

TABLE 20.2 : DETAILS OF REVENUE RECEIPTS : 1991-92

(Rs. lakh)

Items	Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Goa	Gujarat	Haryana	Himachal Pradesh	Jammu & Kashmir
1	2	3	4	5	6	7	8	9	10
TOTAL REVENUES (I+II)	628,199	44,572	241,766	485,374	32,230	466,255	224,179	99,242	162,542
I. TAX REVENUES (A+B)	435,118	10,151	104,308	322,576	17,641	320,091	151,965	43,275	57,752
A. State's own Tax Revenue (1 to 3)	305,496	409	51,217	130,959	11,348	289,344	130,020	19,293	16,440
1. Taxes on Income (i-ii)	3,140	-	11,605	1	-	3,893	-	-	-
(i) Agricultural Income Tax	-	-	10,397	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	3,140	-	1,208	1	-	3,893	-	-	-
2. Taxes on Property and Capital transactions (i to iii)	20,383	90	5,041	13,100	612	20,383	9,881	888	501
(i) Land Revenue	3,037	83	3,867	1,300	88	3,661	109	90	89
(ii) Stamps and Registration fees	17,005	7	1,174	11,800	524	16,694	9,772	798	399
(iii) Urban Immovable Property Tax	341	-	-	-	-	28	-	-	13
3. Taxes on commodities and services (i to vii)	281,973	319	34,571	117,858	10,736	265,068	120,139	18,405	15,939
(i) Sales Tax (a to f)	167,363	43	29,322	94,001	8,130	201,053	62,030	6,690	6,247
a) State Sales Tax	140,919	43	29,322	68,025	7,302	128,656	39,975	6,690	5,685
b) Central Sales Tax	26,444	-	-	25,976	789	35,829	22,054	-	-
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	-	-	30,420	-	-	562
d) Surcharge on Sales Tax	-	-	-	-	-	-	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	6,115	-	-	-
f) Other Receipts	-	-	-	-	39	33	1	-	-
(ii) State Excise	81,195	200	1,560	12,500	1,497	1,308	34,187	6,625	4,680
(iii) Taxes on Vehicles	20,337	44	1,284	7,500	526	11,301	6,847	878	709
(iv) Taxes on Goods and Passengers	21	-	1,005	-	183	7,555	11,982	2,698	3,758
(v) Taxes and Duties on Electricity	7,690	-	279	2,300	-	37,633	3,849	276	400
(vi) Entertainment Tax	3,793	-	1,121	1,310	73	3,264	827	-	-
(vii) Other Taxes and Duties	1,574	32	-	247	327	2,954	417	1,238	145
B. Share in Central Taxes (1 to 4)	129,622	9,742	53,091	191,617	6,293	30,747	21,945	23,982	41,312
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	41,907	368	12,463	63,389	554	11,636	6,341	3,208	3,557
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	87,715	9,374	40,628	128,228	5,739	19,111	15,604	20,774	37,755
II. NON-TAX REVENUE (C+D)	193,081	34,421	137,458	162,798	14,589	146,164	72,214	55,967	104,790
C. State's own Non-Tax Revenue (1 to 6)	98,061	4,921	26,251	54,234	8,615	113,512	54,610	7,445	11,597
1. Interest Receipts	63,917	257	209	656	589	50,249	13,979	558	4,815
2. Dividends and Profits	22	2	23	5	32	965	67	18	16
3. General Services	5,583	783	1,624	1,276	403	5,367	14,946	1,205	770
of which: State lotteries	-	-	12	-	113	-	13,230	445	-
4. Social Services (i to viii)	4,776	115	593	2,419	817	6,134	3,267	627	238
(i) Education, Sports, Art and Culture	2,243	65	191	502	32	1,380	999	227	16
(ii) Medical, Public Health and Family Welfare	1,129	4	171	807	78	3,145	699	153	81
