



# YEAR BOOK

## 2009-2010



**GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE  
REVENUE DIVISION  
ISLAMABAD**

## ***Strategic Planning and Research & Statistic Wing, FBR***

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### ***Our Vision***

*To be Modern, Progressive, Effective, Autonomous and Credible Organization for Optimizing Revenue by Providing Quality Service and Promoting Compliance with Tax and Related Laws.*

### ***Our Mission***

*Enhance the Capacity of the Tax System to Collect Due Taxes through Application of Modern Techniques, Providing Taxpayer Assistance and by Creating a Motivated, Satisfied Dedicated and Professional Workforce*

### ***Our Values***

*Integrity  
Professionalism  
Teamwork  
Courtesy  
Fairness  
Transparency  
Responsiveness*



*The Chairman, FBR addressing a Press Conference*













## ***Foreword***

*It is a matter of great pleasure and satisfaction for me to note that despite adverse economic environment during the fiscal year 2009-10, FBR has collected Rs. 1,329 billion with all time high addition of Rs. 167 billion in a single year. The annual growth of around 15% has been achieved as compared to previous year. In relative term, FBR has also maintained the Tax-GDP ratio above 9% during the year. I take this opportunity to mention that extensive reforms in diverse areas have contributed in this achievement. Certainly, FBR is undergoing transformation into a modern, progressive, effective and credible organization. The biggest challenge today is to maintain this momentum and keep providing efficient service to the taxpayers by ensuring uniform application of tax law with integrity, efficiency and high degree of professionalism.*

*The current edition of the Revenue Division's Year Book 2009-10, seventh in the series, presents detailed analysis of tax revenues vis-à-vis assigned targets for 2009-10, in the light of wider macro economic framework of the economy. A chapter of Revenue Organization has also been included. I believe that the current issue, with all its contents, will be equally useful for the researchers, business community, policy planners, federal and provincial government departments, and national and international institutions.*

*The preparation and publication of Revenue Division Year Book 2009-10 has been possible due to resolute commitment and hard work put in by the research team of Strategic Planning and Research & Statistics Wing of FBR. The effort of the officers and staff, in this regard, is highly appreciated. I hope that the present edition of the Year Book will be successful in provoking thoughtful deliberations on fiscal matters among the readers.*

***(Sohail Ahmad)***

*Secretary Revenue Division/  
Chairman, FBR*

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## *Chapter 1*

### *The Structure of the Revenue Organization*

The Revenue Division, in its present shape, has a checkered history of its establishment. The Central Board of Revenue (CBR) was created on April 01, 1924 through enactment of the CBR Act, 1924. In 1944, a full-fledged Revenue Division was created under the Ministry of Finance. After independence, this arrangement continued up to 31<sup>st</sup> August 1960 when on the recommendations of the Administrative Re-organization Committee, CBR was made an attached department of the Ministry of Finance. In 1974, further changes were made to streamline its functions. Consequently, the post of Chairman, CBR was created with the status of ex-officio Additional Secretary and Secretary Finance was relieved of his duties as ex-officio Chairman of the CBR.

To remove further impediments in the exercise of administrative powers of a Secretary to the Government, and effective formulation and implementation of fiscal policy measures, the status of the Revenue Division was restored under the Ministry of Finance on October 22, 1991. It was abolished in January 1995, and CBR reverted back to the pre-1991 position. However, it was again re-established on December 01, 1998. The Revenue Division continues to exist since then. In the wake of restructuring of its functions, CBR has adopted new Act under which it has been renamed as Federal Board of Revenue (FBR) since July, 2007.

#### **Functions of Revenue Division/ FBR**

In the existing setup, the Chairman, FBR, being the executive head of the Federal Board of Revenue, has the following responsibilities:

- Formulation and administration of taxation policy;
- Levy and collection of federal taxes;
- Quasi-judicial function of hearing of appeals;
- Enter into double-taxation treaties with other countries;
- Liaise with all Ministries, Chambers of Trade and Industry as well as International Organizations; and
- Provide an up-date on FBR activities to the President and the Prime Minister of Pakistan.

## **Organizational Set-up**

In the present setup, the Chairman, FBR is assisted by the following twelve Members distributed along four broad functional categories. Besides this top tier, senior management also includes various Director Generals and two Chief Collectors North and South:

### **A. Operations**

- i) Customs
- ii) Domestic Operations (North)
- iii) Domestic Operations (South)

### **B. Functional**

- i) Facilitation and Taxpayer Education
- ii) Enforcement and Accounting
- iii) Taxpayer Audit

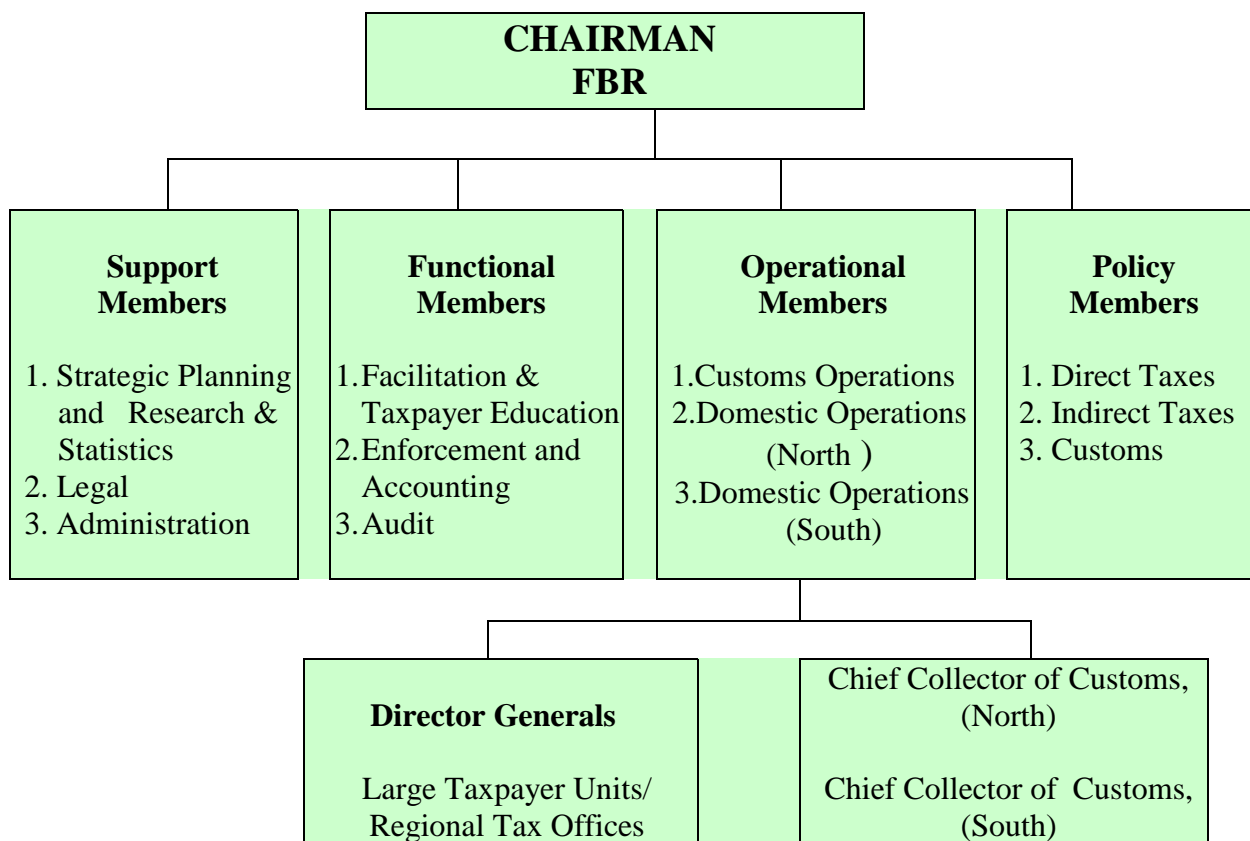
### **C. Policy**

- i) Direct Taxes
- ii) Indirect Taxes
- iii) Customs

### **D. Support**

- i) Strategic Planning and Research & Statistics
- ii) Legal
- iii) Administration

## **ORGANIZATIONAL STRUCTURE OF FBR (HQ)**



Note: - Various Director Generals positions other than above are also part of the top Management Team.

The names of Secretaries/ Ex-officio Chairmen, full time Chairmen and Secretary General Revenue Division/ Chairmen, who headed the Revenue Division/ CBR/FBR from August 14, 1947 onwards, are presented below for ready reference.

### ***Finance Secretaries/ Ex-Officio Chairmen, CBR***

1)	Sir Victor Turner	14.08.1947	01.02.1950
2)	Mr. Abdul Qadir	01.02.1950	25.02.1952
3)	Mr. Mumtaz Hasan	25.02.1952	01.11.1958
4)	Mr. H. A. Majid	01.11.1958	29.07.1960
5)	Mr. M. Ayub	29.07.1960	19.06.1961
6)	Mr. Mumtaz Mirza	19.06.1961	06.03.1963
7)	Mr. M. M. Ahmed	06.03.1963	30.05.1966
8)	Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
9)	Mr. A.G.N. Kazi	08.09.1970	10.10.1971



**Secretary General Revenue Division/ Chairman, CBR/ FBR**

1)	Mr. M. Abdullah Yusuf	14.06.2006	23/07/2008
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**Secretary Revenue Division/ Chairmen, CBR/FBR**

1)	Mr. Sajjad Hasan	03.10.1991	03.11.1992
2)	Mr. M. Mubeen Ahsan	03.11.1992	03.05.1993
3)	Qazi M. Alimullah	03.05.1993	17.07.1993
4)	Mr. Javed Talat	26.07.1993	01.07.1994
5)	Mr. A.R. Siddiqi	11.07.1994	11.01.1995
6)	Mian Iqbal Farid	07.11.1998	06.11.1999
7)	Mr. Riaz Hussain Naqvi	08.11.1999	02.07.2001
8)	Mr. Riaz Ahmad Malik	03.07.2001	11.03.2004
9)	Mr. M. Abdullah Yusuf	12.03.2004	14.06.2006
10)	Mr. Ahmad Waqar	23.07.2008	17-05-2009
11)	Mr. Sohail Ahmad	19.03.2010	-

**Chairmen, CBR/FBR**

1)	Mr. M. Zulfiqar	11.10.1971	17.11.1973
2)	Mr. Riaz Ahmad	17.11.1973	30.09.1974
3)	Mr. M. Zulfiqar	01.10.1974	12.11.1975
4)	Mr. N.M. Qureshi	12.11.1975	14.12.1980
5)	Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
6)	Mr. I.A. Imtiaz	11.08.1985	20.08.1988
7)	Syed Aitezazuddin Ahmed	20.08.1988	02.01.1989
8)	Mr. Ghulam Yazdani Khan	22.01.1989	11.08.1990
9)	Mr. Ahadullah Akmal	16.08.1990	24.07.1991
10)	Mr. Sajjad Hasan	24.07.1991	03.10.1991
11)	Mr. Alvi Abdul Rahim	13.07.1995	28.08.1996
12)	Mr. Shamim Ahmed	28.08.1996	11.11.1996
13)	Mr. Hafeezullah Ishaq	11.11.1996	02.01.1998
14)	Mr. Moinuddin Khan	02.01.1998	06.11.1998
15)	Mr. Sohail Ahmad	18.05.2009	To date

## Chapter II

### FBR Revenue Collection Viz-a-Viz Targets

FBR revenue target for the FY: 2009-10 was fixed at Rs. 1,380 billion at the time of announcement of Federal Budget. The target was linked with expected growth in GDP, the rate of inflation, tax buoyancy and other key economic indicators such as growth in the Large Scale Manufacturing sector and imports. To reach the target 18.9% growth was required over the actual collection of around Rs. 1,161 billion during Fiscal Year 2008-09. Year.

