



25/11/72

AN ANALYSIS OF STATE TAXES

1971-72

ISSUED BY

STATISTICAL ORGANISATION
GOVERNMENT OF INDIA

GOVERNMENT OF HARYANA

(PUBLICATION NO. 102)

**AN ANALYSIS OF STATE TAXES
1971-72**



Issued by

**ECONOMIC AND STATISTICAL ORGANISATION
PLANNING DEPARTMENT**

AT A GLANCE
STATE TAX REVENUE IN HARYANA

(Rs in lakhs)

Serial No.	Item	1967-68 Accounts	1968-69 Accounts	1969-70 Accounts	1970-71 Revised	1971-72 Budget	Percentage in- crease (Col. 7 over Col. 3)
1	2	3	4	5	6	7	8
1.	Land Revenue ..	143	145	173	158	153	6.99
2.	State excise duties ..	626	840	744	875	875	39.78
3.	Sales Tax ..	954	1,284	1,419	1,665	1,831	91.93
4.	Motor vehicle tax ..	58	80	111	141	150	158.62
5.	Stamps and registration ..	360	475	516	571	616	71.11
6.	Electricity duty ..	81	125	150	160	168	107.41
7.	Entertainment tax ..	70	77	90	109	129	84.29
8.	Tax on passengers and goods ..	278	383	446	509	544	95.68
9.	Profession tax ..	17	20	20	17	17	..
10.	Urban immovable property tax ..	48	43	100	61	61	27.08
11.	Other taxes and duties @ ..	..	13	16	20	48	269.23*
Total State tax revenue ..		2,635	3,485	3,785	4,286	4,592	74.27

*The year 1968-69 has been taken into consideration in working out percentage increase in this case.

@These include surcharge and cess on sugar cane.

PREFACE

With the advent of planning era, the budgetary operations of the Government have assumed vital importance. The budget these days has become a major instrument of economic policy as the changes in revenue expenditure structure of the Government significantly affect the level of national output. The sphere of the Government activity is increasing day by day due to the assumption of larger social and economic responsibilities. To discharge them satisfactorily, the Government mobilises the necessary resources through various sources, namely direct and indirect taxes, non-tax revenue, share of central taxes and grants from the Central Government.

This brochure, which is an annual feature presents a comprehensive statistical account of these resources in respect of Haryana State and also sets out comparative position of the tax structure of other States.

This brochure has been prepared by the Public Finance Section of the Economic and Statistical Organisation under the supervision of Shri M. L. Nagpal, Research Officer and technical guidance of Shri I. C. Gauba, Deputy Economic and Statistical Adviser.

CHANDIGARH,
The 25th January, 1972.

K. C. GUPTA,
Economic and Statistical Adviser
to Government, Haryana.

CONTENTS

	Page
I Introduction ..	1
II Broad Spectrum of Revenue of States ..	2-3
III Analysis of State Tax Revenue ..	4-5
IV Revenue structure at a glance (Tables) ..	6—26
V Appendix—Items of Tax Revenue ..	27

LIST OF TABLES

	Page
I Revenue receipts of States during 1967-68 (Accounts) and 1971-72 (B.E.) in crores of rupees ..	6-7
II. Increase in revenue receipts of States in 1971-72 (B.E.) over 1967-68 (Accounts) ..	8
III. Percentage increase in revenue receipts of States in 1971-72 (B.E.) over 1967-68 (Accounts) ..	10-11
IV. Structure of State taxes during 1971-72 (B.E.) ..	12-13
V. Structure of State taxes during 1967-68 (Accounts) ..	14
VI. Increase in revenue from State taxes in 1971-72 (B.E.) over 1967-68 (Accounts) in crores of rupees ..	15
VII. Percentage increase in revenue from State taxes in 1971-72 (B.E.) over 1967-68 (Accounts) ..	16
VIII. Land revenue in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	17
IX. State Excise revenue in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	18
X. Sales tax revenue in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	19
XI. Revenue from taxes on vehicles in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	20
XII. Stamps and Registration revenue in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	21
XIII. Revenue from other State taxes in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	22
XIV. Total revenue of State taxes in 1971-72 (B.E.) and increase in it since 1967-68 (Accounts) ..	23
XV. Revenue structure at a glance ..	24-25
XVI. Resources for the State Fourth Plan (1969—74) and Annual Plans 1970-71 to 1971-72 of Haryana State ..	26

1969-70

AN ANALYSIS OF STATE TAXES

CHAPTER I

INTRODUCTION

There are four distinct sources from which the State Governments derive their revenue. These are State taxes, State non-tax revenue, share of Central taxes and grants from the centre. Since State tax revenue is the major source of revenue, it has been considered useful to analyse the prevailing tax structure of Haryana vis-a-vis other States of Indian Union. Different geographical conditions coupled with various other factors, account for differing proportions of tax revenue to other categories of revenue in different States. Actually the additional mobilisation of resources at the level of State Government is limited to own tax and non-tax revenue. State Government can increase or decrease the tax revenue and non-tax revenue of its State according to the need, whereas it cannot do so in case of other two sources of revenue, viz., share of Central taxes and grants-in-aid. The distribution of Central taxes and grants to the States is done by Central Government according to certain set principles based on the criteria of population, per capita income of the States and stage of economic development obtaining in various States.

Out of the total revenue of Rs 41,88.81 crores of all the States in 1971-72 (B.E.) about 38.3 per cent was the tax revenue, 25.0 per cent non-tax revenue, 20.6 per cent share of Central taxes and 16.1 per cent grants from the centre, showing thereby that about two-third of the total revenue of the State Government consisted of State tax revenue and State non-tax revenue. According to budget estimates of 1971-72, Maharashtra had the highest receipt of Rs 539.11 crores, followed by Uttar Pradesh with Rs 494.04 crores. At the lowest rungs were Meghalaya and Nagaland with Rs 24.03 crores and Rs 29.42 crores, respectively.

The flow of revenue from all the four major sources had increased by Rs 1,590.02 crores in 1971-72 over the year 1967-68, i.e., at an average rate of Rs 318 crores per year. The overall increase in 1971-72 was about 61.18 per cent over 1967-68. The minimum rate of increase was recorded by Assam (31.22 per cent), Kerala (32.48 per cent) and Orissa (39.13 per cent). On the other hand were Haryana (83.17 per cent), West Bengal (82.12 per cent) and Andhra Pradesh (81.09 per cent). The average per capita increase at the all India level consisting of 19 full fledged States for which the data has been released by Reserve Bank of India, was Rs 26.15, i.e., Rs 5.23 per annum. The per capita increase in revenue was the maximum in Haryana (Rs 46.76) followed by Jammu and Kashmir (Rs 45.44) and Punjab (Rs 41.98), and at the lower ebb were States of Uttar Pradesh (Rs 14.95), Kerala (Rs 14.96) and Orissa (Rs 15.50), respectively.

CHAPTER II

BROAD SPECTRUM OF REVENUE OF STATES

I. State Tax Revenue

Out of the total revenue of Rs 4,188.81 crores of all the States in the Indian Union in 1971-72, State tax revenue amounted to Rs 1,606.92 crores, while it was Rs 1,065.34 crores in the year 1967-68. State tax revenue accounted for the largest single increase of Rs 541.58 crores or 34 per cent of the total increase in revenue. Maharashtra had the highest yield from the taxes amounting to Rs 271.75 crores in 1971-72. Other States in descending order were Tamil Nadu having tax yield of Rs 160.68 crores, Andhra Pradesh Rs 149.10 crores, West Bengal Rs 138.90 crores and Uttar Pradesh Rs 130.16 crores. The tax receipts of Haryana and Punjab were Rs 45.92 crores and Rs 80.66 crores, respectively. At the lowest rungs were Nagaland having tax receipt of Rs 0.40 crores and Meghalaya Rs 0.74 crores followed by Himachal Pradesh (Rs 7.00 crores) and Jammu and Kashmir (Rs 8.02 crores.)

