

## DEMAND NO. 32 - State Taxation

( ₹ in Thousands)

| Heads of Account                              | Revised Estimate<br>2025-26 |
|-----------------------------------------------|-----------------------------|
| <b>Revenue Section</b>                        |                             |
| <b>Major Head '2030'</b>                      |                             |
| STAMPS AND REGISTRATION                       |                             |
| 03 - Registration                             |                             |
| 03/001 - Direction and Administration         |                             |
| 03/001(01) - Office of the District Registrar |                             |
| 03/001(01)(01) - Pondicherry Region           |                             |
| 01 Salaries                                   | 1,85,14                     |
| 05 Rewards                                    | 3,00                        |
| 06 Medical Treatment                          | ..                          |
| 07 Allowances                                 | 1,61,00                     |
| 08 Leave Travel Concession                    | ..                          |
| 11 Domestic T.E.                              | 50                          |
| 13 Office Expenses                            | 61,32                       |
| 14 Rents, Rates, Taxes for Land and Buildings | 9,00                        |
| 18 Rent for others                            | 29,00                       |
| 19 Digital Equipment                          | 7,00                        |
| 28 Professional Services                      | 20,00                       |
| 29 Repair and Maintenance                     | 2,00                        |
| 49 Other Revenue Expenditure                  | 55,76                       |
| Total - 03/001(01)(01)                        | 5,33,72                     |
| 03/001(01)(02) - Karaikal Region              |                             |
| 01 Salaries                                   | 52,99                       |
| 05 Rewards                                    | 92                          |
| 07 Allowances                                 | 35,86                       |
| 08 Leave Travel Concession                    | ..                          |
| 13 Office Expenses                            | 47                          |
| 14 Rents, Rates, Taxes for Land and Buildings | 11,10                       |
| 19 Digital Equipment                          | 15                          |
| 28 Professional Services                      | 51                          |
| 29 Repair and Maintenance                     | 25                          |
| 49 Other Revenue Expenditure                  | ..                          |
| Total - 03/001(01)(02)                        | 1,02,25                     |
| 03/001(01)(03) - Mahe Region                  |                             |
| 01 Salaries                                   | 15,92                       |

| Heads of Account                                                                                         | Revised Estimate<br>2025-26 |
|----------------------------------------------------------------------------------------------------------|-----------------------------|
| 05 Rewards                                                                                               | 28                          |
| 06 Medical Treatment                                                                                     | 13                          |
| 07 Allowances                                                                                            | 13,74                       |
| 11 Domestic T.E.                                                                                         | ..                          |
| 13 Office Expenses                                                                                       | 35                          |
| 19 Digital Equipment                                                                                     | 15                          |
| 28 Professional Services                                                                                 | 7                           |
| Total - 03/001(01)(03)                                                                                   | 30,64                       |
| 03/001(01)(04) - Yanam Region                                                                            |                             |
| 01 Salaries                                                                                              | 17,13                       |
| 05 Rewards                                                                                               | 35                          |
| 06 Medical Treatment                                                                                     | 50                          |
| 07 Allowances                                                                                            | 16,82                       |
| 08 Leave Travel Concession                                                                               | ..                          |
| 11 Domestic T.E.                                                                                         | ..                          |
| 13 Office Expenses                                                                                       | 60                          |
| 19 Digital Equipment                                                                                     | 50                          |
| 29 Repair and Maintenance                                                                                | 50                          |
| Total - 03/001(01)(04)                                                                                   | 36,40                       |
| Total - 03/001(01)                                                                                       | 7,03,01                     |
| 03/001(05) - Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc., |                             |
| 03/001(05)(01) - Pondicherry Region                                                                      |                             |
| 13 Office Expenses                                                                                       | 4,00                        |
| Total - 03/001(05)(01)                                                                                   | 4,00                        |
| 03/001(05)(02) - Karaikal Region                                                                         |                             |
| 13 Office Expenses                                                                                       | 5,20                        |
| Total - 03/001(05)(02)                                                                                   | 5,20                        |
| 03/001(05)(03) - Mahe Region                                                                             |                             |
| 13 Office Expenses                                                                                       | 50                          |
| Total - 03/001(05)(03)                                                                                   | 50                          |
| 03/001(05)(04) - Yanam Region                                                                            |                             |
| 13 Office Expenses                                                                                       | 75                          |
| Total - 03/001(05)(04)                                                                                   | 75                          |
| Total - 03/001(05)                                                                                       | 10,45                       |

