F. No. 5(1)-B(S)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
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New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs **NEW DELHI.** 

Subject: Payment of States' share of net proceeds of 'Corporation Tax (0020)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir.

I am directed to convey the sanction of the President of India for payment of ₹ 28371.10 crore (Twenty Eight Thousand Three Hundred Seventy One Crore and Ten Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Corporation Tax (0020)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- 2. From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- 3. In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- 4. Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- 5. The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Corporation Tax (0020)', Minor Head -901- Share of net Proceeds assigned to States.
- 6. The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

Deputy Director (Budget) 01124013091

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/ Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/ Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- Manipur Secretariat, Imphal. of Manipur, Government 2. Additional Secretary, 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I), Uttar Pradesh, Allahabad-211001.
- PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi.
   The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi.
   Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi.
   The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi.

10. Jt. Deputy Dir.,(FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New Delhi.

Section, Nagpur. Central Accounts Reserve Bank of India, 11. The Manager, Central Office, Mumbai. Reserve Bank of India. Secretary, 12. The

13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001. 14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government Secretariat, Thiruvananthapuram, -695 001.

The Additional Secretary (Finance), (CSFC-A) Department, Thiruvananthapuram.
 Deputy Secretary , Budget Division, North Block, New Delhi.

17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar. 18. Deputy Director (Public Finance – State) Department of Expenditure, North Block, New Delhi.

19. DD (W&M) Budget Division North Block New Delhi.

20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.

21. Public Finance – State, Department of Expenditure (Four copies).

22. Guard File.

Sanction - 64

# Statement showing the States' Share of net proceeds of Corporation Tax (0020) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

|            |                   | and the second s | (In ₹ Crore              |
|------------|-------------------|--|--------------------------|
| SI.<br>No. | State             | Corporation Tax (0020)   | <b>Progressive Total</b> |
| 1          | 2                 | 3  | 4                        |
| 1          | ANDHRA PRADESH    | 1148.18  | 10103.96                 |
| 2          | ARUNACHAL PRADESH | 498.48   | 4386.64                  |
| 3          | ASSAM             | 887.45   | 7809.54                  |
| 4          | BIHAR             | 2853.56  | 25111.32                 |
| 5          | CHHATTISGARH      | 966.60   | 8506.08                  |
| 6          | GOA               | 109.51   | 963.70                   |
| 7          | GUJARAT           | 986.75   | 8683.38                  |
| 8          | HARYANA           | 310.10   | 2728.88                  |
| 9          | HIMACHAL PRADESH  | 235.48   | 2072.24                  |
| 10         | JHARKHAND         | 938.23   | 8256.42                  |
| 11         | KARNATAKA         | 1034.69  | 9105.30                  |
| 12         | KERALA            | 546.14   | 4806.04                  |
| 13         | MADHYA PRADESH    | 2227.13  | 19598.74                 |
| 14         | MAHARASHTRA       | 1792.20  | 15771.36                 |
| 15         | MANIPUR           | 203.14   | 1787.64                  |
| 16         | MEGHALAYA         | 217.61   | 1914.94                  |
| 17         | MIZORAM           | 141.86   | 1248.36                  |
| 18         | NAGALAND          | 161.43   | 1420.58                  |
| 19         | ODISHA            | 1284.64  | 11304.84                 |
| 20         | PUNJAB            | 512.67   | 4511.50                  |
| 21         | RAJASTHAN         | 1709.64  | 15044.84                 |
| 22         | SIKKIM ·          | 110.08   | 968.72                   |
| 23         | TAMIL NADU        | 1157.26  | 10183.88                 |
| 24         | TELANGANA         | 596.36   | 5247.96                  |
| 25         | TRIPURA           | 200.87   | 1767.66                  |
| 26         | UTTAR PRADESH     | 5089.49  | 44787.50                 |
| 27         | UTTARAKHAND       | 317.19   | 2791.26                  |
| 28         | WEST BENGAL       | 2134.36  | 18782.36                 |
|            | Total             | 28371.10   | 249665.64                |