The analysis has further revealed that the revenue from the State taxes increased by about 10 per cent whereas total revenue increased by about 12 per cent per annum (Table II). In some states, however, revenue from State taxes increased at a lower rate than their total revenue. This was true in case of Assam, Bihar, Haryana, Madhya Pradesh, Rajasthan, Uttar Pradesh and West Bengal. In some of the States, the tax revenue increased at a higher rate than the rate of increase in their total revenue. This happened in Andhra Pradesh, Gujarat, Jammu and Kashmir, Kerala, Maharashtra, Mysore, Orissa, Punjab and Tamil Nadu. The lowest rate of increase in tax revenue was recorded by Uttar Pradesh (5.96 per cent), Assam (30.81 per cent) and West Bengal (32.35 per cent), while the highest rate of increase was recorded in Andhra Pradesh (91.15 per cent), followed by Mysore (86.15 per cent) and Haryana (74.27 per cent), respectively.

The per capita increase in State tax revenue averaged at Rs 8.67 for all the States. It was as low as Rs 0.36 in Uttar Pradesh, Rs 3.89 in Bihar, Rs 4.14 in Orissa and Rs 4.42 in Assam and between Rs 5.00 and Rs 8.00 in Jammu and Kashmir, Kerala, Madhya Pradesh, Rajasthan and West Bengal. It was as high as Rs 22.84 in Punjab, Rs 18.08 in Maharashtra, Rs 17.59 in Haryana and Rs 16.94 in Mysore.

II. State Non-tax Revenue

The State non-tax revenue is also one of the largest source of revenue. The State's non-tax revenue amounted to Rs 1,047.28 crores in 1971-72 showing an increase of Rs 374.29 crores over the year 1967-68. The States of Haryana, Jammu and Kashmir, Mysore and Bihar registered an increase of 96.09 per cent, 92.89 per cent, 75.78 per cent and 74.43 per cent, respectively in non-tax revenue in the same period as compared to the total increase of 55.62 per cent over a period of five years. However, the States of Assam, Kerala and Tamil Nadu showed an increase of 19.77 per cent, 25.42 per cent and 31.91 per cent, respectively in the non-tax revenue receipts during the period mentioned above.

The per capita increase in the non-tax revenue was Rs 6.07 for all the States taken together. However, the per capita increase was the maximum in Jammu and Kashmir with Rs 24.28 followed by Haryana (Rs 19.48), Mysore (Rs 12.28) and Punjab (Rs 11.51). Assam had the lowest increase, i.e., Rs 1.22.

Table II reveals that the percentage increase in the States non-tax revenue was slightly lower than the percentage increase in the total revenue of all the States.

III. Share of Central Taxes

The share of Central taxes was Rs 860.06 crores out of a total revenue of Rs 4,188.81 crores in 1971-72. The share of the Central taxes in all the states rose from Rs 407.24 crores in 1967-68 to Rs 860.06 crores in 1971-72 accounting for an increase of 111.19 per cent.

The per capita increase in the share of Central taxes was Rs 7.89 for all the States during the period from 1967-68 to 1971-72. It was as high as Rs 10.46 in Bihar and as low as Rs 1.43 in Jammu and Kashmir. The per capita increase was Rs 5.88 and Rs 7.20 in case of Haryana and Punjab, respectively.

IV. Central Grants-in-aid

The States revenue from the Central grants -in-aid was Rs 453.22 crores in 1967-68 and Rs 674.55 crores in 1971-72. The percentage increase in Central grants was 48.83. It was maximum in West Bengal. There were three states, viz., Kerala, Mysore and Tamil Nadu, which had shown decrease in the Central grants receipts during this period (Table II).

On per capita basis, the increase in Central grants was the highest in case of West Bengal (Rs 17.18) whereas there was decline in case of four States, viz., Gujarat, Kerala, Mysore and Tamil Nadu (Table III).

CHAPTER III

ANALYSIS OF STATE TAX REVENUE

In 1971-72, all the State Governments raised a total revenue of Rs 1,606.92 crores through their own taxes. Of the various taxes, viz., land revenue, state excise duties, sales tax, taxes on vehicles, stamps and registration fee and other taxes and duties levied by the States, the major share was bagged by sales tax (50.25 per cent), 12.98 per cent was contributed by State excise duties; 8.11 per cent by Stamps and registration; 7.14 per cent by land revenue; 6.72 per cent by motor vehicles, 14.80 per cent by other taxes and duties. The revenue receipts from these taxes was Rs 271.75 crores in Maharashtra, Rs 160.68 crores in Tamil Nadu and Rs 149.10 crores in Andhra Pradesh. The States of Nagaland, Meghalaya, Himachal Pradesh and Jammu and Kashmir were having the least tax revenue receipts as compared to other States of the Indian Union, i.e., Rs 0.40 crores, Rs 0.74 crores, Rs 7.00 crores and Rs 8.02 crores, respectively (Table IV). It is obviously owing to undeveloped potential of these States.

The per capita burden of all State taxes was Rs 29.87. It ranged from Rs 7.40 in Meghalaya to Rs 59.75 in Punjab. It was Rs 45.92 in Haryana (Table XIV).

Among the major State taxes, land revenue increased by 5.94 per cent in a period of 5 years taking 1967-68 as the base year (Table VII).

The sales tax recorded the highest increase (58.12 per cent) followed by State excise duties (57.40 per cent). Thus, on an average, per annum increase in land revenue was about 1.2 per cent, State excise duties 11.5 per cent, sales tax 11.6 per cent motor vehicles tax 8.51 per cent, Stamps and registration 6.47 per cent and other taxes and duties 12.81 per cent (Table VIII). These figures prove that land revenue is comparatively less elastic and sales tax and state excise duties most elastic.

1. Land Revenue

Land revenue contributed Rs 114.79 crores or 7.14 per cent of the total State tax revenue. Its contribution was the highest in Assam (28.10 per cent) and lowest in Tamil Nadu (2.26 per cent). The percentage increase was less than 7 in the States of Gujarat, Haryana, Himachal Pradesh, Maharashtra, Mysore, Nagaland, Orissa, Punjab, Uttar Pradesh and West Bengal.

The yield from land revenue decreased in the year 1971-72 over 1967-68 in four States namely Mysore, Tamil Nadu, Uttar Pradesh and West Bengal. Among other States, the increase was the highest in case of Bihar, i.e., 201.56 per cent and lowest in case of Kerala, i.e., 3.87 per cent (Table VII)

2. State Excise Duties

The State excise duties are levied by the States on intoxicants and narcotics. The total excise revenue in 1971-72 for all the States was Rs 208.59 crores and formed about 13 per cent share of the total tax revenue. Andhra Pradesh derived the maximum revenue of Rs 45.00 crores and Meghalaya and Nagaland, had the minimum contribution of Rs 0.02 crores and Rs 0.07 crores, respectively. The per capita incidence was Rs 3.88 at the all India level. *It was the highest in Punjab, i.e., Rs 15.75 followed by Andhra Pradesh (Rs 10.37), Himachal Pradesh (Rs 8.82) and Haryana (Rs 8.75), respectively and lowest in Meghalaya, Tamil Nadu and Gujarat, i.e., Rs 0.20, Rs 0.31, and Rs 0.36, respectively. In most of the States it ranged between Rs 2.00 to Rs 5.00 as compared to all the States taken together (Rs 3.88).

The excise revenue has shown a considerable increase during a period of five years. It was to the tune of Rs 74.94 crores in 1971-72 over 1967-68 for all the States. However, the maximum increase was accounted for in Andhra Pradesh (Rs 29.00 crores)

*Taking into account the 19 full fledged States for which the data has been released by Reserve Bank of India.

and the lowest in Gujarat (Rs 0.33 crores). The growth was as high as 230.52 per cent in Mysore, 181.25 per cent in Andhra Pradesh, and as low as 7.87 per cent in Kerala. It was 39.78 per cent in Haryana (Table VII). State excise duties constituted about 14 per cent of the increase in revenue in all the State taxes. The incidence of per capita increase was the maximum in Andhra Pradesh (Rs 7.09) and minimum in Gujarat (Rs 0.13) as compared to incidence of total states per capita of Rs 1.49.

