

**PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 10-02-2026**

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

\*\*\*\*

New Delhi, the 10th February, 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 February, 2026.**

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 52464.61 crore ( Fifty Two Thousand Four Hundred Sixty Four Crore and Sixty One 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 February, 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 10th February, 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-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.
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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 Bhargava)  
Deputy Director (Budget)  
01124013091



## Sanction - 85

**Statement showing the States' Share of net proceeds of Corporation Tax (0020) as per recommendations of Fifteenth Finance Commission, as on 10-02-2026**

(In ₹ Crores)

Sl. No.	State	Corporation Tax (0020)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	2123.25	14523.57
2	ARUNACHAL PRADESH	921.80	6305.40
3	ASSAM	1641.09	11225.53
4	BIHAR	5276.92	36095.36
5	CHHATTISGARH	1787.49	12226.77
6	GOA	202.52	1385.24
7	GUJARAT	1824.71	12481.59
8	HARYANA	573.42	3922.50
9	HIMACHAL PRADESH	435.45	2978.65
10	JHARKHAND	1735.02	11867.90
11	KARNATAKA	1913.39	13088.07
12	KERALA	1009.96	6908.28
13	MADHYA PRADESH	4118.48	28171.48
14	MAHARASHTRA	3314.20	22669.96
15	MANIPUR	375.63	2569.55
16	MEGHALAYA	402.40	2752.56
17	MIZORAM	262.30	1794.38
18	NAGALAND	298.53	2041.97
19	ODISHA	2375.61	16249.73
20	PUNJAB	948.01	6484.85
21	RAJASTHAN	3161.53	21625.65
22	SIKKIM	203.55	1392.43
23	TAMIL NADU	2140.02	14638.42
24	TELANGANA	1102.81	7543.49
25	TRIPURA	371.43	2540.83
26	UTTAR PRADESH	9411.64	64378.12
27	UTTARAKHAND	586.55	4012.19
28	WEST BENGAL	3946.90	26997.98
	<b>Total</b>	<b>52464.61</b>	<b>358872.45</b>

  
 (Rakesh Bhatnagar)  
 Deputy Director (Budget)  
 01124013091

**PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 10-02-2026**

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

New Delhi, the 10th February, 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 February, 2026.**

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 42713.33 crore (Forty Two Thousand Seven Hundred Thirteen Crore and Thirty Three 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 February, 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 10th February, 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 Bhatnagar)  
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, 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.
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(Rakesh Bhatnagar)  
Deputy Director (Budget)  
01124013091



## Sanction - 86

**Statement showing the States' Share of net proceeds of Income Tax (0021) as per recommendations of Fifteenth Finance Commission, as on 10-02-2026**

(In ₹ Crores)

Sl. No.	State	Income Tax (0021)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	1728.63	18274.23
2	ARUNACHAL PRADESH	750.47	7933.75
3	ASSAM	1336.09	14124.49
4	BIHAR	4296.09	45416.97
5	CHHATTISGARH	1455.25	15384.33
6	GOA	164.87	1742.99
7	GUJARAT	1485.55	15704.95
8	HARYANA	466.85	4935.45
9	HIMACHAL PRADESH	354.52	3747.88
10	JHARKHAND	1412.55	14932.75
11	KARNATAKA	1557.76	16468.04
12	KERALA	822.25	8692.33
13	MADHYA PRADESH	3353.00	35446.72
14	MAHARASHTRA	2698.21	28524.45
15	MANIPUR	305.84	3233.08
16	MEGHALAYA	327.60	3463.40
17	MIZORAM	213.56	2257.76
18	NAGALAND	243.02	2569.34
19	ODISHA	1934.06	20446.22
20	PUNJAB	771.81	8159.53
21	RAJASTHAN	2573.91	27210.43
22	SIKKIM	165.71	1752.03
23	TAMIL NADU	1742.27	18418.75
24	TELANGANA	897.83	9491.59
25	TRIPURA	302.39	3196.99
26	UTTAR PRADESH	7662.36	81003.64
27	UTTARAKHAND	477.54	5048.34
28	WEST BENGAL	3213.34	33970.14
	<b>Total</b>	<b>42713.33</b>	<b>451550.57</b>

  
 (Rakesh Bhatnagar)  
 Deputy Director (Budget)  
 01124013091

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

\*\*\*\*

New Delhi, the 10th February, 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 February, 2026.**

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 17562.64 crore (Seventeen Thousand Five Hundred Sixty Two Crore and Sixty Four 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 February, 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 10th February, 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)  
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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 - 87

**Statement showing the States' Share of net proceeds of Central GST (0005) as per recommendations of Fifteenth Finance Commission, as on 10-02-2026**

(In ₹ Crores)

