



Mapping India's State-Level Energy Transition: Chhattisgarh

Appendix

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This appendix supports the report [Mapping India's State-Level Energy Transition: Chhattisgarh](#). It provides information on the public financial flows schemes mapped in the database for the State and Union governments across the energy value chain, including electricity transmission and distribution (T&D), coal, oil and gas (O&G), renewable energy, electric vehicles (EVs), and bioenergy.

1.0 Union T&D Subsidies

Subsidy code		U-TD.1
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds	
Stimulated activity	Production and consumption	
Subsidy name	Deendayal Upadhyaya Gram Jyoti Yojana (DDUGJY)	
Jurisdiction	Central	
Legislation/endorsing organization	Union Cabinet	
Policy objective(s) of subsidy	The broad objective of this scheme is to enhance energy access by electrifying unelectrified villages and strengthening the related sub-T&D infrastructure.	
Time period	Fiscal year (FY) 2014 to FY 2022	
Background	<p>The Union government launched Rajiv Gandhi Grameen Vidyutikaran Yojna in 2005 to achieve the national common minimum program goal of providing access to electricity to all households. Funds were provided for the electrification of unelectrified villages, issuing new connections to poor households and strengthening related sub-T&D infrastructure. The scheme merged with DDUGJY in December 2014. DDUGJY introduced additional components, segregating agriculture feeders from non-agriculture feeders, metering distribution transformers/feeders/consumers, bridging the missing links of the National Optical Fibre Network, and creating a data hub at the Rural Electrification Corporation.</p> <p>Under this scheme, the Union government provides grants of up to 90% of the project costs (60% for states other than special category states, which can increase to 75% if targets are achieved, and 85% for special category states, which can increase to 90% if targets are achieved). The targets defined for states include: (a) timely completion of the scheme according to established milestones, (b) reduction in Aggregate Technical and Commercial (AT&C) losses, per the trajectory finalized by the Ministry of Power (MoP), and (c)</p>	

Subsidy code		U-TD.1			
	upfront release of admissible revenue subsidies by state governments based on metered consumption.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	58	54	129	N/A	N/A
Information sources	DDUGJY: National portal of India Lok Sabha budget document: DDUGJY (FY 2022)				
Disaggregation methodology	The information source offers state-wise disbursement of funds over several financial years. Data for Chhattisgarh was included in this report.				

Subsidy code		U-TD.2			
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds				
Stimulated activity	Production and consumption				
Subsidy name	Integrated Power Development Scheme (IPDS)				
Jurisdiction	Central				
Legislation/endorsing organization	Union Cabinet				
Policy objective(s) of subsidy	The objectives of the scheme are to a) strengthen sub-T&D networks in the urban areas; b) meter distribution transformers/feeders/consumers in the urban area; and c) enable information technology (IT) in the distribution sector and strengthen the distribution network.				
Time period	FY 2017-FY 2022				
Background	<p>The Union government provides financial support to state-level distribution companies (discoms) for strengthening sub-T&D networks, metering distribution transformers/feeders/consumers, and enabling IT for the distribution sector. The scheme was earlier known as the Accelerated Power Development and Reforms Programme (APDRP), later renamed Restructured-APDRP, and now merged with IPDS (in 2014).</p> <p>Under the scheme, the Union government provided a grant of 60% (85% for special category states). A 10% contribution (5% for special category states) should come from the state government or discom,</p>				

Subsidy code		U-TD.2				
	and the remaining 30% (10% for special category states) from financial institutions.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	23	169	56	0	N/A	
Information sources	IPDS: MoP Lok Sabha budget document: IPDS (FY 2022)					
Disaggregation methodology	The information source offers state-wise disbursement of funds over several financial years. Data for Chhattisgarh was included in this report.					

Subsidy code		U-TD.3				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Pradhan Mantri Sahaj Bijli Har Ghar Yojana (Saubhagya)					
Jurisdiction	Central					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	To provide energy access to all through last-mile connectivity to all remaining unelectrified households in rural and urban areas to achieve universal household electrification in the country.					
Time period	FY 2017-ongoing					
Background	<p>Considering the role of electricity in human and socio-economic development, the Government of India has formulated this scheme to ensure last-mile connectivity and electricity connections to all remaining unelectrified households in the country. While DDUGJY focused on creating basic electricity infrastructure in villages to improve the quality and reliability of power supply in rural areas, many households remained without electricity connections for many reasons. Saubhagya was launched to plug such gaps and comprehensively address entry barriers to grid electricity access for all households. All discoms, including private sector discoms, state power departments, and rural electric cooperative societies, shall be eligible for financial assistance under the scheme.</p> <p>Under the scheme, the Union government provides a grant of 60% (85% for special category states). A 10% contribution (5% for special</p>					

Subsidy code		U-TD.3			
	category states) should come from the state government or discom, and the remaining 30% (10% for special category states) from financial institutions.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	0	42	43	0	N/A
Information sources	Saubhagya: National Portal of India Lok Sabha budget document: Saubhagya (FY 2023)				
Disaggregation methodology	The information source offers state-wise disbursement of funds over several financial years. Data for Chhattisgarh was included in this report.				

Subsidy code		U-TD.4			
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds				
Stimulated activity	Production and consumption				
Subsidy name	Reform-linked Distribution Sector Scheme				
Jurisdiction	Central				
Legislation/endorsing organization	Union Cabinet				
Policy objective(s) of subsidy	To improve the operational efficiencies and financial sustainability of all state-owned discoms/power departments by providing conditional financial assistance for strengthening the supply infrastructure.				
Time period	FY 2022-ongoing				
Background	The Reformed Linked Distribution Sector Scheme (RDSS) aims to improve the operational efficiencies and financial sustainability of discoms. The RDSS provides results-linked financial assistance to discoms to strengthen supply infrastructure based on prequalifying criteria and achieving basic minimum benchmarks. A central budgetary support of INR 97,631 crore will be provided over 5 years. It has an outlay of INR 3,03,758 crore, with Gross Budgetary Support of INR 97,631 crore from the Government of India over a period of 5 years, from FY 2022 to FY 2026. The RDSS has universal coverage and mainly focuses on strengthening the sub-T&D network of project areas. The scheme also supports states in the electrification of households that were missed under Saubhagya. In addition, all identified Particularly Vulnerable Tribal Group (PVTG) households				

Subsidy code		U-TD.4				
	<p>under PM-JANMAN for on-grid electricity connection shall be eligible for funding under the scheme.</p> <p>Under the scheme, the Union government provides a grant of 60% (85% for special category states). A 10% contribution (5% for special category states) should come from the state government or discom, and the remaining 30% (10% for special category states) from financial institutions.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	69	160	
Information sources	<p>Reform-Linked Distribution scheme - Cabinet Committee of Economic Affairs (CCEA): PIB</p> <p>India budget document: FY 2020 to FY 2024</p> <p>Chhattisgarh State Power Distribution Company Limited (CSPDCL) - State of Accounts for FY 2023</p>					
Disaggregation methodology	CSPDCL's statement of accounts for FY 2022/2023 offers fund dispersal over 2 financial years.					

2.0 State T&D Subsidies

Subsidy code		S-TD.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY)					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/MoP					
Policy objective(s) of subsidy	<ul style="list-style-type: none"> • To provide electrification to all villages. • Feeder separation to ensure sufficient power to farmers and regular supply to other consumers. • Improvement of the sub-T&D network to improve the quality and reliability of the supply. • Metering to reduce the losses. 					
Time period	FY 2014-FY2024					
Background	Refer to U-TD.1 Under the scheme, 60% of the project cost (85% for special states) is provided as a grant by the Government of India, with an additional grant up to 15% (5% for Special Category States) provided by the Government of India upon achievement of prescribed milestones. The remaining is borne by the state government.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	38	0	0	0	57	
Information sources	State budget documents: (FY 2020 to FY 2024) REC: DDUGJY dashboard DDUGJY - MoP Guidelines					

Subsidy code		S-TD.2				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					

Subsidy code		S-TD.2				
Subsidy name	Integrated Power Development Scheme (IPDS)					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/MoP					
Policy objective(s) of subsidy	To enhance and strengthen the power T&D networks in urban areas.					
Time period	FY 2014-ongoing					
Background	<p>Refer to U-TD.2</p> <p>Under the scheme, the Union government provides a grant of 60% (85% for special category states). A 10% contribution (5% for special category states) should come from the state government or discom, and the remaining 30% (10% for special category states) from financial institutions.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	2	0	0	0	
Information sources	State budget documents: (FY 2020 to FY 2024) IPDS: MoP Guidelines Lok Sabha: Status of IPDS					

Subsidy code		S-TD.3				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Pradhan Mantri Sahaj Bijli Har Ghar Yojana (Saubhagya)					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/MoP					
Policy objective(s) of subsidy	To provide energy access using last-mile connectivity and electricity connections to all remaining unelectrified households in rural and urban areas to achieve universal household electrification in the country.					