3. Sales Tax Revenue

The sales tax which is an indirect tax is the largest source of tax revenue of the State Governments. It is levied mainly in the urban areas and its incidence is shifted on to the consumers ; only a negligible part of it is borne by the rural consumers.

During 1971-72, the sales tax yielded Rs 807.41 crores or 50.25 per cent of the total states tax revenue. Its contribution to the total tax revenue was the highest in Meghalaya (86.49 per cent) followed by Gujarat (59.41 per cent) and lowest in Himachal Pradesh (22.86 per cent). It was 39.87 per cent in Haryana and 42.03 per cent in Punjab.

Revenue from sales tax showed an increase of Rs 295.87 crores in 1971-72 over 1967-68. The maximum increase was accounted for by Maharashtra amounting to Rs 59.86 crores and minimum by Jammu and Kashmir (Rs 1.21 crores).

4. Motor Vehicles Tax Revenue

Motor vehicles tax revenue amounted to Rs 108.02 crores in 1971-72 and it was 6.72 per cent of the total tax revenue. Tamil Nadu had realised the maximum motor vehicle tax of Rs 18.33 crores and Meghalaya the minimum, i.e., Rs 0.01 crore. The revenue was Rs 1.50 crores in Haryana. Its per capita incidence was the highest in Tamil Nadu (Rs 4.46) and the lowest in Meghalaya (Rs 0.10). The per capita incidence in all the states in 1971-72 was Rs 2.01 only.

The Motor vehicles tax has shown an increase of Rs 32.16 crores in 1967-68 over the year 1971-72. The maximum increase was recorded by Andhra Pradesh (Rs 6.56 crores) followed by Maharashtra (Rs 5.05 crores) (Table XI).

5. Stamps and Registration Fees

The revenue from stamps and registration fees was Rs 130.26 crores in 1971-72 for all the States. Its contribution to the total tax revenue was the highest in Haryana (13.42 per cent) and lowest in Meghalaya (2.70 per cent) as compared to the 8.11 per cent at all India level (Table XII). Its per capita incidence was the highest in Punjab, i.e., Rs 6.47 followed by Haryana with Rs 6.16. The per capita incidence under this item was lowest in Meghalaya (Rs 0.20) followed by Assam (Rs 1.01).

The stamps and registration fees had shown an increase of Rs 31.69 crores in 1971-72 over 1967-68. The highest increase was in Maharashtra, i.e., Rs 4.84 crores. The State of West Bengal showed a decline of Rs 1.21 crores during the same period. The State of Haryana registered an increase of Rs 2.56 crores in 1971-72 over 1967-68.

6. Miscellaneous—"Other State Taxes"

The other State taxes contributed 14.80 per cent of the total state tax revenue, the details of which are contained in table XIII of this brochure.

Table XIV provides an overall review of total revenue from State Taxes according to States in 1971-72 (B.E.), per capita revenue from state taxes and increase in State Tax Revenue and per capita revenue from State Taxes and Statewise percentage increase to total State Tax Revenue of all the States in Indian Union over 1967-68.

TABLE
Revenue Receipts of States during 1967-68 (Accounts)

States	1967-68		
	State tax revenue	State non-tax revenue	Share in Central taxes
1	2	3	4
1. Andhra Pradesh	.. 78.00	41.79	31.59
2. Assam	.. 24.08	11.13	11.95
3. Bihar	.. 63.65	28.47	33.16
4. Gujarat	.. 69.02	34.53	22.70
5. Haryana	.. 26.35	22.00	7.20
6. Himachal Pradesh	.. ..	..	..
7. Jammu and Kashmir	.. 4.78	14.90	6.08
8. Kerala	.. 53.61	23.76	16.23
9. Madhya Pradesh	.. 63.55	44.48	27.58
10. Maharashtra	.. 168.17	92.40	50.56
11. Meghalaya	.. ..	..	..
12. Mysore	.. 61.89	51.52	21.73
13. Nagaland	.. ..	..	..
14. Orissa	.. 23.81	27.25	16.52
15. Punjab	.. 50.19	33.65	10.57
16. Rajasthan	.. 46.10	27.66	17.96
17. Tamil Nadu	.. 104.35	62.27	33.59
18. Uttar Pradesh	.. 122.84	116.64	61.06
19. West Bengal	.. 104.95	40.54	38.76
Total	.. 1,065.34	672.99	407.24

Note.—In the R.B.I. Bulletin, the contribution of Departmental Commercial Undertakings (Irrigation, Multipurpose River Valley Schemes, Forest, Electricity Schemes, Road and Water Transport Schemes, Industries and Milk Supply Schemes) have been taken as net under non-tax revenue whereas in the above table, the contribution of Departmental Commercial Undertakings have been taken as gross.

I
and 1971-72 Budget Estimates

(In Crores of Rupees)

(Accounts)		1971-72 (Budget Estimates)				
Central grants and contributions	Total revenue	State tax revenue	State non-tax revenue	Share in Central taxes	Central grants and contributions	Total revenue
5	6	7	8	9	10	11
29·92	181·30	149·10	69·57	67·30	42·34	328·31
39·99	87·15	31·50	13·33	18·70	50·83	114·36
29·31	154·59	88·27	49·66	93·54	35·57	267·04
22·16	148·41	111·10	54·03	42·16	23·76	231·05
6·26	61·81	45·92	43·14	13·62	10·54	113·22
..	..	7·00	17·27	5·63	27·05	56·95
20·02	45·78	8·02	28·74	7·83	30·31	74·90
31·62	125·22	74·39	29·80	33·77	27·93	165·89
31·85	167·46	92·62	65·01	62·60	36·87	257·10
27·39	338·52	271·75	141·11	90·23	36·02	539·11
..	..	0·74	0·43	1·51	21·35	24·03
34·68	169·82	115·21	90·56	42·25	31·32	279·34
..	..	0·40	1·38	0·69	26·95	29·42
41·02	108·60	34·75	38·07	33·99	44·29	151·10
11·05	105·46	80·66	48·94	20·21	11·56	161·37
29·26	120·98	65·75	39·42	39·00	42·24	186·41
28·77	228·98	160·68	82·14	74·19	25·64	342·65
49·62	350·16	130·16	169·21	142·60	52·07	494·04
20·30	204·55	138·90	65·47	70·24	97·91	372·52
453·22	2,598·79	1,605·92	1,047·28	860·06	674·55	4,188·81

Source : Reserve Bank of India Bulletin.

TABLE II

Percentage increase in Revenue Receipts of States in 1971-72 (Budget Estimates) over 1967-68 (Accounts)

States	State tax revenue	State non- tax revenue	Share in Central taxes	Central Grants and contributions	Total revenue
1	2	3	4	5	6
1. Andhra Pradesh ..	91.15	66.47	113.04	41.51	81.09
2. Assam ..	30.81	19.77	56.49	27.11	31.22
3. Bihar ..	38.68	74.43	182.09	21.36	72.74
4. Gujarat ..	60.97	56.47	85.73	7.22	55.68
5. Haryana ..	74.27	96.09	89.17	68.37	83.17
6. Himachal Pradesh ..	..	..	..	..	..
7. Jammu and Kashmir	67.78	92.89	28.78	51.40	63.61
8. Kerala	38.76	25.42	108.07	(-)11.67	32.48
9. Madhya Pradesh ..	45.74	46.16	126.98	15.76	53.53
10. Maharashtra ..	61.59	52.72	78.46	31.51	59.25
11. Meghalaya ..	..	..	..	..	..
12. Mysore ..	86.15	75.78	94.43	(-)9.69	64.49
13. Nagaland ..	..	..	..	..	..
14. Orissa ..	45.95	39.71	105.75	7.97	39.13
15. Punjab ..	60.71	45.44	91.20	4.62	53.01
16. Rajasthan ..	42.62	42.52	117.15	44.36	54.08
17. Tamil Nadu ..	53.98	31.91	120.87	(-)10.88	49.64
18. Uttar Pradesh ..	5.96	45.07	133.54	4.94	41.09
19. West Bengal ..	32.35	61.49	81.22	382.32	82.12
Total ..	50.84	55.62	111.19	48.83	61.18