Despite unfavorable economic conditions, FBR has been able to collect Rs 1,328.6 billion at the end of the year; despite 22.4% higher refunds were paid back during FY: 2009-10 (Table 1). The growth in net collection has been 14.4% over the actual realization of Rs 1,161.2 billion during FY: 2008-09.

**Table 1: A Comparison of Collection vis-à-vis Original and Revised Targets 2009-10**

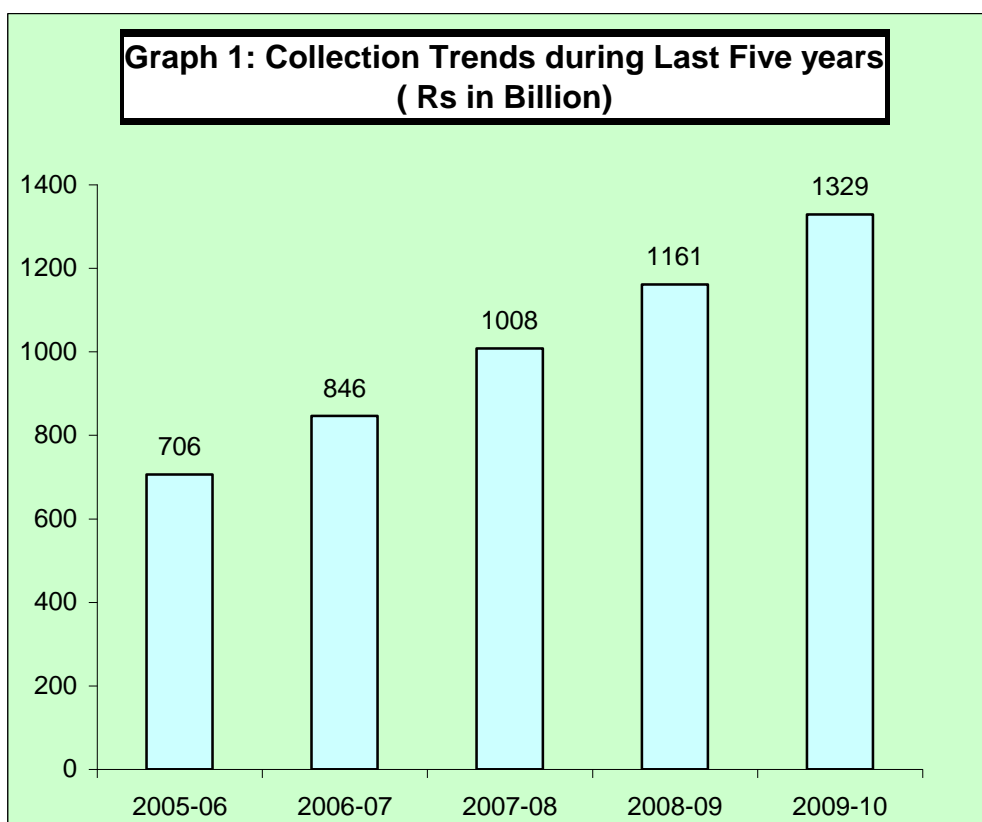
*(Rs. Billion)*

Tax Heads	Original Targets	Revised Targets	Collection 09-10	Achievement of Target (%)
Direct Taxes	565.5	540.4	528.6	97.9
Sales Tax (GST)	499.4	540.3	517.3	95.7
Federal Excise	152.8	134.4	121.2	90.2
Customs Duties	162.2	164.9	161.5	97.9
All Taxes	1380.0	1380.0	1328.6	96.3

*Note: Figures for FY: 2009-10 are provisional*

### Revenue Collection in FY: 09-10 Vis-à-Vis FY: 08-09

FBR has collected Rs. 1,328.6 billion (Provisional) during FY: 2009-10, as against Rs. 1,161.2 billion during FY: 2008-09. The additional revenue added by FBR has been Rs 167.4 billion during FY: 2009-10, which is all time high in the history of FBR (Table 2). The performance is commendable when viewed in the context of low growth scenario confronted throughout year. It may also be highlighted that Peak period of the economy was from 2003-04 to 2006-07, when all the macro economic indicators were on the rise, the real GDP was ranging between 5-7% during this period, but the additional revenue in a single year was not to that extent (Graph 1). This achievement has been made despite Rs. 16.5 billion or 22.4% higher refunds/rebates has been paid back to the taxpayers as compared to previous years.



The overall target has been achieved to the extent of 96.3%. Reasons of shortfall are highlighted below:

- General economic slowdown during the first half of the year has hampered resource mobilization.
- Federal PSDP size was slashed down by more than 50% which caused loss of revenue by about Rs.12 billion on account of WHT on contracts/supplies- a major revenue spinner of withholding taxes.
- Negative growth in the manufacturing sector during the first half of the year has impacted revenue collection on account of FED. However, gradual increase in the manufacturing sector was witnessed during the second half of the year.

- Energy crises throughout the year have badly affected the production process and ultimately revenue realization.
- Negative growth in imports during the first half of the year resulted in less revenue realization on account of sales tax on imports. However, imports did pick up during second half of the year, but did not generate sufficient revenue to make up the losses.
- CVT generated negligible additional amount of Rs. 1.1 billion against the projected amount of Rs. 15 billion due to increase in the CVT rate from 2% to 4%.
- GST on sugar was reduced from 16% to 8% from August, 2009, which negatively affected revenue realization by about Rs. 10 billion during FY: 2009-10.
- Reduction of GST rate on telecommunication from 21% to 19.5% negatively effected the revenue realization by 11%.

**Table 2: A Comparison of Net Collection  
in FY: 09-10 vis-à-vis FY: 08-09**

(Rs. Billion)

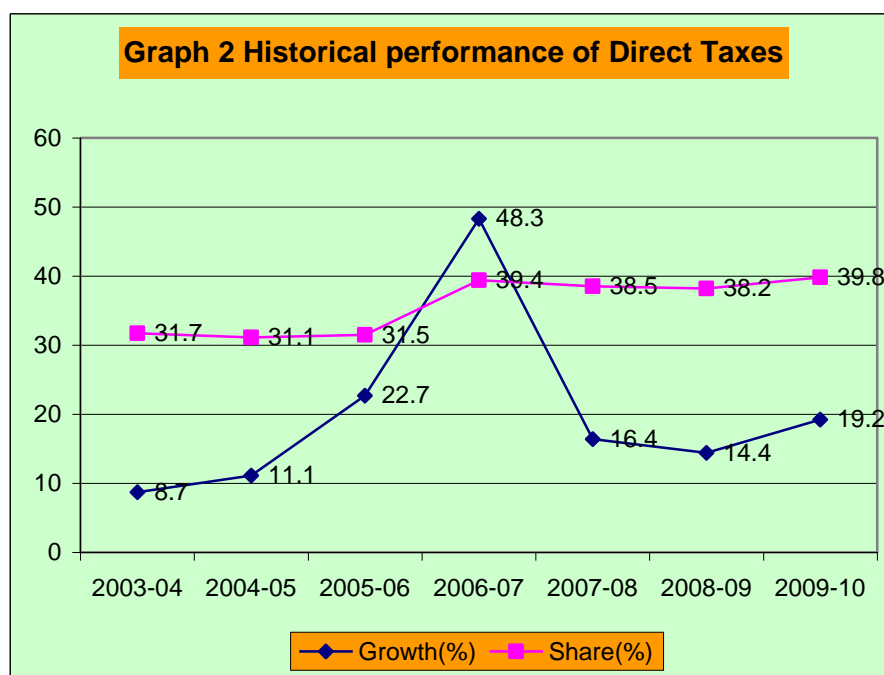
Tax Head	Collection		Difference	
	FY: 09-10	FY: 08-09	Absolute	Percent
Direct Taxes	528.6	443.6	85.0	19.2
Sales Tax (GST)	517.3	451.7	65.6	14.5
Federal Excise	121.2	117.5	3.7	3.2
Customs Duties	161.5	148.4	13.1	8.8
All Taxes	1328.6	1161.2	167.4	14.4
All Taxes	1328.6	1161.2	167.4	14.4

*Figures for FY: 2009-10 are provisional*

### **Tax-wise Analysis**

**Direct Taxes:** The direct tax has contributed 40% of total tax receipts during FY: 09-10. The net collection has been Rs.528.6 billion during 2009-10 against the target of Rs. 540.4 billion. An amount of Rs. 54.2 billion refunds has been paid back to the claimants as against Rs. 38.8 billion during FY: 08-09.

If we look at the performance of direct taxes in a historical perspective, the improved tax effort and effective implementation of tax policy and administrative reforms has geared up the collection over the years. The share of direct taxes in total federal tax receipts has increased from around 15% in early 1990s to 32% in FY: 2000-01. It has touched new heights of 40% in FY: 09-10. (Graph 2) Similarly, the growth pattern which was uneven but on the rise during the past few years, has also declined from 48.3% in FY: 06-07 to 19.2% in FY: 09-10. A number of reasons are there for this slowdown in revenue realization in few years. Apart from general economic slowdown and energy crisis during the period under review, the major set back has been due to 52% reduction in the size of federal PSDP, which has adversely affected the revenue realization by about Rs 12 billion from WHT on Contracts. Similarly, CVT was projected to generate additional revenue of Rs 15 billion on account of increase in the CVT rate from 2% to 4% has yielded insignificant amount at the end of the year mainly due to slump in the property business and also fragmentation in the size of property by the property dealers to avoid CVT etc.



It may be recalled that the collection of direct taxes includes income tax and other direct taxes i.e. capital value tax, worker welfare fund and worker profit participatory fund. The contribution of income tax in total direct taxes has been 95.6%. Therefore, our main focus would be on the income tax in this analysis.

The structure of income tax is based on withholding taxes (WHT), voluntary payments (VP) and collection on demand (COD). The collection during FY: 09-10 shows that the share of WHT, VP and COD in gross collection has been 53%, 29.5 % and 17.5% respectively. Details of these components of income tax are presented in Table 3.