(iii) Housing	86	11	56	66	16	255	69	49	44
(iv) Urban Development	70	-	3	20	-	144	784	1	-
(v) Labour and Employment	463	1	109	171	11	292	128	6	4
(vi) Social Security and Welfare	164	23	23	551	2	286	349	66	30
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-	-
(viii) Others	621	11	40	302	678	632	239	125	63
5. Fiscal Services	-	-	-	-	-	4	-	-	-
6. Economic Services (i to xvii)	23,763	3,764	23,802	49,878	6,774	50,793	22,351	5,037	5,758
(i) Crop Husbandry	209	66	235	241	74	296	171	166	61
(ii) Animal Husbandry	133	76	45	68	19	169	294	75	111
(iii) Fisheries	176	9	129	270	12	107	57	36	7
(iv) Forestry and Wildlife	7,730	2,595	1,758	6,647	133	1,777	1,004	2,430	4,750
(v) Plantations	-	-	-	-	-	-	-	-	-
(vi) Co-operation	640	2	22	635	5	683	109	880	2
(vii) Other Agricultural Programmes	3	9	27	71	1	7	229	-	1
(viii) Major and Medium Irrigation projects	1,382	-	43	1,000	47	2,277	1,581	-	40
(ix) Minor Irrigations	310	29	11	220	9	178	7	6	11
(x) Power	3,963	313	-	-	5,713	9	-	-	451
(xi) Petroleum	-	-	19,405	-	-	1	-	-	-
(xii) Village and Small Industries	188	42	43	15	7	134	250	8	97
(xiii) Industries@	6,513	314	582	39,843	369	42,142	1,003	1,237	85
(xiv) Ports and Light Houses	228	-	-	-	32	-	-	-	-
(xv) Road Transport	-	298	-	-	-	15	17,162	5	-
(xvi) Tourism	2	2	16	3	18	4	43	3	5
(xvii) Others*	2,286	9	1,486	865	335	2,994	441	191	137
D. Grants from the Centre (1 to 5)	95,020	29,500	111,207	108,564	5,974	32,652	17,604	48,522	93,193
1. State Plan Schemes	25,928	21,220	72,528	31,358	1,337	21,160	4,015	26,687	64,396
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	1,457	-	-	-
2. Central Plan Schemes	12,492	-	2,839	908	589	-	-	534	932
3. Centrally Sponsored Schemes	36,543	2,173	11,688	48,585	545	9,374	10,556	9,947	-
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	20,057	6,107	24,152	27,713	3,503	2,118	3,033	11,354	27,865
a) Statutory Grants	11,581	5,945	16,524	23,403	3,351	491	307	10,105	25,636
b) Grants for relief on account of Natural Calamities	-	-	-	2,625	-	-	-	-	-
c) Others	8,476	162	7,628	1,685	152	1,627	2,726	1,249	2,229

See 'Notes on Tables'.

TABLE 20.2 : DETAILS OF REVENUE RECEIPTS : 1991-92 (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)	477,547	285,212	537,699	977,259	45,079	40,368	40,003	49,505	244,731
I. TAX REVENUES (A+B)	368,228	225,036	340,834	717,396	14,699	14,781	12,131	16,279	150,417
A. State's own Tax Revenue (1 to 3)	290,020	167,393	211,732	595,430	1,435	4,254	334	1,800	67,364
1. Taxes on Income (i-ii)	5,696	3,512	1,046	21,242	214	53	92	225	-
(i) Agricultural Income Tax	907	3,512	-	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	4,789	-	1,046	21,242	214	53	92	225	-
2. Taxes on Property and Capital transactions (i to iii)	22,318	16,768	18,251	41,391	140	84	42	20	6,020
(i) Land Revenue	1,717	1,144	3,067	4,411	48	12	40	8	2,477
(ii) Stamps and Registration fees	20,601	15,219	15,178	36,978	92	72	2	12	3,543
(iii) Urban Immovable Property Tax	-	405	6	2	-	-	-	-	-