| Heads of Account                                  | Revised Estimate<br>2025-26 |
|---------------------------------------------------|-----------------------------|
| Total - 03/001                                    | 7,13,46                     |
| Total - 03                                        | 7,13,46                     |
| Total - Major Head '2030'                         | 7,13,46                     |
| <b>Major Head '2039'</b>                          |                             |
| STATE EXCISE                                      |                             |
| 001 - Direction and Administration                |                             |
| 001(01) - Office of the Deputy Collector (Excise) |                             |
| 001(01)(01) - Pondicherry Region                  |                             |
| 01 Salaries                                       | 3,62,36                     |
| 02 Wages                                          | ..                          |
| 05 Rewards                                        | 4,40                        |
| 06 Medical Treatment                              | 5,20                        |
| 07 Allowances                                     | 3,40,49                     |
| 08 Leave Travel Concession                        | 2,43                        |
| 11 Domestic T.E.                                  | 5,50                        |
| 13 Office Expenses                                | 37,00                       |
| 18 Rent for others                                | 2,80                        |
| 19 Digital Equipment                              | 5,00                        |
| 24 Fuels and Lubricants                           | 5,53                        |
| 26 Advertising & Publicity                        | 11,80                       |
| 27 Minor civil and electric Works                 | 10                          |
| 28 Professional Services                          | 51,98                       |
| 29 Repair and Maintenance                         | 4,18                        |
| 49 Other Revenue Expenditure                      | 10,80,00                    |
| Total - 001(01)(01)                               | 19,18,77                    |
| 001(01)(02) - Karaikal Region                     |                             |
| 01 Salaries                                       | 92,00                       |
| 05 Rewards                                        | 97                          |
| 06 Medical Treatment                              | ..                          |
| 07 Allowances                                     | 71,00                       |
| 08 Leave Travel Concession                        | 8                           |
| 09 Training Expenses                              | 5                           |
| 11 Domestic T.E.                                  | 50                          |
| 13 Office Expenses                                | 23,00                       |
| 14 Rents, Rates, Taxes for Land and Buildings     | 1,60                        |

| Heads of Account                                                                                      | Revised Estimate<br>2025-26 |
|-------------------------------------------------------------------------------------------------------|-----------------------------|
| 16 Printing and Publications                                                                          | 5                           |
| 19 Digital Equipment                                                                                  | 50                          |
| 24 Fuels and Lubricants                                                                               | 1,50                        |
| 26 Advertising & Publicity                                                                            | 90                          |
| 29 Repair and Maintenance                                                                             | 1,02                        |
| Total - 001(01)(02)                                                                                   | 1,93,17                     |
| 001(01)(03) - Mahe Region                                                                             |                             |
| 01 Salaries                                                                                           | 18,28                       |
| 05 Rewards                                                                                            | 21                          |
| 06 Medical Treatment                                                                                  | 1                           |
| 07 Allowances                                                                                         | 14,84                       |
| 08 Leave Travel Concession                                                                            | 10                          |
| 11 Domestic T.E.                                                                                      | 40                          |
| 13 Office Expenses                                                                                    | 75                          |
| 19 Digital Equipment                                                                                  | 18                          |
| 29 Repair and Maintenance                                                                             | 18                          |
| Total - 001(01)(03)                                                                                   | 34,95                       |
| 001(01)(04) - Yanam Region                                                                            |                             |
| 01 Salaries                                                                                           | 3,96                        |
| 02 Wages                                                                                              | 1                           |
| 05 Rewards                                                                                            | 7                           |
| 06 Medical Treatment                                                                                  | 1                           |
| 07 Allowances                                                                                         | 3,46                        |
| 08 Leave Travel Concession                                                                            | 1                           |
| 11 Domestic T.E.                                                                                      | 10                          |
| 13 Office Expenses                                                                                    | 30                          |
| 19 Digital Equipment                                                                                  | 30                          |
| 24 Fuels and Lubricants                                                                               | 30                          |
| 29 Repair and Maintenance                                                                             | 30                          |
| Total - 001(01)(04)                                                                                   | 8,82                        |
| Total - 001(01)                                                                                       | 21,55,71                    |
| 001(04) - Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc., |                             |
| 001(04)(01) - Pondicherry Region                                                                      |                             |
| 13 Office Expenses                                                                                    | 5,00                        |

