

TABLE 20.6 : DETAILS OF REVENUE RECEIPTS : 1995-96

(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)	987,489	75,377	337,574	737,741	81,787	854,405	501,473	175,403	325,641
I. TAX REVENUES (A+B)	668,311	13,221	161,594	545,873	34,275	646,213	252,943	74,180	92,746
A. State's own Tax Revenue (1 to 3)	412,044	767	70,245	197,327	27,170	532,287	216,896	34,152	28,479
1. Taxes on Income (i-ii)	4,246	-	7,693	-	-	4,565	-	-	-
(i) Agricultural Income Tax	-	-	4,697	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	4,246	-	2,996	-	-	4,565	-	-	-
2. Taxes on Property and Capital transactions (i to iii)	39,964	130	6,193	23,461	2,016	43,353	24,594	1,465	683
(i) Land Revenue	5,750	98	4,051	2,878	231	7,748	131	87	42
(ii) Stamps and Registration fees	32,562	32	2,142	20,583	1,785	35,549	24,463	1,378	581
(iii) Urban Immovable Property Tax	1,652	-	-	-	-	56	-	-	60
3. Taxes on commodities and services (i to vii)	367,834	637	56,359	173,866	25,154	484,369	192,302	32,687	27,796
(i) Sales Tax (a to f)	295,451	34	46,405	131,000	19,350	359,336	105,541	12,283	10,758
a) State Sales Tax	243,215	34	46,405	131,000	17,681	229,275	60,338	9,405	10,758
b) Central Sales Tax	52,054	-	-	-	1,584	55,526	45,122	1,761	-
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	-	-	61,042	-	1,117	-
d) Surcharge on Sales Tax	-	-	-	-	-	42	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	-	13,310	-	-
f) Other Receipts	182	-	-	-	85	141	81	-	-
(ii) State Excise	7,766	449	2,895	18,208	2,695	2,136	55,296	10,550	9,263
(iii) Taxes on Vehicles	46,143	99	3,998	15,780	1,253	30,569	5,282	1,232	960
(iv) Taxes on Goods and Passengers	2	-	1,608	611	469	10,730	20,116	4,580	6,100
(v) Taxes and Duties on Electricity	6,847	-	165	5,772	-	69,558	4,646	1,792	500
(vi) Entertainment Tax	-	-	1,288	2,495	136	-	-	-	-
(vii) Other Taxes and Duties	11,625	55	-	-	1,251	12,040	1,421	2,250	215
B. Share in Central Taxes (1 to 4)	256,267	12,454	91,349	348,546	7,105	113,926	36,047	40,028	64,267
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	95,286	1,880	30,271	144,945	2,001	45,798	13,941	7,889	10,940
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	160,981	10,574	61,078	203,601	5,104	68,128	22,106	32,139	53,327
II. NON-TAX REVENUE (C+D)	319,178	62,156	175,980	191,868	47,512	208,192	248,530	101,223	232,895
C. State's own Non-Tax Revenue (1 to 6)	160,547	8,108	33,560	91,453	40,187	160,117	218,681	11,735	15,798
1. Interest Receipts	71,766	590	244	2,010	341	85,562	25,693	2,537	9,290
2. Dividends and Profits	478	1	3	-	36	3,400	314	20	-
3. General Services	10,012	819	2,521	1,471	22,799	11,344	152,098	2,366	965
of which: State lotteries	-	-	207	-	21,933	-	148,750	1,056	-
4. Social Services (i to viii)	6,185	89	682	2,932	1,920	6,914	5,230	936	297
(i) Education, Sports, Art and Culture	2,234	55	154	299	97	1,973	1,354	241	21
(ii) Medical, Public Health and Family Welfare	1,371	5	254	917	219	2,841	1,031	175	157
(iii) Housing	106	6	77	91	15	329	97	51	23
(iv) Urban Development	358	-	10	79	-	443	720	14	-
(v) Labour and Employment	1,332	-	120	201	33	457	211	17	4
(vi) Social Security and Welfare	81	9	35	933	6	230	283	92	2
(vii) Water Supply and Sanitation	517	12	26	134	1,550	63	1,305	339	84
(viii) Others	186	2	6	278	-	578	229	7	6
5. Fiscal Services	-	-	-	-	-	11	-	-	-
6. Economic Services (i to xvii)	72,106	6,609	30,110	85,040	15,091	52,886	35,346	5,876	5,246