Subsidy code		S-TD.3				
Time period	FY 2017-ongoing					
Background	Refer to U-TD.3 Under the scheme, the Union government provides a grant of 60% (85% for special category states). A 10% contribution (5% for special category states) should come from the state government or discom, and the remaining 30% (10% for special category states) from financial institutions.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	41	0	40	0	21	
Information sources	State budget documents (FY 2020 to FY 2024) National Portal of India: Saubhagya Saubhagya: MoP					

Subsidy code		S-TD.4				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Reform-linked Distribution Sector Scheme (RDSS)					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/Ministry of New and Renewable Energy					
Policy objective(s) of subsidy	<ul style="list-style-type: none"> • To improve the quality, reliability, and affordability of power supply to consumers through a financially sustainable and operationally efficient distribution sector. • To reduce the AT&C losses to pan-India levels of 12%-15% by 2024/2025. • To reduce the Average Cost of Supply (ACS)-Average Revenue Realized gap to zero by 2024/2025. 					
Time period	FY 2021-ongoing					
Background	Refer to U-TD.4 Under the scheme, the Union government provides a grant of 60% (85% for special category states). A 10% contribution (5% for special category states) should come from the state government or discom,					

Subsidy code		S-TD.4				
	and the remaining 30% (10% for special category states) from financial institutions.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	82	
Information sources	State budget documents (FY 2020 to FY 2024) Reform-linked distribution scheme guidelines: MoP , PIB					

Subsidy code		S-TD.5				
Subsidy category	Income or price support → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Free electricity distribution to pumps of up to 5 hp capacity					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To provide subsidies or rebates on electricity bills for farmers.					
Time period	FY 2009-ongoing					
Background	<p>Better known as the Krishak Jeewan Jyoti Yojana scheme, it was implemented in 2009 to provide both free electricity and pump sets to the farmers of Chhattisgarh. The scheme is being operated by the state government to provide relief to the farmers on their electricity bills. Under this scheme, the eligible farmers are getting 6,000 units of power free per year for 3-HP irrigation pumps and 7,500 units of free power per year for irrigation pumps between 3 and 5 HP.</p> <p>Apart from this, farmers have also been given the option of getting electricity at a flat rate tariff. No limit has been fixed by the state government on electricity consumption for the farmers belonging to Scheduled Castes and Scheduled Tribes.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	2,665	2,376	2,500	3,253	4,323	
Information sources	State budget documents (FY 2020 to FY 2024) Millennium Post (news)					

Subsidy code		S-TD.6				
Subsidy category	Income or price support → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Relief in Electricity Bills to Domestic Electricity Consumers (Half Electricity Bill Scheme)					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To alleviate the financial burden on domestic consumers with substantial relief on their electricity bills.					
Time period	FY 2019–ongoing					
Background	The scheme was launched in March 2019 to mitigate financial burdens on domestic consumers, especially the Below Poverty Line (BPL) families and households. The scheme was launched as part of Gadhbo Nava Chhattisgarh campaign by the then government. Under the scheme, all domestic consumers in the state are given a rebate of half their bill based on effective electricity rates on electricity consumed, up to 400 units per month.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	977	850	900	1,115	1,197	
Information sources	State budget documents (FY 2020 to FY 2024)					

Subsidy code		S-TD.7				
Subsidy category	Income or price support → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Ekal Batti Connection (Grant for single bulb connection)					
Jurisdiction	State					
Legislation/endorsing organization	CSPDCL/Electricity department					

Subsidy code		S-TD.7				
Policy objective(s) of subsidy	To provide electricity to BPL families.					
Time period	FY 2009–ongoing					
Background	<p>The State of Chhattisgarh has 14.82 lakh BPL families. These families have been provided with a single bulb connection under the Ekal Batti Connection scheme. Those who get the connection are also given 30 units of electricity for free.</p> <p>Based on the BPL census conducted in 2002 and the caste census in 2011, the scheme for providing a single bulb connection in the state was envisioned. The scheme was extended in August 2018, whereby a provision of INR 100 was given toward electricity tariffs.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	585	400	400	535	509	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2023 Finance Budget - FY 2010					

Subsidy code		S-TD.8				
Subsidy category	Income or price support → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Subsidy to consumers for relief in electricity fees					
Jurisdiction	State					
Legislation/endorsing organization	Chhattisgarh State Electricity Regulation Commission (CSERC)/Department of Energy					
Policy objective(s) of subsidy	To provide relief to the consumer from electricity fees. According to the announcement made in April 2022, a 25% rebate has been granted to the textile, power loom, hand loom, jute, and ethanol industries.					
Time period	FY 2022–ongoing					
Background	The Chhattisgarh government offers a rebate in electricity fees for various categories of industries under its industrial policy.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	

Subsidy code		S-TD.8			
(In INR crore, nominal)	424	645	0	59	0
Information sources	State budget documents (FY 2020 to FY 2024), Tariff Schedule – FY 2023 Chhattisgarh hikes power tariffs for domestic and industrial units, Times of India				

Subsidy code		S-TD.9			
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds				
Stimulated activity	Consumption				
Subsidy name	Energization of irrigation pumps				
Jurisdiction	State				
Legislation/endorsing organization	Centre for Rural Education and Development Action (CREDA)/Department of Energy				
Policy objective(s) of subsidy	To empower the farmers by providing irrigation pumps.				
Time period	FY 2016–ongoing				
Background	The Government of Chhattisgarh provides a subsidy for electricity connections to irrigation pumps. Farmers apply for electricity connections with the discoms. The state subsidizes the cost of connection. Typically, the demand for these connections is much higher than the subsidy provided. Hence, discoms keep a waiting list of applications and cover it each year based on the subsidy allocated.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	100	150	171	150	635
Information sources	State budget documents (FY 2020 to FY 2024) CREDA: Subsidy, My Scheme				

Subsidy code		S-TD.10			
Subsidy category	Direct and indirect transfer of funds and liabilities → Credit support				

Subsidy code		S-TD.10				
Stimulated activity	Production and consumption					
Subsidy name	Takeover of Power Company Loans					
Jurisdiction	State					
Legislation/endorsing organization	Energy Department					
Policy objective(s) of subsidy	To take over loans made to power generation and transmission companies by the state government.					
Time period	FY 2022–ongoing					
Background	Under this scheme, the Government of Chhattisgarh takes over loans of power companies, mainly the power distribution company (CSPDCL), which is facing significant financial distress.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	300	561	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2024 NTPC to acquire stressed KSK Mahanadi, Times of India					

Subsidy code		S-TD.11				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Grant to Chhattisgarh State Electricity Distribution Company under Ujwal Discom Assurance Yojana (UDAY) Yojana					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	<ul style="list-style-type: none"> • Financial turnaround • Operational improvement • Reduction of the cost of generating power • Development of renewable energy 					

Subsidy code		S-TD.11				
	<ul style="list-style-type: none"> Energy efficiency and conservation 					
Time period	FY 2015–ongoing					
Background	The Government of India launched UDAY to improve the financial and operational health of discoms. Under this scheme, CSPDCL receives financial support to ensure affordable and accessible power supply. Further, the scheme addresses operational gaps, including the reduction of AT&C losses. As part of the scheme, the states have to take over loans and provide grants to improve discoms' financial and operational performance.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	40	199	0	100	100	
Information sources	State budget documents (FY 2020 to FY 2024) UDAY: MoP - PIB					

Subsidy code		S-TD.12				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Mukhya Mantri Majra Tola Vidyutikaran Yojna					
Jurisdiction	State					
Legislation/endorsing organization	CSPDCL/Department of Energy					
Policy objective(s) of subsidy	To electrify unelectrified villages.					
Time period	FY 2015–ongoing					
Background	The scheme aims to improve electrification in rural areas by offering 100% grants for unelectrified villages and <i>Majra Tolas</i> (smaller hamlets scattered around the main village). This initiative will target those areas that are included in the Sansad Aadarsh Gram Yojana, Vidhayak Aadarsh Gram Yojana, Very Very Important Persons references, including the Prime Minister, Union Ministers, the Chief Minister, etc. Villages that are not part of the existing programs, such as DDUGJY, will benefit from newly introduced schemes like Mukhya Mantri Majra-Tola Vidyutikaran Yojan.					