F. No. 5(1)-B(S)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
\*\*\*\*

New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs **NEW DELHI.** 

Subject: Payment of States' share of net proceeds of 'Income Tax (0021)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 37855.30 crore (Thirty Seven Thousand Eight Hundred Fifty Five Crore and Thirty Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Income Tax (0021)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- 2. From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- 3. In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- 4. Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- 5. The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Income Tax (0021)', Minor Head -901- Share of net Proceeds assigned to States.
- 6. The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

Deputy Director (Budget)
01124013091

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/ Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/ Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- Additional Secretary, Government of Manipur, Manipur Secretariat, Imphal. 2. 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I), Uttar Pradesh, Allahabad-211001.
- 6. PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi. 7. The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi. 8. Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi. 9. The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi. 10. Jt. Deputy Dir.,(FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New Delhi.
- 11. The Manager, Reserve Bank of India. Central Accounts Section, Nagpur. 12. The Secretary, Reserve Bank of India. Central Office, Mumbai.
- 13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001. 14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government Secretariat, Thiruvananthapuram, -695 001.
- 15. The Additional Secretary (Finance), (CSFC-A) Department, Thiruvananthapuram.
- 16. Deputy Secretary, Budget Division, North Block, New Delhi. 17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar.
- 18. Deputy Director (Public Finance State) Department of Expenditure, North Block, New Delhi.
- 19. DD (W&M) Budget Division North Block New Delhi.
- 20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
- 21. Public Finance State, Department of Expenditure (Four copies).
- 22. Guard File.

# Statement showing the States' Share of net proceeds of Income Tax (0021) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

|            |                   |                   | (In ₹ Crore.      |
|------------|-------------------|-------------------|-------------------|
| Sl.<br>No. | State             | Income Tax (0021) | Progressive Total |
| 1          | 2                 | 3                 | 4                 |
| 1          | ANDHRA PRADESH    | 1532.00           | 13481.60          |
| 2          | ARUNACHAL PRADESH | 665.12            | 5853.04           |
| 3          | ASSAM             | 1184.11           | 10420.18          |
| 4          | BIHAR             | 3807.49           | 33505.90          |
| 5          | CHHATTISGARH      | 1289.73           | 11349.62          |
| 6          | GOA               | 146.12            | 1285.88           |
| 7          | GUJARAT           | 1316.61           | 11586.18          |
| 8          | HARYANA           | 413.76            | 3641.08           |
| 9          | HIMACHAL PRADESH  | 314.20            | 2764.96           |
| 10         | JHARKHAND         | 1251.87           | 11016.46          |
| 11         | KARNATAKA         | 1380.58           | 12149.12          |
| 12         | KERALA            | 728.71            | 6412.66           |
| 13         | MADHYA PRADESH    | 2971.64           | 26150.44          |
| 14         | MAHARASHTRA       | 2391.32           | 21043.60          |
| 15         | MANIPUR           | 271.04            | 2385.16           |
| 16         | MEGHALAYA         | 290.35            | 2555.10           |
| 17         | MIZORAM           | 189.28            | 1665.64           |
| 18         | NAGALAND          | 215.40            | 1895.52           |
| 19         | ODISHA            | 1714.09           | 15083.98          |
| 20         | PUNJAB            | 684.05            | 6019.62           |
| 21         | RAJASTHAN         | 2281.16           | 20074.20          |
| 22         | SIKKIM            | 146.88            | 1292.56           |
| 23         | TAMIL NADU        | 1544.12           | 13588.24          |
| 24         | TELANGANA         | 795.72            | 7002.32           |
| 25         | TRIPURA           | 268.02            | 2358.56           |
| 26         | UTTAR PRADESH     | 6790.86           | 59759.56          |
| 27         | UTTARAKHAND       | 423.22            | 3724.36           |
| 28         | WEST BENGAL       | 2847.85           | 25061.10          |
|            | Total             | 37855.30          | 333126.64         |

F. No. 5(1)-B(S)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
\*\*\*\*

New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs NEW DELHI.