**Table 3: Head-wise Performance of Direct Taxes***(Rs. Million)*

	2009-10	2008-09	Change (%)
Voluntary Payments	165,794	141,680	17.0
Collection on Demand	98,400	77,167	27.5
Deductions at Source (WHT)	298,430	242,137	23.2
Miscellaneous	118	255	-53.8
Gross income tax Receipts	562,741	461,239	22.0
Refunds	54,185	38,798	39.7
Other DT	20,093	21,307	-4.8
<b>Net Direct Taxes</b>	<b>528,649</b>	<b>443,548</b>	<b>19.2</b>

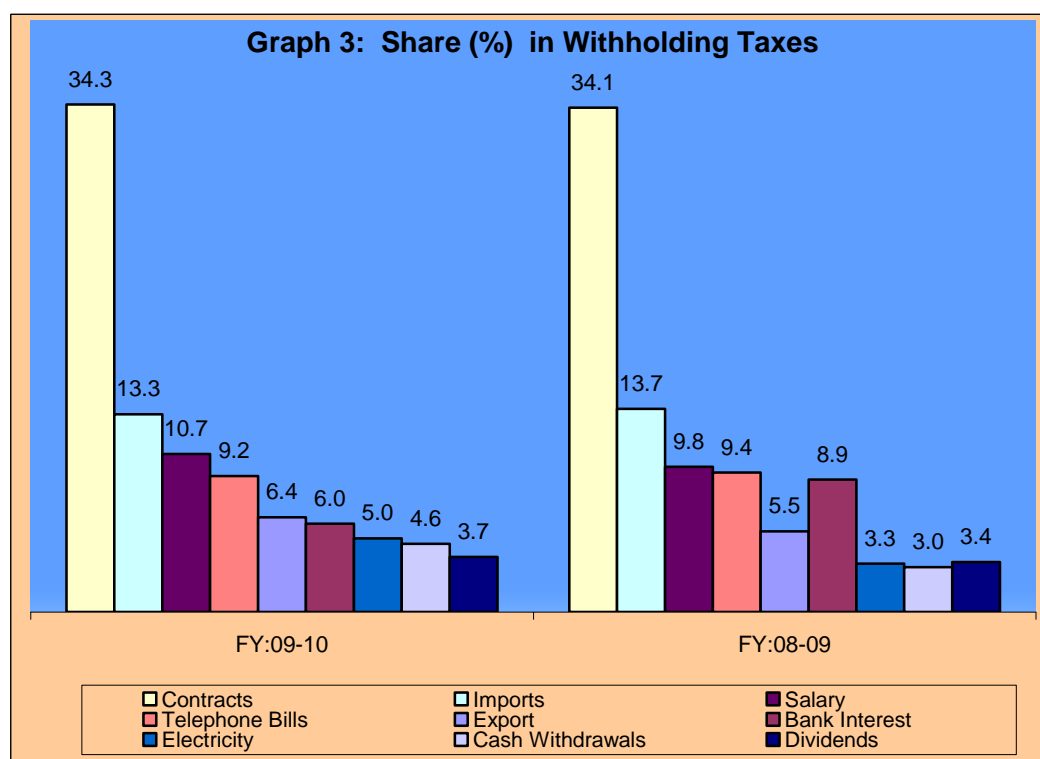
*Source: FBR Data Bank***Analysis of Components of Income Tax**

*Voluntary Payments (VP):* This component includes payments with return and advances. In net terms, Rs. 165.8 billion have been generated during FY: 09-10 as compared to Rs. 141.7 billion in the corresponding period last year, 17% growth has been witnessed in collection from this important component. It may be recalled that the basic objective behind implementation of USAS was to minimize interface between the taxpayer and tax administration, repose confidence in the system and eliminate the element of corruption. No doubt, that the USAS has been successful since its implementation in achieving these objectives. Till FY: 06-07, VP had emerged as a leading source of revenue. However, since FY: 07-08 this important source of revenue is on the declining trend. A sum of Rs. 156.3 billion advance tax has been collected in FY: 09-10 against Rs. 127.2 billion in FY: 08-09, and consequently, its share in total VP has jumped to 94.3% from 89.8%. The second component of VP, is payment with returns which has declined significantly during the period under review. During FY: 09-10, Rs. 9.5 billion were collected against Rs. 14.5 billion in FY: 08-09, indicating a decline of 34.4% (Table 4). Since payment with returns contributes around 6% in total Voluntary payments, therefore, the decrease has little impact on the overall voluntary payments.

**Table 4: Collection of Income Tax by Voluntary Compliance***(Rs .Million)*

	Collection 2009-10	Collection 2008-09	Change (%)
Voluntary Payments (A+B)	165,794	141,680	17.0
A) With Returns	9,500	14,484	-34.4
B ) Advance Tax	156,294	127,196	22.9

**Withholding Taxes (WHT):** WHT continues to be the leading source of direct tax receipts in view of the large undocumented sector of the economy. However, despite its large contribution, there is ample scope to enhance this collection further. The WHT collection during FY: 09-10 has been Rs. 298.4 billion against Rs. 242.1 billion during FY: 08-09, indicating a healthy growth of 23.2%. The nine major withholding taxes contributed around 92% of total WHT collection. These are: contracts, imports, salary, telephone, export, bank interest/securities, electricity, cash withdrawal and dividends. The share of each category is given in Graph 3.



On the other hand the highest growth in WHT collection has been from imports (66.8%), dividends (41.3%), salary (26.1%), bank interest (24.9%), electricity (21.7%), cash withdrawal (13.5%), contracts (13%), export (16%) and telecommunication (6.4%) etc. The highest growth registered in collection from import is due to rationalization of WHT rate from 2% to 4% during FY: 2009-10 (Table 5). Similarly, the reason of more than 40% growth in collection from dividend is due to increase in the profitability of companies. Like

wise, growth of 26.1% from salary is mainly on account of increase in the salary of employees.

**Table 5: Deductions at Source:**  
**A Comparison of FY: 09-10 & FY: 08-09 Collection**

(Rs .Million)

	2009-10	2008-09	Change (%)
Contracts	95,031	84,099	13.0
Imports	50,211	30,102	66.8
Salary	34,042	26,991	26.1
Exports	16,662	14,361	16.0
Telephone Bills	23,115	21,726	6.4
Bank Interest	17,571	14,072	24.9
Electricity Bills	15,478	12,721	21.7
Dividends	9,278	6,565	41.3
Cash Withdrawal	12,863	11,338	13.5
<i>Sub-Total</i>	<i>274,249</i>	<i>221,974</i>	<i>23.6</i>
Other WHT	24,181	20,163	19.9
<b>Total WHT</b>	<b>298,430</b>	<b>242,137</b>	<b>23.2</b>

Source: FBR Data Bank

### **Sales Tax:**

Sales tax has been the second major revenue generation source of the country during 2009-10. It constitutes around 65% and 39% of the collection of indirect taxes and total federal taxes respectively during 2009-10. A growth of around 14.5% has been recorded in the net collection of sales tax. The collection is realized from two components i.e. sales tax on imports and sales tax on domestic sector.

Comparatively better performance by sales tax on imports against domestic sector has improved its share in the total collection of sales tax from 45% in 2008-09 to 47.8% in 2009-10. The tax collection of sales tax by components is presented in the Table 6.

**Table 6: Collection and Growth of GST: FY: 2009-10**

(Rs. Billion)

Sources of GST	2009-10			Growth (%)		
	Gross	Refund	Net	Gross	Refund	Net
Import	247.2	0.03	247.2	21.3	-57.1	21.3
Domestic	300.1	30.0	270.1	9.2	11.3	8.9
<b>Total</b>	<b>547.3</b>	<b>30.0</b>	<b>517.3</b>	<b>14.3</b>	<b>11.2</b>	<b>14.5</b>

Source: FBR Data Bank

*Sales Tax Domestic Collection and Major Revenue Spinners:* The collection of sales tax has been highly concentrated in some commodities. This is confirmed by the fact that only petroleum products and telecom sector contribute more than 3/5<sup>th</sup> of the total sales tax domestic. Major ten commodities contribute 87.9% of the total net sales tax from domestic. The major revenue spinners of sales tax domestic include petroleum products, telecom services, natural gas, other services, cigarettes, sugar, electrical energy, beverages, tea and cement (Table 7).

**Table 7: Comparison of Sales Tax Domestic (Net) Collection by Major Commodity: FY: 09-10 & FY: 08-09**

(Rs. Million)

Major Commodities	2009-10	2008-09	Growth (%)	Share (%) 09-10	Share (%) 08-09
POL Products	114,349	106,812	7.1	42.3	43.1
Services by Telecom Sector	44,699	50,099	-10.8	16.5	20.2
Natural Gas	18,581	18,799	-1.2	6.9	7.6
Other Services	16,672	6,461	158.0	6.2	2.6
Cigarettes	10,715	9,644	11.1	4.0	3.9
Sugar	9,386	12,102	-22.4	3.5	4.9
Electrical Energy	7,494	8,145	-8.0	2.8	3.3
Beverages	6,991	5,097	37.2	2.6	2.1
Tea	4,566	3,671	24.4	1.7	1.5
Cement	3,989	4,697	-15.1	1.5	1.9
<b>Sub-Total</b>	<b>237442</b>	<b>225527</b>	<b>5.3</b>	<b>87.9</b>	<b>90.9</b>
Others	32,705	22,502	45.3	12.1	9.1
<b>Total</b>	<b>270,147</b>	<b>248,029</b>	<b>8.9</b>	<b>100.0</b>	<b>100.0</b>

Source: FBR Data Bank

Petroleum is the top revenue generation source of sales domestic and contributed around 42% of the total sales tax domestic during 2009-10. Its collection grew by 7.1%. The refunds payments in the petroleum products have gone up from one billion rupees in 2008-09 to Rs. 2.1 billion during 2009-10. The collection from telecom sector has dropped by around 11% due to reduction of tax rates from 21% to 19.5% in the Budget 2009-10. As far as natural gas is concerned; the collection has declined by 1.2%.

The services excluding telecom sector is the fourth major revenue generation source of sales tax domestic. Its collection has grown robustly by 158% during 2009-10. There are genuine factors for this colossal growth in the revenue realization of other services. Two

prolific services i.e. banking/non-banking and insurance services were transferred from FED to sales tax net in the Budget 2009-10. Moreover, new services like services rendered by port & terminals and stock brokers were also been brought into the fold of sales tax. Resultantly, the share of other services in the sales tax domestic has gone up from 2.6% in 2008-09 to 6.2% in 2009-10.

The collection of cigarettes grew by only 11.1% during 2009-10. The growth seems below the expectation, as the rate of FED was also revised upward in the Budget 2009-10. On the other hand, cement has reflected a decline of 15% in the collection of sales tax domestic. One of the reasons for this decline is lowering of FED rates on cement in the Budget 2009-10. The collection realized from sugar has come down by 22.4% mainly due to slashing down of sales tax rate on sugar by 50% since early 2009-10. This has not only vastly affected the collection of sugar but also adversely impacted overall collection of sales tax domestic.

***Sales Tax at Import Stage:*** Sales tax on imports is a significant component of federal tax receipts. The collection of sales tax has posted an increase of 21.3% during 2009-10 mainly due to higher collection from petroleum products and automobile. Like sales tax domestic, the receipts of sales tax on imports have also concentrated mainly in few sectors. Petroleum products alone contributed around 40% of overall collection of sales tax on imports during 2009-10. Similarly, ten major spinners including petroleum constitute 82.4% of the sales tax import (Table 8).

Since petroleum is the major contributor of the sales tax on import, therefore, the overall collection of sales tax on import depends heavily on its level of contribution. The collection of sales tax from petroleum posted a growth of 30.8%. This growth is attributable to huge growth in imports of some of the POL products like motor spirit, JP-1 and furnace oil.

Plastic is the second major revenue generation source of sales tax. It has contributed 7.7% of the total sales tax on imports. The growth of 14.5% in the collection is aligned with its base i.e. value of imports which grew by 15.4%. As far as automobile is concerned, around 49% growth in the value of imports of automobile has resulted into around 50% growth in the collection of sales tax on imports.

The collection of edible oils (Ch:15) has improved by only 5% during 2009-10 against overall decline of 3.8% in the import of edible oil in 2009-10. This mismatch is mainly due to decline in the imports and collection of two components of palm oil i.e. R.B.D palm oil and crude palm oil. On the other hand, a huge growth of 75% in the imports of palm oilien has resulted 108% growth in its collection. This substantial growth in palm oilien has not only compensated for decline the receipts of R.B.D palm oil and crude palm oil but also improved the collection of overall sales tax imports from edible oil.



The collection of sales tax from mechanical machinery and electrical machinery has improved by 19.9% and 11.1% while their value of imports has declined by 15.6% and 13.2% respectively.

The collection of iron and steel has grown by 16.3% against a decline of 2.1% in its import. The reason for this mismatch is a decline of 22.3% in the imports of a major item in iron and steel i.e. ferrous wastes and scrap which is mostly zero rated and has not contributed substantially.