3. Taxes on commodities and services (i to vii)	262,006	147,113	192,435	532,797	1,081	4,117	200	1,555	61,344
(i) Sales Tax (a to f)	165,323	112,210	94,785	380,873	776	1,824	34	1,255	39,416
a) State Sales Tax	137,401	102,350	72,488	250,970	776	202	34	1,255	29,419
b) Central Sales Tax	27,922	9,846	22,120	69,955	-	-	-	-	9,997
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	54,162	-	-	-	-	-
d) Surcharge on Sales Tax	-	-	-	1	-	-	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	-	-
f) Other Receipts	-	14	177	5,785	-	1,622	-	-	-
(ii) State Excise	51,032	21,030	37,536	60,088	47	1,762	74	80	5,507
(iii) Taxes on Vehicles	22,747	9,475	12,379	23,325	141	240	57	200	5,975
(iv) Taxes on Goods and Passengers	8,206	1	17,367	19,907	43	103	31	-	2
(v) Taxes and Duties on Electricity	7,616	4,115	28,223	29,635	-	-	-	-	9,945
(vi) Entertainment Tax	4,833	1	1,876	7,880	-	55	-	-	499
(vii) Other Taxes and Duties	2,249	281	269	11,089	74	133	4	20	-
B. Share in Central Taxes (1 to 4)	78,208	57,643	129,102	121,966	13,264	10,527	11,797	14,479	83,053
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	25,165	19,042	41,803	41,834	876	1,061	368	490	22,080
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	53,043	38,601	87,299	80,132	12,388	9,466	11,429	13,989	60,973
II. NON-TAX REVENUE (C+D)	109,319	60,176	196,865	259,863	30,380	25,587	27,872	33,226	94,314
C. State's own Non-Tax Revenue (1 to 6)	62,128	23,472	104,003	178,769	2,174	2,262	3,000	2,759	25,981
1. Interest Receipts	23,130	1,949	5,442	78,299	209	564	92	52	3,403
2. Dividends and Profits	124	358	45	911	1	1	-	15	14
3. General Services	8,155	8,260	8,626	21,770	712	614	1,548	887	2,689
of which: State lotteries	4,090	5,387	-	4,970	-	-	-	-	-
4. Social Services (i to viii)	3,121	3,056	4,416	12,577	255	112	164	71	2,394
(i) Education, Sports, Art and Culture	1,038	1,504	463	1,959	53	27	8	18	1,031
(ii) Medical, Public Health and Family Welfare	1,114	1,179	920	3,985	11	36	10	5	347
(iii) Housing	447	75	398	558	138	18	22	25	280
(iv) Urban Development	26	122	129	3,201	-	1	-	-	17
(v) Labour and Employment	288	134	149	695	1	1	9	4	40
(vi) Social Security and Welfare	129	16	423	1,630	2	2	-	-	30
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-	-
(viii) Others	79	26	1,934	549	50	27	115	19	649
5. Fiscal Services	-	-	-	2	1	-	-	-	-
6. Economic Services (i to xvii)	27,598	9,849	85,474	65,210	996	971	1,196	1,734	17,481
(i) Crop Husbandry	476	428	764	1,001	38	87	130	9	330
(ii) Animal Husbandry	128	258	180	309	24	40	61	26	79
(iii) Fisheries	144	130	117	112	5	2	3	1	69
(iv) Forestry and Wildlife	6,169	5,564	47,918	11,142	234	294	93	600	8,472
(v) Plantations	-	-	-	-	1	-	-	-	-
(vi) Co-operation	949	788	1,164	2,256	3	6	4	1	133
(vii) Other Agricultural Programmes	-	3	444	53	2	12	5	-	199
(viii) Major and Medium Irrigation projects	3,015	166	2,034	2,142	65	-	-	-	528
(ix) Minor Irrigations	165	121	585	580	5	2	4	3	86
(x) Power	6,963	-	-	5,179	550	-	655	751	31
(xi) Petroleum	-	-	-	-	1	-	-	-	-