Subject: Payment of States' share of net proceeds of 'Central GST (0005)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir.

I am directed to convey the sanction of the President of India for payment of ₹ 29579.31 crore (Twenty Nine Thousand Five Hundred Seventy Nine Crore and Thirty One Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Central GST (0005)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- 2. From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- 3. In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- 4. Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- 5. The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Central GST (0005)', Minor Head -901- Share of net Proceeds assigned to States.
- 6. The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

(Rakesh Bhatnagar) Deputy Director (Budget)

01124013091

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/ Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- 2. Additional Secretary, Government of Manipur, Manipur Secretariat. Imphal. 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I), Uttar Pradesh. Allahabad-211001.
- 6. PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi. 7. The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi. 8. Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi. 9. The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi. 10. Jt. Deputy Dir.,(FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New Delhi.
- 11. The Manager, Reserve Bank of India, Central Accounts Section, Nagpur. 12. The Secretary, Reserve Bank of India, Central Office, Mumbai. 13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001.
- 14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government Secretariat,

  Thiruvananthapuram,

  -695

  001.
- 15. Additional The Secretary (Finance), (CSFC-A) Department, Thiruvananthapuram. 16. Deputy Secretary Budget Division, North Block, New
- 17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar.
- 18. Deputy Director (Public Finance State) Department of Expenditure, North Block, New Delhi.
- 19. DD (W&M) Budget Division North Block New Delhi.
- 20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
- 21. Public Finance State, Department of Expenditure (Four copies).

Sanction - 66

# Statement showing the States' Share of net proceeds of Central GST (0005) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

(In ₹ Crores)

| Sl.<br>No. | State             | Central GST (0005) | Progressive Total |
|------------|-------------------|--------------------|-------------------|
| 1          | 2                 | 3                  | 4                 |
| 1          | ANDHRA PRADESH    | 1197.07            | 11970.70          |
| 2          | ARUNACHAL PRADESH | 519.71             | 5197.10           |
| 3          | ASSAM             | 925.24             | 9252.40           |
| 4          | BIHAR             | 2975.08            | 29750.80          |
| 5          | CHHATTISGARH      | 1007.77            | 10077.70          |
| 6          | GOA               | 114.18             | 1141.80           |
| 7          | GUJARAT           | 1028.77            | 10287.70          |
| 8          | HARYANA           | 323.30             | 3233.00           |
| 9          | HIMACHAL PRADESH  | 245.51             | 2455.10           |
| 10         | JHARKHAND         | 978.19             | 9781.90           |
| 11         | KARNATAKA         | 1078.76            | 10787.60          |
| 12         | KERALA            | 569.40             | 5694.00           |
| 13         | MADHYA PRADESH    | 2321.97            | 23219.70          |
| 14         | MAHARASHTRA       | 1868.52            | 18685.20          |
| 15         | MANIPUR           | 211.79             | 2117.90           |
| 16         | MEGHALAYA         | 226.87             | 2268.70           |
| 17         | MIZORAM           | 147.90             | 1479.00           |
| 18         | NAGALAND          | 168.31             | 1683.10           |
| 19         | ODISHA            | 1339,35            | 13393.50          |
| 20         | PUNJAB            | 534.50             | 5345.00           |
| 21         | RAJASTHAN         | 1782.45            | 17824.50          |
| 22         | SIKKIM            | 114.77             | 1147.70           |
| 23         | TAMIL NADU        | 1206.54            | 12065.40          |
| 24         | TELANGANA         | 621.76             | 6217.60           |
| 25         | TRIPURA           | 209.42             | 2094.20           |
| 26         | UTTAR PRADESH     | 5306.23            | 53062.30          |
| 27         | UTTARAKHAND       | 330.70             | 3307.00           |
| 28         | WEST BENGAL       | 2225.25            | 22252.50          |
|            | Total             | 29579.31           | 295793.10         |

F. No. 5(1)-B(S)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
\*\*\*\*

New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs NEW DELHI.