TABLE III

TABLE
Per Capita Revenue Receipts of States during 1967-68
(In

States	1967-68 (Accounts) @				1971-72		
	State tax revenue	State non-tax revenue	Share in Central taxes	Central grants and contributions	Total revenue	State tax revenue	State non-tax revenue
1	2	3	4	5	6	7	8
1. Andhra Pradesh ..	19.07	10.22	7.72	7.32	44.33	34.35	16.03
2. Assam ..	16.72	7.73	8.30	27.77	60.52	21.14	8.95
3. Bihar ..	11.76	5.26	6.13	5.42	28.57	15.65	8.80
4. Gujarat ..	27.94	13.98	9.19	8.97	60.08	41.61	20.24
5. Haryana ..	28.33	23.66	7.74	6.73	66.46	45.92	43.14
6. Himachal Pradesh ..	..	..	..	..	..	20.59	50.79
7. Jammu and Kashmir	12.26	38.20	15.59	51.33	117.38	17.43	62.48
8. Kerala ..	26.94	11.94	8.15	15.89	62.92	34.92	13.99
9. Madhya Pradesh ..	16.68	11.67	7.24	8.36	43.95	22.37	15.70
10. Maharashtra ..	35.94	19.74	10.80	5.85	72.33	54.02	28.06
11. Meghalaya ..	..	..	..	..	..	7.40	4.30
12. Mysore ..	22.51	18.73	7.90	12.61	61.75	39.45	31.01
13. Nagaland ..	..	..	..	..	..	8.00	27.60
14. Orissa ..	11.73	13.42	8.14	20.20	53.49	15.87	17.38
15. Punjab ..	36.91	24.74	7.77	8.13	77.55	59.75	36.25
16. Rajasthan ..	18.97	11.38	7.39	12.04	49.78	25.58	15.34
17. Tamil Nadu ..	27.68	16.52	8.91	7.63	60.74	39.09	19.99
18. Uttar Pradesh ..	14.38	13.66	7.15	5.81	41.00	14.74	19.16
19. West Bengal ..	25.17	9.72	9.29	4.87	49.05	31.28	14.75
Total ..	21.20	13.39	8.10	9.02	51.71	29.87	19.46

*Note—Per Capita revenue receipts during the year 1971-72 have been worked out according to the population figures contained in booklet 'Paper I of 1971' Provisional' Population totals—1971 (Census) prepared by the Registrar General and Census Commissioner, India.

@Per capita revenue receipts during the year 1967-68 have been worked out according to the estimated population as on 1st October, 1967, worked out by the Registrar General, Ministry of Home Affairs, Government of India, New Delhi.

III

(Accounts) and 1971-72 (Budget Estimates)

Rupees)

(Budget Estimates)*

Per Capita Increase

Share in Central taxes	Central grants and contribu- tions	Total revenue	State tax revenue	State non- tax revenue	Share in Central taxes	Central grants and contribu- tions	Total revenue
9	10	11	12	13	14	15	16
15.11	9.76	75.65	15.28	5.81	7.79	2.44	31.32
12.55	34.11	76.75	4.42	1.22	4.25	6.34	16.23
16.59	6.31	47.35	3.89	3.54	10.46	0.89	18.78
15.79	8.90	86.54	13.67	6.26	6.60	(—)0.07	26.46
13.62	10.54	113.22	17.59	19.48	5.88	3.81	46.76
16.56	79.56	167.50	..	..	..	..	..
17.02	65.89	162.82	5.17	24.28	1.43	14.56	45.44
15.86	13.11	77.88	7.98	2.05	7.71	(—)2.78	14.96
15.12	8.91	62.10	5.69	4.03	7.88	0.55	18.15
17.94	7.16	107.18	18.08	8.32	7.14	1.31	34.85
15.10	213.50	240.30	..	..	..	..	..
14.47	10.73	95.66	16.94	12.28	6.57	(—)1.88	33.91
13.80	539.00	588.40	..	..	..	..	..
15.52	20.22	68.99	4.14	3.96	7.38	0.02	15.50
14.97	8.56	119.53	22.84	11.51	7.20	0.43	41.98
15.17	16.44	72.53	6.61	3.96	7.78	4.40	22.75
18.05	6.24	83.37	11.41	3.47	9.14	(—)1.39	22.63
16.15	5.90	55.95	0.36	5.50	9.00	0.09	14.95
15.82	22.05	83.90	6.11	5.03	6.53	17.18	34.85
15.99	12.54	77.86	8.67	6.07	7.89	3.52	26.15

TABLE
Structure of State Tax Revenue

States	Amount in Rupees				
	Land* revenue	State Excise duties	Sales tax	Motor Vehicles tax	Stamps and registration
1	2	3	4	5	6
1. Andhra Pradesh	.. 17.81	45.00	55.00	15.74	9.85
2. Assam	.. 8.85	3.50	13.79	1.85	1.51
3. Bihar	.. 7.72	12.18	43.62	3.35	11.50
4. Gujarat	.. 7.69	0.95	66.00	7.89	7.42
5. Haryana	.. 1.53	8.75	18.31	1.50	6.16
6. Himachal Pradesh	.. 0.42	3.00	1.60	0.21	0.54
7. Jammu and Kashmir	.. 0.79	2.55	2.52	0.59	0.64
8. Kerala	.. 5.37	10.00	40.00	6.90	6.91
9. Madhya Pradesh	.. 7.70	16.32	44.59	4.05	6.04
10. Maharashtra	.. 17.75	7.74	155.95	15.46	16.10
11. Meghalaya	.. ..	0.02	0.64	0.01	0.02
12. Mysore	.. 7.40	23.50	54.00	10.00	7.65
13. Nagaland	.. 0.01	0.07	0.20	0.08	..
14. Orissa	.. 1.92	4.50	17.77	2.90	3.11
15. Punjab	.. 2.30	21.26	33.90	1.38	8.73
16. Rajasthan	.. 10.37	9.15	32.25	3.65	3.15
17. Tamil Nadu	.. 3.63	1.27	93.19	18.33	17.99
18. Uttar Pradesh	.. 8.10	22.93	60.28	7.78	13.61
19. West Bengal	.. 5.43	16.50	73.80	6.35	9.33
Total	.. 114.79	208.59	807.41	108.02	130.26

*Inclusive of Agricultural Income tax and surcharge on cash crops.

in Others include Profession Tax, Urban Immovable Property Tax, Tax on Passengers and Goods, Entertainment Tax, Electricity Duties and Surcharge and Cess on Sugar Cane.