(xii) Village and Small Industries	3,347	262	331	62	9	11	22	3	19
(xiii) Industries@	3,214	562	30,124	4,129	4	-	3	1	6,787
(xiv) Ports and Light Houses	88	68	-	98	-	-	-	-	109
(xv) Road Transport	-	-	-	-	-	-	64	330	-
(xvi) Tourism	60	159	1	-	21	53	3	6	38
(xvii) Others*	2,880	1,340	1,812	38,147	34	464	149	3	601
D. Grants from the Centre (1 to 5)	47,191	36,704	92,862	81,094	28,206	23,325	24,872	30,467	68,333
1. State Plan Schemes	12,549	17,274	40,531	16,978	17,276	15,427	14,248	14,635	22,016
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	5,926	1,305	9,221	7,335	166	137	745	-	3,915
3. Centrally Sponsored Schemes	22,423	12,463	34,281	41,704	3,089	2,416	2,181	5,951	25,849
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	6,293	5,662	8,829	15,077	7,675	5,345	7,698	9,881	16,553
a) Statutory Grants	552	471	2,053	3,860	7,587	5,032	7,622	9,323	11,772
b) Grants for relief on account of Natural Calamities	2,025	2,325	2,775	3,300	-	-	76	-	-
c) Others	3,716	2,866	4,001	7,917	88	313	-	558	4,781

TABLE 20.2 : DETAILS OF REVENUE RECEIPTS : 1991-92 (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)	371,584	412,876	18,244	677,566	56,320	967,461	467,757	8,053,570
I. TAX REVENUES (A+B)	183,621	244,504	4,093	492,358	21,747	622,874	368,516	5,260,391
A. State's own Tax Revenue (1 to 3)	154,295	154,879	1,135	373,411	2,884	349,738	244,975	3,575,605
1. Taxes on Income (i-ii)	-	-	-	2,620	362	-	10,779	64,480
(i) Agricultural Income Tax	-	-	-	2,620	24	-	2,761	20,221
(ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	338	-	8,018	44,259
2. Taxes on Property and Capital transactions (i to iii)	12,296	16,115	24	32,623	274	48,818	45,310	331,373
(i) Land Revenue	350	3,258	8	2,650	32	4,221	27,823	63,590
(ii) Stamps and Registration fees	11,946	11,851	16	29,646	242	44,519	17,303	265,393
(iii) Urban Immovable Property Tax	-	1,006	-	327	-	78	184	2,390
3. Taxes on commodities and services (i to vii)	141,999	138,764	1,111	338,168	2,248	300,920	188,886	3,179,752
(i) Sales Tax (a to f)	75,271	82,392	328	244,187	1,531	189,846	141,483	2,106,413
a) State Sales Tax	53,010	75,190	328	211,260	-	189,846	107,625	1,658,771
b) Central Sales Tax	16,896	7,190	-	32,926	1,531	-	32,236	341,711
c) Sales Tax on Motor Spirit and Lubricants	5,365	-	-	-	-	-	-	90,509
d) Surcharge on Sales Tax	-	-	-	-	-	-	1,525	1,526
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	6,115
f) Other Receipts	-	12	-	1	-	-	-	7,781
(ii) State Excise	47,964	35,632	665	48,312	523	71,562	18,311	543,877
(iii) Taxes on Vehicles	4,050	13,929	37	24,819	112	9,299	7,499	183,710
(iv) Taxes on Goods and Passengers	8,064	-1	-	2,640	-	16,142	13,856	113,563
(v) Taxes and Duties on Electricity	6,055	5,336	-	8,295	-	5,713	2,250	159,610
(vi) Entertainment Tax	543	-	-	6,981	82	-	3,620	36,758
(vii) Other Taxes and Duties	52	1,476	81	2,934	-	8,358	1,867	35,821
B. Share in Central Taxes (1 to 4)	29,326	89,625	2,958	118,947	18,863	273,136	123,541	1,684,786
1. Corporation Tax	-	-	-	-	-	-	-	-