Subsidy code		S-TD.12			
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	30	30	153	95	45
Information sources	State budget documents (FY 2020 to FY 2024) Chhattisgarh State Electricity Regulatory Commission: Capital Investment Plan				

Subsidy code		S-TD.13			
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds				
Stimulated activity	Production and consumption				
Subsidy name	Mukhya Mantri Shahri Vidyutikaran Yojana				
Jurisdiction	State				
Legislation/endorsing organization	Department of Energy/CSPDCL				
Policy objective(s) of subsidy	To strengthen the electricity infrastructure in urban areas.				
Time period	FY 2012–ongoing				
Background	Under this scheme, the state government provides grants for the extension of electricity lines in unelectrified areas under municipal corporations, particularly among BPL communities, augmentation of grid infrastructure, and safety improvements in existing lines through rerouting cables and installing underground cables. The scheme also provides grants to support new connections for BPL families under 14 municipal corporations.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	12	20	100	36	35
Information sources	State budget documents (FY 2020 to FY 2024) Department of Finance: Budget Press Note - FY 2021 Budget Outcome Report: FY 2023 Urban Electrification target: News Article				

Subsidy code		S-TD.14				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Maintenance and Development of the Capacity of Machinery					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	Capacity upgradation, regular maintenance and operation of existing solar plants and equipment.					
Time period	FY 2016–ongoing					
Background	The scheme supports capacity upgrading, regular maintenance, and efficient operation of existing solar facilities to optimize the performance, extend the lifespan, and ensure the reliability of solar equipment and plants in the state.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	28	30	40	43	30	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2023					

Subsidy code		S-TD.15				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production					
Subsidy name	Capital Expenditure Power Holding/Generation/Distribution Company					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	The Capital Expenditure Power Holding/Generation/Distribution Company scheme aims to enhance the infrastructure and operational capabilities of power holding, generation, and distribution companies. By allocating funds for capital expenditure,					

Subsidy code		S-TD.15				
	the scheme seeks to modernize and expand the power sector infrastructure, improve energy efficiency, and ensure a reliable electricity supply to consumers.					
Time period	FY 2003–onwards					
Background	The scheme supports power holding, generation, and distribution companies with financial aid for capital expenditures. Building on previous initiatives, it aims to modernize energy infrastructure, enhance operational efficiency, and meet increasing energy demands through targeted investments in technology and infrastructure upgrades.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	50	0	23	
Information sources	State budget documents: (FY 2020 to FY 2024) Chhattisgarh State Electricity Regulatory Commission: Capital Investment Plan: (FY2023 to FY 2025)					

Subsidy code		S-TD.16				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Collection charges - Electricity Duty					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To ensure that the electricity duty rates are applied correctly, deposited in a timely manner by electricity producers, and that interest is levied on any delay in payment, as well as inspection of electricity-related accidents and ascertaining their causes.					
Time period	FY 2003–ongoing					
Background	This scheme provides for expenditure pertaining to the collection of electricity duty from various consumers.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	

Subsidy code		S-TD.16				
(In INR crore, nominal)	9	9	9	10	11	
Information sources	State budget documents (FY 2020 to FY 2024) Collection of electricity duty					

Subsidy code		S-TD.17				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Chief Minister's Electricity Infrastructure Development Scheme					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To improve the electricity distribution infrastructure.					
Time period	FY 2021–ongoing					
Background	The scheme aims to improve the electricity distribution network by upgrading power lines and constructing new substations and transformers. The overarching goal of this scheme is to reduce technical losses and improve the reliability of electricity services.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	25	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Department of Finance: Budget Press Note - FY 2022 (Pg-12, Energy - 3rd point)					

Subsidy code		S-TD.18				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Expenditure from the Energy Conservation Fund					

Subsidy code		S-TD.18				
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	Publicity under the Energy Conservation program and installation/promotion of energy-efficient lights.					
Time period	FY 2003–onwards					
Background	The scheme is dedicated to promoting energy efficiency and conservation measures across sectors, including industries, buildings, and municipalities. The Chhattisgarh State Renewable Energy Agency (CREDA) acts as a state-designated agency under the Energy Conservation Act. CREDA received support from the Energy Conservation Fund to facilitate the implementation of energy-efficiency activities like retrofitting public buildings, street lighting, public drinking water pumping stations, agricultural pumping, various industrial sectors, and micro, small, and medium-sized enterprise clusters.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	1	1	1	0	1	
Information sources	State budget documents (FY 2020 to FY 2024) Budget Result - FY 2023					

Subsidy code		S-TD.19				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Pump Feeder Separation scheme					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To ensure a 24-hour power supply to non-agricultural consumers by separating agricultural feeders and reducing AT&C losses in electricity distribution.					
Time period	FY 2018–ongoing					

Subsidy code		S-TD.19				
Background	Agricultural consumers are typically supplied for a limited number of hours in most states, which also impacts other consumers in a feeder containing other consumers. This also leads to significant technical losses and, in turn, impacts the overall quality of supply. To mitigate this situation, most Indian states have initiated physical separation of feeders for agricultural consumers. This lets the discom provide 24 hours of good-quality power to other consumers and manage agricultural power supply better.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024)					

Subsidy code		S-TD.20				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production and consumption					
Subsidy name	Assistance for Power Companies					
Jurisdiction	State					
Legislation/endorsing organization	Energy Department					
Policy objective(s) of subsidy	To support financial recovery for power distribution companies.					
Time period	FY 2018–ongoing					
Background	The state government provides financial assistance to power discoms to help them overcome financial difficulties.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024)					

Subsidy code		S-TD.21				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	National Smart Grid Mission					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/MoP					
Policy objective(s) of subsidy	To improve the reliability of electricity networks and make them more responsive and cost-effective.					
Time period	FY 2015–FY 2016: The National Smart Grid Mission was established by the Government of India MoP Office Memorandum dated March 27, 2015, to accelerate Smart Grid deployment in India. It has been operational since January 2016 with a dedicated team.					
Background	<p>The National Smart Grid Mission aims to modernize India’s power sector by transitioning from traditional electricity networks to a more robust, intelligent, and responsive grid and real-time monitoring of electricity consumption. The scheme also enables the integration of renewable energy. Chhattisgarh formed its State-Level Project Management Unit (SLPMU), chaired by the Power Secretary of the State, to review programs and work on a quarterly basis.</p> <p>In Chhattisgarh, as of 2025, 22.32 lakh smart meters were installed, and 59.62 lakh smart meters are sanctioned. Additionally, 44,000 distribution transformer meters were installed and 2.10 lakh sanctioned.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) National Smart Grid Mission: website National Smart Grid Mission: Dashboard					

Subsidy code		S-TD.22				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					

Subsidy code		S-TD.22				
Subsidy name	SCADA yojana					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To modernize and digitize electricity T&D infrastructure and supply quality and reliable electricity.					
Time period	FY 2022–ongoing					
Background	This scheme proposes installing prepaid smart meters, allowing consumers to monitor and manage their energy consumption and improve payment reliability and distribution efficiency for the distribution licensee.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2023 , Capital Investment SCADA Yojana: Objectives					

Subsidy code		S-TD.23				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Installation of a smart meter testing bench					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To ensure the accuracy and reliability of smart meters before deployment.					
Time period	FY 2024–ongoing					
Background	This scheme addresses the gap in testing and validating smart meter performance before installation. In Chhattisgarh, the CSPDCL					

Subsidy code		S-TD.23				
	and CREDA carry out testing benches supported by the Energy Conservation Fund and technical assistance from the Bureau of Energy Efficiency.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) CSERC Smart meter - Surya Ghar, Chhattisgarh Prayas Energy: Chhattisgarh State Electricity Regulatory Commission					

Subsidy code		S-TD.24				
Subsidy category	Income or price support → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Relief in electricity bills for domestic consumers in the Bhilai Steel Township distribution licence area					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To provide relief from electricity bills for domestic consumers in the Bhilai Steel Township area.					
Time period	FY 2024–ongoing					
Background	The Chhattisgarh government extended the “half Bijli bill scheme” to consumers in the Bhilai Township area. Under this scheme, the state government grants a 50% concession on the cumulative billed amount for electricity up to the first 400 units per month.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	5	
Information sources	State budget documents (FY 2020 to FY 2024) Times of India news					

Subsidy code		S-TD.25				
Subsidy category	Provision of goods and services below market price → Direct spending					
Stimulated activity	Production and consumption					
Subsidy name	Pradhan Mantri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN yojana)					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/Ministry of Rural Development					
Policy objective(s) of subsidy	To ensure the socio-economic uplifting of PVTGs by providing access to basic facilities.					
Time period	FY 2024–ongoing					
Background	Under this scheme, the state government aims to provide basic facilities like safe housing, clean drinking water, and improved access to education, electrification, health facilities, road connectivity, and telecom activities to PVTG communities. These objectives are planned and met through 11 interventions that are implemented by nine line ministries. Places like Haat Bazar, Common Service Centres, Gram panchayat, Anganwadi, Multipurpose centre, Vandhan Vikas Kendras, and Krishi Vigyan Kendras will be used to organize these events.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Ministry of Rural Development PM-JANMAN PM JANMAM: PIB PM-JANMAN Yojana: Ministry of Tribal Affairs					