**Table 8: Collection of Sales Tax (Import) from Major Items**

Description	2009-10	2008-09	Growth (%)	(Rs Million)	
				Share (%)	Share (%)
POL Products (27)	99,514	76,081	30.8	40.3	37.3
Edible Oil (15)	18,709	17,824	5.0	7.6	8.7
Plastic (39)	19,017	16,606	14.5	7.7	8.1
Vehicles and Parts (87)	16,089	10,736	49.9	6.5	5.3
Iron and Steel (72)	17,578	15,117	16.3	7.1	7.4
Mechanical Machinery (84)	8,167	6,813	19.9	3.3	3.3
Electrical Machinery (85)	6,536	5,883	11.1	2.6	2.9
Organic Chemicals (29)	6,778	5,917	14.6	2.7	2.9
Paper & P. Board (48)	4,909	5,829	-15.8	2.0	2.9
Oil seeds etc (12)	6,419	3,763	70.6	2.6	1.8
<b>Sub Total</b>	<b>203,716</b>	<b>164,569</b>	<b>23.8</b>	<b>82.4</b>	<b>80.8</b>
Other	43,466	38,758	12.1	17.6	19.0
<b>Gross</b>	<b>247,182</b>	<b>203,778</b>	<b>21.3</b>	<b>100.0</b>	<b>100.0</b>
Refund/Rebate	27	63	-57.1		
<b>Net</b>	<b>247,155</b>	<b>203,715</b>	<b>21.3</b>		

### **Customs Duty:**

Despite large scale tariff rationalization<sup>1</sup> in the last two decades, the customs duty is still an important component of federal tax receipts. It contributed around 20.2% and 12.2% of indirect taxes and total federal tax receipts respectively during 2009-10. The gross and net collection of customs duty has been Rs.167.3 billion and Rs. 161.5 billion respectively during 2009-10. The gross and net collection grew by 7.2% and 8.8% respectively during

<sup>1</sup> See for more details “Tariff and Trade in Pakistan- A Preliminary Assessment”, published in FBR Quarterly Review Vol.10.No.3. January-March 2010 and is also available at [www.fbr.gov.pk](http://www.fbr.gov.pk)

2009-10. The difference between the growth of gross and net collection is the lesser payments of refunds/rebates by around Rs. 1.9 billion. The target of customs duty was Rs.164.9 billion against which collection of Rs. 161.5 billion has been realized. The shortfall is mainly due to decline of 0.3% in the dutiable imports.

*Performance of Major Revenue Spinners of Customs:* There is a higher degree of vulnerability of collection as only four items i.e. petroleum products, automobiles, edible oils, iron & steel and machinery constituted 41.4% of the total collection during 2009-10. Similarly, 70.6% of the total collection has been realized from 15 PCT chapters. The collection of customs from these fifteen leading commodities (Chapters) is highlighted in Table 9.

Automobile (Ch: 87) is the top revenue spinner of customs which constituted 15.1% of the customs duty during 2009-10. The collection of automobile has grown substantially by 43.7% during 2009-10 due to sizeable growth of 48% in the value of dutiable imports.

Due to extremely low prices of imported HSD in first 4 months of current fiscal year, the collection of customs duty declined by 1.8% against a low growth of 1.7% in the dutiable imports. The main reason for this performance has been lower prices of HSD resulted lower overall collection of petroleum products. Resultantly, the share of petroleum products has dropped from 12.4% in 2008-09 to 11.4% in 2009-10.

As far as edible oils are concerned, a reduction of 9.5% in the collection of customs duty was recorded in 2009-10 as compared to FY: 2008-09. Palm oils are the major revenue generating source of edible oils. Since palm oils are subject to specific duty rates, therefore, the collection of customs has dropped due to decline in the imported quantity of crude palm oil and R.B.D palm oil by 24% and 39% respectively.

The collection of mechanical machinery (CH:84) has dropped by 24.1% mainly due to 27.8% decline in the dutiable imports during 2009-10. Major decline has been recorded due to lesser imports of mechanical appliances, laboratory equipment, pumps and engines. The collection of duty from electrical machinery has decreased by 29.2% due to decline in its imports by 26%. Around 52% decline has been witnessed in the collection of telephone equipments. Similarly, 36% reduction in dutiable imports has been recorded in electrical generating sets and rotary converters, resultantly; the collection from these items dropped by 39%. On the other hand, the collection of iron and steel (CH: 72) grew by 6.1% against 15.3% growth in the dutiable imports. As far as articles of iron and steel (Ch: 73) are concerned, the collection has dropped by 12% due to decline of 23.8% in dutiable imports.

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**Table 9 : Details of Collection of Customs Duties during 2009-10***(Rs. Million)*

Description	2009-10	2008-09	Growth (%)	Share (%) 2009-10	Share (%) 2008-09
1.Vehicles and Parts (87)	25234	17,554	43.8	15.1	11.3
2. POL Products (27)	19021	19,369	-1.8	11.4	12.4
3.Edible Oil (15)	15512	17,134	-9.5	9.3	11.0
4.Mechanical Machinery (84)	10468	13,794	-24.1	6.3	8.8
5.Electrical Machinery (85)	9443	13,334	-29.2	5.6	8.5
6.Iron and Steel (72)	8370	7,887	6.1	5.0	5.1
7.Plastic (39)	7219	6,784	6.4	4.3	4.3
8..Paper & P. Board (48)	4860	5,120	-5.1	2.9	3.3
9.Organic Chemicals (29)	3794	3,743	1.4	2.3	2.4
10.Coffee, Tea, and Spices (9)	2736	2,193	24.8	1.6	1.4
11.Articles of Iron & Steel (73)	2550	2,899	-12.0	1.5	1.9
12.Dyes and Paints(32)	2418	2,238	8.0	1.4	1.4
13. Misc Chemicals Products (38)	2148	2,190	-1.9	1.3	1.4
14. Cosmetic and Perfumery(33)	2280	2,162	5.5	1.4	1.4
15. Soap and Artificial Waxes	2023	2,046	-1.1	1.2	1.3
<b>Sub Total</b>	<b>118,076</b>	<b>118,447</b>	<b>-0.3</b>	<b>70.6</b>	<b>75.9</b>
Other	49,196	37,602	30.8	29.4	24.1
<b>Gross</b>	<b>167,272</b>	<b>156,049</b>	<b>7.2</b>	<b>100.0</b>	<b>100.0</b>
Refund/Rebate	5,783	7,647	-24.4		
<b>Net</b>	<b>161,489</b>	<b>148,403</b>	<b>8.8</b>		

***Federal Excise Duty (FED):***

Federal excise duty is levied on imports and domestic stages. The major portion of the receipts emanates from domestic sector. The base of the federal excise duty is quite narrow and is limited to few commodities. Despite narrow base, federal excise duty has been an important revenue generation source of federal taxes. Federal excise duty has contributed 9.1% of total tax collection during 2009-10. The tax collection realized has been Rs. 121.2 billion in 2009-10 against Rs. 117.5 billion in 2008-09 yielding a growth of 3.2%. The followings are some of the measures taken in the Budget 2009-10 which are also responsible for this low growth:

- i) Transfer of banking & insurance services from FED to sales tax net Exemption of motor vehicles from FED.
- ii) The downward revision of FED rates for cement

### *Analysis of Major Commodities of FED*

Among major items, cigarette has been the top most revenue generator with 36.9% share in FED collection, followed by SED (13.3%), cement (13.0%), services (12.6%), beverages (9.4%), natural gas (5.1%) and POL products (3.9%). Only seven major spinners of FED contributed 94.2% of the total FED collection (Table 10).

**Table 10:FED Collection from Major Commodities FY: 09-10  
and FY:08-09**

Description	2009-10	2008-09	Growth (%)	(Rs. Million)	
				Share (%) 2009-10	Share (%) 2008-09
Cigarettes	44,689	36,860	21.2	36.9	31.4
Cement	15,764	17,618	-10.5	13.0	15.0
Services	15,294	17,485	-12.5	12.6	14.9
Beverages	11,372	10,587	7.4	9.4	9.0
Natural Gas	6,199	5,701	8.7	5.1	4.9
POL Products	4,721	4,121	14.6	3.9	3.5
1%SED	16,090	14,159	13.6	13.3	12.1
<i>Sub Total</i>	114,129	106,531	7.1	94.2	90.7
Other	7,053	10,924	-35.4	5.8	9.3
<i>Net</i>	121,182	117,455	3.2	100.0	100.0

Cigarette is the top revenue generation source of collection of FED. The collection of cigarettes has exhibited a growth of 21.2% during 2009-10 mainly due to increased rates of FED announced in the Budget 2009-10. The decline in the production of cigarettes by 14% is also attributable for less than expected performance.

This has been one of the major factors for non-achievement of target of FED. In the Budget 2009-10, the rate of cement was brought down from 900M/T to 700M/T. Despite growth in the production of cement by around 10%, a decline of 10.5% was recorded in revenue realization. Around 12% decline in the services is understandable in the context that insurance and banking services were transferred from FED to sales tax. The collection from beverages, natural gas and POL products has improved by 7.4%, 8.7% and 14.6% respectively. As far as 1% SED is concerned, a double digit growth has been recorded. Its share has also improved from 12.1% in 2008-09 to 13.3% during 2009-10.

## **Conclusion**

An ambitious revenue target of Rs.1380 billion was fixed for 2009-10 which was higher by 19% over the collection of 2008-09. The FY: 2009-10 was a difficult and challenging year for the government and FBR. Despite economic slow down and declining imports, power crisis and law and order situation, FBR has managed to collect a huge sum of around Rs. 1,329 billion which was Rs. 168 billion or 14.4% higher than the collection of previous year. This achievement is despite 23% increase in the payments of refunds/rebates during 2009-10.



**STATISTICAL APPENDIX**  
***COMPARATIVE STATEMENTS OF***  
***MONTH-TO-MONTH AND PROGRESSIVE***  
***COLLECTION OF***  
***FEDERAL TAXES 2009-10***