Subject: Payment of States' share of net proceeds of 'Customs (0037)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 4676.58 crore (Four Thousand Six Hundred Seventy Six Crore and Fifty Eight Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Customs (0037)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- 2. From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- 3. In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- 4. Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- 5. The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Customs (0037)', Minor Head -901- Share of net Proceeds assigned to States.
- 6. The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

Deputy Director (Budget)
01124013091

Contd.../-

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/ Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/ Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- Government of Manipur, Manipur Secretariat, Additional 2. Secretary, 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I), Uttar Pradesh, Allahabad-211001.
- 6. PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi. 7. The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi. 8. Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi. 9. The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi. 10. Jt. Deputy Dir., (FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New Delhi.
- India, Central Accounts Section, Nagpur. Reserve Bank of 11. The Manager, 12. Reserve Bank of India, Central Office. Mumbai. The Secretary,
- 13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001.
- 14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government Thiruvananthapuram, -695 001. Secretariat,
- (CSFC-A) Department, Thiruvananthapuram. 15. The Additional Secretary (Finance), North Block, Budget Division, Deputy Secretary 16.
- 17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar.
- 18. Deputy Director (Public Finance State) Department of Expenditure, North Block, New Delhi.
- New Delhi. Division North Block DD (W&M) Budget 19.
- 20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
- Expenditure copies). Public Finance State, Department of (Four

Deputy Director (Budget) 01124013091

Statement showing the States' Share of net proceeds of Customs (0037) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

|            | The state of the s |                       | (In ₹ Cror        |
|------------|--|-----------------------|-------------------|
| Sl.<br>No. | State  | <b>Customs</b> (0037) | Progressive Total |
| 1          | 2  | 3                     | 4                 |
| 1          | ANDHRA PRADESH   | 189.26                | 1892.60           |
| 2          | ARUNACHAL PRADESH  | 82.17                 | 821.70            |
| 3          | ASSAM  | 146.28                | 1462.80           |
| 4          | BIHAR  | 470.37                | 4703.70           |
| 5          | CHHATTISGARH   | 159.33                | 1593.30           |
| 6          | GOA  | 18.05                 | 180.50            |
| 7          | GUJARAT  | 162.65                | 1626.50           |
| 8          | HARYANA  | 51.12                 | 511.20            |
| 9          | HIMACHAL PRADESH   | 38.82                 | 388.20            |
| 10         | JHARKHAND  | 154.65                | 1546.50           |
| 11         | KARNATAKA  | 170.56                | 1705.60           |
| 12         | KERALA   | 90.02                 | 900.20            |
| 13         | MADHYA PRADESH   | 367.11                | 3671.10           |
| 14         | MAHARASHTRA  | 295.42                | 2954.20           |
| 15         | MANIPUR  | 33.48                 | 334.80            |
| 16         | MEGHALAYA  | 35.87                 | 358.70            |
| 17         | MIZORAM  | 23.38                 | 233.80            |
| 18         | NAGALAND   | 26.61                 | 266.10            |
| 19         | ODISHA   | 211.76                | 2117.60           |
| 20         | PUNJAB   | 84.51                 | 845.10            |
| 21         | RAJASTHAN  | 281.81                | 2818.10           |
| 22         | SIKKIM   | 18.15                 | 181.50            |
| 23         | TAMIL NADU   | 190.76                | 1907.60           |
| 24         | TELANGANA  | 98.30                 | 983.00            |
| 25         | TRIPURA  | 33.11                 | 331.10            |
| 26         | UTTAR PRADESH  | 838.93                | 8389.30           |
| 27         | UTTARAKHAND  | 52.28                 | 522.80            |
| 28         | WEST BENGAL  | 351.82                | 3518.20           |
|            | Total  | 4676.58               | 46765.80          |

F. No. 5(1)-B(S)/2025 Government of India Ministry of Finance Department of Economic Affairs (Budget Division) \*\*\*\*

New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs **NEW DELHI.** 

Payment of States' share of net proceeds of 'Union Excise Duty (0038)' based on Subject: recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir.

