

Original budget line is in black.

The blue tax plan increases the price of X (in percentage terms) by more than it increases the price of Y. The consumer chooses the blue tangency.

The red tax plan raises the prices of both goods by the same percentage. Therefore the red line is parallel to the black line. The red tax plan is calibrated to raise the same revenue as the blue tax plan. This revenue is measured in terms of Y by the vertical distance from either tangency to the black line, or in terms of X by the horizontal distance.

Clearly the consumer is better off with the red tax plan.