IV

during 1971-72 (Budget Estimates)

Crores		Percentage to Total State Tax Revenue						
Other taxes@ and duties	Total	Land revenue	State excise duties	Sales tax	Motor Vehicles tax	Stamps and re- gistration	Other taxes and duties	Total
7	8	9	10	11	12	13	14	15
5.70	149.10	11.94	30.18	36.89	10.56	6.61	3.82	100.00
2.00	31.50	28.10	11.11	43.78	5.87	4.79	6.35	100.00
9.90	88.27	8.74	13.80	49.42	3.79	13.03	11.22	100.00
21.15	111.10	6.92	0.85	59.41	7.10	6.68	19.04	100.00
9.67	45.92	3.33	19.05	39.87	3.27	13.42	21.06	100.00
1.23	7.00	6.00	42.86	22.86	3.00	7.71	17.57	100.00
0.93	8.02	9.85	31.79	31.42	7.36	7.98	11.60	100.00
5.21	74.39	7.22	13.44	53.77	9.28	9.29	7.00	100.00
13.92	92.62	8.32	17.62	48.14	4.37	6.52	15.03	100.00
58.75	271.75	6.53	2.85	57.39	5.69	5.92	21.62	100.00
0.05	0.74	..	2.70	86.49	1.35	2.70	6.76	100.00
12.66	115.21	6.42	20.40	46.87	8.68	6.64	10.99	100.00
0.04	0.40	2.50	17.50	50.00	20.00	..	10.00	100.00
4.55	34.75	5.53	12.95	51.14	8.34	8.95	13.09	100.00
13.09	80.66	2.85	26.36	42.03	1.71	10.82	16.23	100.00
7.18	65.75	15.77	13.92	49.05	5.55	4.79	10.92	100.00
26.27	160.68	2.26	0.79	57.99	11.41	11.20	16.35	100.00
18.06	130.16	6.22	17.16	46.31	5.98	10.46	13.87	100.00
27.49	138.90	3.91	11.88	53.13	4.57	6.72	9.79	100.00
237.85	1,606.92	7.14	12.98	50.25	6.72	8.11	14.80	100.00

TABLE V

Structure of State Taxes during 1967-68 (Accounts)

(In Crores of Rupees)

State	Land revenue	State excise duties	Sales tax	Motor Vehicles tax	Stamps and re- gistra- tion	Other taxes and duties	Total
1	2	3	4	5	6	7	8
1. Andhra Pradesh ..	7.90	16.00	34.76	9.18	8.15	2.01	78.00
2. Assam ..	6.40	2.96	10.21	1.58	1.41	1.52	24.08
3. Bihar ..	2.56	10.76	34.54	0.33	8.53	6.93	63.65
4. Gujarat ..	6.88	0.62	39.22	4.75	4.65	12.90	69.02
5. Haryana ..	1.43	6.26	9.54	0.58	3.60	4.94	26.35
6. Himachal Pradesh ..	..	..	..	..	..	..	..
7. Jammu and Kashmir ..	0.58	1.74	1.31	0.36	0.43	0.36	4.78
8. Kerala ..	5.17	9.27	26.28	4.99	5.14	2.76	53.61
9. Madhya Pradesh ..	7.26	11.83	28.28	3.13	4.35	8.70	63.55
10. Maharashtra ..	8.73	4.15	96.09	10.41	11.26	37.53	168.17
11. Meghalaya ..	..	..	..	..	..	..	..
12. Mysore ..	9.24	7.11	28.25	6.74	5.53	5.02	61.89
13. Nagaland ..	..	..	..	..	..	..	..
14. Orissa ..	1.46	2.87	12.56	2.07	2.05	2.80	23.81
15. Punjab ..	1.85	15.15	18.06	0.96	6.21	7.96	50.19
16. Rajasthan ..	9.73	7.79	19.76	2.41	2.35	4.06	46.10
17. Tamil Nadu ..	6.90	0.76	56.48	16.60	13.35	10.26	104.35
18. Uttar Pradesh ..	25.33	20.10	41.46	5.29	10.46	20.20	122.84
19. West Bengal ..	6.53	13.19	52.40	6.18	10.54	16.21	104.95
Total ..	107.95	130.56	509.10	75.56	98.01	144.16	1,065.34

TABLE VI

Increase in Revenue from State Taxes in 1971-72 (Budget Estimates) over 1967-68 (Accounts)

(In Crores of Rupees)

States	Land revenue	State excise duties	Sales tax	Motor vehicles tax	Stamps and re- gistration	Other taxes and duties	Total
1	2	3	4	5	6	7	8
1. Andhra Pradesh ..	9.91	29.00	20.24	6.56	1.70	3.69	71.10
2. Assam ..	2.45	0.54	3.58	0.27	0.10	0.48	7.42
3. Bihar ..	5.16	1.42	9.08	3.02	2.97	2.97	24.62
4. Gujarat ..	0.81	0.33	26.78	3.14	2.77	8.25	42.08
5. Haryana ..	0.10	2.49	8.77	0.92	2.56	4.73	19.57
6. Himachal Pradesh ..	..	..	..	..	..	..	..
7. Jammu and Kashmir ..	0.21	0.81	1.21	0.23	0.21	0.57	3.24
8. Kerala ..	0.20	0.73	13.72	1.91	1.77	2.45	20.78
9. Madhya Pradesh ..	0.44	4.49	16.31	0.92	1.69	5.22	29.07
10. Maharashtra ..	9.02	3.59	59.86	5.05	4.84	21.22	103.58
11. Meghalaya ..	..	..	..	..	..	..	..
12. Mysore ..	(—)1.84	16.39	25.75	3.26	2.12	7.64	53.32
13. Nagaland ..	..	..	..	..	..	..	..
14. Orissa ..	0.46	1.63	5.21	0.83	1.06	1.75	10.94
15. Punjab ..	0.45	6.11	15.84	0.42	2.52	5.13	30.47
16. Rajasthan ..	0.64	1.36	12.49	1.24	0.80	3.12	19.65
17. Tamil Nadu ..	(—)3.27	0.51	36.71	1.73	4.64	16.01	56.33
18. Uttar Pradesh ..	(—)17.23	2.23	18.82	2.49	3.15	(—)2.14	7.32
19. West Bengal ..	(—)1.10	3.31	21.50	0.17	(—)1.21	11.28	33.95
Total ..	6.41	74.94	295.87	32.16	31.69	92.37	533.44

TABLE VII

Percentage increase in Revenue from State's Taxes in 1971-72 (Budget Estimates)
Over 1967-68 (Accounts)

States	Land revenue	State excise duties	Sales tax	Motor vehicles tax	Stamps and re- gistration	Other taxes and duties	Total
1	2	3	4	5	6	7	8
1. Andhra Pradesh ..	125.44	181.25	58.23	71.46	20.86	183.58	91.15
2. Assam ..	38.28	18.24	35.06	17.09	7.09	31.58	30.81
3. Bihar ..	201.56	13.20	26.29	915.15	34.82	42.86	38.68
4. Gujarat ..	11.77	53.23	68.68	66.10	59.57	63.95	60.97
5. Haryana ..	6.99	39.78	91.93	158.62	71.11	95.75	74.27
6. Himachal Pradesh ..	..	..	..	..	..	..	..
7. Jammu and Kashmir ..	36.21	46.55	92.37	63.89	48.84	158.33	67.78
8. Kerala ..	3.87	7.87	52.21	38.28	34.44	88.77	38.76
9. Madhya Pradesh ..	6.06	37.95	57.67	29.39	38.85	60.00	45.74
10. Maharashtra ..	103.32	86.51	62.29	48.51	42.98	56.54	61.59
11. Meghalaya ..	..	..	..	..	..	..	..
12. Mysore ..	(—)19.91	230.52	91.15	48.37	38.34	152.19	86.15
13. Naffeland ..	..	..	..	..	..	..	..
14. Orissa ..	31.51	56.79	41.48	40.10	51.71	62.50	45.95
15. Punjab ..	24.32	40.33	87.71	43.75	40.58	64.45	60.71
16. Rajasthan ..	6.58	17.46	63.21	51.45	34.04	76.85	42.62
17. Tamil Nadu ..	(—)47.39	67.11	65.00	10.42	34.76	156.04	53.98
18. Uttar Pradesh ..	(—)68.02	11.09	45.39	47.07	30.11	(—)10.59	5.96
19. West Bengal ..	(—)16.85	25.09	41.11	2.75	(—)11.48	69.59	32.35
Total ..	5.94	57.40	58.12	42.56	32.33	64.07	50.07

TABLE VIII

Land Revenue in 1971-72 (Budget Estimates) and increase in it since 1967-68 (Accounts)

