

Himachal Pradesh and Jammu and Kashmir

Appendix I : Revenue Receipts of Individual States

(Rs. lakh)

| Items | HIMACHAL PRADESH | | | | JAMMU AND KASHMIR | | | |
|--|-------------------------|------------------------------------|-------------------------------------|------------------------------------|-------------------------|------------------------------------|-------------------------------------|------------------------------------|
| | 1999-2000 (Accounts) | 2000-2001 (Budget Estimates) | 2000-2001 (Revised Estimates) | 2001-2002 (Budget Estimates) | 1999-2000 (Accounts) | 2000-2001 (Budget Estimates) | 2000-2001 (Revised Estimates) | 2001-2002 (Budget Estimates) |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| TOTAL REVENUE (I+II) | 371,529 | 275,772 | 335,080 | 321,597 | 551,359 | 514,231 | 635,017 | 631,624 |
| I TAX REVENUE (A+B) | 154,125 | 154,366 | 108,243 | 118,246 | 180,924 | 202,480 | 141,478 | 147,491 |
| A. State's Own Tax Revenue (1 to 3) | 62,027 | 72,066 | 71,664 | 77,646 | 57,764 | 69,362 | 73,478 | 79,491 |
| 1 Taxes on Income (i+ii) | - | - | - | - | - | - | - | - |
| i) Agricultural Income Tax | - | - | - | - | - | - | - | - |
| ii) Taxes on Professions, Trades, Callings and Employment | - | - | - | - | - | - | - | - |
| 2 Taxes on Property and Capital Transactions (i to iii) | 3,116 | 2,435 | 2,840 | 3,054 | 1,741 | 1,782 | 2,493 | 2,557 |
| i) Land Revenue | 648 | 95 | 95 | 38 | 181 | 147 | 203 | 248 |
| ii) Stamps and Registration Fees | 2,468 | 2,340 | 2,745 | 3,016 | 1,486 | 1,535 | 2,175 | 2,189 |
| iii) Urban Immovable Property Tax | - | - | - | - | 74 | 100 | 115 | 120 |
| 3 Taxes on Commodities and Services(i to vii) | 58,911 | 69,631 | 68,824 | 74,592 | 56,023 | 67,580 | 70,985 | 76,934 |
| i) Sales Tax (a to f) | 23,307 | 28,500 | 29,606 | 32,993 | 23,587 | 29,000 | 32,200 | 33,200 |
| a) State Sales Tax | 16,330 | 21,900 | 21,900 | 26,452 | 1,865 | 21,500 | 23,700 | 24,200 |
| b) Central Sales Tax | 3,114 | 2,600 | 3,706 | 5,448 | - | - | - | - |
| c) Sales Tax on Motor Spirit and Lubricants | 3,863 | 4,000 | 4,000 | 1,093 | 37 | 7,500 | 8,500 | 9,000 |
| d) Surcharge on Sales Tax | - | - | - | - | 20,288 | - | - | - |
| e) Receipts of Turnover Tax | - | - | - | - | - | - | - | - |
| f) Other Receipts | - | - | - | - | 1,397 | - | - | - |
| ii) State Excise | 19,870 | 19,500 | 20,600 | 22,200 | 27,430 | 16,800 | 17,508 | 18,747 |
| iii) Taxes on Vehicles | 2,837 | 10,015 | 6,300 | 7,300 | 2,191 | 2,200 | 2,350 | 2,420 |
| iv) Taxes on Goods and Passengers | 10,483 | 3,800 | 4,502 | 3,812 | 746 | 16,250 | 16,847 | 17,697 |
| v) Taxes and Duties on Electricity | 21 | 2,616 | 2,616 | 2,900 | 1,637 | 3,000 | 1,800 | 4,570 |
| vi) Entertainment Tax | 78 | 100 | 100 | 96 | 310 | 330 | 280 | 300 |
| vii) Other Taxes and Duties | 2,315 | 5,100 | 5,100 | 5,291 | 122 | - | - | - |
| B. Share in Central Taxes (1 to 3) # | 92,098 | 82,300 | 36,579 | 40,600 | 123,160 | 133,118 | 68,000 | 68,000 |
| 1 Income Tax | 11,797 | - | - | - | 16,795 | - | - | - |
| 2 Estate Duty | - | - | - | - | - | - | - | - |
| 3 Union Excise Duties | 80,301 | - | - | - | 106,365 | - | - | - |
| II NON-TAX REVENUE (C+D) | 217,404 | 121,406 | 226,837 | 203,351 | 370,435 | 311,751 | 493,539 | 484,133 |
| C. State's Own Non-Tax Revenue (1 to 6) | 105,624 | 14,598 | 22,273 | 19,274 | 40,527 | 27,536 | 26,066 | 30,158 |
| 1 Interest Receipts | 15,951 | 745 | 745 | 805 | 10,255 | 11,955 | 11,355 | 13,034 |
| 2 Dividends and Profits | 59 | 67 | 67 | 68 | 773 | 773 | 773 | 773 |
| 3 General Services | 5,576 | 2,264 | 3,460 | 3,270 | 2,448 | 1,850 | 2,165 | 2,240 |
| <i>of which: State Lotteries</i> | 362 | - | - | - | - | - | - | - |
| 4 Social Services (i to viii) | 2,516 | 2,172 | 2,999 | 3,667 | 885 | 1,160 | 1,289 | 1,376 |

