14,410
AJP	8,653	8,784	10,382	10,899	11,455	10,673
LOCAL AUTHORITY	2,815	2,631	3,394	3,483	3,959	3,746
INDIVIDUAL	3,50,43,126	3,74,08,937	4,29,25,794	5,22,05,021	6,45,58,970	6,32,50,002
AOP(TRUST)	1,83,712	1,88,157	2,75,810	2,64,519	2,92,047	2,92,173
TOTAL	3,79,74,966	4,04,31,690	4,63,02,430	5,58,00,978	6,87,06,068	6,73,57,829

Abbreviation:

AOP: Association of Person

BOI: Body of Individual

HUF: Hindu Undivided Family

AJP: Artificial Juridical Person

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

1.8 Number of Persons Filing Income-Tax Return (Return Filers)

PAN Category	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
AOP	84,925	88,432	1,06,573	1,22,466	1,55,129	1,77,499
BOI	3,672	3,586	4,205	4,257	5,327	5,771
COMPANY	6,36,023	6,70,900	6,92,696	7,15,200	7,99,687	8,47,860
FIRM	8,81,059	9,02,948	9,83,984	10,60,323	12,08,349	13,18,828
GOVERNMENT	10	26	41	68	157	273
HUF	8,73,754	8,91,801	9,40,830	10,07,753	11,14,038	11,66,432
AJP	7,377	7,132	7,784	8,479	9,135	9,430
LOCAL AUTHORITY	2,267	2,221	2,465	2,578	2,954	3,102
INDIVIDUAL	3,04,97,487	3,23,72,285	3,61,38,618	4,15,93,816	5,09,89,970	5,95,44,767
AOP(TRUST)	1,60,585	1,62,854	1,79,586	1,91,969	2,23,251	2,44,624
TOTAL	3,31,47,159	3,51,02,185	3,90,56,782	4,47,06,909	5,45,07,997	6,33,18,586

Abbreviation:

AOP: Association of Person

BOI: Body of Individual

HUF: Hindu Undivided Family

AJP: Artificial Juridical Person

1.9 Number of Taxpayers*

Taxpayer Category	AY 2013-14	AY 2014-15	AY 2015-16	AY 2016-17	AY 2017-18	AY 2018-19
AOP	1,41,212	1,59,640	1,80,321	2,05,725	2,25,599	2,56,689
BOI	6,141	6,986	7,433	8,650	9,246	10,418
COMPANY	7,02,828	7,46,800	7,68,206	8,10,617	8,37,597	8,86,889
FIRM	10,35,688	10,83,515	11,56,136	12,50,519	13,12,488	14,25,375
GOVERNMENT	183	334	485	747	1,308	2,556
HUF	9,60,004	9,99,401	10,55,205	11,19,899	11,35,677	11,87,180
AJP	10,211	10,556	11,098	11,702	11,506	12,106
LOCAL AUTHORITY	5,916	7,118	7,533	8,358	9,096	10,185
INDIVIDUAL	4,95,76,555	5,38,05,146	5,79,70,144	6,55,55,912	7,04,45,510	8,04,45,511
AOP(TRUST)	2,05,758	2,17,092	2,31,781	2,53,070	2,61,531	2,84,578
Total	5,26,44,496	5,70,36,588	6,13,88,342	6,92,25,199	7,42,49,558	8,45,21,487

* A "Taxpayer" is a person who either has filed a return of income for the relevant Assessment Year (AY) or in whose case tax has been deducted at source in the relevant Financial Year but the taxpayer has not filed the return of income.

Abbreviation:

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