**All Taxes**  
**Two Year Comparative – Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	Gross	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	84,483	9,803	74,680	79,315	6,852	72,463	5,168	2,951	2,217	6.5	43.1	3.1
AUGUST	M	89,848	3,659	86,189	84,255	5,440	78,815	5,593	-1,781	7,374	6.6	-32.7	9.4
	<b>P</b>	<b>174,331</b>	<b>13,462</b>	<b>160,869</b>	<b>163,570</b>	<b>12,292</b>	<b>151,278</b>	<b>10,761</b>	<b>1,170</b>	<b>9,591</b>	<b>6.6</b>	<b>9.5</b>	<b>6.3</b>
EPTEMBER	M	106,492	3,502	102,990	115,815	5,002	110,813	-9,323	-1,500	-7,823	-8.0	-30.0	-7.1
<b>1st Quarter</b>		<b>280,823</b>	<b>16,964</b>	<b>263,859</b>	<b>279,385</b>	<b>17,294</b>	<b>262,091</b>	<b>1,438</b>	<b>-330</b>	<b>1,768</b>	<b>0.5</b>	<b>-1.9</b>	<b>0.7</b>
OCTOBER	M	114,643	6,686	107,957	95,776	3,594	92,182	18,867	3,092	15,775	19.7	86.0	17.1
	<b>P</b>	<b>395,466</b>	<b>23,650</b>	<b>371,816</b>	<b>375,161</b>	<b>20,888</b>	<b>354,273</b>	<b>20,305</b>	<b>2,762</b>	<b>17,543</b>	<b>5.4</b>	<b>13.2</b>	<b>5.0</b>
NOVEMBER	M	92,821	4,963	87,859	82,219	7,410	74,809	10,603	-2,448	13,050	12.9	-33.0	17.4
	<b>P</b>	<b>488,287</b>	<b>28,613</b>	<b>459,675</b>	<b>457,380</b>	<b>28,298</b>	<b>429,082</b>	<b>30,908</b>	<b>315</b>	<b>30,593</b>	<b>6.8</b>	<b>1.1</b>	<b>7.1</b>
DECEMBER	M	126,883	4,380	122,503	131,690	6,938	124,752	-4,807	-2,558	-2,249	-3.7	-36.9	-1.8
<b>2nd Quarter</b>		<b>334,347</b>	<b>16,028</b>	<b>318,319</b>	<b>309,685</b>	<b>17,942</b>	<b>291,743</b>	<b>24,662</b>	<b>-1,914</b>	<b>26,576</b>	<b>8.0</b>	<b>-10.7</b>	<b>9.1</b>
<b>Upto 2nd Qtr</b>		<b>615,170</b>	<b>32,992</b>	<b>582,178</b>	<b>589,070</b>	<b>35,236</b>	<b>553,834</b>	<b>26,100</b>	<b>-2,244</b>	<b>28,344</b>	<b>4.4</b>	<b>-6.4</b>	<b>5.1</b>
JANUARY	M	125,979	13,492	112,487	86,109	9,480	76,629	39,870	4,012	35,858	46.3	42.3	46.8
	<b>P</b>	<b>741,149</b>	<b>46,485</b>	<b>694,665</b>	<b>675,179</b>	<b>44,716</b>	<b>630,463</b>	<b>65,971</b>	<b>1,769</b>	<b>64,202</b>	<b>9.8</b>	<b>4.0</b>	<b>10.2</b>
FEBRUARY	M	100,804	4,060	96,744	83,873	6,349	77,524	16,931	-2,289	19,220	20.2	-36.1	24.8
	<b>P</b>	<b>841,953</b>	<b>50,545</b>	<b>791,409</b>	<b>759,052</b>	<b>51,065</b>	<b>707,987</b>	<b>82,901</b>	<b>-521</b>	<b>83,422</b>	<b>10.9</b>	<b>-1.0</b>	<b>11.8</b>
MARCH	M	124,007	5,817	118,190	111,918	4,795	107,123	12,089	1,022	11,067	10.8	21.3	10.3
<b>3rd Quarter</b>		<b>350,790</b>	<b>23,369</b>	<b>327,421</b>	<b>281,900</b>	<b>20,624</b>	<b>261,276</b>	<b>68,890</b>	<b>2,745</b>	<b>66,145</b>	<b>24.4</b>	<b>13.3</b>	<b>25.3</b>
<b>Upto 3rd Qtr</b>		<b>965,960</b>	<b>56,362</b>	<b>909,599</b>	<b>870,970</b>	<b>55,860</b>	<b>815,110</b>	<b>94,990</b>	<b>501</b>	<b>94,489</b>	<b>10.9</b>	<b>0.9</b>	<b>11.6</b>
APRIL	M	126,735	9,787	116,948	93,590	7,767	85,823	33,145	2,020	31,125	35.4	26.0	36.3
	<b>P</b>	<b>1,092,696</b>	<b>66,149</b>	<b>1,026,547</b>	<b>964,560</b>	<b>63,627</b>	<b>900,933</b>	<b>128,136</b>	<b>2,522</b>	<b>125,614</b>	<b>13.3</b>	<b>4.0</b>	<b>13.9</b>
MAY	M	121,279	11,019	110,260	101,644	6,774	94,870	19,635	4,245	15,390	19.3	62.7	16.2
	<b>P</b>	<b>1,213,975</b>	<b>77,168</b>	<b>1,136,807</b>	<b>1,066,204</b>	<b>70,401</b>	<b>995,803</b>	<b>147,771</b>	<b>6,767</b>	<b>141,004</b>	<b>13.9</b>	<b>9.6</b>	<b>14.2</b>
JUNE	M	204,645	12,830	191,815	168,461	3,114	165,347	36,184	9,716	26,468	21.5	312.0	16.0
<b>4th Quarter</b>		<b>452,659</b>	<b>33636</b>	<b>419,023</b>	<b>363,695</b>	<b>17,655</b>	<b>346,040</b>	<b>88,964</b>	<b>15,981</b>	<b>72983</b>	<b>24.5</b>	<b>90.5</b>	<b>21.1</b>
<b>Upto 4th Qtr</b>		<b>1,418,620</b>	<b>89,998</b>	<b>1,328,622</b>	<b>1,234,665</b>	<b>73,515</b>	<b>1,161,150</b>	<b>183,955</b>	<b>16,483</b>	<b>167,,472</b>	<b>14.9</b>	<b>22.4</b>	<b>14.4</b>

(\*) M- Monthly, P- Progressive

**Direct Taxes**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	23,882	6,412	17,470	20,741	2,272	18,469	3,141	4,140	-999	15.1	182.2	-5.4
AUGUST	M	27,538	1,117	26,421	23,921	1,767	22,154	3,617	-650	4,267	15.1	-36.8	19.3
	P	<b>51,420</b>	<b>7,529</b>	<b>43,891</b>	<b>44,662</b>	<b>4,039</b>	<b>40,623</b>	<b>6,758</b>	<b>3,490</b>	<b>3,268</b>	<b>15.1</b>	<b>86.4</b>	<b>8.0</b>
SEPTEMBER	M	42,959	1,504	41,455	49,417	1,805	47,612	-6,458	-301	-6,157	-13.1	-16.7	-12.9
<b>1st Quarter</b>		<b>94,379</b>	<b>9,033</b>	<b>85,346</b>	<b>94,079</b>	<b>5,844</b>	<b>88,235</b>	<b>300</b>	<b>3,189</b>	<b>-2,889</b>	<b>0.3</b>	<b>54.6</b>	<b>-3.3</b>
OCTOBER	M	47,916	4,275	43,641	27,025	1,452	25,573	20,891	2,823	18,068	77.3	194.4	70.7
	P	<b>142,295</b>	<b>13,308</b>	<b>128,987</b>	<b>121,104</b>	<b>7,296</b>	<b>113,808</b>	<b>21,191</b>	<b>6,012</b>	<b>15,179</b>	<b>17.5</b>	<b>82.4</b>	<b>13.3</b>
NOVEMBER	M	30,295	3,399	26,896	26,838	3,918	22,920	3,457	-519	3,976	12.9	-13.2	17.3
	P	<b>172,590</b>	<b>16,707</b>	<b>155,883</b>	<b>147,942</b>	<b>11,214</b>	<b>136,728</b>	<b>24,648</b>	<b>5,493</b>	<b>19,155</b>	<b>16.7</b>	<b>49.0</b>	<b>14.0</b>
DECEMBER	M	59,485	3,967	55,518	78,671	5,063	73,608	-19,186	-1,096	-18,090	-24.4	-21.6	-24.6
<b>2nd Quarter</b>		<b>137,696</b>	<b>11,641</b>	<b>126,055</b>	<b>132,534</b>	<b>10,433</b>	<b>122,101</b>	<b>5,162</b>	<b>1,208</b>	<b>3,954</b>	<b>3.9</b>	<b>11.6</b>	<b>3.2</b>
<b>Upto 2nd Qtr</b>		<b>232,075</b>	<b>20,674</b>	<b>211,401</b>	<b>226,613</b>	<b>16,277</b>	<b>210,336</b>	<b>5,462</b>	<b>4,397</b>	<b>1,065</b>	<b>2.4</b>	<b>27.0</b>	<b>0.5</b>
JANUARY	M	57,794	12,117	45,677	32,202	7,203	24,999	25,592	4,914	20,678	79.5	68.2	82.7
	P	<b>289,869</b>	<b>32,791</b>	<b>257,078</b>	<b>258,815</b>	<b>23,480</b>	<b>235,335</b>	<b>31,054</b>	<b>9,311</b>	<b>21,743</b>	<b>12.0</b>	<b>39.7</b>	<b>9.2</b>
FEBRUARY	M	37,296	2,066	35,230	27,244	3,595	23,649	10,052	-1,529	11,581	36.9	-42.5	49.0
	P	<b>327,165</b>	<b>34,857</b>	<b>292,308</b>	<b>286,059</b>	<b>27,075</b>	<b>258,984</b>	<b>41,106</b>	<b>7,782</b>	<b>33,324</b>	<b>14.4</b>	<b>28.7</b>	<b>12.9</b>
MARCH	M	51,726	1,687	50,039	50,997	2,401	48,596	729	-714	1,443	1.4	-29.7	3.0
<b>3rd Quarter</b>		<b>146,816</b>	<b>15,870</b>	<b>130,946</b>	<b>110,443</b>	<b>13,199</b>	<b>97,244</b>	<b>36,373</b>	<b>2,671</b>	<b>33,702</b>	<b>32.9</b>	<b>20.2</b>	<b>34.7</b>
<b>Upto 3rd Qtr</b>		<b>378,891</b>	<b>36,544</b>	<b>342,347</b>	<b>337,056</b>	<b>29,476</b>	<b>307,580</b>	<b>41,835</b>	<b>7,068</b>	<b>34,767</b>	<b>12.4</b>	<b>24.0</b>	<b>11.3</b>
APRIL	M	51,540	5,575	45,965	30,079	4,718	25,361	21,461	857	20,604	71.3	18.2	81.2
	P	<b>430,431</b>	<b>42,119</b>	<b>388,312</b>	<b>367,135</b>	<b>34,194</b>	<b>332,941</b>	<b>63,296</b>	<b>7,925</b>	<b>55,371</b>	<b>17.2</b>	<b>23.2</b>	<b>16.6</b>
MAY	M	41,908	5,229	36,679	34,203	1,886	32,317	7,705	3,343	4,362	22.5	177.3	13.5
	P	<b>472,339</b>	<b>47,348</b>	<b>424,991</b>	<b>401,338</b>	<b>36,080</b>	<b>365,258</b>	<b>71,001</b>	<b>11,268</b>	<b>59,733</b>	<b>17.7</b>	<b>31.2</b>	<b>16.4</b>
JUNE	M	110,495	6,837	103,658	81,008	2,718	78,290	29,487	4,119	25,368	36.4	151.5	32.4
<b>4th Quarter</b>		<b>203,943</b>	<b>17,641</b>	<b>186,302</b>	<b>145,290</b>	<b>9,322</b>	<b>135,968</b>	<b>58,653</b>	<b>8,319</b>	<b>50,334</b>	<b>40.4</b>	<b>89.2</b>	<b>37.0</b>
<b>Upto 4th Qtr</b>		<b>582,834</b>	<b>54,185</b>	<b>528,649</b>	<b>482,346</b>	<b>38,798</b>	<b>443,548</b>	<b>100,488</b>	<b>15,387</b>	<b>85,101</b>	<b>20.8</b>	<b>39.7</b>	<b>19.2</b>