| | | | | | | | | | |
|-----------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| i) | Education, Sports, Art and Culture | 1,048 | 844 | 1,293 | 1,344 | 60 | 45 | 42 | 51 |
| ii) | Medical, Public Health and Family Welfare | 437 | 423 | 602 | 473 | 327 | 433 | 447 | 521 |
| iii) | Housing | 111 | 87 | 89 | 90 | 55 | 78 | 79 | 80 |
| iv) | Urban Development | 15 | 8 | 19 | 19 | - | - | - | - |
| v) | Labour and Employment | 25 | 17 | 17 | 20 | 13 | 13 | 13 | 13 |
| vi) | Social Security and Welfare | 264 | 240 | 430 | 332 | 41 | 3 | 3 | 3 |
| vii) | Water Supply and Sanitation | 594 | 531 | 527 | 1,366 | 386 | 580 | 700 | 700 |
| viii) | Others | 22 | 22 | 22 | 23 | 3 | 8 | 5 | 8 |
| 5 | Fiscal Services | - | - | - | - | - | - | - | - |
| 6 | Economic Services (i to xvii) | 81,522 | 9,350 | 15,002 | 11,464 | 26,166 | 11,798 | 10,484 | 12,735 |
| i) | Crop Husbandry | 312 | 326 | 326 | 326 | 110 | 267 | 194 | 475 |
| ii) | Animal Husbandry | 127 | 138 | 149 | 154 | 248 | 300 | 281 | 294 |
| iii) | Fisheries | 99 | 73 | 90 | 95 | 40 | 40 | 40 | 50 |
| iv) | Forestry and Wildlife | 66,937 | 5,000 | 3,755 | 4,319 | 3,386 | 7,538 | 6,200 | 7,000 |
| v) | Plantations | - | 1 | 1 | 1 | - | - | - | - |
| vi) | Co-operation | 216 | 460 | 460 | 58 | 2 | 10 | 6 | 8 |
| vii) | Other Agricultural Programmes | 4 | 3 | 3 | 4 | 2 | 8 | 7 | 8 |
| viii) | Major and Medium Irrigation Projects | 3 | 2 | 6 | 7 | 28 | 84 | 100 | 128 |
| ix) | Minor Irrigations | 10 | 23 | 21 | 21 | 49 | 57 | 80 | 105 |
| x) | Power | 5,328 | 90 | 3,293 | 2,028 | 21,855 | 3,006 | 3,000 | 4,000 |
| xi) | Petroleum | - | - | - | - | - | - | - | - |
| xii) | Village and Small Industries | 26 | 17 | 18 | 19 | 64 | 76 | 67 | 81 |
| xiii) | Industries@ | 7,927 | 2,622 | 6,123 | 3,722 | 181 | 172 | 222 | 222 |
| xiv) | Ports and Light Houses | - | - | - | - | - | - | - | - |
| xv) | Road Transport | 20 | 6 | 6 | 6 | - | - | - | - |
| xvi) | Tourism | 8 | 17 | 36 | 37 | 23 | 23 | 23 | 25 |
| xvii) | Others* | 505 | 572 | 715 | 667 | 178 | 217 | 264 | 339 |
| D. | Grants from the Centre (1 to 5) | 111,780 | 106,808 | 204,564 | 184,077 | 329,908 | 284,215 | 467,473 | 453,975 |
| 1 | State Plan Schemes | 95,026 | 94,355 | 80,967 | 69,752 | 276,828 | 234,062 | 172,542 | 172,542 |
| | <i>of which: Advance Release of Plan Assistance for Natural Calamities</i> | - | - | - | - | - | - | - | - |
| 2 | Central Plan Schemes | 1,057 | 875 | 875 | 860 | 1,811 | - | - | - |
| 3 | Centrally Sponsored Schemes | 12,004 | 8,702 | 14,016 | 9,151 | 9,716 | 15,000 | 15,102 | 15,100 |
| 4 | NEC/ Special Plan Scheme | - | - | - | - | - | - | - | - |
| 5 | Non-Plan Grants (a to c) | 3,693 | 2,876 | 108,706 | 104,314 | 41,553 | 35,153 | 279,829 | 266,333 |
| a) | Statutory Grants | 355 | 41 | 104,684 | 100,210 | 1,219 | 7,277 | 231,608 | 228,458 |
| b) | Grants for Relief on account of Natural Calamities | 2,337 | 2,337 | 3,684 | 3,684 | - | - | - | - |
| c) | Others | 1,001 | 498 | 338 | 420 | 40,334 | 27,876 | 48,221 | 37,875 |