| Heads of Account                                      | Revised Estimate<br>2025-26 |
|-------------------------------------------------------|-----------------------------|
| Total - 001(04)(01)                                   | 5,00                        |
| 001(04)(02) - Karaikal Region                         |                             |
| 13 Office Expenses                                    | 1,00                        |
| Total - 001(04)(02)                                   | 1,00                        |
| 001(04)(04) - Yanam Region                            |                             |
| 13 Office Expenses                                    | 40                          |
| Total - 001(04)(04)                                   | 40                          |
| Total - 001(04)                                       | 6,40                        |
| Total - 001                                           | 21,62,11                    |
| Total - Major Head '2039'                             | 21,62,11                    |
| <b>Major Head '2043'</b>                              |                             |
| COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX |                             |
| 001 - Direction and Administration                    |                             |
| 001(01) - Commercial Taxes Department                 |                             |
| 001(01)(01) - Pondicherry Region                      |                             |
| 01 Salaries                                           | 4,53,00                     |
| 02 Wages                                              | 1                           |
| 05 Rewards                                            | 4,99                        |
| 06 Medical Treatment                                  | 1,10                        |
| 07 Allowances                                         | 3,93,00                     |
| 08 Leave Travel Concession                            | 1,50                        |
| 11 Domestic T.E.                                      | 5,00                        |
| 13 Office Expenses                                    | 55,00                       |
| 14 Rents, Rates, Taxes for Land and Buildings         | 1                           |
| 16 Printing and Publications                          | 15                          |
| 18 Rent for others                                    | 36,60                       |
| 19 Digital Equipment                                  | 3,00                        |
| 21 Materials and Supplies                             | 1                           |
| 24 Fuels and Lubricants                               | 1,30                        |
| 26 Advertising & Publicity                            | 15,00                       |
| 27 Minor civil and electric Works                     | 25                          |
| 28 Professional Services                              | 18,93                       |
| 29 Repair and Maintenance                             | 6,00                        |
| 34 Scholarships                                       | 1                           |
| 49 Other Revenue Expenditure                          | 1,24,06                     |

| Heads of Account              | Revised Estimate<br>2025-26 |
|-------------------------------|-----------------------------|
| Total - 001(01)(01)           | 11,18,92                    |
| 001(01)(02) - Karaikal Region |                             |
| 01 Salaries                   | 42,65                       |
| 05 Rewards                    | 43                          |
| 06 Medical Treatment          | 5                           |
| 07 Allowances                 | 34,56                       |
| 08 Leave Travel Concession    | 15                          |
| 11 Domestic T.E.              | 85                          |
| 13 Office Expenses            | 31                          |
| 18 Rent for others            | 5,84                        |
| 19 Digital Equipment          | 50                          |
| 24 Fuels and Lubricants       | 1                           |
| 28 Professional Services      | 5                           |
| 29 Repair and Maintenance     | 1                           |
| 49 Other Revenue Expenditure  | 1                           |
| Total - 001(01)(02)           | 85,42                       |
| 001(01)(03) - Mahe Region     |                             |
| 01 Salaries                   | 27,00                       |
| 05 Rewards                    | 35                          |
| 06 Medical Treatment          | 2,75                        |
| 07 Allowances                 | 19,50                       |
| 08 Leave Travel Concession    | 1                           |
| 11 Domestic T.E.              | 30                          |
| 13 Office Expenses            | 40                          |
| 16 Printing and Publications  | 1                           |
| 19 Digital Equipment          | 10                          |
| 28 Professional Services      | 3                           |
| 29 Repair and Maintenance     | 15                          |
| Total - 001(01)(03)           | 50,60                       |
| 001(01)(04) - Yanam Region    |                             |
| 01 Salaries                   | 18,11                       |
| 05 Rewards                    | 28                          |
| 06 Medical Treatment          | 10                          |
| 07 Allowances                 | 14,45                       |
| 08 Leave Travel Concession    | 5                           |