Subsidy code		S-TD.26				
Subsidy category	Provision of goods and services below market price → Direct spending					
Stimulated activity	Production and consumption					
Subsidy name	Niyad Nellanar yojana					
Jurisdiction	State					

Subsidy code		S-TD.26			
Legislation/endorsing organization	Department of Energy				
Policy objective(s) of subsidy	To ensure that basic amenities and the benefits of welfare projects reach Naxal-affected villages.				
Time period	FY 2025–ongoing				
Background	This scheme aims to deliver over 25 basic amenities, including housing benefits, ration cards, essential food items, Ujjwala scheme benefits, education and healthcare facilities, irrigation infrastructure, electricity access, etc., to the most affected villages.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	0	0	0	0	0
Information sources	State budget documents (FY 2020 to FY 2024)				

Subsidy code		S-TD.27			
Subsidy category	Provision of goods and services below market price → Direct spending				
Stimulated activity	Production and consumption				
Subsidy name	Pradhan Mantri Janjatiya Unnat Gram Abhiyan Yojana				
Jurisdiction	State				
Legislation/endorsing organization	Tribal Department/Union Cabinet				
Policy objective(s) of subsidy	To improve socio-economic conditions and enable infrastructure in tribal-majority villages.				
Time period	FY 2025-ongoing				
Background	<p>The Pradhan Mantri Janjatiya Unnat Gram Abhiyan envisions the development of tribal areas and communities. This scheme focuses on addressing infrastructure gaps, healthcare, education, and livelihoods.</p> <p>Approved by the Union government, this scheme targets 63,000 tribal-majority villages nationwide. This has led to some improvement in literacy, health, and livelihoods. Data from Antyodaya Mission (2019, 2022) and other studies highlight persistent gaps in services and infrastructure in tribal areas.</p>				

Subsidy code		S-TD.27			
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	0	0	0	0	0
Information sources	State budget documents (FY 2020 to FY 2024) Tribal Department - PM JUGA				

3.0 Union Coal Subsidies

Subsidy code		U-C.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production					
Subsidy name	Exploration of Coal and Lignite					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	To promote private investment in the coal mining industry.					
Time period	FY 2014–ongoing					
Background	Provisions in this scheme are to undertake preliminary drilling to assess the availability of coal with a view to meeting the sizable increase in the demand for coal. It also includes provision for detailed drilling in the non-Coal India Limited (CIL) coal mining blocks so that the geological reports generated may help the prospective investors in making investment decisions regarding coal mining and reducing the time spent preparing a mining plan.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	3.6	0.9	2.8	0	
Information sources	Finance Accounts Volume II, Government of Chhattisgarh (FY 2020 to FY 2024)					

Subsidy code		U-C.2				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concessional customs duty rates on the import of coal					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					

Subsidy code		U-C.2				
Policy objective(s) of subsidy	To keep imported coal prices under control for the end-use sector.					
Time period	FY 2014–ongoing					
Background	<p>The basic customs duty on coal has stayed at 2.5% for all kinds of coal between FY 2015 and FY 2022; it was slashed to 0% between May 2022 and November 2022.</p> <p>The benchmark rate or standard tariff rate for coal was 10% between FY 2014 and FY 2022 and was reduced to 5% in FY 2023. We have captured the customs duty exemptions on coal and applied them retrospectively.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	153	10	33	308	N/A	
Information sources	Normal customs duty rates - CBI Special customs duty rates on coal - PIB					
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on imported coal consumption in thermal power plants in the state over FY 2020 to FY 2024: CEA					

Subsidy code		U-C.3				
Subsidy category	Income or price support → Induced transfers (price support)					
Stimulated activity	Consumption					
Subsidy name	Pricing of Coal					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	To keep domestic coal prices lower for grid-based electricity generation.					
Time period	FY 2014–ongoing					
Background	The grade-wise notified coal price is lower for utilities (including independent power producers) compared to captive power plants. Under-pricing coal to power utilities in Chhattisgarh is quantified by taking the difference between the grade-wise price applicable to utilities and other sectors.					

Subsidy code		U-C.3				
Amount of subsidy conferred		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)		1,262	1,758	2,096	1,683	2,005
Information sources	<p>Total coal dispatch to the utilities sector - Coal Directory (FY 2020 to FY 2024)</p> <p>Grade-wise dispatch to utilities sector - Coal Directory (FY 2020 to FY 2024)</p> <p>Grade-wise production of coal - Coal Directory (FY 2020 to FY 2024)</p> <p>Grade-wise notified price for the utilities sector - Coal Directory (FY 2020 to FY 2024)</p> <p>Grade-wise notified price for captive/others - Coal Directory (FY 2020 to FY 2024)</p>					

Subsidy code		U-C.4				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Production					
Subsidy name	Concessional Goods and Services Tax (GST) rates on coal sales					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	The objective is to keep domestic coal prices low for the end-use sector.					
Time period	FY 2014–ongoing					
Background	<p>Since FY 2018, the government has levied a 5% GST on coal. In comparison, the GST rate on other mineral ores—such as iron ore, manganese, and copper—was also 5% from FY 2018 until the first half of FY 2022, after which it was increased to 18%. These higher GST rates on mineral ores are used as a benchmark to estimate the extent of State GST concessions or exemptions provided for coal in Chhattisgarh.</p>					
Amount of subsidy conferred		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)		0	0	524	1,129	1,277

Subsidy code	U-C.4
Information sources	GST collections on coal - Coal Directory (FY 2020 to FY 2024) Concessional GST rate on coal (%) (FY 2020 to FY 2024) GST rates on mineral ores (%) (FY 2020 to FY 2024)

4.0 State Coal Subsidies

Subsidy code		S-C.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct spending					
Stimulated activity	Production					
Subsidy name	Transport network (rail)					
Jurisdiction	State					
Legislation/endorsing organization	Mineral Resources Department, Government of Chhattisgarh					
Policy objective(s) of subsidy	To develop the infrastructure for the Chhattisgarh State Rail Corridor.					
Time period	FY 2016–ongoing					
Background	The state government provides financial assistance as grants and loans for capital expenditure in setting up railway tracks to evacuate coal from coal fields.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	12	122	25	
Information sources	State budget documents (FY 2020 to FY 2024) Mineral Resource: Budget					

Subsidy code		S-C.2				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct spending					
Stimulated activity	Production					
Subsidy name	Capital expenditure for thermal power plants					
Jurisdiction	State					
Legislation/endorsing organization	Energy Department					
Policy objective(s) of subsidy	To support the expansion of thermal power capacity in the state.					

Subsidy code		S-C.2			
Time period	FY 2022–ongoing				
Background	The state government has announced the provision of grants aimed at facilitating the expansion of the Korba West Thermal Power Plant. The expansion project will consist of two new units, each with a generation capacity of 660 megawatts (MW) and is slated for commissioning in 2030.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	0	0	0	0	25
Information sources	State budget documents (FY 2020 to FY 2024)				

5.0 Union O&G Subsidies

Subsidy code		U-OG.1				
Subsidy category	Income or price support→ Induced transfers (Price support)					
Stimulated activity	Consumption					
Subsidy name	Under-recovery on domestic liquefied petroleum gas (LPG) (subsidized)					
Jurisdiction	Union					
Legislation/endorsing organization	Ministry of Petroleum and Natural Gas					
Policy objective(s) of subsidy	To provide market price support through regulated prices for petroleum products to make them affordable to consumers.					
Time period	The control on the price of petroleum products that include domestic LPG started in 1974, post the 1973 oil crisis, under the Administrative Price Mechanism (APM). Although APM was dismantled in 2002, partial regulation still exists on key fuels like domestic LPG and kerosene through subsidies and pricing oversight, particularly to support low-income households.					
Background	In India, domestic LPG has historically been regulated by the government to increase its affordability for consumers. The difference between the actual cost of a petroleum product and the government-controlled price of that product is referred to as the under-recovery per unit of the product. Part of the under-recovery has usually been paid as cash compensation/specific subsidy on domestic LPG and by issuing special securities to downstream oil marketing companies (OMCs).					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	255	14	
Information sources	Data till FY 2023: Ready Reckoner, Petroleum Planning and Analysis Cell Data for FY 2024 financial statements of OMCs (Indian Oil Corporation Limited - Indane , Bharat Petroleum Corporation Limited , Hindustan Petroleum Corporation Limited)					
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on the consumption of domestic LPG in the state (FY 2020 to FY 2024)					

Subsidy code		U-OG.2				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods					
Stimulated activity	Consumption					
Subsidy name	Customs duty exemption on imported LPG for domestic use					
Jurisdiction	Union					
Legislation/endorsing organization	Ministry of Petroleum and Natural Gas					
Policy objective(s) of subsidy	To reduce the end price of imported LPG due to the shortage of domestically produced LPG.					
Time period	FY 2012–ongoing					
Background	LPG is subject to 5 % basic customs duty under S.No. 142 of the customs notification no. 12/2012 dated March 17, 2012. However, retrospective exemption was allowed for LPG imported by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, or Bharat Petroleum Corporation starting on February 8, 2013.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	20	27	42	53	37	
Information sources	Value of Imports, Domestic Production: Ready Reckoner, Petroleum Planning and Analysis Cell, Ministry of Petroleum and Natural Gas, (FY 2020 to FY 2024). Custom duty rates (FY 2020 to FY 2024)					
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on the consumption of domestic LPG in the state (FY 2020 to FY 2024).					