(i) Crop Husbandry	231	102	125	223	92	428	211	263	97
(ii) Animal Husbandry	252	115	31	51	43	147	689	91	198
(iii) Fisheries	208	7	119	319	20	189	74	62	12
(iv) Forestry and Wildlife	14,476	4,904	1,849	2,853	139	1,472	1,780	4,494	4,158
(v) Plantations	-	-	-	-	-	-	-	8	-
(vi) Co-operation	1,784	5	9	134	12	732	216	67	2
(vii) Other Agricultural Programmes	4	9	24	37	5	13	277	-	2
(viii) Major and Medium Irrigation projects	9,461	-	17	3,080	47	3,722	2,100	-	33
(ix) Minor Irrigations	740	27	12	41	16	381	6	13	12
(x) Power	1,734	785	-	9	13,171	23	-	-595	420
(xi) Petroleum	-	-	25,445	-	-	1	-	-	-
(xii) Village and Small Industries	626	61	197	37	15	287	126	63	46
(xiii) Industries@	36,000	147	28	76,937	1,011	42,882	2,328	1,010	26
(xiv) Ports and Light Houses	717	-	-	-	88	-	-	-	-
(xv) Road Transport	-	385	-	47	-	16	27,263	8	-
(xvi) Tourism	2	10	25	1	48	1	9	28	7
(xvii) Others*	5,871	52	2,229	1,271	384	2,592	267	364	233
D. Grants from the Centre (1 to 5)	158,631	54,048	142,420	100,415	7,325	48,075	29,849	89,488	217,097
1. State Plan Schemes	38,899	36,390	84,217	456	1,853	16,566	9,246	44,726	91,153
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	7,078	-	5,112	8,481	412	18,440	-	1,466	16,000
3. Centrally Sponsored Schemes	47,601	3,321	13,597	57,580	980	-	13,678	7,325	953
4. NEC/ Special Plan Scheme	-	133	25	-	-	-	-	-	34,065
5. Non-Plan Grants (a to c)	65,053	14,204	39,469	33,898	4,080	13,069	6,925	35,971	74,926
a) Statutory Grants	62,638	13,660	35,439	30,261	3,972	2,622	866	32,439	-
b) Grants for relief on account of Natural Calamities	-	-	-	-	-	76	-	-	-
c) Others	2,415	544	4,030	3,637	32	10,447	6,059	3,532	74,926

See 'Notes on Tables'.

TABLE 20.6 : DETAILS OF REVENUE RECEIPTS : 1995-96 (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)	854,345	542,356	865,347	1,655,928	69,168	68,389	62,737	78,108	389,071
I. TAX REVENUES (A+B)	671,860	441,964	571,252	1,261,192	19,371	22,597	12,945	21,917	241,212
A. State's own Tax Revenue (1 to 3)	527,393	338,268	351,819	1,093,445	2,790	6,626	578	2,080	112,719
1. Taxes on Income (i-ii)	15,549	2,608	1,494	33,060	432	-9	133	285	-
(i) Agricultural Income Tax	4,973	2,608	1,199	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	10,576	-	295	33,060	432	-9	133	285	-
2. Taxes on Property and Capital transactions (i to iii)	56,509	38,514	29,570	135,650	159	208	83	110	10,252
(i) Land Revenue	2,856	2,371	2,022	12,052	44	70	79	10	3,947
(ii) Stamps and Registration fees	53,653	35,379	27,548	123,598	115	138	4	100	6,305
(iii) Urban Immovable Property Tax	-	764	-	-	-	-	-	-	-
3. Taxes on commodities and services (i to vii)	455,335	297,146	320,755	924,735	2,199	6,427	362	1,685	102,467
(i) Sales Tax (a to f)	295,445	228,596	151,960	684,432	1,764	2,944	160	1,310	71,610
a) State Sales Tax	271,380	197,663	117,599	463,564	1,764	1,001	160	1,310	71,610
b) Central Sales Tax	24,065	16,689	34,194	115,413	-	1,574	-	-	-
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	99,971	-	369	-	-	-
d) Surcharge on Sales Tax	-	-	-	6	-	-	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	-	-
f) Other Receipts	-	14,244	167	5,478	-	-	-	-	-
(ii) State Excise	82,020	44,929	61,567	107,091	159	2,615	83	100	7,344
(iii) Taxes on Vehicles	45,603	22,287	30,870	42,319	134	314	79	253	10,750
(iv) Taxes on Goods and Passengers	16,834	-	24,532	24,835	38	146	31	-	1
(v) Taxes and Duties on Electricity	6,252	751	49,479	35,712	-	6	-	-	12,135