| Heads of Account                                                                                      | Revised Estimate<br>2025-26 |
|-------------------------------------------------------------------------------------------------------|-----------------------------|
| 11 Domestic T.E.                                                                                      | 1,03                        |
| 13 Office Expenses                                                                                    | 30                          |
| 29 Repair and Maintenance                                                                             | 4                           |
| Total - 001(01)(04)                                                                                   | 34,36                       |
| Total - 001(01)                                                                                       | 12,89,30                    |
| 001(02) - Payment of Current Consumption Charges, Water Consumption Charges, Telephone Charges, etc., |                             |
| 001(02)(01) - Pondicherry Region                                                                      |                             |
| 13 Office Expenses                                                                                    | 13,15                       |
| Total - 001(02)(01)                                                                                   | 13,15                       |
| 001(02)(02) - Karaikal Region                                                                         |                             |
| 13 Office Expenses                                                                                    | 96                          |
| Total - 001(02)(02)                                                                                   | 96                          |
| 001(02)(03) - Mahe Region                                                                             |                             |
| 13 Office Expenses                                                                                    | 30                          |
| Total - 001(02)(03)                                                                                   | 30                          |
| 001(02)(04) - Yanam Region                                                                            |                             |
| 13 Office Expenses                                                                                    | 58                          |
| Total - 001(02)(04)                                                                                   | 58                          |
| Total - 001(02)                                                                                       | 14,99                       |
| Total - 001                                                                                           | 13,04,29                    |
| 800 - Other Expenditure                                                                               |                             |
| 800(02) - Mera Bill Mera Adhikaar                                                                     |                             |
| 800(02)(01) - Pondicherry Region                                                                      |                             |
| 49 Other Revenue Expenditure                                                                          | 1                           |
| Total - 800(02)(01)                                                                                   | 1                           |
| Total - 800(02)                                                                                       | 1                           |
| Total - 800                                                                                           | 1                           |
| Total - Major Head '2043'                                                                             | 13,04,30                    |
| <b>Major Head '3475'</b>                                                                              |                             |
| OTHER GENERAL ECONOMIC SERVICES                                                                       |                             |
| 106 - Regulation of Weights and Measures                                                              |                             |
| 106(01) - Maintenance of Mobile Laboratory                                                            |                             |
| 106(01)(01) - Pondicherry Region                                                                      |                             |
| 01 Salaries                                                                                           | 21,17                       |

| Heads of Account              | Revised Estimate<br>2025-26 |
|-------------------------------|-----------------------------|
| 05 Rewards                    | 28                          |
| 07 Allowances                 | 19,22                       |
| 08 Leave Travel Concession    | ..                          |
| 11 Domestic T.E.              | 1,44                        |
| 13 Office Expenses            | 4,39                        |
| 19 Digital Equipment          | 2,00                        |
| 24 Fuels and Lubricants       | 50                          |
| 26 Advertising & Publicity    | 1,00                        |
| 49 Other Revenue Expenditure  | ..                          |
| Total - 106(01)(01)           | 50,00                       |
| 106(01)(02) - Karaikal Region |                             |
| 01 Salaries                   | 7,50                        |
| 05 Rewards                    | ..                          |
| 06 Medical Treatment          | ..                          |
| 07 Allowances                 | 6,20                        |
| 08 Leave Travel Concession    | ..                          |
| 11 Domestic T.E.              | ..                          |
| 13 Office Expenses            | ..                          |
| 19 Digital Equipment          | ..                          |
| 28 Professional Services      | 8                           |
| 29 Repair and Maintenance     | ..                          |
| 49 Other Revenue Expenditure  | ..                          |
| Total - 106(01)(02)           | 13,78                       |
| 106(01)(03) - Mahe Region     |                             |
| 01 Salaries                   | 10,14                       |
| 05 Rewards                    | 14                          |
| 07 Allowances                 | 8,94                        |
| 08 Leave Travel Concession    | 50                          |
| 11 Domestic T.E.              | ..                          |
| 13 Office Expenses            | 10                          |
| 19 Digital Equipment          | 1                           |
| 29 Repair and Maintenance     | 1                           |
| 49 Other Revenue Expenditure  | 1                           |
| Total - 106(01)(03)           | 19,85                       |
| 106(01)(04) - Yanam Region    |                             |

