

TABLE 20.1 : DETAILS OF REVENUE RECEIPTS : 1990-91 (Contd.)

(Rs. lakh)

Items	Karnataka	Kerala	Madhya Pradesh	Maharashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
1	11	12	13	14	15	16	17	18	19
TOTAL REVENUES (I+II)	389,218	240,293	454,544	869,902	39,570	35,297	46,192	41,669	217,094
I. TAX REVENUES (A+B)	299,247	182,661	284,414	610,956	12,914	11,637	10,313	14,151	136,288
A. State's own Tax Revenue (1 to 3)	233,212	134,035	175,479	511,970	1,714	3,601	343	1,773	66,879
1. Taxes on Income (i-ii)	4,745	2,394	4,031	19,071	128	34	63	140	-
(i) Agricultural Income Tax	723	2,394	-	1	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	4,022	-	4,031	19,070	128	34	63	140	-
2. Taxes on Property and Capital transactions (i to iii)	15,964	13,702	13,575	34,812	109	74	35	18	11,284
(i) Land Revenue	1,536	1,112	2,480	6,164	36	4	34	7	8,190
(ii) Stamps and Registration fees	14,428	12,199	11,090	28,639	73	70	1	11	3,094
(iii) Urban Immovable Property Tax	-	391	5	9	-	-	-	-	-
3. Taxes on commodities and services (i to vii)	212,503	117,939	157,873	458,087	1,477	3,493	245	1,615	55,595
(i) Sales Tax (a to f)	131,692	89,744	79,867	317,442	890	1,746	68	1,300	35,458
a) State Sales Tax	105,093	80,068	59,952	238,587	890	711	68	1,300	33,664
b) Central Sales Tax	22,860	9,667	19,845	62,185	-	939	-	-	1,794
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	11,400	-	96	-	-	-
d) Surcharge on Sales Tax	-	2	-	23	-	-	-	-	-
e) Receipts of Turnover Tax	2,792	-	-	-	-	-	-	-	-
f) Other Receipts	947	7	70	5,247	-	-	-	-	-
(ii) State Excise	42,969	17,541	30,083	54,231	211	1,257	80	80	4,564
(iii) Taxes on Vehicles	19,243	7,414	7,495	20,432	148	211	61	210	5,229
(iv) Taxes on Goods and Passengers	6,549	1	15,247	20,185	47	91	29	-	8
(v) Taxes and Duties on Electricity	5,272	3,056	23,147	27,750	95	4	-	-	9,875
(vi) Entertainment Tax	4,201	4	1,873	7,136	-	54	-	-	461
(vii) Other Taxes and Duties	2,577	179	161	10,911	86	130	7	25	-
B. Share in Central Taxes (1 to 4)	66,035	48,626	108,935	98,986	11,200	8,036	9,970	12,378	69,409
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	20,306	15,365	33,726	33,751	724	584	301	395	16,825
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	45,729	33,261	75,209	65,235	10,476	7,452	9,669	11,983	52,584
II. NON-TAX REVENUE (C+D)	89,971	57,632	170,130	258,946	26,656	23,660	35,879	27,518	80,806
C. State's own Non-Tax Revenue (1 to 6)	51,720	20,881	84,287	179,419	2,365	1,871	13,286	2,647	20,112
1. Interest Receipts	23,649	2,142	12,651	65,853	24	628	207	50	840
2. Dividends and Profits	282	270	61	875	-	4	-	-	11
3. General Services	5,462	8,383	13,823	28,919	734	359	11,937	590	2,192
of which: State lotteries	1,128	6,556	-	5,240	-	-	-	-	-
4. Social Services (i to viii)	2,937	3,110	3,919	8,789	128	109	94	68	2,243
(i) Education, Sports, Art and Culture	985	1,847	405	1,926	60	31	9	18	1,124
(ii) Medical, Public Health and Family Welfare	1,094	890	845	3,073	18	39	12	3	328
(iii) Housing	331	72	367	485	20	27	22	25	113
(iv) Urban Development	2	80	45	857	-	-	2	-	10
(v) Labour and Employment	159	158	113	770	-	1	1	4	31
(vi) Social Security and Welfare	229	30	722	1,306	4	2	-	-	44
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-	-
(viii) Others	137	33	1,422	372	26	9	48	18	593
5. Fiscal Services	-	-	-	2	-	-	-	-	-
6. Economic Services (i to xvii)	19,390	6,976	53,833	74,981	1,479	771	1,048	1,939	14,826
(i) Crop Husbandry	481	483	589	813	15	63	53	8	196
(ii) Animal Husbandry	111	236	172	325	9	28	71	25	80
(iii) Fisheries	80	125	76	86	8	1	2	1	64
(iv) Forestry and Wildlife	5,818	3,733	37,311	15,695	98	204	160	500	10,908
(v) Plantations	-	-	-	-	-	-	-	-	-
(vi) Co-operation	572	736	655	2,116	4	15	1	1	61
(vii) Other Agricultural Programmes	-	3	259	51	1	29	1	30	114
(viii) Major and Medium Irrigation projects	1,689	207	1,584	1,817	40	-	-	-	445
(ix) Minor Irrigations	69	102	403	611	5	2	4	2	80
(x) Power	416	-	3	5,185	1,245	-	555	988	26
(xi) Petroleum	-	-	-	-	-	-	-	-	-
(xii) Village and Small Industries	5,025	136	218	144	11	9	12	2	23
(xiii) Industries@	2,581	155	10,647	3,358	7	343	1	1	2,308
(xiv) Ports and Light Houses	65	56	-	93	-	-	-	-	33
(xv) Road Transport	-	-	-	-	-	-	131	314	1
(xvi) Tourism	52	71	-	10	16	-	4	6	3
(xvii) Others*	2,431	933	1,916	44,677	20	77	53	61	484
D. Grants from the Centre (1 to 5)	38,251	36,751	85,843	79,527	24,291	21,789	22,593	24,871	60,694
1. State Plan Schemes	8,987	9,553	33,433	16,860	14,340	12,456	12,429	11,208	14,279
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	4,462	1,695	10,103	6,713	551	1,548	518	-	5,048
3. Centrally Sponsored Schemes	20,451	13,214	33,089	39,618	1,535	1,293	2,096	3,740	20,825
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	4,351	12,289	9,218	16,336	7,865	6,492	7,550	9,923	20,542
a) Statutory Grants	530	6,396	2,214	8,357	7,492	5,894	7,475	9,301	396
b) Grants for relief on account of Natural Calamities	2,025	2,325	2,775	3,300	75	87	75	-	5,713
c) Others	1,796	3,568	4,229	4,679	298	511	-	622	14,433