State	Land Revenue				Increase in Land Revenue			
	Amount in rupees crores	Percentage to all States total land revenue	Percentage to States' total tax revenue	Per capita (Rs)	Amount in rupees crores	Percentage to all State's total land revenue increase	Percentage to State total tax revenue increase	Per capita (Rs)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh ..	17.81	15.52	11.94	4.10	9.91	154.60	13.94	2.42
2. Assam ..	8.85	7.71	28.10	5.94	2.45	38.22	33.02	1.70
3. Bihar ..	7.72	6.73	8.74	1.37	5.16	80.50	20.96	0.95
4. Gujarat ..	7.69	6.70	6.92	2.88	0.81	12.64	1.92	0.33
5. Haryana ..	1.53	1.33	3.33	1.53	0.10	1.56	0.51	0.11
6. Himachal Pradesh	0.42	0.36	6.00	1.23	..	..	..	..
7. Jammu and Kashmir	0.79	0.69	9.85	1.72	0.21	3.28	6.48	0.54
8. Kerala ..	5.37	4.68	7.22	2.52	0.20	3.12	0.96	0.10
9. Madhya Pradesh	7.70	6.71	8.32	1.86	0.44	6.86	1.51	0.12
10. Maharashtra ..	17.75	15.46	6.53	3.53	9.02	140.72	8.71	1.93
11. Meghalaya ..	..	..	..	..	..	..	..	..
12. Mysore ..	7.40	6.45	6.42	2.53	(—)1.84	(—)28.71	(—)3.45	(—)0.67
13. Nagaland ..	0.01	0.01	2.50	0.20	..	..	..	..
14. Orissa ..	1.92	1.67	5.53	0.88	0.46	7.18	4.20	0.23
15. Punjab ..	2.30	2.00	2.85	1.70	0.45	7.02	1.48	0.33
16. Rajasthan ..	10.37	9.03	15.77	4.03	0.64	9.98	3.26	0.26
17. Tamil Nadu ..	3.63	3.16	2.26	0.88	(—)3.27	(—)51.01	(—)5.81	(—)0.87
18. Uttar Pradesh ..	8.10	7.06	6.22	0.92	(—)17.23	(—)268.80	(—)235.38	(—)2.02
19. West Bengal ..	5.43	4.73	3.91	1.22	(—)1.10	(—)17.16	(—)3.24	(—)0.26
Total ..	114.79	100.00	7.14	2.13	6.41	100.00	1.20	0.13

TABLE IX

State Excise Revenue in 1971-72 (Budget Estimates) and Increase in It since 1967-68
(Accounts)

States	State Excise Revenue				Increase in Excise Revenue			
	Amount in rupees crores	Percentage to all States excise revenue	Percentage to total States tax revenue	Per capita State excise revenue (Rs)	Amount in rupees crores	Percentage to all States total revenue increase	Percentage to total State tax revenue increase	Per capita in rupees
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh ..	45.00	21.57	30.18	10.37	29.00	38.70	40.79	7.09
2. Assam ..	3.50	1.68	11.11	2.35	0.54	0.72	7.28	0.37
3. Bihar ..	12.18	5.84	13.80	2.16	1.42	1.89	5.77	0.26
4. Gujarat ..	0.95	0.46	0.85	0.36	0.33	0.44	0.79	0.13
5. Haryana ..	8.75	4.19	19.05	8.75	2.49	3.32	12.72	2.68
6. Himachal Pradesh ..	3.00	1.44	42.86	8.82	..	..	..	..
7. Jammu and Kashmir ..	2.55	1.22	31.79	5.54	0.81	1.08	25.00	2.08
8. Kerala ..	10.00	4.79	13.44	4.69	0.73	0.97	3.51	0.37
9. Madhya Pradesh ..	16.32	7.82	17.62	3.94	4.49	5.99	15.45	1.18
10. Maharashtra ..	7.74	3.71	2.85	1.54	3.59	4.79	3.47	0.77
11. Meghalaya ..	0.02	0.01	2.70	0.20	..	..	..	..
12. Mysore ..	23.50	11.27	20.40	8.05	16.39	21.87	30.74	5.96
13. Nagaland ..	0.07	0.03	17.50	1.40	..	..	..	..
14. Orissa ..	4.50	2.16	12.95	2.06	1.63	2.18	14.90	0.80
15. Punjab ..	21.26	10.19	26.36	15.75	6.11	8.15	20.05	4.49
16. Rajasthan ..	9.15	4.39	13.92	3.56	1.36	1.82	6.92	0.56
17. Tamil Nadu ..	1.27	0.61	0.79	0.31	0.51	0.68	0.91	0.14
18. Uttar Pradesh ..	22.33	10.71	17.16	2.53	2.23	2.98	30.46	0.26
19. West Bengal ..	16.50	7.91	11.88	3.72	3.31	4.42	9.75	0.79
Total ..	208.59	100.00	12.98	3.88	74.94	100.00	14.05	1.49

TABLE X

Sales Tax Revenue in 1971-72 (Budget Estimates) and Increase in it since 1967-68 (Accounts)

States	Sales tax revenue				Increase in sales tax revenue			
	Amount in rupees crores	Percent- age to all States sales tax	Percent- age to total State's tax revenue	Per capita (Rs)	Amount in rupees crores	Percent- age to all States sales tax revenue increase	Percent- age to total State's tax revenue increase	Per capita (Rs)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh ..	55.00	6.81	36.89	12.67	20.24	6.84	28.46	4.95
2. Assam ..	13.79	1.71	43.78	9.26	3.58	1.21	48.24	2.49
3. Bihar ..	43.62	5.40	49.42	7.73	9.08	3.07	36.88	1.68
4. Gujarat ..	66.00	8.17	59.41	24.72	26.78	9.05	63.64	10.84
5. Haryana ..	18.31	2.27	39.87	18.31	8.77	2.97	44.82	9.43
6. Himachal Pradesh ..	1.60	0.20	22.86	4.71	..	..	..	..
7. Jammu and Kashmir ..	2.52	0.31	31.42	5.48	1.21	0.41	37.35	3.10
8. Kerala ..	40.00	4.95	53.77	18.78	13.72	4.64	66.03	6.89
9. Madhya Pradesh ..	44.59	5.52	48.14	10.77	16.31	5.51	56.11	4.28
10. Maharashtra ..	155.95	19.32	57.39	31.00	59.86	20.23	57.79	12.79
11. Meghalaya ..	0.64	0.08	86.49	6.40	..	..	..	..
12. Mysore ..	54.00	6.69	46.87	18.49	25.75	8.70	48.29	9.36
13. Nagaland ..	0.20	0.02	50.00	4.00	..	..	..	..
14. Orissa ..	17.71	2.20	51.14	8.11	5.21	1.76	47.62	2.57
15. Punjab ..	33.90	4.20	42.03	25.11	15.84	5.35	51.98	11.65
16. Rajasthan ..	32.25	4.00	49.05	12.55	12.49	4.22	63.56	5.14
17. Tamil Nadu ..	93.19	11.54	57.99	22.67	36.71	12.41	65.17	9.74
18. Uttar Pradesh ..	60.28	7.47	46.31	6.83	18.82	6.36	257.10	2.20
19. West Bengal ..	73.80	9.14	53.13	16.62	21.50	7.27	63.33	5.16
Total ..	807.41	100.00	50.25	15.01	295.87	100.00	55.46	5.89

TABLE XI

Revenue from Taxes on Vehicles in 1971-72 (Budget Estimates) and Increase in it since 1967-68 (Accounts)