Subsidy code		U-OG.3				
Subsidy category	Provision of goods or services below market value → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Expenses on LPG subsidies for the poor (Ujjwala Scheme)					
Jurisdiction	Union government					

Subsidy code		U-OG.3				
Legislation/endorsing organization	Ministry of Petroleum and Natural Gas					
Policy objective(s) of subsidy	To provide clean cooking fuel (LPG) to BPL households, especially in rural areas, to safeguard the health of women and children by reducing indoor air pollution caused by traditional biomass cooking.					
Time period	From May 1, 2016–ongoing					
Background	The scheme was inaugurated by the Hon. Prime Minister Shri, Narendra Modi on May 1, 2016, in the Balia district on the borders of Bihar and Uttar Pradesh. The scheme proposes that 5-crore LPG connections be provided to BPL families with connection issues in the name of women members of an eligible household. Support of INR 1,600 for every connection was proposed for 3 years, starting from inception. The BPL households would be selected through socio-economic caste census data.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	64	158	27	97	146	
Information sources	Notes on Demands for Grants, Expenditure Budget, Ministry of Petroleum and Natural Gas, Indian Budget (FY 2020 to FY 2024)					
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme is based on the PMUY (domestic LPG consumption sales) during FY 2023 due to the lack of available data for the other years under the scheme.					

Subsidy code		U-OG.4				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods					
Stimulated activity	Consumption					
Subsidy name	Lower GST rates for domestic LPG					
Jurisdiction	Union government					
Legislation/endorsing organization	Ministry of Petroleum and Natural Gas					
Policy objective(s) of subsidy	To keep the price of the domestic LPG lower than that of commercial use to benefit domestic consumers.					
Time period	FY 2017–ongoing					

Subsidy code		U-OG.4			
Background	Post-introduction of the GST regime in 2017, domestic LPG was placed in the lowest 5% GST bracket, while for commercial LPG, a tax of 18% was imposed. This has led to lower GST rates for domestic LPG from July 2017.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	142	163	213	252	243
Information sources	Indian Petroleum and Natural Gas Statistics - FY 2024				
Disaggregation methodology	<p>The support attributed to Chhattisgarh under the scheme was based on the consumption of domestic LPG in the state (FY 2020 to FY 2024).</p> <p>Note: State-wise domestic LPG consumption data was current, so we used the total consumption of LPG in the state as a proxy.</p>				

6.0 Union Renewable Energy Subsidies

Subsidy code		U-RE.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	PM Surya Ghar Muft Bijli Yojana					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	To install rooftop solar power plants in 1 crore households.					
Time period	FY 2024–ongoing					
Background	On February 13, 2024, the Union government introduced this scheme with an approved budget of INR 75,021 crore. This scheme aims to install rooftop solar systems in 1 crore households and offers subsidies ranging from INR 30,000 to INR 78,000 per household.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	N/A	N/A	N/A	N/A	0	
Information sources	Notes on Demands for Grants, Expenditure Budget, Ministry of New and Renewable Energy, Indian Budget (FY 2020 to FY 2024)					

Subsidy code		U-RE.2				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production					
Subsidy name	Solar Power (Grid)					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					

Subsidy code		U-RE.2				
Policy objective(s) of subsidy	To improve the financial viability of solar power projects.					
Time period	FY 2016–ongoing					
Background	Provision of central financial assistance for grid-interactive power capacity from solar.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	2.7	0	1.2	0	0	
Information sources	Finance Accounts Volume II, Government of Chhattisgarh (FY 2020 to FY 2024).					

Subsidy code		U-RE.3				
Subsidy category	Direct and indirect transfer of funds and liabilities → Credit support					
Stimulated activity	Production					
Subsidy name	Financing and Non-Financing by Indian Renewable Energy Development Agency (IREDA)					
Jurisdiction	Union government					
Legislation/endorsing organization	Budgetary support provided by the Government of India					
Policy objective(s) of subsidy	To provide effective and efficient financing for renewable energy.					
Time period	Since 1987–ongoing					
Background	<p>The Indian government administers IREDA, a non-banking financial institution that provides financial assistance for renewable energy and energy-efficient projects. The Ministry of New and Renewable Energy (MNRE) provides low-interest-bearing funds to IREDA for financing viable renewable energy projects at a concessional rate of interest. IREDA also raises funds by issuing various bonds and borrowing from multilateral bodies, namely: Japan International Cooperation Agency, KfW, Asian Development Bank, Agence Française de Développement, European Investment Bank, International Finance Corporation, the U.S. Agency for International Development, and the World Bank.</p> <p>The schemes under IREDA include project financing, equipment financing, loans to manufacturers, bridge loans, financial intermediaries, etc. IREDA provides loans to private companies,</p>					

Subsidy code		U-RE.3				
	<p>Public Sector Undertakings (PSUs), state utilities, transmission companies, generation companies, joint ventures, etc.</p> <p>IREDA's interest rate varies from 9.75% to 11.50% depending on the credit rating of the project, as compared to the State Bank of India (SBI) benchmark prime lending rate of greater than 14%.</p> <p>IREDA charges an additional interest rate of 0.25% per annum (the same is not applicable for projects in the wind and solar energy sectors) over and above applicable interest rates.</p> <p>Priority Sector Lending: Loans to renewable energy are treated as priority sector lending (PSL). PSL obligations are specified by the Reserve Bank of India to banks for providing a portion of the bank lending to a few specific sectors, like agriculture, education, infrastructure, etc. According to PSL, banks have to give 40% of their loans to identified priority sectors.</p> <p>Loans up to a limit of INR 15 crore to borrowers (individual households: INR 10 lakh) for solar, biomass, wind, and micro-hydro are considered as PSL under "Renewable Energy."</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	4	3	3	9	13	
Information sources	<p>IREDA annual report (FY 2020 to FY 2024) for loans disbursed and IREDA financing rate</p> <p>SBI prime lending rate</p>					
Disaggregation methodology	<p>The support attributed to Chhattisgarh under the scheme was based on the installed capacity of hydro and solar projects in the state (FY 2020 to FY 2024): State-level renewable energy potential and installed capacity (niti.gov.in)</p>					

Subsidy code		U-RE.4
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods	
Stimulated activity	Production	
Subsidy name	Accelerated depreciation (AD) for solar and wind projects	
Jurisdiction	Union government	
Legislation/endorsing organization	Budgetary support provided by the Government of India	

Subsidy code		U-RE.4				
Policy objective(s) of subsidy	To attract private sector investment.					
Time period	FY 1994–ongoing					
Background	<p>This scheme is applicable to renewable energy, including solar and wind.</p> <p>AD is a tax-saving scheme under which depreciation on assets is increased during the initial years of the asset, which allows developers to write off the value of the asset, thus reducing taxable income. The reduced tax liability in early years increases profits in the near term at the cost of higher taxation in the longer term.</p> <p>In 1994, AD at a rate of 100% was allowed. As the market developed, AD benefits were revised to 80% in FY 2002 and later withdrawn in FY 2012. The scheme was reintroduced with a renewed push toward renewables in FY 2014 at an 80% depreciation rate. However, AD benefits have been lowered to a maximum of a 40% depreciation rate, in effect from FY 2017.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	18	12	31	63	81	
Information sources	<p>Solar and Wind Capacity Additions - CEA General Review</p> <p>Solar Module costs - JMK - India Renewable Energy update report, Wind capacity costs (CERC)</p>					
Disaggregation methodology	<p>The support attributed to Chhattisgarh under the scheme was based on the installed capacity of the solar projects in the state only, since the state does not have any wind installed capacity (different years): State-level renewable energy potential and its installed capacity (niti.gov.in)</p>					

