

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

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 January, 2026.

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 January, 2026.

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 9th January, 2026 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,


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Contd.../-

Copy forwarded to:-

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-800001/ 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, Lekha Bhavan, 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.
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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.


(Rakesh Bhatnagar)


Deputy Director (Budget)
01124013091

Sanction - 78

Statement showing the States' Share of net proceeds of Corporation Tax (0020) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Corporation Tax (0020)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	1148.18	12400.32
2	ARUNACHAL PRADESH	498.48	5383.60
3	ASSAM	887.45	9584.44
4	BIHAR	2853.56	30818.44
5	CHHATTISGARH	966.60	10439.28
6	GOA	109.51	1182.72
7	GUJARAT	986.75	10656.88
8	HARYANA	310.10	3349.08
9	HIMACHAL PRADESH	235.48	2543.20
10	JHARKHAND	938.23	10132.88
11	KARNATAKA	1034.69	11174.68
12	KERALA	546.14	5898.32
13	MADHYA PRADESH	2227.13	24053.00
14	MAHARASHTRA	1792.20	19355.76
15	MANIPUR	203.14	2193.92
16	MEGHALAYA	217.61	2350.16
17	MIZORAM	141.86	1532.08
18	NAGALAND	161.43	1743.44
19	ODISHA	1284.64	13874.12
20	PUNJAB	512.67	5536.84
21	RAJASTHAN	1709.64	18464.12
22	SIKKIM	110.08	1188.88
23	TAMIL NADU	1157.26	12498.40
24	TELANGANA	596.36	6440.68
25	TRIPURA	200.87	2169.40
26	UTTAR PRADESH	5089.49	54966.48
27	UTTARAKHAND	317.19	3425.64
28	WEST BENGAL	2134.36	23051.08
	Total	28371.10	306407.84


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

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 January, 2026.

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 January, 2026.

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 9th January, 2026 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,


(Rakesh Bhanagar)
Deputy Director (Budget)
01124013091

Contd.../-

Copy forwarded to:-

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3. The Additional Deputy Director, Loan Section, Finance Department, Govt. of Sikkim, Gangtok.
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22. Guard File.


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Sanction - 79

Statement showing the States' Share of net proceeds of Income Tax (0021) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Income Tax (0021)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	1532.00	16545.60
2	ARUNACHAL PRADESH	665.12	7183.28
3	ASSAM	1184.11	12788.40
4	BIHAR	3807.49	41120.88
5	CHHATTISGARH	1289.73	13929.08
6	GOA	146.12	1578.12
7	GUJARAT	1316.61	14219.40
8	HARYANA	413.76	4468.60
9	HIMACHAL PRADESH	314.20	3393.36
10	JHARKHAND	1251.87	13520.20
11	KARNATAKA	1380.58	14910.28
12	KERALA	728.71	7870.08
13	MADHYA PRADESH	2971.64	32093.72
14	MAHARASHTRA	2391.32	25826.24
15	MANIPUR	271.04	2927.24
16	MEGHALAYA	290.35	3135.80
17	MIZORAM	189.28	2044.20
18	NAGALAND	215.40	2326.32
19	ODISHA	1714.09	18512.16
20	PUNJAB	684.05	7387.72
21	RAJASTHAN	2281.16	24636.52
22	SIKKIM	146.88	1586.32
23	TAMIL NADU	1544.12	16676.48
24	TELANGANA	795.72	8593.76
25	TRIPURA	268.02	2894.60
26	UTTAR PRADESH	6790.86	73341.28
27	UTTARAKHAND	423.22	4570.80
28	WEST BENGAL	2847.85	30756.80
	Total	37855.30	408837.24


 (Rakesh Bhattacharya)
 Deputy Director (Budget)
 01124013091

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

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 January, 2026.

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 January, 2026.

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 9th January, 2026 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

Contd.../-

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16. Deputy Secretary , Budget Division, North Block, New Delhi.
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20. Joint Deputy Director, F.C. Division, Block No. 11, 5th Floor, Lodhi Road, New Delhi.
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22. Guard File.