States	Revenue from taxes on vehicles				Increase in revenue from taxes on vehicles			
	Amount in rupees crores	Percentage to all States total taxes on vehicles	Percentage to total State's tax revenue	Per capita (Rs)	Amount in rupees crores	Percentage to all States to total increase	Percentage to total tax revenue increase	Per capita (Rs)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh ..	15.74	14.57	10.56	3.63	6.56	20.40	9.23	1.60
2. Assam ..	1.85	1.71	5.87	1.24	0.27	0.84	3.64	0.19
3. Bihar ..	3.35	3.10	3.79	0.59	3.02	9.39	12.27	0.56
4. Gujarat ..	7.89	7.30	7.10	2.95	3.14	9.76	7.46	1.27
5. Haryana ..	1.50	1.39	3.27	1.50	0.92	2.86	4.70	0.99
6. Himachal Pradesh ..	0.21	0.19	3.00	0.62	..	..	..	..
7. Jammu and Kashmir ..	0.59	0.55	7.36	1.28	0.23	0.71	7.10	0.59
8. Kerala ..	6.90	6.39	9.28	3.24	1.91	5.94	9.19	0.96
9. Madhya Pradesh ..	4.05	3.75	4.37	0.98	0.92	2.86	3.16	0.24
10. Maharashtra ..	15.46	14.31	5.69	3.07	5.05	15.70	4.87	1.08
11. Meghalaya ..	0.01	0.01	1.35	0.10	..	..	..	..
12. Mysore ..	10.00	9.26	8.68	3.42	3.26	10.14	6.11	1.19
13. Nagaland ..	0.08	0.07	20.00	1.60	..	..	..	..
14. Orissa ..	2.90	2.69	8.34	1.32	0.83	2.58	7.59	0.41
15. Punjab ..	1.38	1.28	1.71	1.02	0.42	1.31	1.38	0.31
16. Rajasthan ..	3.65	3.38	5.55	1.42	1.24	3.86	6.31	0.51
17. Tamil Nadu ..	18.33	16.97	11.41	4.46	1.73	5.38	3.07	0.46
18. Uttar Pradesh ..	7.78	7.20	5.98	0.88	2.49	7.74	34.02	0.29
19. West Bengal ..	6.35	5.88	4.57	1.43	0.17	0.53	0.50	0.04
Total ..	108.02	100.00	6.72	2.01	32.16	100.00	6.03	0.64

TABLE XII

Stamps and Registration in 1971-72 (Budget Estimates) and increase in it since 1967-68
(Accounts)

States	Stamps and registration Revenue				Increase in Stamps and Registration revenue			
	Amount in rupees crores	Percentage to all States total Stamp and registration revenue	Percentage to total State's tax revenue	Per capita (Rs)	Amount in rupees crores	Percentage to all States total tax revenue increase	Percentage to total State's tax revenue increase	Per capita (Rs)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh ..	9.85	7.56	6.61	2.27	1.70	5.37	2.39	0.42
2. Assam ..	1.51	1.16	4.79	1.01	0.10	0.32	1.35	0.07
3. Bihar ..	11.50	8.83	13.03	2.04	2.97	9.37	12.06	0.55
4. Gujarat ..	7.42	5.70	6.68	2.78	2.77	8.74	6.58	1.12
5. Haryana ..	6.16	4.73	13.42	6.16	2.56	8.08	13.08	2.75
6. Himachal Pradesh ..	0.54	0.41	7.71	1.59	..	..	..	..
7. Jammu and Kashmir ..	0.64	0.49	7.98	1.39	0.21	0.66	6.48	0.54
8. Kerala ..	6.91	5.31	9.29	3.24	1.77	5.59	8.52	0.89
9. Madhya Pradesh ..	6.04	4.64	6.52	1.46	1.69	5.33	5.81	0.44
10. Maharashtra ..	16.10	12.36	5.92	3.20	4.84	15.27	4.67	1.03
11. Meghalaya ..	0.02	0.01	2.70	0.20	..	..	..	..
12. Mysore ..	7.65	5.87	6.64	2.62	2.12	6.69	3.98	0.77
13. Nagaland ..	..	..	..	..	..	..	..	..
14. Orissa ..	3.11	2.39	8.95	1.42	1.06	3.35	9.69	0.52
15. Punjab ..	8.73	6.70	10.82	6.47	2.52	7.95	8.27	1.85
16. Rajasthan ..	3.15	2.42	4.79	1.23	0.80	2.52	4.07	0.33
17. Tamil Nadu ..	17.99	13.81	11.20	4.38	4.64	14.64	8.24	1.23
18. Uttar Pradesh ..	13.61	10.45	10.46	1.54	3.15	9.94	43.03	0.37
19. West Bengal ..	9.33	7.16	6.72	2.10	(—)1.21	(—)3.82	(—)3.56	(—)0.29
Total ..	130.26	100.00	8.11	2.42	31.69	100.00	5.94	0.63

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TABLE XIII

Revenue from other State Taxes in 1971-72 (Budget Estimates) and increase in it since 1967-68 (Accounts)

States	Revenue from other State taxes				Increase in other State taxes			
	Amount in rupees crores	Percentage to all States total other States taxes	Percentage to total State's tax revenue	Per capita (Rs)	Amount in rupees crores	Percentage to all States total increase	Percentage to total State's tax revenue increase	Per capita (Rs)
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh ..	5.70	2.40	3.82	1.31	3.69	4.00	5.19	0.90
2. Assam ..	2.00	0.84	6.35	1.34	0.48	0.52	6.47	0.33
3. Bihar ..	9.90	4.16	11.22	1.76	2.97	3.22	12.06	0.55
4. Gujarat ..	21.15	8.89	19.04	7.92	8.25	8.93	19.61	3.34
5. Haryana ..	9.67	4.07	21.06	9.67	4.73	5.12	24.17	5.09
6. Himachal Pradesh ..	1.23	0.52	17.57	3.62	..	..	..	..
7. Jammu and Kashmir ..	0.93	0.39	11.60	2.02	0.57	0.62	17.59	1.46
8. Kerala ..	5.21	2.19	7.00	2.45	2.45	2.65	11.79	1.23
9. Madhya Pradesh ..	13.92	5.85	15.03	3.36	5.22	5.65	17.96	1.37
10. Maharashtra ..	58.75	24.70	21.62	11.68	21.22	22.97	20.49	4.53
11. Meghalaya ..	0.05	0.02	6.76	0.50	..	..	..	..
12. Mysore ..	12.66	5.32	10.99	4.34	7.64	8.27	14.33	2.78
13. Nagaland ..	0.04	0.02	10.00	0.80	..	..	..	..
14. Orissa ..	4.55	1.91	13.09	2.08	1.75	1.89	16.00	0.86
15. Punjab ..	13.09	5.50	16.23	9.70	5.13	5.55	16.84	3.77
16. Rajasthan ..	7.18	3.02	10.92	2.79	3.12	3.38	15.88	1.28
17. Tamil Nadu ..	26.27	11.05	16.35	6.39	16.01	17.33	28.42	4.24
18. Uttar Pradesh ..	18.06	7.59	13.87	2.04	(—)2.14	(—)2.31	(—)29.23	(—)0.25
19. West Bengal ..	27.49	11.56	9.79	6.19	11.28	12.21	33.22	2.70
Total ..	237.85	100.00	14.80	4.42	92.37	100.00	17.32	1.84

TABLE XIV

Total Revenue of State Taxes in 1971-72 (Budget Estimates) and increase in it since 1967-68 (Accounts)

States	Total revenue from State taxes in 1971-72			Increase since 1967-68			
	Amount in rupees crores	Percentage to all State's total revenue of State taxes	Per capita (Rs)	Amount in rupees crores	State-wise percentage distribution of total	Percentage increase	Per capita (Rs)
1	2	3	4	5	6	7	8
1. Andhra Pradesh ..	149.10	9.28	34.35	71.10	13.33	91.15	17.38
2. Assam ..	31.50	1.96	21.14	7.42	1.39	30.81	5.15
3. Bihar ..	88.27	5.49	15.65	24.62	4.61	38.68	4.55
4. Gujarat ..	111.10	6.91	41.61	42.08	7.89	60.97	17.03
5. Haryana ..	45.92	2.86	45.92	19.57	3.67	74.27	21.05
6. Himachal Pradesh	7.00	0.44	20.59	..	..	..	..
7. Jammu and Kashmir	8.02	0.50	17.43	3.24	0.61	67.78	8.31
8. Kerala ..	74.39	4.63	34.92	20.78	13.90	38.76	10.44
9. Madhya Pradesh ..	92.62	5.76	22.37	29.07	5.45	45.74	7.63
10. Maharashtra ..	271.75	16.91	54.02	103.58	19.42	61.59	22.13
11. Meghalaya ..	0.74	0.06	7.40	..	..	..	..
12. Mysore ..	115.21	7.17	39.45	53.32	10.00	86.15	19.39
13. Nagaland ..	0.40	0.02	8.00	..	..	..	..
14. Orissa ..	34.75	2.16	15.87	10.94	2.05	45.95	5.39
15. Punjab ..	80.66	5.02	59.75	30.47	5.71	60.71	22.40
16. Rajasthan ..	65.75	4.09	25.58	19.65	3.68	42.62	8.08
17. Tamil Nadu ..	160.68	10.00	39.09	56.33	10.56	53.98	14.94
18. Uttar Pradesh ..	130.16	8.10	14.74	7.32	1.37	5.96	0.85
19. West Bengal ..	138.90	8.64	31.28	33.95	6.36	32.35	8.14
Total ..	1,606.92	100.00	29.87	533.44	100.00	50.07	10.62