I am directed to convey the sanction of the President of India for payment of ₹ 971.56 crore (Nine Hundred Seventy One Crore and Fifty Six Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Union Excise Duty (0038)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Union Excise Duty (0038)', Minor Head -901- Share of net Proceeds assigned to States.
- The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

(Rakesh Bhatnagar) Deputy Director (Budget)

01124013091

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/ Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- Additional 2. Secretary, Government of Manipur. Manipur Secretariat, 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I). Uttar Pradesh. Allahabad-211001.
- 6. PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi. 7. The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi. 8. Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi. 9. The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi. 10. Jt. Deputy Dir.,(FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New Delhi.
- 11. Manager, The Reserve Bank of India, Central Accounts Section, Nagpur. 12. The Secretary, Reserve Bank of India, Central Office, Mumbai.
- 13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001.
  14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government Secretariat,

  Thiruvananthapuram,

  -695 001.
- 15. The Additional (Finance), Secretary (CSFC-A) Department, Thiruvananthapuram. 16. Deputy Secretary Budget Division. North Block. New Delhi.
- 17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar. 18. Deputy Director (Public Finance State) Department of Expenditure, North Block, New Delhi.
- 19. DD (W&M) Budget Division North Block New Delhi.
- 20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
- 21. Public Finance State, Department of Expenditure (Four copies).

Statement showing the States' Share of net proceeds of Union Excise Duty (0038) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

(In ₹ Crores) SI. State **Union Excise Duty (0038) Progressive Total** No. 1 2 3 4 1 ANDHRA PRADESH 39.32 393.20 2 ARUNACHAL PRADESH 17.07 170.70 3 **ASSAM** 30.39 303.90 4 **BIHAR** 97.72 977.20 5 **CHHATTISGARH** 33.10 331.00 6 **GOA** 3.75 37.50 7 **GUJARAT** 33.79 337.90 8 **HARYANA** 10.62 106.20 9 HIMACHAL PRADESH 8.06 80.60 10 **JHARKHAND** 32.13 321.30 11 **KARNATAKA** 35.43 354.30 12 **KERALA** 18.70 187.00 13 MADHYA PRADESH 76.27 762.70 14 **MAHARASHTRA** 61.37 613.70 15 **MANIPUR** 6.96 69.60 16 **MEGHALAYA** 7.45 74.50 17 **MIZORAM** 4.86 48.60 18 **NAGALAND** 5.53 55.30 19 **ODISHA** 43.99 439.90 20 **PUNJAB** 17.56 175.60 21 **RAJASTHAN** 58.55 585.50 22 SIKKIM 3.77 37.70 23 TAMIL NADU 39.63 396.30 24 **TELANGANA** 20.42 204.20 25 **TRIPURA** 6.88 68.80 26 **UTTAR PRADESH** 174.29 1742.90 27 **UTTARAKHAND** 10.86 108.60 28 WEST BENGAL 73.09 730.90 Total 971.56 9715.60

F. No. 5(1)-B(S)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
\*\*\*\*

New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs NEW DELHI.

Subject: Payment of States' share of net proceeds of 'Service Tax (0044)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir.