(vi) Entertainment Tax	4,505	13	1,709	9,618	-	143	-	-	627
(vii) Other Taxes and Duties	4,676	570	638	20,728	104	259	9	22	-
B. Share in Central Taxes (1 to 4)	144,467	103,696	219,433	167,747	16,581	15,971	12,367	19,837	128,493
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	60,093	43,644	93,478	65,258	3,143	3,160	1,650	2,005	50,615
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	84,374	60,052	125,955	102,489	13,438	12,811	10,717	17,832	77,878
II. NON-TAX REVENUE (C+D)	182,485	100,392	294,095	394,736	49,797	45,792	49,792	56,191	147,859
C. State's own Non-Tax Revenue (1 to 6)	123,542	53,549	177,814	277,539	4,549	6,692	4,586	3,410	62,823
1. Interest Receipts	69,575	10,032	14,102	127,121	120	247	305	200	13,869
2. Dividends and Profits	323	581	161	416	-	3	-	-	215
3. General Services	9,956	13,445	9,359	30,147	2,329	1,711	1,929	1,020	8,043
of which: State lotteries	2,839	9,258	-	3,757	-	444	1,474	-	-
4. Social Services (i to viii)	10,225	6,094	4,618	16,406	466	144	263	99	2,973
(i) Education, Sports, Art and Culture	1,503	2,908	747	3,140	165	33	21	21	1,158
(ii) Medical, Public Health and Family Welfare	2,145	2,359	1,031	5,722	43	47	15	5	359
(iii) Housing	491	108	432	1,442	28	29	26	30	510
(iv) Urban Development	4,899	445	44	1,622	10	4	-	-	14
(v) Labour and Employment	318	188	318	1,708	-	3	-	5	72
(vi) Social Security and Welfare	579	38	385	1,957	179	2	3	2	51
(vii) Water Supply and Sanitation	160	25	945	344	39	23	195	30	640
(viii) Others	130	23	716	471	2	3	3	6	169
5. Fiscal Services	-	-	-	2	-	-	-	-	-
6. Economic Services (i to xvii)	33,463	23,397	149,574	103,447	1,634	4,587	2,089	2,091	37,723
(i) Crop Husbandry	791	1,188	829	1,212	17	133	74	11	401
(ii) Animal Husbandry	132	421	229	312	13	76	43	13	95
(iii) Fisheries	262	108	105	207	7	3	3	2	142
(iv) Forestry and Wildlife	10,609	16,077	57,384	14,398	230	517	161	450	6,826
(v) Plantations	-	-	-	-	-	-	-	-	-
(vi) Co-operation	1,775	1,279	890	3,025	5	12	3	1	90
(vii) Other Agricultural Programmes	10	6	289	49	2	23	19	1	159
(viii) Major and Medium Irrigation projects	1,693	266	3,649	7,702	31	-	-	-	1,119
(ix) Minor Irrigations	122	46	774	1,459	1	3	2	3	192
(x) Power	136	-	1	147	925	-	1,022	1,300	3,257
(xi) Petroleum	-	-	-	45	-	-	-	-	-
(xii) Village and Small Industries	2,236	321	880	234	66	10	8	2	104
(xiii) Industries@	11,341	1,135	81,270	28,736	-	3,654	405	74	24,191
(xiv) Ports and Light Houses	86	95	-	282	-	-	-	-	258
(xv) Road Transport	-	-	-	-	-	-	162	218	-
(xvi) Tourism	140	224	1	-	2	-	13	4	12
(xvii) Others*	4,130	2,231	3,273	45,639	335	156	174	12	877
D. Grants from the Centre (1 to 5)	58,943	46,843	116,281	117,197	45,248	39,100	45,206	52,781	85,036
1. State Plan Schemes	17,219	14,330	21,276	41,481	24,706	19,761	21,578	22,540	24,619
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	154	-	167	-	-	-
2. Central Plan Schemes	7,001	3,821	21,602	9,163	661	1,083	-	5,273	10,005
3. Centrally Sponsored Schemes	29,326	20,802	62,729	46,204	3,683	2,215	4,749	-	19,602
4. NEC/ Special Plan Scheme	-	-	-	-	100	941	1,393	25	-
5. Non-Plan Grants (a to c)	5,397	7,890	10,674	20,349	16,098	15,100	17,486	24,943	30,810
a) Statutory Grants	1,401	1,345	2,603	6,284	15,751	14,594	14,725	23,424	20,747
b) Grants for relief on account of Natural Calamities	2,962	-	-	-	176	-	561	-	7,708
c) Others	1,034	6,545	8,071	14,065	171	506	2,200	1,519	2,355

TABLE 20.6 : DETAILS OF REVENUE RECEIPTS : 1995-96 (Concl'd.)

