

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF ECONOMIC AFFAIRS

RAJYA SABHA
UN-STARRED QUESTION NO. 1984
TO BE ANSWERED ON TUESDAY, THE 18th MARCH, 2025
PHALGUNA 27, 1946 (SAKA)

Tax Devolution to States

1984. Dr. John Brittas:

Will the Minister of FINANCE be pleased to state:

- (a) the details of States whose percentage-wise inter se tax shares from overall tax devolution have been decreased during the last five years;
- (b) the year-wise details including the share and quantum of tax devolution to each State; *and*
- (c) the reasons for the decline in percentage-wise tax devolution to some States?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

Part (a to c): It is the prerogative of the Finance Commission to decide upon the criteria for tax devolution for each State in terms of Article 280(3)(a) of the Constitution of India. Details showing *inter-se* shares of States in the net proceeds of the taxes (divisible pool), and the amount of devolution are given in Table 1 and 2, respectively.

Table 1: Inter-se shares of States in the net proceeds of the taxes

State	Share (%) (15 th FC Final report) [FY 2021-22 to FY 2025-26]	Share (%) (15 th FC Interim report) [FY 2020-21]	Share (%) (14 th FC report) [FY 2015-16 to FY 2019-20]
Andhra Pradesh	4.047	4.111	4.305
Arunachal Pradesh	1.757	1.760	1.370
Assam	3.128	3.131	3.311
Bihar	10.058	10.061	9.665
Chhattisgarh	3.407	3.418	3.080
Goa	0.386	0.386	0.378
Gujarat	3.478	3.398	3.084

State	Share (%) (15 th FC Final report) [FY 2021-22 to FY 2025-26]	Share (%) (15 th FC Interim report) [FY 2020-21]	Share (%) (14 th FC report) [FY 2015-16 to FY 2019-20]
Haryana	1.093	1.082	1.084
Himachal Pradesh	0.830	0.799	0.713
Jharkhand	3.307	3.313	3.139
Karnataka	3.647	3.646	4.713
Kerala	1.925	1.943	2.500
Madhya Pradesh	7.850	7.886	7.548
Maharashtra	6.317	6.135	5.521
Manipur	0.716	0.718	0.617
Meghalaya	0.767	0.765	0.642
Mizoram	0.500	0.506	0.460
Nagaland	0.569	0.573	0.498
Odisha	4.528	4.629	4.642
Punjab	1.807	1.788	1.577
Rajasthan	6.026	5.979	5.495
Sikkim	0.388	0.388	0.367
Tamil Nadu	4.079	4.189	4.023
Telangana	2.102	2.133	2.437
Tripura	0.708	0.709	0.642
Uttar Pradesh	17.939	17.931	17.959
Uttarakhand	1.118	1.104	1.052
West Bengal	7.523	7.519	7.324
Jammu & Kashmir	-	-	1.854
Total	100.00	100.00	100.00

Table 2: Share of Union Taxes and Duties released to the States since FY 2019-20

(₹ Crore)

State	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (till 10.3.2025)
Andhra Pradesh	28242.39	24460.59	35385.83	38176.74	45710.74	52080.15
Arunachal Pradesh	8987.57	10472.58	14643.90	16689.17	19845.22	22610.55
Assam	21721.44	18629.32	28150.55	29694.26	35330.57	40253.77
Bihar	63406.33	59861.41	91352.62	95509.85	113604.49	129434.93
Chhattisgarh	20205.84	20337.54	28570.86	32358.26	38481.88	43844.17
Goa	2479.85	2296.53	3356.98	3665.19	4359.85	4967.38
Gujarat	20232.09	20218.53	31105.78	33034.00	39283.63	44757.99
Haryana	7111.53	6437.59	9722.16	10378.00	12345.35	14065.65
Himachal Pradesh	4677.56	4753.92	7349.04	7883.98	9374.72	10681.24
Jammu & Kashmir	6801.81	-	-	-	-	-
Jharkhand	20593.04	19712.23	27734.64	31404.12	37352.35	42557.30
Karnataka	30919.00	21694.11	33283.58	34596.18	41192.63	46932.72
Kerala	16401.05	11560.40	17820.09	18260.68	21742.92	24772.38

State	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (till 10.3.2025)
Madhya Pradesh	49517.61	46922.16	69541.50	74542.85	88665.34	101020.45
Maharashtra	36219.64	36504.01	54318.06	60000.98	71349.75	81292.84
Manipur	4047.77	4271.97	6009.65	6795.08	8087.14	9214.13
Meghalaya	4211.78	4551.63	6580.63	7286.14	8663.22	9870.40
Mizoram	3017.80	3010.55	4222.87	4745.25	5647.47	6434.44
Nagaland	3267.08	3409.25	4875.46	5400.19	6426.82	7322.37
Odisha	30453.25	27542.67	38144.79	42989.33	51143.68	58270.00
Punjab	10345.78	10638.21	15288.79	17163.65	20409.92	23254.04
Rajasthan	36049.14	35575.77	54030.61	57230.78	68063.21	77547.76
Sikkim	2407.69	2308.47	3353.69	3680.28	4382.44	4993.11
Tamil Nadu	26392.40	24924.51	37458.60	38731.24	46072.28	52491.88
Telangana	15987.59	12691.62	18720.54	19668.15	23742.04	27050.25
Tripura	4211.78	4218.45	6077.52	6724.23	7996.82	9111.14
Uttar Pradesh	117818.30	106687.01	160358.05	169745.30	202619.69	230854.62
Uttarakhand	6901.54	6568.72	9906.25	10617.01	12627.75	14387.36
West Bengal	48048.40	44737.01	65540.75	71434.93	84971.79	96812.42
TOTAL	650677.05	594996.76	882903.79	948405.82	1129493.71	1286885.44