7.0 State Renewable Energy Subsidies

Subsidy code		S-RE.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	PM Surya Ghar Muft Bijli Yojana					
Jurisdiction	State					
Legislation/endorsing organization	Union Cabinet/MNRE					
Policy objective(s) of subsidy	To install rooftop solar power plants in 1 crore households.					
Time period	FY 2024–ongoing					
Background	Refer to U-RE.1 In addition to the Union government subsidies, Chhattisgarh announced additional subsidy support in its 2025 budget.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) PM Surya Ghar Muft Bijli Yojna – Description					

Subsidy code		S-RE.2				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production					
Subsidy name	Pradhan Mantri Kisan Urja Suraksha Evam Utthan Mahabhiyan (PM-KUSUM) scheme					
Jurisdiction	State					
Legislation/endorsing organization	MNRE/CREDA					

Subsidy code		S-RE.2				
Policy objective(s) of subsidy	To ensure energy security for farmers in India and honour India's commitment to increase the share of installed capacity of electric power from non-fossil-fuel sources to 40% by FY 2030 as part of its intended nationally determined contributions.					
Time period	FY 2019–ongoing					
Background	<p>Under its three components—Component A, B, and C—the scheme aims to provide assured daytime power supply to farmers through off-grid and grid-connected solar pumps, and through distributed solar plants connected to distribution substations. It will also facilitate farmers' ability to become "energy growers" by using their barren and uncultivable land for solar or other renewable energy-based power plants.</p> <p>Under the solar pump component (Component B) of the scheme, the Union government provides a 30% subsidy, the state government has to contribute at least 30%, and the beneficiary has to bear the remaining project cost</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) PM-KUSUM: Guideline , Website of India					

Subsidy code		S-RE.3				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Subsidy for solar pumps					
Jurisdiction	State					
Legislation/endorsing organization	CREDA/Department of Energy					
Policy objective(s) of subsidy	To provide irrigation facilities to farmers without grid-connected pumps.					
Time period	FY 2016–ongoing					
Background	This scheme, popularly known as Saur Sujala Yojana, provides subsidy support to farmers to install off-grid solar irrigation pumps.					

Subsidy code		S-RE.3				
	<p>The state government subsidizes between 90% and 95% of the solar pump cost for 3HP and 5 HP capacities.</p> <p>Saur Sujala Yojana is being implemented by CREDA. Beneficiaries under the scheme are selected by the Agriculture Department. Under the scheme, more than 1.5 lakh solar pumps have been installed.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	477	550	497	621	660	
Information sources	<p>State budget documents (FY 2020 to FY 2024)</p> <p>CREDA Brochure,</p> <p>Chhattisgarh solar pumps: CEEW</p> <p>CREDA: Subsidy</p>					

Subsidy code		S-RE.4				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Grants to Solar Energy-Related Schemes					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	Installation of off-grid rooftop solar power plants and hot water plants.					
Time period	FY 2020–ongoing					
Background	<p>This scheme in Chhattisgarh aims to promote solar energy adoption. It offers various solar-powered solutions, including high mast lights, cold storage units, TVs, market-mode solar plants, generators, home lights, streetlights, and hot water plants, enhancing energy efficiency and sustainability across the state.</p>					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	22	10	20	20	15	

Subsidy code		S-RE.4	
Information sources	State budget documents (FY 2020 to FY 2024) Budget Result: FY 2023		

Subsidy code		S-RE.5			
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds				
Stimulated activity	Consumption				
Subsidy name	Indira Gaon Ganga Yojana				
Jurisdiction	State				
Legislation/endorsing organization	CREDA				
Policy objective(s) of subsidy	To replenish surface water resources like village ponds.				
Time period	FY 2022–FY 2023				
Background	<p>This scheme was originally named the “Scheme to fill ponds with water from rivers/anicut through solar pumps” (Refer to S-RE.11) and got rebranded to Indira Gaon Ganga Yojana in FY 2023.</p> <p>Many villages in Chhattisgarh rely on village ponds for their water needs. However, many of these ponds dry out during the summer months, causing water stress. This scheme subsidizes the installation of community-based solar water pumps to replenish village ponds from rivers or anicuts located near the villages. Under this scheme, two solar pumps of at least 10 HP capacity are installed to lift water from nearby rivers or anicuts and transfer it to ponds using underground pipelines. It also provides irrigation for 2 to 12 ha of farmland.</p>				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	0	0	0	9	15
Information sources	State budget documents (FY 2020 - FY 2024) Scheme brochure CREDA: Indira Gaon Ganga Yojna - Description				

Subsidy code		S-RE.6				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Grant to Rural Energy					
Jurisdiction	State					
Legislation/endorsing organization	CREDA/Department of Energy					
Policy objective(s) of subsidy	Solar electrification for health care centres, schools, gram panchayat bhawan, and the street lighting system under Saur Aadarsh Gram Yojana.					
Time period	FY 2014–ongoing					
Background	The state government provides support for various initiatives, such as solar streetlighting and drinking water supply in rural areas.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	2	3	3	2	2	
Information sources	State budget documents (FY 2020 to FY 2024) Budget Result: FY 2023					

Subsidy code		S-RE.7				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Subsidy for Renewable Energy other than Solar Energy					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	Renewable energy sources other than solar energy, like wind mast, waste-to-energy, small and micro water electricity projects, and industrial waste survey treatment work					
Time period	FY 2016–ongoing					

Subsidy code		S-RE.7				
Background	This scheme provides financial support for the deployment of renewable energy technologies, excluding solar. It covers renewable energy technologies, including wind, small hydro, biomass, bagasse cogeneration, waste-to-energy, and biogas-based power projects. The objective is to promote clean energy diversification and support decentralized energy access in rural and industrial sectors.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	1	0.2	1	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2023					

Subsidy code		S-RE.8				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Solar tricycle for Persons with Disabilities (PwD)					
Jurisdiction	State					
Legislation/endorsing organization	CREDA/Department of Energy					
Policy objective(s) of subsidy	Supply solar tricycles to physically challenged people.					
Time period	FY 2020–ongoing					
Background	The state government provides support to persons with disabilities for procuring solar-powered tricycles.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	4	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - (FY 2022)					

Subsidy code		S-RE.9				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Scheme for community solar pumps					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy/CREDA					
Policy objective(s) of subsidy	To provide irrigation facilities to small and marginal landholders.					
Time period	FY 2024–ongoing					
Background	There are a large number of small and marginal farmers in the state who, despite having agricultural land, depend only on rainwater due to a lack of proper irrigation systems and, as a result, are able to grow only one crop in a year. Groups of such small and marginal farmers, whose agricultural land is close to surface water sources, are selected, and a community irrigation system is provided to them through solar pumps so they can farm more than one crop in a year, using surface water instead of groundwater.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2025 CREDA: Community irrigation					

Subsidy code		S-RE.10				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Chhattisgarh Gaon Ganga Yojana					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy/CREDA					

Subsidy code		S-RE.10				
Policy objective(s) of subsidy	To replenish surface water resources like village ponds.					
Time period	FY 2025–ongoing					
Background	This scheme was renamed from Indira Gaon Ganga Yojana (refer to S-RE.5) to Chhattisgarh Gaon Ganga Yojana in FY 2025 (refer to S-RE.5 for more details).					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	State budget documents (FY 2020 to FY 2024) Scheme brochure CREDA: Indira Gaon Ganga Yojna - Description					

Subsidy code		S-RE.11				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Scheme to fill ponds with water from rivers/anicuts through solar pumps					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To replenish surface water resources like village ponds.					
Time period	FY 2020–FY 2023					
Background	This scheme was later renamed to Indira Gaon Ganga Yojana in FY 2023 (refer to S-RE.5 for more states).					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	20	6	0	

Subsidy code**S-RE.11**

Information sources

State budget documents ([FY 2020 to FY 2024](#))Crystal Report: Budget provision - [FY 2023](#)Scheme [brochure](#)CREDA: Indira Gaon Ganga Yojna - [Description](#)

9.0 Union EV Subsidies

Subsidy code		U-EV.1			
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds				
Stimulated activity	Production and consumption				
Subsidy name	Faster Adoption and Manufacturing of (hybrid and) EVs (FAME)				
Jurisdiction	Union government				
Legislation/endorsing organization	Ministry of Heavy Industries				
Policy objective(s) of subsidy	Launched by the Government of India to promote electric mobility and reduce dependence on fossil fuels.				
Time period	FY 2015–FY 2024				
Background	<p>Launched in FY 2015 under the National Electric Mobility Mission Plan, the FAME scheme aims to promote electric mobility in India by reducing vehicle emissions and dependence on fossil fuels.</p> <ul style="list-style-type: none"> • FAME-I (FY 2015- FY 2019): Focused on creating demand, supporting technology development, and setting up pilot projects and charging infrastructure. • FAME-II (FY 2019–ongoing): With an INR 10,000 crore outlay, it emphasizes the adoption of EVs in public and commercial transport and scaling up domestic EV manufacturing and infrastructure. 				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	7.6	4.8	12.2	36.8	60.1
Information sources	Amount disbursed to Chhattisgarh under FAME Scheme: FAME				
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on the cumulative funds received by Chhattisgarh under FAME distributed across various years, based on the percentage share of Chhattisgarh in All-India EV sales across categories - various years				