(Rs. lakh)

Items	Punjab Rajasthan		Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal	NCT Delhi	All States
	20	21	22	23	24	25	26	27	28
TOTAL REVENUES (I+II)	518,475	762,969	94,121	1,059,925	93,732	1,521,521	737,605	229,651	13,680,338
I. TAX REVENUES (A+B)	309,277	421,382	7,238	895,679	27,628	1,050,294	615,014	211,105	9,291,283
A. State's own Tax Revenue (1 to 3)	265,099	273,060	2,072	715,120	4,799	546,892	413,287	211,105	6,386,519
1. Taxes on Income (i-ii)	–	1	–	1,947	495	286	10,744	–	83,529
(i) Agricultural Income Tax	–	1	–	1,947	6	–	–4	–	15,427
(ii) Taxes on Professions, Trades, Callings and Employment	–	–	–	–	489	286	10,748	–	68,102
2. Taxes on Property and Capital transactions (i to iii)	23,072	27,485	48	64,870	396	79,818	106,124	12,748	727,475
(i) Land Revenue	320	3,387	15	2,521	75	6,253	75,531	4	132,573
(ii) Stamps and Registration fees	22,752	22,808	33	61,301	321	73,478	30,400	12,744	589,752
(iii) Urban Immovable Property Tax	–	1,290	–	1,048	–	87	193	–	5,150
3. Taxes on commodities and services (i to vii)	242,027	245,574	2,024	648,303	3,908	466,788	296,419	198,357	5,575,515
(i) Sales Tax (a to f)	118,341	139,966	739	468,927	2,737	–	244,723	153,913	3,547,725
a) State Sales Tax	90,326	131,776	739	398,793	2,737	–	199,606	153,913	2,852,052
b) Central Sales Tax	20,133	8,190	–	70,134	–	–	42,601	–	489,040
c) Sales Tax on Motor Spirit and Lubricants	7,882	–	–	–	–	–	3	–	170,384
d) Surcharge on Sales Tax	–	–	–	–	–	–	2,467	–	2,515
e) Receipts of Turnover Tax	–	–	–	–	–	–	20	–	13,330
f) Other Receipts	–	–	–	–	–	–	26	–	20,404
(ii) State Excise	94,361	70,557	1,064	93,466	916	115,861	26,678	33,578	851,647
(iii) Taxes on Vehicles	19,065	24,651	125	39,221	136	12,546	11,913	7,051	372,633
(iv) Taxes on Goods and Passengers	–	–	–	16,199	–	22,837	777	320	150,766
(v) Taxes and Duties on Electricity	9,287	8,034	–	14,053	1	7,571	5,156	–	237,717
(vi) Entertainment Tax	–	2,070	–	9,999	63	11,292	–	–	43,958
(vii) Other Taxes and Duties	973	296	96	6,438	55	296,681	7,172	3,495	371,069
B. Share in Central Taxes (1 to 4)	44,178	148,322	5,166	180,559	22,829	503,402	201,727	–	2,904,764
1. Corporation Tax	–	–	–	–	–	–	–	–	–
2. Income Tax	16,552	62,357	656	75,339	4,232	200,871	84,429	–	1,120,433
3. Estate Duty	–	–	–	–	–	–	–	–	–
4. Union Excise Duties	27,626	85,965	4,510	105,220	18,597	302,531	117,298	–	1,784,331
II. NON-TAX REVENUE (C+D)	209,198	341,587	86,883	164,246	66,104	471,227	122,591	18,546	4,389,055
C. State's own Non-Tax Revenue (1 to 6)	177,737	225,675	62,673	85,845	3,852	239,941	32,748	6,314	2,289,475
1. Interest Receipts	8,705	50,156	113	34,283	201	46,377	5,094	713	579,246
2. Dividends and Profits	461	594	20	2,838	–	346	40	75	10,325
