

**Government of India
Ministry of Finance
Department of Revenue**

**RAJYA SABHA
UN-STARRED QUESTION NO-1192
ANSWERED ON-10/02/2026**

PER-CAPITA TAX BURDEN AND EQUITY OF TAX STRUCTURE

1192. SHRI SANJAY RAUT:

Will the Minister of FINANCE be pleased to state:

- (a) whether Government is aware that the combined tax revenue of the Union and the States in Financial Year 2024-25, when averaged across the population, amounts to approximately ₹51,000 per citizen annually, along with the trend in per-capita tax collections over the last five years;
- (b) the extent to which this burden is increasingly realised through indirect taxes such as GST, Petroleum Levies, Cesses and Surcharges affecting citizens irrespective of income and the assessment made of the equity implications thereof; and
- (c) the measures proposed to broaden the direct-tax base and ensure transparency in the utilisation of per-citizen tax revenues?

ANSWER

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

- (a) & (b): The information for combined tax revenue of direct and indirect tax of the Union Government over the last five years is enclosed at **Annexure A.**
- (c) The measures undertaken are enclosed at **Annexure 'B'.**

Annexure ‘A’

Direct Tax Collection from F.Y. 2020-21 to F.Y. 2024-25

(Rs. In Crore)

Financial Year	Net Direct Tax Collection
2020-21	9,47,176
2021-22	14,12,422
2022-23	16,63,686
2023-24	19,60,166
2024-25	22,26,375

Central Indirect Tax collection from F.Y. 2020-21 to F.Y. 2024-25 including GST, petroleum levies, cesses and surcharges

(Rs. In Crore)

Financial Year	Net Central Indirect Tax collection
2020-21	10,74,810
2021-22	12,89,662
2022-23	13,81,935
2023-24	14,96,114
2024-25	15,60,480

Source: Receipt Budget

The CBDT has undertaken extensive technology-driven reforms that leverage data analytics, legislative enablement, and digital communication platforms to widen the tax base and reduce evasion. Central to this approach is SAKSHAM NUDGE (“**Non-Intrusive Usage of Data to Guide and Enable**”) grounded in 2 guiding principles –

(1) “Trust First, Scrutinise Later”

(2) “Turning Data into Revenue”

SAKSHAM is the strategy of implementation having seven stages:

1. **Sankalan - Systematic compilation and collection of data/information from diverse sources**
2. **Anusandhan - Robust research, analysis and insight generation for risk identification**
3. **Kriyanvyan - Converting insight into actionable interventions for targeted outcomes**
4. **Sampark - Proactive communication to create awareness and guide compliance behaviour**
5. **Hastak - Handholding and facilitation to assist taxpayers in fulfilling obligations**
6. **Adhikaar - Ensuring rights, transparency and enablement, fostering trust and fairness**
7. **Mulyankan - Continuous monitoring and evaluation to measure impact and refine actions**

SAKSHAM NUDGE is a comprehensive approach which integrates high-quality financial data, behavioural insights, and targeted digital outreach to improve compliance. The objective of SAKSHAM-NUDGE is to achieve policy goals of improving voluntary compliance, enhancing citizen experience, minimising revenue leakage, and strengthening trust in the tax administration system through targeted behavioural interventions based on data analytics, risk identification and taxpayer outreach for correct reporting in ITRs and payment of due taxes in a non-intrusive and collaborative manner.

Enhanced data streams are analysed to identify disclosure gaps, mismatches, high-risk patterns, and potential evasion, enabling identification of taxpayers requiring intervention for compliance. Through SMS, email campaigns, portal based prompts, and outreach sessions, the Department facilitates voluntary correction of discrepancies by filing revised return/ belated return/ updated return.

Analytics-driven NUDGE campaigns have been executed for different issues like foreign income and asset reporting, non-genuine deductions, VDA reporting and TDS compliance to improve reporting of income and payment of taxes.

As a result of SAKSHAM NUDGE interventions, around 1.1 crore individuals have revised or updated their Income Tax Returns (ITRs) in the last 2 financial years, having revenue impact of more than Rs.7000 crore. Substantial percentage of these individuals are first time/non-filers to whom communication was sent or who filed the returns during the period on becoming aware through the media.