| Heads of Account                                              | Revised Estimate<br>2025-26 |
|---------------------------------------------------------------|-----------------------------|
| 01 Salaries                                                   | 4,00                        |
| 02 Wages                                                      | ..                          |
| 05 Rewards                                                    | ..                          |
| 07 Allowances                                                 | 4,00                        |
| 08 Leave Travel Concession                                    | 1                           |
| 11 Domestic T.E.                                              | 1                           |
| 13 Office Expenses                                            | 10                          |
| 19 Digital Equipment                                          | 10                          |
| 29 Repair and Maintenance                                     | 1                           |
| Total - 106(01)(04)                                           | 8,23                        |
| Total - 106(01)                                               | 91,86                       |
| Total - 106                                                   | 91,86                       |
| Total - Major Head '3475'                                     | 91,86                       |
| Total - Revenue Section                                       | 42,71,73                    |
| <b>Capital Section</b>                                        |                             |
| <b>Major Head '4047'</b>                                      |                             |
| CAPITAL OUTLAY ON OTHER FISCAL SERVICES                       |                             |
| 001 - Direction and Administration                            |                             |
| 001(01) - Commercial Taxes Department                         |                             |
| 001(01)(01) - Pondicherry Region                              |                             |
| 51 Motor Vehicles                                             | 1                           |
| 52 Machinery & Equipment                                      | 9,00                        |
| 71 Information, computer, Telecommunications (ICT) Equipments | 5,00                        |
| 74 Furniture and Fixtures                                     | 1                           |
| Total - 001(01)(01)                                           | 14,02                       |
| Total - 001(01)                                               | 14,02                       |
| Total - 001                                                   | 14,02                       |
| Total - Major Head '4047'                                     | 14,02                       |
| <b>Major Head '4075'</b>                                      |                             |
| CAPITAL OUTLAY ON MISCELLANEOUS GENERAL SERVICES              |                             |
| 001 - Direction and Administration                            |                             |
| 001(01) - Office of the District Registrar                    |                             |
| 001(01)(01) - Pondicherry Region                              |                             |
| 71 Information, computer, Telecommunications (ICT) Equipments | 1,00                        |
| Total - 001(01)(01)                                           | 1,00                        |

| Heads of Account                                              | Revised Estimate<br>2025-26 |
|---------------------------------------------------------------|-----------------------------|
| 001(01)(03) - Mahe Region                                     |                             |
| 52 Machinery & Equipment                                      | 13                          |
| Total - 001(01)(03)                                           | 13                          |
| Total - 001(01)                                               | 1,13                        |
| 001(02) - Office of the Deputy Collector (Excise)             |                             |
| 001(02)(01) - Pondicherry Region                              |                             |
| 51 Motor Vehicles                                             | 15,00                       |
| 71 Information, computer, Telecommunications (ICT) Equipments | 10,00                       |
| Total - 001(02)(01)                                           | 25,00                       |
| Total - 001(02)                                               | 25,00                       |
| Total - 001                                                   | 26,13                       |
| Total - Major Head '4075'                                     | 26,13                       |
| Total - Capital Section                                       | 40,15                       |
| Total - Demand No.32                                          | 43,11,88                    |