3. General Services	139,457	132,679	60,498	11,185	820	131,869	8,772	4,141	771,755
of which: State lotteries	45,003	97,954	–	2,440	–	37,713	822	–	373,650
4. Social Services (i to viii)	3,918	11,641	50	11,434	249	10,156	4,764	825	109,510
(i) Education, Sports, Art and Culture	673	1,195	11	2,968	112	4,938	1,378	160	27,559
(ii) Medical, Public Health and Family Welfare	1,175	1,680	21	3,381	42	1,507	2,260	152	28,914
(iii) Housing	57	118	–	1,013	30	593	416	351	6,469
(iv) Urban Development	125	13	–	68	–	61	31	–	8,960
(v) Labour and Employment	266	80	2	814	7	674	185	55	7,070
(vi) Social Security and Welfare	700	151	1	2,173	32	573	119	106	8,722
(vii) Water Supply and Sanitation	182	7,576	12	237	11	8	152	–	14,609
(viii) Others	740	828	3	780	15	1,802	223	1	7,207
5. Fiscal Services	–	–	–	–	–	6	–	–	19
6. Economic Services (i to xvii)	25,196	30,605	1,992	26,105	2,582	51,187	14,078	560	818,620
(i) Crop Husbandry	455	231	44	6,309	136	2,121	334	43	16,101
(ii) Animal Husbandry	265	183	17	605	67	561	253	20	4,922
(iii) Fisheries	75	360	1	150	17	154	76	9	2,691
(iv) Forestry and Wildlife	689	1,360	194	5,797	304	10,108	4,427	–	165,656
(v) Plantations	–	–	172	–	–	–	334	–	514
(vi) Co-operation	272	439	–	1,432	14	921	231	3	13,353
(vii) Other Agricultural Programmes	1,716	165	–	1,064	–	225	20	1	4,120
(viii) Major and Medium Irrigation projects	3,014	2,144	–	371	4	10,395	280	61	49,189
(ix) Minor Irrigations	28	2,321	–	323	1	4,058	506	3	11,090
(x) Power	–	–	608	2	1,641	1	1	–	24,588
(xi) Petroleum	–	–	–	–	–	–	–	–	25,491
(xii) Village and Small Industries	244	169	54	509	47	975	246	112	7,675
(xiii) Industries@	188	21,724	11	6,753	57	14,989	1,819	15	356,731
(xiv) Ports and Light Houses	–	–	–	95	–	–	3	–	1,624
(xv) Road Transport	17,697	–	847	–	–	91	–	173	46,907
(xvi) Tourism	–	511	32	127	8	345	144	–	1,694
(xvii) Others*	553	998	12	2,568	286	6,243	5,404	120	86,274
D. Grants from the Centre (1 to 5)	31,461	115,912	24,210	78,401	62,252	231,286	89,843	12,232	2,099,580
1. State Plan Schemes	10,812	34,551	24,210	32,644	28,509	86,665	52,718	12,232	813,357
of which: Advance release of Plan Assistance for Natural Calamities	–	–	–	–	–	–	–	–	321
2. Central Plan Schemes	1,757	20,865	–	6,250	1,040	11,422	1,655	–	158,587
3. Centrally Sponsored Schemes	11,569	39,556	–	26,812	3,011	48,510	22,898	–	486,701
4. NEC/ Special Plan Scheme	–	110	–	–	6,401	–	–	–	43,193
5. Non-Plan Grants (a to c)	7,323	20,830	–	12,695	23,291	84,689	12,572	–	597,742
a) Statutory Grants	7,323	5,091	–	2,583	21,907	74,272	3,201	–	397,148
b) Grants for relief on account of Natural Calamities	–	12,674	–	4,201	–	–	–	–	28,358
c) Others	–	3,065	–	5,911	1,384	10,417	9,371	–	172,236