**Indirect Taxes**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	60,601	3,391	57,210	58,572	4,578	53,994	2,029	-1,187	3,216	3.5	-25.9	6.0
AUGUST	M	62,310	2,542	59,768	60,334	3,673	56,661	1,976	-1,131	3,107	3.3	-30.8	5.5
	<b>P</b>	<b>122,911</b>	<b>5,933</b>	<b>116,978</b>	<b>118,906</b>	<b>8,251</b>	<b>110,655</b>	<b>4,005</b>	<b>-2,318</b>	<b>6,323</b>	<b>3.4</b>	<b>-28.1</b>	<b>5.7</b>
SEPTEMBER	M	63,533	1,998	61,535	66,398	3,197	63,201	-2,865	-1,199	-1,666	-4.3	-37.5	-2.6
<b>1st Quarter</b>		<b>186,444</b>	<b>7,931</b>	<b>178,513</b>	<b>185,304</b>	<b>11,448</b>	<b>173,856</b>	<b>1,140</b>	<b>-3,517</b>	<b>4,657</b>	<b>0.6</b>	<b>-30.7</b>	<b>2.7</b>
OCTOBER	M	66,727	2,411	64,316	68,751	2,142	66,609	-2,024	269	-2,293	-2.9	12.6	-3.4
	<b>P</b>	<b>253,171</b>	<b>10,342</b>	<b>242,829</b>	<b>254,055</b>	<b>13,590</b>	<b>240,465</b>	<b>-884</b>	<b>-3,248</b>	<b>2,364</b>	<b>-0.3</b>	<b>-23.9</b>	<b>1.0</b>
NOVEMBER	M	62,527	1,564	60,963	55,381	3,492	51,889	7,145	-1,929	9,074	12.9	-55.2	17.5
	<b>P</b>	<b>315,697</b>	<b>11,906</b>	<b>303,792</b>	<b>309,436</b>	<b>17,082</b>	<b>292,354</b>	<b>6,261</b>	<b>-5,177</b>	<b>11,438</b>	<b>2.0</b>	<b>-30.3</b>	<b>3.9</b>
DECEMBER	M	67,398	413	66,985	53,019	1,875	51,144	14,379	-1,462	15,841	27.1	-78.0	31.0
<b>2nd Quarter</b>		<b>196,651</b>	<b>4,388</b>	<b>192,264</b>	<b>177,151</b>	<b>7,509</b>	<b>169,642</b>	<b>19,500</b>	<b>-3,122</b>	<b>22,622</b>	<b>11.0</b>	<b>-41.6</b>	<b>13.3</b>
<b>Upto 2nd Qtr</b>		<b>383,095</b>	<b>12,319</b>	<b>370,777</b>	<b>362,455</b>	<b>18,957</b>	<b>343,498</b>	<b>20,640</b>	<b>-6,639</b>	<b>27,279</b>	<b>5.7</b>	<b>-35.0</b>	<b>7.9</b>
JANUARY	M	68,186	1,376	66,810	53,908	2,278	51,630	14,278	-902	15,180	26.5	-39.6	29.4
	<b>P</b>	<b>451,281</b>	<b>13,695</b>	<b>437,587</b>	<b>416,363</b>	<b>21,235</b>	<b>395,128</b>	<b>34,918</b>	<b>-7,541</b>	<b>42,459</b>	<b>8.4</b>	<b>-35.5</b>	<b>10.7</b>
FEBRUARY	M	63,508	1,994	61,514	56,629	2,754	53,875	6,879	-760	7,639	12.1	-27.6	14.2
	<b>P</b>	<b>514,789</b>	<b>15,689</b>	<b>499,101</b>	<b>472,992</b>	<b>23,989</b>	<b>449,003</b>	<b>41,797</b>	<b>-8,301</b>	<b>50,098</b>	<b>8.8</b>	<b>-34.6</b>	<b>11.2</b>
MARCH	M	72,281	4,130	68,151	60,921	2,394	58,527	11,360	1,736	9,624	18.6	72.5	16.4
<b>3rd Quarter</b>		<b>203,975</b>	<b>7,500</b>	<b>196,475</b>	<b>171,458</b>	<b>7,426</b>	<b>164,032</b>	<b>32,517</b>	<b>74</b>	<b>32,443</b>	<b>19.0</b>	<b>1.0</b>	<b>19.8</b>
<b>Upto 3rd Qtr</b>		<b>587,070</b>	<b>19,819</b>	<b>567,252</b>	<b>533,913</b>	<b>26,383</b>	<b>507,530</b>	<b>53,157</b>	<b>-6,565</b>	<b>59,722</b>	<b>10.0</b>	<b>-24.9</b>	<b>11.8</b>
APRIL	M	75,196	4,213	70,983	63,512	3,050	60,462	11,684	1,163	10,521	18.4	38.1	17.4
	<b>P</b>	<b>662,267</b>	<b>24,032</b>	<b>638,235</b>	<b>597,425</b>	<b>29,433</b>	<b>567,992</b>	<b>64,842</b>	<b>-5,402</b>	<b>70,243</b>	<b>10.9</b>	<b>-18.4</b>	<b>12.4</b>
MAY	M	79,371	5,790	73,581	67,441	4,888	62,553	11,930	902	11,028	17.7	18.5	17.6
	<b>P</b>	<b>741,638</b>	<b>29,822</b>	<b>711,816</b>	<b>664,866</b>	<b>34,321</b>	<b>630,545</b>	<b>76,772</b>	<b>-4,499</b>	<b>81,271</b>	<b>11.5</b>	<b>-13.1</b>	<b>12.9</b>
JUNE	M	94,150	5,993	88,157	87,453	396	87,057	6,697	5597	1,100	7.7	1,413.4	1.3
<b>4th Quarter</b>		<b>248,717</b>	<b>15,996</b>	<b>232,721</b>	<b>218,406</b>	<b>8,334</b>	<b>210,072</b>	<b>30,311</b>	<b>7,662</b>	<b>22,449</b>	<b>13.9</b>	<b>91.9</b>	<b>10.8</b>
<b>Upto 4th Qtr</b>		<b>835,788</b>	<b>35,815</b>	<b>799,973</b>	<b>752,319</b>	<b>34,717</b>	<b>717,602</b>	<b>83,469</b>	<b>1,098</b>	<b>82,371</b>	<b>11.1</b>	<b>3.2</b>	<b>11.5</b>

**Total Sales Tax**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	40,996	2,565	38,431	36,868	3,397	33,471	4,128	-832	4,960	11.2	-24.5	14.8
AUGUST	M	41,155	2,110	39,045	38,975	2,351	36,624	2,180	-241	2,421	5.6	-10.3	6.6
	<b>P</b>	<b>82,151</b>	<b>4,675</b>	<b>77,476</b>	<b>75,843</b>	<b>5,748</b>	<b>70,095</b>	<b>6,308</b>	<b>-1,073</b>	<b>7,381</b>	<b>8.3</b>	<b>-18.7</b>	<b>10.5</b>
SEPTEMBER	M	41,149	1,567	39,582	42,457	2,320	40,137	-1,308	-753	-555	-3.1	-32.5	-1.4
<b>1st Quarter</b>		<b>123,300</b>	<b>6,242</b>	<b>117,058</b>	<b>118,300</b>	<b>8,068</b>	<b>110,232</b>	<b>5,000</b>	<b>-1,826</b>	<b>6,826</b>	<b>4.2</b>	<b>-22.6</b>	<b>6.2</b>
OCTOBER	M	43,932	1,801	42,131	44,045	1,700	42,345	-113	101	-214	-0.3	5.9	-0.5
	<b>P</b>	<b>167,232</b>	<b>8,043</b>	<b>159,189</b>	<b>162,345</b>	<b>9,768</b>	<b>152,577</b>	<b>4,887</b>	<b>-1,725</b>	<b>6,612</b>	<b>3.0</b>	<b>-17.7</b>	<b>4.3</b>
NOVEMBER	M	40,965	1,116	39,849	35,967	2,370	33,597	4,998	-1,254	6,252	13.9	-52.9	18.6
	<b>P</b>	<b>208,197</b>	<b>9,159</b>	<b>199,038</b>	<b>198,312</b>	<b>12,138</b>	<b>186,174</b>	<b>9,885</b>	<b>-2,979</b>	<b>12,864</b>	<b>5.0</b>	<b>-24.5</b>	<b>6.9</b>
DECEMBER	M	43,875	41	43,834	32,628	1,622	31,006	11,247	-1,581	12,828	34.5	-97.5	41.4
<b>2nd Quarter</b>		<b>128,772</b>	<b>2,958</b>	<b>125,814</b>	<b>112,640</b>	<b>5,692</b>	<b>106,948</b>	<b>16,132</b>	<b>-2,734</b>	<b>18,866</b>	<b>14.3</b>	<b>-48.0</b>	<b>17.6</b>
<b>Upto 2nd Qtr</b>		<b>252,072</b>	<b>9,200</b>	<b>242,872</b>	<b>230,940</b>	<b>13,760</b>	<b>217,180</b>	<b>21,132</b>	<b>-4,560</b>	<b>25,692</b>	<b>9.2</b>	<b>-33.1</b>	<b>11.8</b>
JANUARY	M	45,767	781	44,986	34,619	1,754	32,865	11,148	-973	12,121	32.2	-55.5	36.9
	<b>P</b>	<b>297,839</b>	<b>9,981</b>	<b>287,858</b>	<b>265,559</b>	<b>15,514</b>	<b>250,045</b>	<b>32,280</b>	<b>-5,533</b>	<b>37,813</b>	<b>12.2</b>	<b>-35.7</b>	<b>15.1</b>
FEBRUARY	M	42,697	1,531	41,166	37,573	2,178	35,395	5,124	-647	5,771	13.6	-29.7	16.3
	<b>P</b>	<b>340,536</b>	<b>11,512</b>	<b>329,024</b>	<b>303,132</b>	<b>17,692</b>	<b>285,440</b>	<b>37,404</b>	<b>-6,180</b>	<b>43,584</b>	<b>12.3</b>	<b>-34.9</b>	<b>15.3</b>
MARCH	M	45,862	3,728	42,134	37,420	1,721	35,699	8,442	2,007	6,435	22.6	116.6	18.0
<b>3rd Quarter</b>		<b>134,326</b>	<b>6,040</b>	<b>128,286</b>	<b>109,612</b>	<b>5,653</b>	<b>103,959</b>	<b>24,714</b>	<b>387</b>	<b>24,327</b>	<b>22.5</b>	<b>6.8</b>	<b>23.4</b>
<b>Upto 3rd Qtr</b>		<b>386,398</b>	<b>15,240</b>	<b>371,158</b>	<b>340,552</b>	<b>19,413</b>	<b>321,139</b>	<b>45,846</b>	<b>-4,173</b>	<b>50,019</b>	<b>13.5</b>	<b>-21.5</b>	<b>15.6</b>
APRIL	M	49,922	3,763	46,159	40,725	2,653	38,072	9,197	1,110	8,087	22.6	41.8	21.2
	<b>P</b>	<b>436,320</b>	<b>19,003</b>	<b>417,317</b>	<b>381,277</b>	<b>22,066</b>	<b>359,211</b>	<b>55,043</b>	<b>-3,063</b>	<b>58,106</b>	<b>14.4</b>	<b>-13.9</b>	<b>16.2</b>
MAY	M	53,265	5,349	47,916	44,796	4,633	40,163	8,469	716	7,753	18.9	15.5	19.3
	<b>P</b>	<b>489,585</b>	<b>24,352</b>	<b>465,233</b>	<b>426,073</b>	<b>26,699</b>	<b>399,374</b>	<b>63,512</b>	<b>-2,347</b>	<b>65,859</b>	<b>14.9</b>	<b>-8.8</b>	<b>16.5</b>
JUNE	M	57,524	5,655	52,069	52,667	297	52,370	5,057	5,358	-301	9.6	1,804.0	-0.6
<b>4th Quarter</b>		<b>160,911</b>	<b>14,767</b>	<b>146,144</b>	<b>138,188</b>	<b>7,583</b>	<b>130,605</b>	<b>22,723</b>	<b>7,184</b>	<b>15,539</b>	<b>16.4</b>	<b>94.7</b>	<b>11.9</b>
<b>Upto 4th Qtr</b>		<b>547,309</b>	<b>30,007</b>	<b>517,302</b>	<b>478,740</b>	<b>26,996</b>	<b>451,744</b>	<b>68,569</b>	<b>3,011</b>	<b>65,558</b>	<b>14.3</b>	<b>11.2</b>	<b>14.5</b>