I am directed to convey the sanction of the President of India for payment of ₹ 2.93 crore ( Two Crore and Ninety Three Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Service Tax (0044)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- 2. From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- 3. In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- 4. Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- 5. The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Service Tax (0044)', Minor Head -901- Share of net Proceeds assigned to States.
- 6. The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

Deputy Director (Budget) 01124013091

Contd.../-

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- Secretariat, Imphal. Manipur Government of Manipur, 2. Additional Secretary, 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I), Uttar Pradesh, Allahabad-211001.
- 6. PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi. 7. The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi. 8. Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi. 9. The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi. 10. Jt. Deputy Dir.,(FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New
- Nagpur. Bank India. Central Accounts Section. 11. The Manager, Reserve Mumbai. of India, Central Office. Bank 12. The Secretary. Reserve 13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001. 14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government
- -695 Thiruvananthapuram, Secretariat, Department, Secretary (CSFC-A) Thiruvananthapuram. (Finance), 15. The Additional Delhi. North Block, New Budget Division, Deputy Secretary 16.
- 17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar. 18. Deputy Director (Public Finance State) Department of Expenditure, North Block, New Delhi.
- 19. DD (W&M) Budget Division North Block New Delhi. 20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
- 21. Public Finance State, Department of Expenditure (Four copies).

Delhi.

# Statement showing the States' Share of net proceeds of Service Tax (0044) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

(In ₹ Crores) SI. State Service Tax (0044) **Progressive Total** No. 1 2 3 4 1 ANDHRA PRADESH 0.12 1.20 2 ARUNACHAL PRADESH 0.05 0.50 3 **ASSAM** 0.09 0.90 4 **BIHAR** 0.29 2.90 5 **CHHATTISGARH** 0.10 1.00 6 **GOA** 0.01 0.10 7 **GUJARAT** 0.10 1.00 8 **HARYANA** 0.03 0.30 9 HIMACHAL PRADESH 0.02 0.20 10 **JHARKHAND** 0.10 1.00 11 KARNATAKA 0.11 1.10 12 **KERALA** 0.06 0.60 13 MADHYA PRADESH 0.23 2.30 14 **MAHARASHTRA** 0.19 1.90 15 **MANIPUR** 0.02 0.20 16 **MEGHALAYA** 0.02 0.20 17 **MIZORAM** 0.02 0.20 18 **NAGALAND** 0.02 0.20 19 **ODISHA** 0.13 1.30 20 **PUNJAB** 0.05 0.50 21 **RAJASTHAN** 0.18 1.80 22 **SIKKIM** 0.01 0.10 23 TAMIL NADU 0.12 1.20 24 **TELANGANA** 0.06 0.60 25 **TRIPURA** 0.02 0.20 26 **UTTAR PRADESH** 0.53 5.30 27 UTTARAKHAND 0.03 0.30 WEST BENGAL 28 0.22 2.20 Total 2.93 29.30

F. No. 5(1)-B(S)/2025
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)
\*\*\*\*

New Delhi, the 10th November, 2025

To

The Chief Controller of Accounts Ministry of Finance Department of Economic Affairs NEW DELHI.

Subject: Payment of States' share of net proceeds of 'Other Taxes & Duties (0045)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 146.45 crore (One Hundred Forty Six Crore and Forty Five Lakh Rupees only) as indicated in column 3 of the enclosed statement being the payment of States' share of net proceeds of 'Other Taxes & Duties (0045)' based on recommendations of the Fifteenth Finance Commission, payable to the State Governments in November, 2025.

- 2. From the above amount, you are requested to adjust all outstanding amounts on account of defaulted repayments to Department of Economic Affairs/Department of Expenditure due from the State Governments to the Centre and the balance after adjustment of outstanding dues may be paid to the State Governments, in cash.
- 3. In view of urgency of the matter, you are requested to advise the Reserve Bank of India, Central Accounts Section Nagpur immediately for crediting the amounts to accounts of the respective State Governments, as on 10th November, 2025 under intimation to (i) the undersigned, (ii) the Finance Department and (iii) the Accountant General of the States.
- 4. Payment may kindly be made immediately. In case of Sikkim, payment may be made in their Account No. 1236133785 of Central Bank of India, Palzor Stadium Road, Gangtok Branch, Sikkim.
- 5. The payments are adjustable in the financial year 2025-2026 in the accounts of the Principal Accounts Office, Ministry of Finance, Department of Economic Affairs under 'Other Taxes & Duties (0045)', Minor Head -901- Share of net Proceeds assigned to States.
- 6. The confirmation of adjustment of the payment authorized herein may kindly be intimated to the undersigned immediately.