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Sanction - 80

Statement showing the States' Share of net proceeds of Central GST (0005) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Central GST (0005)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	1197.07	14364.84
2	ARUNACHAL PRADESH	519.71	6236.52
3	ASSAM	925.24	11102.88
4	BIHAR	2975.08	35700.96
5	CHHATTISGARH	1007.77	12093.24
6	GOA	114.18	1370.16
7	GUJARAT	1028.77	12345.24
8	HARYANA	323.30	3879.60
9	HIMACHAL PRADESH	245.51	2946.12
10	JHARKHAND	978.19	11738.28
11	KARNATAKA	1078.76	12945.12
12	KERALA	569.40	6832.80
13	MADHYA PRADESH	2321.97	27863.64
14	MAHARASHTRA	1868.52	22422.24
15	MANIPUR	211.79	2541.48
16	MEGHALAYA	226.87	2722.44
17	MIZORAM	147.90	1774.80
18	NAGALAND	168.31	2019.72
19	ODISHA	1339.35	16072.20
20	PUNJAB	534.50	6414.00
21	RAJASTHAN	1782.45	21389.40
22	SIKKIM	114.77	1377.24
23	TAMIL NADU	1206.54	14478.48
24	TELANGANA	621.76	7461.12
25	TRIPURA	209.42	2513.04
26	UTTAR PRADESH	5306.23	63674.76
27	UTTARAKHAND	330.70	3968.40
28	WEST BENGAL	2225.25	26703.00
	Total	29579.31	354951.72

(Rakesh Bhattacharya)
Deputy Director (Budget)
01124013091

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

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 January, 2026.

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 January, 2026.

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 9th January, 2026 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,


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Contd.../-

Copy forwarded to:-

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.
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14. The Principal Secretary, Finance (CSFC) Department, Government of Kerala, Government Secretariat, Thiruvananthapuram, -695 001.
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16. Deputy Secretary , Budget Division, North Block, New Delhi.
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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.


(Rakesh Bhattacharya)
Deputy Director (Budget)
01124013091

Sanction - 81

Statement showing the States' Share of net proceeds of Customs (0037) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Customs (0037)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	189.26	2271.12
2	ARUNACHAL PRADESH	82.17	986.04
3	ASSAM	146.28	1755.36
4	BIHAR	470.37	5644.44
5	CHHATTISGARH	159.33	1911.96
6	GOA	18.05	216.60
7	GUJARAT	162.65	1951.80
8	HARYANA	51.12	613.44
9	HIMACHAL PRADESH	38.82	465.84
10	JHARKHAND	154.65	1855.80
11	KARNATAKA	170.56	2046.72
12	KERALA	90.02	1080.24
13	MADHYA PRADESH	367.11	4405.32
14	MAHARASHTRA	295.42	3545.04
15	MANIPUR	33.48	401.76
16	MEGHALAYA	35.87	430.44
17	MIZORAM	23.38	280.56
18	NAGALAND	26.61	319.32
19	ODISHA	211.76	2541.12
20	PUNJAB	84.51	1014.12
21	RAJASTHAN	281.81	3381.72
22	SIKKIM	18.15	217.80
23	TAMIL NADU	190.76	2289.12
24	TELANGANA	98.30	1179.60
25	TRIPURA	33.11	397.32
26	UTTAR PRADESH	838.93	10067.16
27	UTTARAKHAND	52.28	627.36
28	WEST BENGAL	351.82	4221.84
	Total	4676.58	56118.96


 (Rakesh Bhainagar)
 Deputy Director (Budget)
 01124013091

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

To

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

Subject: 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 January, 2026.

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 January, 2026.

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 9th January, 2026 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 **'Union Excise Duty (0038)', 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

Contd.../-

Copy forwarded to:-

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.
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15. The Additional Secretary (Finance), (CSFC-A) Department, Thiruvananthapuram.
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21. Public Finance – State, Department of Expenditure (Four copies).
22. Guard File.