Sl. No.	State	Central GST (0005)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	710.79	15075.63
2	ARUNACHAL PRADESH	308.57	6545.09
3	ASSAM	549.36	11652.24
4	BIHAR	1766.49	37467.45
5	CHHATTISGARH	598.34	12691.58
6	GOA	67.77	1437.93
7	GUJARAT	610.82	12956.06
8	HARYANA	191.97	4071.57
9	HIMACHAL PRADESH	145.76	3091.88
10	JHARKHAND	580.78	12319.06
11	KARNATAKA	640.49	13585.61
12	KERALA	338.09	7170.89
13	MADHYA PRADESH	1378.70	29242.34
14	MAHARASHTRA	1109.46	23531.70
15	MANIPUR	125.74	2667.22
16	MEGHALAYA	134.73	2857.17
17	MIZORAM	87.79	1862.59
18	NAGALAND	99.91	2119.63
19	ODISHA	795.24	16867.44
20	PUNJAB	317.35	6731.35
21	RAJASTHAN	1058.32	22447.72
22	SIKKIM	68.13	1445.37
23	TAMIL NADU	716.38	15194.86
24	TELANGANA	369.15	7830.27
25	TRIPURA	124.35	2637.39
26	UTTAR PRADESH	3150.58	66825.34
27	UTTARAKHAND	196.33	4164.73
28	WEST BENGAL	1321.25	28024.25
	<b>Total</b>	<b>17562.64</b>	<b>372514.36</b>

  
 (Rakesh Bhatnagar)  
 Deputy Director (Budget)  
 01124013091



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

New Delhi, the 10th February, 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 February, 2026.**

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 8745.47 crore ( Eight Thousand Seven Hundred Forty Five Crore and Forty Seven 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 February, 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 10th February, 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.../-



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 Bhanagar)  
Deputy Director (Budget)  
01124013091



## Sanction - 88

Statement showing the States' Share of net proceeds of Customs (0037) as per recommendations of Fifteenth Finance Commission, as on 10-02-2026

(In ₹ Crores)

Sl. No.	State	Customs (0037)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	353.94	2625.06
2	ARUNACHAL PRADESH	153.64	1139.68
3	ASSAM	273.58	2028.94
4	BIHAR	879.62	6524.06
5	CHHATTISGARH	297.96	2209.92
6	GOA	33.77	250.37
7	GUJARAT	304.18	2255.98
8	HARYANA	95.56	709.00
9	HIMACHAL PRADESH	72.56	538.40
10	JHARKHAND	289.24	2145.04
11	KARNATAKA	318.92	2365.64
12	KERALA	168.37	1248.61
13	MADHYA PRADESH	686.53	5091.85
14	MAHARASHTRA	552.45	4097.49
15	MANIPUR	62.64	464.40
16	MEGHALAYA	67.07	497.51
17	MIZORAM	43.74	324.30
18	NAGALAND	49.76	369.08
19	ODISHA	395.97	2937.09
20	PUNJAB	158.01	1172.13
21	RAJASTHAN	527.01	3908.73
22	SIKKIM	33.90	251.70
23	TAMIL NADU	356.71	2645.83
24	TELANGANA	183.84	1363.44
25	TRIPURA	61.92	459.24
26	UTTAR PRADESH	1568.86	11636.02
27	UTTARAKHAND	97.80	725.16
28	WEST BENGAL	657.92	4879.76
	<b>Total</b>	<b>8745.47</b>	<b>64864.43</b>

  
(Rakesh Bhatnagar)  
Deputy Director (Budget)  
01124013091



**PAYMENT TO BE MADE TO THE STATE GOVERNMENTS AS ON 10-02-2026**

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

\*\*\*\*

New Delhi, the 10th February, 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 February, 2026.**

Sir,

I am directed to convey the sanction of the President of India for payment of ₹ 5115.87 crore ( Five Thousand One Hundred Fifteen Crore and Eighty Seven 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 February, 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 10th February, 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.
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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22. Guard File.

  
(Rakesh Bhatnagar)  
Deputy Director (Budget)  
01124013091



## Sanction - 89

**Statement showing the States' Share of net proceeds of Union Excise Duty (0038) as per recommendations of Fifteenth Finance Commission, as on 10-02-2026**

(In ₹ Crores)

Sl. No.	State	Union Excise Duty (0038)	Progressive Total
1	2	3	4
1	ANDHRA PRADESH	207.01	678.85
2	ARUNACHAL PRADESH	89.92	294.76
3	ASSAM	160.04	524.72
4	BIHAR	514.58	1687.22
5	CHHATTISGARH	174.30	571.50
6	GOA	19.73	64.73
7	GUJARAT	177.97	583.45
8	HARYANA	55.93	183.37
9	HIMACHAL PRADESH	42.48	139.20
10	JHARKHAND	169.18	554.74
11	KARNATAKA	186.58	611.74
12	KERALA	98.47	322.87
13	MADHYA PRADESH	401.56	1316.80
14	MAHARASHTRA	323.17	1059.61
15	MANIPUR	36.60	120.12
16	MEGHALAYA	39.28	128.68
17	MIZORAM	25.55	83.87
18	NAGALAND	29.10	95.46
19	ODISHA	231.68	759.56
20	PUNJAB	92.41	303.13
21	RAJASTHAN	308.27	1010.87
22	SIKKIM	19.85	65.09
23	TAMIL NADU	208.69	684.25
24	TELANGANA	107.55	352.59
25	TRIPURA	36.20	118.76
26	UTTAR PRADESH	917.71	3009.19
27	UTTARAKHAND	57.21	187.53
28	WEST BENGAL	384.85	1261.93
	<b>Total</b>	<b>5115.87</b>	<b>16774.59</b>

  
 (Rakesh Bhatnagar)  
 Deputy Director (Budget)  
 01124013091