Yours faithfully,

Deputy Director (Budget)
01124013091

Contd.../-

- 1. The Finance Secretary, Government of Andhra Pradesh, Hyderabad/Arunachal Pradesh, Itanagar/ Assam, Guwahati /Bihar, Patna/ JS(Fin.) Finance Department, Mantralaya, Chhattisgarh, Raipur/ Goa, Panaji/ Gujarat, Gandhinagar/ Haryana, Chandigarh/ Himachal Pradesh, Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Principal Secretary (Finance) (CSFC.A Deptt.). Kerala, Thiruvananthapuram/ Madhya Pradesh, Bhopal/ Maharashtra, Mumbai/ Manipur, Imphal/ Meghalaya, Shillong/ Mizoram, Aizawl/ Nagaland, Kohima/ Odisha Bhubaneswar/ Punjab Chandigarh/ Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ Uttar Pradesh, Lucknow/ Uttarakhand, Dehradun/ West Bengal, Kolkata, OSD, Finance (Budget) Deptt., Assam Sectt. (Civil) Sachivalaya P.O. Dispur, Guwahati.
- of Manipur, Manipur Secretariat, Additional Secretary, Government 2. 3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok. 4. The Accountant General, Andhra Pradesh, Hyderabad/ Accountant General Telangana, Hyderabad/ Arunachal Pradesh, Assam, Meghalaya and Mizoram, Shillong/ Sr. Accounts Officer (I/C Book), O/o the A.G. (A&E)-II, Bihar & Jharkhand, Birchand Patel Path, R-Block, Patna-8000001/ Chhattisgarh 12/27, Raman Mandir Ward, Raipur Ice Factory Building, Fafadih, Raipur-492009/ Goa, Panaji/ Gujarat, Audit Bhavan, Opp: Ishwar Shimla/ Jharkhand, Ranchi/ Karnataka, Bangalore/ Kerala, Thiruvananthapuram/ Haryana, Chandigarh/ Madhya Pradesh, Plot No.53, Area Hills, Hoshangabad Road, Bhopal-462011/ Maharashtra, Mumbai/ Manipur, Imphal/ Nagaland, Kohima/ Odisha, Bhubaneswar/ Punjab, Chandigarh, Rajasthan, Jaipur/ Sikkim, Gangtok/ Tamil Nadu, Chennai/ Tripura, Agartala/ West Bengal, Office of Pr. Accountant General (A&E), W.B., Treasury Building, Kolkata, AG(A&E)-I U.P. and OSD (Uttaranchal), 20, Sarojini Nagar Marg, Allahabad-211001, Dy. AG (TAD) 20, Sarojini Nagar, Marg, Allahabad-211001/ OSD (Chhattisgarh) O/o the AG(A&E-I), LekhaBhavan, Jhansi Road, Gwalior-474002 (M.P.)/ Principal Accountant General (A&E)-I, Bihar & Jharkhand, Ranchi, Bihar-834002/ Office of the Accountant General (Audit), Lower Sectt. Building, Sikkim, Gangtok-737101. O/o the Sr. Dy. A.G. (A&E), Lakar Building, Sikkim, Gangtok-737101. 5. Dy. Accountant General, TAD and VLC, O/o the Accountant General (Accounts- I), Uttar Pradesh, Allahabad-211001.
- 6. PAO, Ministry of Finance, Department of Expenditure, North Block, New Delhi. 7. The Deputy Director of Audit, (OSD-I Section), Central Revenue, AGCR Building, New Delhi. 8. Sr. A.O., Certification Cell O/o the DGACR, 3rd Floor, AGCR Bldg., New Delhi. 9. The Audit Officer, Certification Section, IIIrd floor, 'A' Wing, AGCR Building, New Delhi. 10. Jt. Deputy Dir.,(FRU), Deptt. of Exp., CGO Complex Blk. No. 11, 5th Floor, Lodhi Road, New Delhi.
- Accounts India, Central Section, Nagpur. The Manager, Reserve Bank of 11. Secretary, Reserve Bank of India, Central Office, Mumbai. 12. The 13. Accounts Officer O/o the Accountant General, 20 Sarojini Naidu Marg, Allahabad-211 001. 14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government -695 001. Thiruvananthapuram, Secretariat,
- (Finance), (CSFC-A) Department, Thiruvananthapuram. 15. The Additional Secretary Budget Division. North Block. 16. Deputy Secretary 17. Under Secy., Finance Department, New Sachivalaya Complex, Block No.4, 8th Floor, Gandhinagar.
- 18. Deputy Director (Public Finance State) Department of Expenditure, North Block, New Delhi.
  19. DD (W&M) Budget Division North Block New Delhi.
- 20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
- 21. Public Finance State, Department of Expenditure (Four copies).