**Sales Tax (Imports)**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	17,078	1	17,077	17,882	9	17,873	-804	-8	-796	-4.5	-88.9	-4.5
AUGUST	M	18,086	2	18,084	17,496	43	17,453	590	-41	631	3.4	-95.3	3.6
	P	<b>35,164</b>	<b>3</b>	<b>35,161</b>	<b>35,378</b>	<b>52</b>	<b>35,326</b>	<b>-214</b>	<b>-49</b>	<b>-165</b>	<b>-0.6</b>	<b>-94.2</b>	<b>-0.5</b>
SEPTEMBER	M	16,962	3	16,959	20,412	2	20,410	-3,450	1	-3,451	-16.9	50.0	-16.9
<b>1st Quarter</b>		<b>52,126</b>	<b>6</b>	<b>52,120</b>	<b>55,790</b>	<b>54</b>	<b>55,736</b>	<b>-3,664</b>	<b>-48</b>	<b>-3,616</b>	<b>-6.6</b>	<b>-88.9</b>	<b>-6.5</b>
OCTOBER	M	21,125	1	21,124	22,322	0	22,322	-1,197	1	-1,198	-5.4	#DIV/0!	-5.4
	P	<b>73,251</b>	<b>7</b>	<b>73,244</b>	<b>78,112</b>	<b>54</b>	<b>78,058</b>	<b>-4,861</b>	<b>-47</b>	<b>-4,814</b>	<b>-6.2</b>	<b>-87.0</b>	<b>-6.2</b>
NOVEMBER	M	16,634	1	16,633	14,221	1	14,220	2,413	0	2,413	17.0	0.0	17.0
	P	<b>89,885</b>	<b>8</b>	<b>89,877</b>	<b>92,333</b>	<b>55</b>	<b>92,278</b>	<b>-2,448</b>	<b>-47</b>	<b>-2,401</b>	<b>-2.7</b>	<b>-85.5</b>	<b>-2.6</b>
DECEMBER	M	19,412	12	19,400	11,455	1	11,454	7,957	11	7,946	69.5	1,100.0	69.4
<b>2nd Quarter</b>		<b>57,171</b>	<b>14</b>	<b>57,157</b>	<b>47,998</b>	<b>2</b>	<b>47,996</b>	<b>9,173</b>	<b>12</b>	<b>9,161</b>	<b>19.1</b>	<b>600.0</b>	<b>19.1</b>
<b>Upto 2nd Qtr</b>		<b>109,297</b>	<b>20</b>	<b>109,277</b>	<b>103,788</b>	<b>56</b>	<b>103,732</b>	<b>5,509</b>	<b>-36</b>	<b>5,545</b>	<b>5.3</b>	<b>-64.3</b>	<b>5.3</b>
JANUARY	M	23,082	4	23,078	14,760	2	14,758	8,322	2	8,320	56.4	100.0	56.4
	P	<b>132,379</b>	<b>24</b>	<b>132,355</b>	<b>118,548</b>	<b>58</b>	<b>118,490</b>	<b>13,831</b>	<b>-34</b>	<b>13,865</b>	<b>11.7</b>	<b>-58.6</b>	<b>11.7</b>
FEBRUARY	M	17,030	1	17,029	14,526	1	14,525	2,504	0	2,504	17.2	0.0	17.2
	P	<b>149,409</b>	<b>25</b>	<b>149,384</b>	<b>133,074</b>	<b>59</b>	<b>133,015</b>	<b>16,335</b>	<b>-34</b>	<b>16,369</b>	<b>12.3</b>	<b>-57.6</b>	<b>12.3</b>
MARCH	M	23,514	1	23,513	14,265	2	14,263	9,249	-1	9,250	64.8	-50.0	64.9
<b>3rd Quarter</b>		<b>63,626</b>	<b>6</b>	<b>63,620</b>	<b>43,551</b>	<b>5</b>	<b>43,546</b>	<b>20,075</b>	<b>1</b>	<b>20,074</b>	<b>46.1</b>	<b>20.0</b>	<b>46.1</b>
<b>Upto 3rd Qtr</b>		<b>172,923</b>	<b>26</b>	<b>172,897</b>	<b>147,339</b>	<b>61</b>	<b>147,278</b>	<b>25,584</b>	<b>-35</b>	<b>25,619</b>	<b>17.4</b>	<b>-57.4</b>	<b>17.4</b>
APRIL	M	23,044	0	23,044	17,312	1	17,311	5,732	-1	5,733	33.1	-100.0	33.1
	P	<b>195,967</b>	<b>26</b>	<b>195,941</b>	<b>164,651</b>	<b>62</b>	<b>164,589</b>	<b>31,316</b>	<b>-36</b>	<b>31,352</b>	<b>19.0</b>	<b>-58.1</b>	<b>19.0</b>
MAY	M	25,944	1	25,943	17,317	1	17,316	8,627	0	8,627	49.8	0.0	49.8
	P	<b>221,911</b>	<b>27</b>	<b>221,884</b>	<b>181,968</b>	<b>63</b>	<b>181,905</b>	<b>39,943</b>	<b>-36</b>	<b>39,979</b>	<b>22.0</b>	<b>-57.1</b>	<b>22.0</b>
JUNE	M	25,271	0	25,271	21,810	0	21,810	3,461	0	3,461	15.9	-	15.9
<b>4th Quarter</b>		<b>74,259</b>	<b>1</b>	<b>74,258</b>	<b>56,439</b>	<b>2</b>	<b>56,437</b>	<b>17,820</b>	<b>-1</b>	<b>17,821</b>	<b>31.6</b>	<b>-50.0</b>	<b>31.6</b>
<b>Upto 4th Qtr</b>		<b>247,182</b>	<b>27</b>	<b>247,155</b>	<b>203,778</b>	<b>63</b>	<b>203,715</b>	<b>43,404</b>	<b>-36</b>	<b>43,440</b>	<b>21.3</b>	<b>-57.1</b>	<b>21.3</b>

**Sales Tax (Domestic)**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	23,918	2,564	21,354	18,986	3,388	15,598	4,932	-824	5,756	26.0	-24.3	36.9
AUGUST	M	23,069	2,108	20,961	21,479	2,308	19,171	1,590	-200	1,790	7.4	-8.7	9.3
	P	<b>46,987</b>	<b>4,672</b>	<b>42,315</b>	<b>40,465</b>	<b>5,696</b>	<b>34,769</b>	<b>6,522</b>	<b>-1,024</b>	<b>7,546</b>	<b>16.1</b>	<b>-18.0</b>	<b>21.7</b>
SEPTEMBER	M	24,187	1,564	22,623	22,045	2,318	19,727	2,142	-754	2,896	9.7	-32.5	14.7
<b>1st Quarter</b>		<b>71,174</b>	<b>6,236</b>	<b>64,938</b>	<b>62,510</b>	<b>8,014</b>	<b>54,496</b>	<b>8,664</b>	<b>-1,778</b>	<b>10,442</b>	<b>13.9</b>	<b>-22.2</b>	<b>19.2</b>
OCTOBER	M	22,807	1,800	21,007	21,723	1,700	20,023	1,084	100	984	5.0	5.9	4.9
	P	<b>93,981</b>	<b>8,036</b>	<b>85,945</b>	<b>84,233</b>	<b>9,714</b>	<b>74,519</b>	<b>9,748</b>	<b>-1,678</b>	<b>11,426</b>	<b>11.6</b>	<b>-17.3</b>	<b>15.3</b>
NOVEMBER	M	24,331	1,115	23,216	21,746	2,369	19,377	2,585	-1,254	3,839	11.9	-52.9	19.8
	P	<b>118,312</b>	<b>9,151</b>	<b>109,161</b>	<b>105,979</b>	<b>12,083</b>	<b>93,896</b>	<b>12,333</b>	<b>-2,932</b>	<b>15,265</b>	<b>11.6</b>	<b>-24.3</b>	<b>16.3</b>
DECEMBER	M	24,463	29	24,434	21,173	1,621	19,552	3,290	-1,592	4,882	15.5	-98.2	25.0
<b>2nd Quarter</b>		<b>71,601</b>	<b>2,944</b>	<b>68,657</b>	<b>64,642</b>	<b>5,690</b>	<b>58,952</b>	<b>6,959</b>	<b>-2,746</b>	<b>9,705</b>	<b>10.8</b>	<b>-48.3</b>	<b>16.5</b>
<b>Upto 2nd Qtr</b>		<b>142,775</b>	<b>9,180</b>	<b>133,595</b>	<b>127,152</b>	<b>13,704</b>	<b>113,448</b>	<b>15,623</b>	<b>-4,524</b>	<b>20,147</b>	<b>12.3</b>	<b>-33.0</b>	<b>17.8</b>
JANUARY	M	22,685	777	21,908	19,859	1,752	18,107	2,826	-975	3,801	14.2	-55.7	21.0
	P	<b>165,460</b>	<b>9,957</b>	<b>155,503</b>	<b>147,011</b>	<b>15,456</b>	<b>131,555</b>	<b>18,449</b>	<b>-5,499</b>	<b>23,948</b>	<b>12.5</b>	<b>-35.6</b>	<b>18.2</b>
FEBRUARY	M	25,667	1,530	24,137	23,047	2,177	20,870	2,620	-647	3,267	11.4	-29.7	15.7
	P	<b>191,127</b>	<b>11,487</b>	<b>179,640</b>	<b>170,058</b>	<b>17,633</b>	<b>152,425</b>	<b>21,069</b>	<b>-6,146</b>	<b>27,215</b>	<b>12.4</b>	<b>-34.9</b>	<b>17.9</b>
MARCH	M	22,348	3,727	18,621	23,155	1,719	21,436	-807	2,008	-2,815	-3.5	116.8	-13.1
<b>3rd Quarter</b>		<b>70,700</b>	<b>6,034</b>	<b>64,666</b>	<b>66,061</b>	<b>5,648</b>	<b>60,413</b>	<b>4,639</b>	<b>386</b>	<b>4,253</b>	<b>7.0</b>	<b>6.8</b>	<b>7.0</b>
<b>Upto 3rd Qtr</b>		<b>213,475</b>	<b>15,214</b>	<b>198,261</b>	<b>193,213</b>	<b>19,352</b>	<b>173,861</b>	<b>20,262</b>	<b>-4,138</b>	<b>24,400</b>	<b>10.5</b>	<b>-21.4</b>	<b>14.0</b>
APRIL	M	26,878	3,763	23,115	23,413	2,652	20,761	3,465	1,111	2,354	14.8	41.9	11.3
	P	<b>240,353</b>	<b>18,977</b>	<b>221,376</b>	<b>216,626</b>	<b>22,004</b>	<b>194,622</b>	<b>23,727</b>	<b>-3,027</b>	<b>26,754</b>	<b>11.0</b>	<b>-13.8</b>	<b>13.7</b>
MAY	M	27,321	5,348	21,973	27,479	4,632	22,847	-158	716	-874	-0.6	15.5	-3.8
	P	<b>267,674</b>	<b>24,325</b>	<b>243,349</b>	<b>244,105</b>	<b>26,636</b>	<b>217,469</b>	<b>23,569</b>	<b>-2,311</b>	<b>25,880</b>	<b>9.7</b>	<b>-8.7</b>	<b>11.9</b>
JUNE	M	32,453	5,655	26,798	30,857	297	30,560	1,596	5,358	-3,762	5.2	1804.0	-12.2
<b>4th Quarter</b>		<b>86,652</b>	<b>14,766</b>	<b>71,886</b>	<b>81,749</b>	<b>7,581</b>	<b>74,168</b>	<b>4,903</b>	<b>7,185</b>	<b>-2,282</b>	<b>6.0</b>	<b>94.8</b>	<b>-3.1</b>
<b>Upto 4th Qtr</b>		<b>300,127</b>	<b>29,980</b>	<b>270,147</b>	<b>274,962</b>	<b>26,933</b>	<b>248,029</b>	<b>25,165</b>	<b>3,047</b>	<b>22,118</b>	<b>9.2</b>	<b>11.3</b>	<b>8.9</b>