Subsidy code		U-EV.2				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concessional GST on electric cars					
Jurisdiction	Union government					
Legislation/endorsing organization	Union government					
Policy objective(s) of subsidy	The GST rate on electric vehicles was reduced from 12% to 5% in August 2019 to make EVs more affordable and accelerate their adoption.					
Time period	FY 2019–ongoing					
Background	The GST rate on EVs was reduced from 12% to 5% in August 2019 to make EVs more affordable and accelerate their adoption. This move supports India’s National Electric Mobility Mission Plan and complements the FAME scheme. It aims to reduce the upfront cost of electric cars for consumers, boost demand, and encourage clean mobility in line with India’s climate goals.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0.1	0.1	1.9	8.9	20.4	
Information sources	Lower GST on EVs: PIB Year-wise sales of Electric Cars in Chhattisgarh: Dashboard					
Disaggregation methodology	The GST concession was estimated at the all-India level by applying the difference between the GST rates on internal-combustion engine (ICE) vehicles (28%) and EVs (5%) to the annual sales of electric four-wheelers, using their average market price. The resulting GST revenue foregone was halved to calculate the State GST revenue foregone.					

Subsidy code		U-EV.3				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concession of GST rates on electric two- and three-wheelers					

Subsidy code		U-EV.3				
Jurisdiction	Union government					
Legislation/endorsing organization	Union government					
Policy objective(s) of subsidy	The GST rate on electric vehicles was reduced from 12% to 5% in August 2019 to make EVs more affordable and accelerate their adoption.					
Time period	FY 2019–ongoing					
Background	The GST rate on electric vehicles two- and three-wheelers was reduced from 12% to 5% in August 2019 to make EVs more affordable and accelerate their adoption. This move supports India's National Electric Mobility Mission Plan and complements the FAME scheme. Through this initiative, the government aims to reduce the upfront cost for consumers, boost demand, and encourage clean mobility in line with India's climate goals.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	4.4	2.9	10.1	43.4	69.9	
Information sources	Lower GST on EVs: PIB Year-wise sales of Electric 2-W and 3-W in Chhattisgarh: Dashboard					
Disaggregation methodology	The GST concession was estimated at the all-India level by applying the difference between the GST rates on ICE vehicles (28%) and EVs (5%) to the annual sales of electric two-wheelers and three-wheelers, using their average market price. The resulting GST revenue foregone was halved to calculate the State GST revenue foregone.					

Subsidy code		U-EV.4				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concession of GST rates on EV buses					
Jurisdiction	Union government					
Legislation/endorsing organization	Union government					

Subsidy code		U-EV.4				
Policy objective(s) of subsidy	The GST rate on electric vehicles was reduced from 12% to 5% in August 2019 to make EVs more affordable and accelerate their adoption.					
Time period	FY 2019–ongoing					
Background	After the introduction of the GST in July 2017, the excise duty was subsumed under the GST. EVs (buses) continue to have lower GST rates compared to fossil fuel-powered vehicles.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	0	0	
Information sources	Lower GST on EVs: PIB Year-wise sales of EV buses in Chhattisgarh: Dashboard					
Disaggregation methodology	The GST concession was estimated at the all-India level by applying the difference between the GST rates on ICE vehicles (28%) and EVs (5%) to the annual sales of electric buses, using their average market price. The resulting GST revenue foregone was halved to calculate the State GST revenue foregone.					

10.0 State EV Subsidies

Subsidy code		S-EV.1				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concessional road tax for two-wheelers					
Jurisdiction	State government					
Legislation/endorsing organization	Chhattisgarh Transport Department					
Policy objective(s) of subsidy	100% waiver on road tax for EVs purchased in the first 2 years of the policy (from April 2022), reducing to 50% in years 3-4 and 25% in year 5.					
Time period	FY 2022–ongoing					
Background	To address growing concerns over air pollution, energy security, and fossil fuel dependence, the state formulated its EV policy in alignment with national goals under the FAME scheme and the National Electric Mobility Mission Plan. The state aims to reduce emissions, promote clean mobility, and encourage the adoption of electric two-wheelers. Under this scheme, the government provides a 100% road tax waiver on EVs for the first 2 years, reducing to 50% in years 3-4 and 25% in year 5					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	8	13.8	
Information sources	Chhattisgarh EV policy: EV Policy 2022 Year-wise sales of Electric 2-W in Chhattisgarh: Dashboard Road tax for Chhattisgarh					

Subsidy code		S-EV.2				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					

Subsidy code		S-EV.2				
Subsidy name	Concessional road tax for three-wheelers					
Jurisdiction	State government					
Legislation/endorsing organization	Chhattisgarh Transport Department					
Policy objective(s) of subsidy	100% waiver on road tax for EVs purchased in the first 2 years of the policy (from April 2022), reducing to 50% in years 3-4 and 25% in year 5.					
Time period	FY 2022–ongoing					
Background	To address growing concerns over air pollution, energy security, and fossil fuel dependence, the state formulated its EV policy in alignment with national goals under the FAME scheme and the National Electric Mobility Mission Plan. The state aims to reduce emissions, promote clean mobility, and encourage the adoption of electric three-wheelers, including passenger autorickshaws and goods carriers. The Chhattisgarh EV Policy 2022 provides a 100% exemption from road tax and vehicle registration fees within the first 2 years. In the third and fourth years, the exemption decreases to 50% and then to 25% after the fifth year.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	10	16	
Information sources	Chhattisgarh EV policy: EV Policy 2022 Year-wise sales of Electric three-wheelers in Chhattisgarh: Dashboard Road tax for Chhattisgarh					

Subsidy code		S-EV.3				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concessional road tax for three-wheelers					
Jurisdiction	State government					

Subsidy code		S-EV.3				
Legislation/endorsing organization	Chhattisgarh Transport Department					
Policy objective(s) of subsidy	100% waiver on road tax for EVs purchased in the first 2 years of the policy (from April 2022), reducing to 50% in years 3–4 and 25% in year 5.					
Time period	FY 2022–ongoing					
Background	To address growing concerns over air pollution, energy security, and fossil fuel dependence, the state formulated its EV policy in alignment with national goals under the FAME scheme and the National Electric Mobility Mission Plan. The state aims to reduce emissions, promote clean mobility, and encourage the adoption of electric three-wheelers, including passenger autorickshaws and goods carriers. The Chhattisgarh EV Policy 2022 provides a 100% exemption from road tax and vehicle registration fees within the first 2 years. In the third and fourth years, the exemption decreases to 50% and then to 25% after the fifth year.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	5	11	
Information sources	Chhattisgarh EV policy: EV Policy 2022 Year-wise sales of electric four-wheelers in Chhattisgarh: Dashboard Road tax for Chhattisgarh					

Subsidy code		S-EV.4				
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services					
Stimulated activity	Consumption					
Subsidy name	Concession on registration charges					
Jurisdiction	State government					
Legislation/endorsing organization	Chhattisgarh Transport Department					
Policy objective(s) of subsidy	Full exemption from registration fees throughout the policy period for all EVs.					
Time period	FY 2022–ongoing					

Subsidy code		S-EV.4				
Background	To address growing concerns over air pollution, energy security, and fossil fuel dependence, the state formulated its EV policy in alignment with national goals under the FAME scheme and the National Electric Mobility Mission Plan. The state aims to reduce emissions, promote clean mobility, and encourage the adoption of EVs across private and public transport segments. Under the Chhattisgarh EV Policy 2022, the state provides full exemption from registration fees for all EVs throughout the EV policy period.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0	1	2	
Information sources	Chhattisgarh EV policy: EV Policy 2022 Year-wise sales of EVs in Chhattisgarh: Dashboard					

11.0 Union Bioenergy Subsidies

Subsidy code		U-B.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production					
Subsidy name	Biogas Power (Grid)					
Jurisdiction	Union government					
Legislation/endorsing organization	Budgetary support provided by the Government of India Ref: Articles 112, 116, and 282 of the Constitution of India					
Policy objective(s) of subsidy	To scale up grid-interactive biogas power generation.					
Time period	Not available					
Background	The MNRE has been promoting the installation of small biogas plants since 1981/1982 under the National Biogas Programme to provide clean gaseous fuel mainly for cooking and lighting purposes in rural areas. And now this scheme has become a part of a new program called the Bio Energy Programme for the period of FY 2022 to FY 2026.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0.1	0.1	1.4	1.3	0.1	
Information sources	Notes on Demands for Grants, Expenditure Budget, MNRE, Indian Budget					
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on the installed capacity of biopower in the state (FY 2020 to FY 2024): State-level renewable energy potential and its installed capacity (niti.gov.in)					