Statement showing the States' Share of net proceeds of Other Taxes & Duties (0045) as per recommendations of Fifteenth Finance Commission, as on 10-11-2025

| Sl.<br>No. | State             | Other Taxes & Duties (0045) | (In ₹ Cross Progressive Total |
|------------|-------------------|-----------------------------|-------------------------------|
|            |                   | (0043)                      |                               |
| 1          | 2                 | 3                           | 4                             |
| 1          | ANDHRA PRADESH    | 5.93                        | 59.30                         |
| 2          | ARUNACHAL PRADESH | 2.57                        | 25.70                         |
| 3          | ASSAM             | 4.58                        | 45.80                         |
| 4          | BIHAR             | 14.73                       | 147.30                        |
| 5          | CHHATTISGARH      | 4.99                        | 49.90                         |
| 6          | GOA               | 0.57                        | 5.70                          |
| 7          | GUJARAT           | 5.09                        | 50.90                         |
| 8          | HARYANA           | 1.60                        | 16.00                         |
| 9          | HIMACHAL PRADESH  | 1.22                        | 12.20                         |
| 10         | JHARKHAND         | 4.84                        | 48.40                         |
| 11         | KARNATAKA         | 5.34                        | 53.40                         |
| 12         | KERALA            | 2.82                        | 28.20                         |
| 13         | MADHYA PRADESH    | 11.50                       | 115.00                        |
| 14         | MAHARASHTRA       | 9.25                        | 92.50                         |
| 15         | MANIPUR           | 1.05                        | 10.50                         |
| 16         | MEGHALAYA         | 1.12                        | 11.20                         |
| 17         | MIZORAM           | 0.73                        | 7.30                          |
| 18         | NAGALAND          | 0.83                        | 8.30                          |
| 19         | ODISHA            | 6.63                        | 66.30                         |
| 20         | PUNJAB            | 2.65                        | 26.50                         |
| 21         | RAJASTHAN         | 8.82                        | 88.20                         |
| 22         | SIKKIM            | 0.57                        | 5.70                          |
| 23         | TAMIL NADU        | 5.97                        | 59.70                         |
| 24         | TELANGANA         | 3.08                        | 30.80                         |
| 25         | TRIPURA           | 1.04                        | 10.40                         |
| 26         | UTTAR PRADESH     | 26.27                       | 262.70                        |
| 27         | UTTARAKHAND       | 1.64                        | 16.40                         |
| 28         | WEST BENGAL       | 11.02                       | 110.20                        |
|            | Total             | 146.45                      | 1464.50                       |