TABLE 20.1 : DETAILS OF REVENUE RECEIPTS : 1990-91 (Concl.d.)

(Rs. lakh)

Items	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal	All States
1	20	21	22	23	24	25	26	27
TOTAL REVENUES (I+II)	197,569	364,789	15,952	508,788	49,533	831,010	410,923	6,646,678
I. TAX REVENUES (A+B)	153,965	197,537	3,650	412,697	18,215	546,777	317,773	4,458,630
A. State's own Tax Revenue (1 to 3)	129,141	121,650	1,132	312,405	2,602	316,212	213,369	3,034,483
1. Taxes on Income (i-ii)	—	—	—	1,797	348	5	10,382	63,375
(i) Agricultural Income Tax	—	—	—	1,797	9	—	2,999	19,807
(ii) Taxes on Professions, Trades, Callings and Employment	—	—	—	—	339	5	7,383	43,568
2. Taxes on Property and Capital transactions (i to iii)	11,302	12,850	45	24,415	291	39,939	36,460	274,158
(i) Land Revenue	263	3,633	28	1,443	67	3,965	21,806	60,730
(ii) Stamps and Registration fees	11,039	8,347	17	22,639	224	35,973	14,478	211,231
(iii) Urban Immovable Property Tax	—	870	—	333	—	1	176	2,197
3. Taxes on commodities and services (i to vii)	117,839	108,800	1,087	286,193	1,963	276,268	166,527	2,696,950
(i) Sales Tax (a to f)	56,972	65,396	308	206,594	1,334	168,037	122,660	1,766,703
a) State Sales Tax	37,181	61,658	308	178,785	1,334	11,998	96,745	1,270,607
b) Central Sales Tax	15,299	3,717	—	27,808	—	128,608	24,697	411,582
c) Sales Tax on Motor Spirit and Lubricants	4,492	—	—	—	—	21,197	—	63,153
d) Surcharge on Sales Tax	—	—	—	—	—	6,234	1,140	7,399
e) Receipts of Turnover Tax	—	—	—	—	—	—	—	7,580
f) Other Receipts	—	21	—	1	—	—	78	6,382
(ii) State Excise	43,578	26,046	643	43,486	463	72,479	16,429	479,515
(iii) Taxes on Vehicles	3,743	10,751	37	22,734	93	8,542	7,176	156,627
(iv) Taxes on Goods and Passengers	6,995	4	—	2,257	—	15,169	12,082	106,181
(v) Taxes and Duties on Electricity	5,964	5,356	—	694	—	5,307	2,939	118,491
(vi) Entertainment Tax	540	1,247	—	6,989	—	6,714	3,646	43,087
(vii) Other Taxes and Duties	47	—	78	3,439	73	20	1,595	26,346
B. Share in Central Taxes (1 to 4)	24,824	75,887	2,518	100,292	15,613	230,565	104,404	1,424,147
1. Corporation Tax	—	—	—	—	—	—	—	—
2. Income Tax	7,029	19,928	398	32,680	1,248	69,184	32,865	398,897
3. Estate Duty	—	—	—	—	—	—	—	—
4. Union Excise Duties	17,795	55,959	2,120	67,612	14,365	161,381	71,539	1,025,250
II. NON-TAX REVENUE (C+D)	43,604	167,252	12,302	96,091	31,318	284,233	93,150	2,188,048
C. State's own Non-Tax Revenue (1 to 6)	25,492	82,005	2,669	38,148	1,829	77,747	21,917	923,719
1. Interest Receipts	6,805	11,665	278	8,970	75	30,208	4,465	240,347