Subsidy code		U-B.2				
Subsidy category	Direct and indirect transfer of funds and liabilities→ Direct transfer of government funds					
Stimulated activity	Consumption					
Subsidy name	Biogas Programme (Off-Grid)					

Subsidy code		U-B.2				
Jurisdiction	Union government					
Legislation/endorsing organization	Budgetary support provided by the Government of India Ref: Articles 112, 116, and 282 of the Constitution of India					
Policy objective(s) of subsidy	To install biogas plants as an alternative cooking fuel solution.					
Time period	FY 2015–ongoing					
Background	The aim of the scheme is to promote biogas-based decentralized renewable energy sources of power generation (off-grid), in the capacity range of 3 kW to 250 kW, or thermal energy for heating/cooling applications from the biogas produced from biogas plants with a capacity of 30 m ³ to 2500 m ³ .					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	2.4	0	1.9	0	0	
Information sources	Finance Accounts Volume II, Government of Chhattisgarh - (FY 2020 to FY 2024)					

Subsidy code		U-B.3				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct transfer of government funds					
Stimulated activity	Production					
Subsidy name	Pradhan Mantri JI-VAN Yojna					
Jurisdiction	Union government					
Legislation/endorsing organization	Union Cabinet					
Policy objective(s) of subsidy	Promotion of bioethanol in India.					
Time period	FY 2022–ongoing					
Background	Pradhan Mantri JI-VAN Yojana is for providing financial support for the setting up of Integrated Bioethanol projects based on lignocellulosic biomass and other renewable feedstocks.					

Subsidy code		U-B.3			
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	N/A	N/A	3.6	1.5	1.6
Information sources	Notes on Demands for Grants, Expenditure Budget, Ministry of Petroleum and Natural Gas, Indian Budget (FY 2020 to FY 2024)				
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on the state's contribution of ethanol received by Central Public Sector Enterprises- Oil Marketing Companies (CPSE OMCs) (FY 2020 to FY 2024)				

Subsidy code		U-B.4			
Subsidy category	Government revenue foregone → Tax expenditure, other revenue foregone, and under-pricing of goods and services				
Stimulated activity	Production				
Subsidy name	GST Concession on Ethanol for Blending Purposes				
Jurisdiction	Union government				
Legislation/endorsing organization	Union Cabinet				
Policy objective(s) of subsidy	To reduce dependence on imported gasoline.				
Time period	FY 2021–ongoing				
Background	The government has lowered the GST rate to 5% from 18% on ethanol meant for blending under the Ethanol Blended Petrol (EBP) Programme to promote ethanol blending.				
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
(In INR crore, nominal)	N/A	N/A	15	67	96
Information sources	Ethanol blended with Petrol (p. 166), MOPNG 2024 Weighted Ethanol price - PIB Weighted Ethanol production - LINK . GST rate on Ethanol - PIB .				

Subsidy code	U-B.4
Disaggregation methodology	The support attributed to Chhattisgarh under the scheme was based on the state's contribution of ethanol received by CPSE OMCs (FY 2020 to FY 2024)

12.0 State Bioenergy Subsidies

Subsidy code		S-B.1				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct spending					
Stimulated activity	Production and consumption					
Subsidy name	Chhattisgarh Biofuel Development Authority (CBDA)					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	To ensure a sustainable source of supply of feedstock for biofuel production.					
Time period	FY 2006–ongoing					
Background	The CBDA supports the collection and utilization of tree-borne oilseeds for biodiesel production. It aims to strengthen the biofuel supply chain and promote energy self-sufficiency. The initiative addresses challenges in feedstock availability and reduces reliance on imported petroleum.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0.1	1	2	3.5	2.5	
Information sources	State budget documents (FY 2020 to FY 2024) Workshop presentation by CBDA CBDA workshop					

Subsidy code		S-B.2				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct spending					
Stimulated activity	Consumption					
Subsidy name	Bioethanol exhibition plant					
Jurisdiction	State					

Subsidy code		S-B.2				
Legislation/endorsing organization	Department of Energy/CBDA					
Policy objective(s) of subsidy	To promote ethanol blending and raise awareness about clean fuel alternatives. It aligns with the state's industrial policy to reduce fuel consumption and environmental harm.					
Time period	FY 2022–ongoing					
Background	The state government provides a grant to run a bioethanol exhibition plant in the state.					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	0	0	0.6	1.5	0.9	
Information sources	State budget documents (FY 2020 to FY 2024)					

Subsidy code		S-B.3				
Subsidy category	Direct and indirect transfer of funds and liabilities → Direct spending					
Stimulated activity	Consumption					
Subsidy name	Programs related to bioenergy					
Jurisdiction	State					
Legislation/endorsing organization	Department of Energy					
Policy objective(s) of subsidy	Domestic/institutional biogas plant, biomass gasifier cookstoves, and installation of biomass gasifiers.					
Time period	Chhattisgarh Biofuel Development Authority					
Background	FY 2020–ongoing					
Amount of subsidy conferred	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
(In INR crore, nominal)	2.2	2	3.3	1.3	0.8	
Information sources	State budget documents (FY 2020 to FY 2024) Crystal Report: Budget provision - FY 2023					

13.0 Government Receipts from Energy

Besides government support, IISD also tracks government revenue (including tax and non-tax measures) across the energy sectors, including coal, O&G, T&D, renewable energy, and EVs. The current database covers FY 2020–2024. The table below provides the data sources for the receipt measures.

S.No	Description	Fuel Type	Source
1	Basic Customs duty - Union Transfer	Coal	Coal Directory (FY 2020-FY 2024)
2	Corporate Tax - Union Transfer	Coal	CIL (FY 2020-FY 2024), NLC (FY 2020-FY 2024), SCCL (FY 2020-FY 2024), NTPC (FY 2020-FY 2024) Annual reports
3	CGST - Union Transfer	Coal	Coal Directory (FY 2020-FY 2024)
4	GST compensation cess transfer - Union Transfer	Coal	State Finance Account (FY 2020-FY 2024)
5	Royalty - State Revenue	Coal	Coal Directory (FY 2020-FY 2024)
6	SGST - State Revenue	Coal	Coal Directory (FY 2020-FY 2024)
7	Infrastructure Development, Environment Cess and other charges - State Revenue	Coal	State Finance Account (FY 2020-FY 2024)
8	Auction of Coal Blocks - State Revenue	Coal	State Finance Account (FY 2020-FY 2024)
9	District Mineral Fund - State Revenue	Coal	Coal Directory (FY 2020-FY 2024)
10	Basic Excise duty (Crude oil, Petrol, Diesel, ATF and CNG) - Union Transfer	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024)
11	Basic Customs Duty - Union Transfer	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024)
12	Corporate Tax - Union Transfer	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024)
13	CGST (GST Petroleum products) - Union Transfer	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024)
14	Central Road and Infrastructure Fund - Union Transfer	O&G	State Finance Account (FY 2020-2024)

15	Basic Excise duty (Crude oil, Petrol, Diesel, ATF and CNG) - Union Transfer	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024)
16	VAT (Petrol, Diesel, and ATF) - State Revenue	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024)
17	SGST (GST Petroleum products) - State Revenue	O&G	Indian Petroleum and Natural Gas Statistics (FY 2020-FY 2024) (Estimates)
18	Corporate Tax - Union Transfer	T&D	PGCIL Annual report (FY 2020-FY 2024)
19	Electricity duty - State Revenue	T&D	State Finance Account (FY 2020-FY 2024)
20	Fees under Indian Electricity rules - State Revenue	T&D	State Finance Account (FY 2020-FY 2024)
21	Fees for electrical inspection of cinemas - State Revenue	T&D	State Finance Account (FY 2020-FY 2024)
22	Energy Development Cess - State Revenue	T&D	State Finance Account (FY 2020-FY 2024)
23	Basic Custom duty - Union Transfer	Renewable energy	Directorate General of Commercial Intelligence and Statistics (FY 2020-FY 2024)
24	CGST - Union Transfer	Renewable energy	IISD National inventory (FY 2020-FY 2023)
25	Corporate Tax - Union Transfer	Renewable energy	IREDA Annual Report (FY 2020-FY 2024)
26	CGST - Union Transfer	EV	Parivahan website (Estimates)
27	SGST - State Revenue	EV	Parivahan website (Estimates)
28	Road Tax - State Revenue	EV	State Transport Department (Estimates)
29	Registration fee - State Revenue	EV	State Transport Department (Estimates)

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