2. Income Tax	8,713	24,677	409	40,473	1,575	85,795	40,713	498,497
3. Estate Duty	-	-	-	-	-	-	-	-
4. Union Excise Duties	20,613	64,948	2,549	78,474	17,288	187,341	82,828	1,186,289
II. NON-TAX REVENUE (C+D)	187,963	168,372	14,151	185,208	34,573	344,587	99,241	2,793,179
C. State's own Non-Tax Revenue (1 to 6)	164,573	73,163	2,865	111,849	1,778	108,348	24,241	1,270,611
1. Interest Receipts	144,384	28,189	231	77,067	80	29,893	3,783	531,996
2. Dividends and Profits	54	70	96	1,316	-	299	39	4,493
3. General Services	4,481	21,225	784	7,625	303	46,351	6,804	172,791
of which: State lotteries	-	-	-	1,239	-	-	448	29,934
4. Social Services (i to viii)	3,325	6,436	27	8,460	127	9,443	4,479	77,449
(i) Education, Sports, Art and Culture	745	493	9	1,974	68	3,473	463	18,981
(ii) Medical, Public Health and Family Welfare	725	598	6	1,954	14	1,617	2,934	21,722
(iii) Housing	60	94	-	700	11	585	399	4,462
(iv) Urban Development	84	8	-	71	-	85	24	4,790
(v) Labour and Employment	179	65	3	659	5	253	67	3,737
(vi) Social Security and Welfare	666	106	-	931	17	1,601	443	7,490
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-
(viii) Others	866	5,072	9	2,171	12	1,829	149	16,267
5. Fiscal Services	8	-	-	3	-	4	1	23
6. Economic Services (i to xvii)	12,321	17,243	1,727	17,378	1,268	22,358	9,135	483,859
(i) Crop Husbandry	408	186	41	5,201	132	1,694	245	12,689
(ii) Animal Husbandry	177	87	18	272	26	377	132	3,184
(iii) Fisheries	59	164	1	186	28	93	93	2,010
(iv) Forestry and Wildlife	329	1,458	110	4,458	251	8,543	2,606	127,065
(v) Plantations	-	-	144	-	-	-	243	388
(vi) Co-operation	150	251	3	858	4	696	284	10,528
(vii) Other Agricultural Programmes	332	81	3	554	2	90	14	2,142
(viii) Major and Medium Irrigation projects	1,511	1,860	-	227	2	3,684	195	21,799
(ix) Minor Irrigations	32	895	2	209	1	1,433	413	5,317
(x) Power	-	-	291	-	703	-	1	25,573
(xi) Petroleum	-	-	-	-	-	-	-	19,407
(xii) Village and Small Industries	119	148	22	551	47	198	83	6,018
(xiii) Industries@	51	10,390	17	2,627	64	2,442	1,170	153,673
(xiv) Ports and Light Houses	-	-	-	52	-	-	3	678
(xv) Road Transport	8,819	-	1,029	-	-	1	-	27,723
(xvi) Tourism	26	104	41	90	1	586	469	1,754
(xvii) Others*	308	1,619	5	2,093	7	2,521	3,184	63,911
D. Grants from the Centre (1 to 5)	23,390	95,209	11,286	73,359	32,795	236,239	75,000	1,522,568
1. State Plan Schemes	7,114	30,405	7,223	22,819	17,832	117,175	15,264	657,395
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	1,457
2. Central Plan Schemes	1,745	11,449	68	5,027	1,096	5,197	3,357	74,983
3. Centrally Sponsored Schemes	8,825	29,136	1,467	27,891	2,292	87,408	25,559	462,346
4. NEC/ Special Plan Scheme	-	-	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	5,706	24,219	2,528	17,622	11,575	26,459	30,820	327,844
a) Statutory Grants	5,706	12,029	1,600	1,445	10,137	14,632	20,854	212,018
b) Grants for relief on account of Natural Calamities	-	11,680	207	2,925	-	6,853	-	34,791
c) Others	-	510	721	13,252	1,438	4,974	9,966	81,035