2. Dividends and Profits	81	145	106	353	—	283	28	3,371
3. General Services	4,468	50,479	669	7,467	246	21,162	4,895	191,316
of which: State lotteries	1,502	—	—	1,872	—	16,247	356	33,607
4. Social Services (i to viii)	3,248	5,953	28	1,544	139	6,871	4,040	58,576
(i) Education, Sports, Art and Culture	888	346	11	1,909	52	3,390	401	18,156
(ii) Medical, Public Health and Family Welfare	935	651	5	2,131	30	1,721	2,204	19,175
(iii) Housing	47	82	—	622	13	281	404	3,497
(iv) Urban Development	43	22	—	83	—	4	40	1,483
(v) Labour and Employment	153	58	1	357	5	288	62	3,300
(vi) Social Security and Welfare	433	57	—	-3,995	16	917	732	1,636
(vii) Water Supply and Sanitation	—	—	—	—	—	—	—	—
(viii) Others	749	4,737	11	437	23	270	197	11,329
5. Fiscal Services	4	—	—	4	—	—	1	12
6. Economic Services (i to xvii)	10,886	13,763	1,588	19,810	1,369	19,223	8,488	430,097
(i) Crop Husbandry	382	69	14	4,618	154	846	312	10,719
(ii) Animal Husbandry	189	73	14	208	28	254	120	2,771
(iii) Fisheries	60	209	1	185	25	56	75	1,629
(iv) Forestry and Wildlife	221	1,380	111	4,435	325	8,809	2,103	113,663
(v) Plantations	—	—	140	1	—	—	225	366
(vi) Co-operation	91	56	—	1,003	3	307	121	7,661
(vii) Other Agricultural Programmes	849	74	1	126	1	140	9	2,298
(viii) Major and Medium Irrigation projects	1,416	1,631	—	211	1	3,503	155	21,404
(ix) Minor Irrigations	29	702	1	223	2	875	325	3,928
(x) Power	—	—	262	2	603	—	—	17,478
(xi) Petroleum	—	—	—	—	—	—	—	20,766
(xii) Village and Small Industries	105	134	18	687	47	174	219	8,774
(xiii) Industries@	55	8,737	17	6,208	153	1,504	1,754	122,366
(xiv) Ports and Light Houses	—	—	—	44	—	—	2	570
(xv) Road Transport	7,200	—	985	6	—	1	—	23,473
(xvi) Tourism	6	26	19	45	—	277	118	836
(xvii) Others*	283	672	5	1,808	27	2,477	2,950	71,395
D. Grants from the Centre (1 to 5)	18,112	85,247	9,633	57,943	29,489	206,486	71,233	1,264,329
1. State Plan Schemes	5,288	24,269	9,633	21,073	15,465	85,578	44,999	479,558
of which: Advance release of Plan Assistance for Natural Calamities	—	—	—	2,925	—	—	—	3,075
2. Central Plan Schemes	2,820	11,188	—	4,278	201	10,695	988	81,342
3. Centrally Sponsored Schemes	5,514	26,712	—	25,378	2,295	72,501	12,901	376,376
4. NEC/ Special Plan Scheme	—	—	—	—	—	—	—	—
5. Non-Plan Grants (a to c)	4,490	23,078	—	7,214	11,528	37,712	12,345	327,053
a) Statutory Grants	—	13,037	—	1,338	10,125	25,648	6,509	222,791
b) Grants for relief on account of Natural Calamities	—	9,300	—	—	225	6,750	—	35,350
c) Others	4,490	741	—	5,876	1,178	5,314	5,836	68,912