**Federal Excise Duty**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	9,313	0	9,313	8,187	0	8,187	1,126	0	1,126	13.8	-	13.8
AUGUST	M	9,594	5	9,589	8,940	0	8,940	654	5	649	7.3	-	7.3
	P	<b>18,907</b>	<b>5</b>	<b>18,902</b>	<b>17,127</b>	<b>0</b>	<b>17,127</b>	<b>1,780</b>	<b>5</b>	<b>1,775</b>	<b>10.4</b>	<b>-</b>	<b>10.4</b>
SEPTEMBER	M	9,488	0	9,488	8,334	0	8,334	1,154	0	1,154	13.8	#DIV/0!	13.8
<b>1st Quarter</b>		<b>28,395</b>	<b>5</b>	<b>28,390</b>	<b>25,461</b>	<b>0</b>	<b>25,461</b>	<b>2,934</b>	<b>5</b>	<b>2,929</b>	<b>11.5</b>	<b>#DIV/0!</b>	<b>11.5</b>
OCTOBER	M	9,602	17	9,585	10,626	22	10,604	-1,024	-5	-1,019	-9.6	-	-9.6
	P	<b>37,997</b>	<b>22</b>	<b>37,975</b>	<b>36,087</b>	<b>22</b>	<b>36,065</b>	<b>1,910</b>	<b>0</b>	<b>1,910</b>	<b>5.3</b>	<b>-</b>	<b>5.3</b>
NOVEMBER	M	10,025	2	10,023	8,549	0	8,549	1,476	2	1,474	17.3	#DIV/0!	17.2
	P	<b>48,023</b>	<b>25</b>	<b>47,998</b>	<b>44,636</b>	<b>22</b>	<b>44,614</b>	<b>3,386</b>	<b>2</b>	<b>3,384</b>	<b>7.6</b>	<b>9.1</b>	<b>7.6</b>
DECEMBER	M	8,658	0	8,658	8,944	0	8,944	-286	0	-286	-3.2	#DIV/0!	-3.2
<b>2nd Quarter</b>		<b>28,285</b>	<b>20</b>	<b>28,266</b>	<b>28,119</b>	<b>22</b>	<b>28,097</b>	<b>166</b>	<b>-3</b>	<b>169</b>	<b>0.6</b>	<b>-13.6</b>	<b>0.6</b>
<b>Upto 2nd Qtr</b>		<b>56,681</b>	<b>25</b>	<b>56,656</b>	<b>53,580</b>	<b>22</b>	<b>53,558</b>	<b>3,100</b>	<b>2</b>	<b>3,098</b>	<b>5.8</b>	<b>9.1</b>	<b>5.8</b>
JANUARY	M	9,076	0	9,076	8,095	0	8,095	981	0	981	12.1	#DIV/0!	12.1
	P	<b>65,757</b>	<b>25</b>	<b>65,732</b>	<b>61,675</b>	<b>22</b>	<b>61,653</b>	<b>4,081</b>	<b>2</b>	<b>4,079</b>	<b>6.6</b>	<b>9.1</b>	<b>6.6</b>
FEBRUARY	M	8,944	0	8,944	9,009	0	9,009	-65	0	-65	-0.7	#DIV/0!	-0.7
	P	<b>74,700</b>	<b>25</b>	<b>74,676</b>	<b>70,684</b>	<b>22</b>	<b>70,662</b>	<b>4,016</b>	<b>2</b>	<b>4,014</b>	<b>5.7</b>	<b>9.1</b>	<b>5.7</b>
MARCH	M	9,732	0	9,732	10,340	2	10,338	-608	-2	-606	-5.9	-100.0	-5.9
<b>3rd Quarter</b>		<b>27,752</b>	<b>0</b>	<b>27,752</b>	<b>27,444</b>	<b>2</b>	<b>27,442</b>	<b>308</b>	<b>-2</b>	<b>310</b>	<b>1.1</b>	<b>-100.0</b>	<b>1.1</b>
<b>Upto 3rd Qtr</b>		<b>84,433</b>	<b>25</b>	<b>84,408</b>	<b>81,024</b>	<b>24</b>	<b>81,000</b>	<b>3,408</b>	<b>0</b>	<b>3,408</b>	<b>4.2</b>	<b>0.0</b>	<b>4.2</b>
APRIL	M	10,775	0	10,775	10,609	17	10,592	166	-17	183	1.6	-100.0	1.7
	P	<b>95,208</b>	<b>25</b>	<b>95,183</b>	<b>91,633</b>	<b>41</b>	<b>91,592</b>	<b>3,575</b>	<b>-16</b>	<b>3,591</b>	<b>3.9</b>	<b>-41.5</b>	<b>3.9</b>
MAY	M	11,658	0	11,658	10,976	3	10,973	682	-3	685	6.2	-100.0	6.2
	P	<b>106,866</b>	<b>25</b>	<b>106,841</b>	<b>102,609</b>	<b>44</b>	<b>102,565</b>	<b>4,257</b>	<b>-19</b>	<b>4,276</b>	<b>4.1</b>	<b>-43.2</b>	<b>4.2</b>
JUNE	M	14,341	0	14,341	14,921	31	14,890	-580	-31	-549	-3.9	-100.0	-3.7
<b>4th Quarter</b>		<b>36,774</b>	<b>0</b>	<b>36,774</b>	<b>36,506</b>	<b>51</b>	<b>36,455</b>	<b>268</b>	<b>-51</b>	<b>319</b>	<b>0.7</b>	<b>-100.0</b>	<b>0.9</b>
<b>Upto 4th Qtr</b>		<b>121,207</b>	<b>25</b>	<b>121,182</b>	<b>117,530</b>	<b>75</b>	<b>117,455</b>	<b>3,677</b>	<b>-50</b>	<b>3,727</b>	<b>3.1</b>	<b>-66.7</b>	<b>3.2</b>



**Customs**  
**Two Year Comparative - Month to Month & Progressive Collection**

(Rs. in Million)

MONTHS	M/P	FY 2009-10			FY 2008-09			COMPARISON			Growth (%)		
		Gross	Reb/Ref	Net	Goss	Reb/Ref	Net	GROSS	Reb / Ref	NET	Gross	Reb/Ref	Net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
JULY	M	10,292	826	9,466	13,517	1,181	12,336	-3,225	-355	-2,870	-23.9	-30.1	-23.3
AUGUST	M	11,561	427	11,134	12,419	1,322	11,097	-858	-895	37	-6.9	-67.7	0.3
	P	21,853	1,253	20,600	25,936	2,503	23,433	-4,083	-1,250	-2,833	-15.7	-49.9	-12.1
SEPTEMBER	M	12,896	431	12,465	15,607	877	14,730	-2,711	-446	-2,265	-17.4	-50.9	-15.4
<b>1st Quarter</b>		<b>34,749</b>	<b>1,684</b>	<b>33,065</b>	<b>41,543</b>	<b>3,380</b>	<b>38,163</b>	<b>-6,794</b>	<b>-1,696</b>	<b>-5,098</b>	<b>-16.4</b>	<b>-50.2</b>	<b>-13.4</b>
OCTOBER	M	13,193	593	12,600	14,080	420	13,660	-887	173	-1,060	-6.3	41.2	-7.8
	P	47,942	2,277	45,665	55,623	3,800	51,823	-7,681	-1,523	-6,158	-13.8	-40.1	-11.9
NOVEMBER	M	11,536	445	11,091	10,865	1,122	9,743	671	-677	1,348	6.2	-60.3	13.8
	P	59,478	2,722	56,756	66,488	4,922	61,566	-7,010	-2,200	-4,810	-10.5	-44.7	-7.8
DECEMBER	M	14,865	372	14,493	11,447	253	11,194	3,418	119	3,299	29.9	47.0	29.5
<b>2nd Quarter</b>		<b>39,594</b>	<b>1,410</b>	<b>38,184</b>	<b>36,392</b>	<b>1,795</b>	<b>34,597</b>	<b>3,202</b>	<b>-385</b>	<b>3,587</b>	<b>8.8</b>	<b>-21.4</b>	<b>10.4</b>
<b>Upto 2nd Qtr</b>		<b>74,343</b>	<b>3,094</b>	<b>71,249</b>	<b>77,935</b>	<b>5,175</b>	<b>72,760</b>	<b>-3,592</b>	<b>-2,081</b>	<b>-1,511</b>	<b>-4.6</b>	<b>-40.2</b>	<b>-2.1</b>
JANUARY	M	13,343	595	12,748	11,194	524	10,670	2,149	71	2,078	19.2	13.5	19.5
	P	87,686	3,689	83,997	89,129	5,699	83,430	-1,443	-2,010	567	-1.6	-35.3	0.7
FEBRUARY	M	11,867	463	11,404	10,047	576	9,471	1,820	-113	1,933	18.1	-19.6	20.4
	P	99,553	4,152	95,401	99,176	6,275	92,901	377	-2,123	2,500	0.4	-33.8	2.7
MARCH	M	16,687	402	16,285	13,161	671	12,490	3,526	-269	3,795	26.8	-40.1	30.4
<b>3rd Quarter</b>		<b>41,897</b>	<b>1,460</b>	<b>40,437</b>	<b>34,402</b>	<b>1,771</b>	<b>32,631</b>	<b>7,495</b>	<b>-311</b>	<b>7,806</b>	<b>21.8</b>	<b>-17.6</b>	<b>23.9</b>
<b>Upto 3rd Qtr</b>		<b>116,240</b>	<b>4,554</b>	<b>111,686</b>	<b>112,337</b>	<b>6,946</b>	<b>105,391</b>	<b>3,903</b>	<b>-2,392</b>	<b>6,295</b>	<b>3.5</b>	<b>-34.4</b>	<b>6.0</b>
APRIL	M	14,499	450	14,049	12,178	380	11,798	2,321	70	2,251	19.1	18.4	19.1
	P	130,739	5,004	125,735	124,515	7,326	117,189	6,224	-2,322	8,546	5.0	-31.7	7.3
MAY	M	14,448	441	14,007	11,669	252	11,417	2,779	189	2,590	23.8	74.6	22.7
	P	145,187	5,445	139,742	136,184	7,578	128,606	9,003	-2,133	11,136	6.6	-28.2	8.7
JUNE	M	22,085	338	21,747	19,865	68	19,797	2,220	270	1,950	11.2	397.1	9.8
<b>4th Quarter</b>		<b>51,032</b>	<b>1,229</b>	<b>49,803</b>	<b>43,712</b>	<b>700</b>	<b>43,012</b>	<b>7,320</b>	<b>529</b>	<b>6,791</b>	<b>16.7</b>	<b>75.4</b>	<b>15.8</b>
<b>Upto 4th Qtr</b>		<b>167,272</b>	<b>5,783</b>	<b>161,489</b>	<b>156,049</b>	<b>7,646</b>	<b>148,403</b>	<b>11,223</b>	<b>-1,863</b>	<b>13,086</b>	<b>7.2</b>	<b>-24.4</b>	<b>8.8</b>