TABLE
REVENUE STRUCTURE
(Haryana vis-a-vis States with Maximum

Serial No.	Items	Unit
1	2	3
1	Revenue receipt from State taxes	.. Rs crores
2	Revenue receipt from State non-tax revenue	.. Rs crores
3	Revenue receipt from share in Central taxes	.. Rs crores
4	Revenue receipt from Central grants and contribution	.. Rs crores
5	Total revenue receipts	.. Rs crores
6	Per capita State tax revenue receipt	.. Rs
7	Per capita State non-tax revenue receipt	.. Rs
8	Per capita share in Central taxes	.. Rs
9	Per capita revenue from Central grants and contributions	.. Rs
10	Per capita total revenue receipts	.. Rs
11	Receipt from land revenue	.. Rs crores
12	Per capita receipt from land revenue	.. Rs
13	Receipt from State excise duties	.. Rs crores
14	Per capita receipt from State excise duties	.. Rs
15	Receipt from sales tax	.. Rs crores
16	Per capita receipt from sales tax	.. Rs
17	Revenue from taxes on vehicles	.. Rs crores
18	Per capita revenue from taxes on vehicles	.. Rs
19	Revenue from stamps and registration	.. Rs crores
20	Per capita revenue from stamps and registration	.. Rs
21	Revenue receipt from other taxes and duties	.. Rs crores
22	Per capita revenue from other taxes and duties	.. Rs
23	Revenue receipt from State taxes	.. Rs crores
24	Per capita revenue receipt from State taxes	.. Rs

XV

AT A GLANCE

and Minimum Revenue Contributions)

Year : 1971-72 (B.E.)

State with Maximum contribution		State with Minimum contribution		Haryana	All States
State	Amount	State	Amount		
4	5	6	7	8	9
Maharashtra	271.75	Nagaland	0.40	45.92	1,606.92
Uttar Pradesh	169.21	Meghalaya	0.43	43.14	1,047.28
Uttar Pradesh	142.60	Nagaland	0.69	13.62	860.06
West Bengal	97.91	Haryana	10.54	10.54	674.55
Maharashtra ..	539.11	Meghalaya	24.03	113.22	4,188.81
Punjab	59.75	Meghalaya	7.40	45.92	29.87
Jammu and Kashmir	62.48	Meghalaya	4.30	43.14	19.46
Tamil Nadu	18.05	Assam	12.55	13.62	15.99
Nagaland	539.00	Tamil Nadu	6.24	10.54	12.54
Nagaland	588.40	Bihar	47.35	113.22	77.86
Andhra Pradesh	17.81	Meghalaya	..	1.53	114.79
Assam	5.94	Meghalaya	..	1.53	2.13
Andhra Pradesh	45.00	Meghalaya	0.02	8.75	208.59
Punjab	15.75	Meghalaya	0.20	8.75	3.88
Maharashtra	155.95	Nagaland	0.20	18.31	807.41
Punjab	25.11	Nagaland	4.00	18.31	15.01
Tamil Nadu	18.33	Meghalaya	0.01	1.50	108.02
Tamil Nadu	4.46	Meghalaya	0.10	1.50	2.01
Tamil Nadu	17.99	Nagaland	..	0.54	130.26
Punjab	6.47	Nagaland	..	6.16	2.42
Maharashtra	58.75	Nagaland	0.04	9.67	237.85
Maharashtra	11.68	Meghalaya	0.50	9.67	4.42
Maharashtra	271.75	Nagaland	0.40	45.92	1,606.92
Punjab	59.75	Meghalaya	7.40	45.92	29.87

TABLE XVI

Resources for the State Fourth Plan (1969—74) and Annual Plans, 1969-70 to 1972-73
of Haryana State

(Rs in crores)

Particulars	Fourth Plan		Annual Plan	
	(1969—74)	1969-70	1970-71	1971-72
	(Outlay)	(Accounts)	(Accounts)	(R.E.)
1	2	3	4	5
I. State Budgetary Resources—				
1. Balance from current resources	29.35	5.77	11.38	16.58
II. Contribution of Public Enterprises—				
1. State Electricity Board ..	..	4.29	2.87	4.00
2. Loans from market by State Government (Net) ..	25.00	5.52	4.96	5.31
3. Share of small savings ..	16.60	0.55	7.71	15.73
4. State Provident Fund (Net) ..	24.16	1.62	1.69	1.80
5. Miscellaneous Capital receipts (Net)	(—)8.12	1.55	(—)10.79	(—)3.42
III. Additional Resources Mobilization	30.31	..	..	9.04
IV. States share in Centres Additional Taxation ..	..	..	..	1.39
V. Negotiated Loans and State Enterprises Market Borrowings (Gross)—				
1. State Government —				
(a) Loans from L.I.C. ..	2.70	0.81	0.50	0.45
(b) Loans from R.B.I. ..	2.50	0.46	0.85	0.50
2. State Enterprises—				
(a) Loans from L.I.C. ..	7.50	1.30	3.00	4.00
(b) Market Borrowings ..	16.50	5.71	3.71	3.00
VI. General Assistance ..	78.50	13.96	14.23	15.70
<i>Central</i>				
Total ..	225.00	41.54	40.11	74.08

APPENDIX
(ITEMS OF TAX REVENUE)

I. State Tax revenue includes the following :—

1. Land Revenue.
2. Agricultural Income Tax*
3. Surcharge on Cash Crops.
4. State Excise Duties.
5. Sales Tax (including General Sales Tax, Central Sales Tax, Sales Tax on Motor Spirits and Purchase Tax on Sugar Cane*)
6. Stamps and Registration.
7. Electricity Duty.
8. Entertainment Tax.
9. Taxes on Passengers and Goods.
10. Profession Tax.
11. Urban Immovable Property Tax.

II. State Non-Tax Revenue Comprises the following :—

1. Administrative Receipts :—

- (a) Administrative Services (Justice, Jails, Police, Supplies and Disposals, and Miscellaneous Department).
- (b) Social and Developmental Services (Education, Medical, Public Health, Agriculture@, Animal Husbandry, Cooperation, Industries@, Public Works, Community Development and Others).

2. Departmental Commercial undertakings (Forests, Multi-purpose River Scheme, Irrigation, Water and Road Transport, Electricity Schemes*, Milk Supply Scheme*).
3. Irrigation (non-commercial*).
4. Interest Receipts.
5. Royalty on Minerals and Mineral Concession Fees.
6. State Lotteries.
7. Other State Non-Tax Revenue (Contributions and Recoveries towards Pensions and Retirement Benefits, Stationery and Printing and Miscellaneous— I.II**).

III. Shares in Central Taxes Comprises of the following :—

1. Income Tax.
2. Estate Duty.
3. Union Excise Duty.

IV. Grants-in-aid includes the following :—

1. Statutory*.
2. State Plan Schemes.
3. Centrally Sponsored Schemes.
4. Others (Miscellaneous adjustments between Centre and State).

*Not applicable in Haryana.

**State—Lotteries excluded from Miscellaneous—LII.

@Cess on Sugar Cane and Royalty on Minerals excluded and given separately.