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Sanction - 82

Statement showing the States' Share of net proceeds of Union Excise Duty (0038) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Union Excise Duty (0038)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	39.32	471.84
2	ARUNACHAL PRADESH	17.07	204.84
3	ASSAM	30.39	364.68
4	BIHAR	97.72	1172.64
5	CHHATTISGARH	33.10	397.20
6	GOA	3.75	45.00
7	GUJARAT	33.79	405.48
8	HARYANA	10.62	127.44
9	HIMACHAL PRADESH	8.06	96.72
10	JHARKHAND	32.13	385.56
11	KARNATAKA	35.43	425.16
12	KERALA	18.70	224.40
13	MADHYA PRADESH	76.27	915.24
14	MAHARASHTRA	61.37	736.44
15	MANIPUR	6.96	83.52
16	MEGHALAYA	7.45	89.40
17	MIZORAM	4.86	58.32
18	NAGALAND	5.53	66.36
19	ODISHA	43.99	527.88
20	PUNJAB	17.56	210.72
21	RAJASTHAN	58.55	702.60
22	SIKKIM	3.77	45.24
23	TAMIL NADU	39.63	475.56
24	TELANGANA	20.42	245.04
25	TRIPURA	6.88	82.56
26	UTTAR PRADESH	174.29	2091.48
27	UTTARAKHAND	10.86	130.32
28	WEST BENGAL	73.09	877.08
	Total	971.56	11658.72


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

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 January, 2026.

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 January, 2026.

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 9th January, 2026 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,


(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Contd.../-

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(Rakesh Bhatnagar)
Deputy Director (Budget)
01124013091

Sanction - 83

Statement showing the States' Share of net proceeds of Service Tax (0044) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Service Tax (0044)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	0.12	1.44
2	ARUNACHAL PRADESH	0.05	0.60
3	ASSAM	0.09	1.08
4	BIHAR	0.29	3.48
5	CHHATTISGARH	0.10	1.20
6	GOA	0.01	0.12
7	GUJARAT	0.10	1.20
8	HARYANA	0.03	0.36
9	HIMACHAL PRADESH	0.02	0.24
10	JHARKHAND	0.10	1.20
11	KARNATAKA	0.11	1.32
12	KERALA	0.06	0.72
13	MADHYA PRADESH	0.23	2.76
14	MAHARASHTRA	0.19	2.28
15	MANIPUR	0.02	0.24
16	MEGHALAYA	0.02	0.24
17	MIZORAM	0.02	0.24
18	NAGALAND	0.02	0.24
19	ODISHA	0.13	1.56
20	PUNJAB	0.05	0.60
21	RAJASTHAN	0.18	2.16
22	SIKKIM	0.01	0.12
23	TAMIL NADU	0.12	1.44
24	TELANGANA	0.06	0.72
25	TRIPURA	0.02	0.24
26	UTTAR PRADESH	0.53	6.36
27	UTTARAKHAND	0.03	0.36
28	WEST BENGAL	0.22	2.64
	Total	2.93	35.16


(Rakesh Bhatnagar)
 Deputy Director, (Budget)
 01124013091

PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 9-01-2026

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

New Delhi, the 9th January, 2026

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 January, 2026.

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 January, 2026.

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 9th January, 2026 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,


(Rakesh Bhattacharya)
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.
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. 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.



(Rakesh Bhargava)
Deputy Director (Budget)
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Statement showing the States' Share of net proceeds of Other Taxes & Duties (0045) as per recommendations of Fifteenth Finance Commission, as on 9-01-2026

(In ₹ Crores)

Sl. No.	State	Other Taxes & Duties (0045)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	5.93	71.16
2	ARUNACHAL PRADESH	2.57	30.84
3	ASSAM	4.58	54.96
4	BIHAR	14.73	176.76
5	CHHATTISGARH	4.99	59.88
6	GOA	0.57	6.84
7	GUJARAT	5.09	61.08
8	HARYANA	1.60	19.20
9	HIMACHAL PRADESH	1.22	14.64
10	JHARKHAND	4.84	58.08
11	KARNATAKA	5.34	64.08
12	KERALA	2.82	33.84
13	MADHYA PRADESH	11.50	138.00
14	MAHARASHTRA	9.25	111.00
15	MANIPUR	1.05	12.60
16	MEGHALAYA	1.12	13.44
17	MIZORAM	0.73	8.76
18	NAGALAND	0.83	9.96
19	ODISHA	6.63	79.56
20	PUNJAB	2.65	31.80
21	RAJASTHAN	8.82	105.84
22	SIKKIM	0.57	6.84
23	TAMIL NADU	5.97	71.64
24	TELANGANA	3.08	36.96
25	TRIPURA	1.04	12.48
26	UTTAR PRADESH	26.27	315.24
27	UTTARAKHAND	1.64	19.68
28	WEST BENGAL	11.02	132.24
	Total	146.45	1757.40


(Rakesh Bhatnagar)
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