

TABLE 20.8 : DETAILS OF REVENUE RECEIPTS : 1997-98

(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)	1,384,110	83,719	432,566	869,255	110,787	1,112,539	589,777	217,045	428,768
I. TAX REVENUES (A+B)	1,052,429	25,368	235,719	646,480	46,187	816,555	290,794	112,739	150,229
A. State's own Tax Revenue (1 to 3)	711,355	983	88,194	239,040	36,530	659,106	236,863	47,616	36,741
1. Taxes on Income (i-ii)	7,554	-	12,379	1	-	6,194	-	-	-
(i) Agricultural Income Tax	-	-	8,431	1	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	7,554	-	3,948	-	-	6,194	-	-	-
2. Taxes on Property and Capital transactions (i to iii)	53,786	240	8,539	26,739	1,977	48,696	30,560	2,044	1,079
(i) Land Revenue	7,295	198	6,089	2,356	322	7,513	393	167	146
(ii) Stamps and Registration fees	44,961	42	2,450	24,383	1,655	41,101	30,167	1,877	883
(iii) Urban Immovable Property Tax	1,530	-	-	-	-	82	-	-	50
3. Taxes on commodities and services (i to vii)	650,015	743	67,276	212,300	34,553	604,216	206,303	45,572	35,662
(i) Sales Tax (a to f)	472,835	32	50,766	156,764	25,822	440,239	155,269	17,118	15,500
a) State Sales Tax	399,807	32	50,766	121,256	23,676	271,343	106,103	13,264	12,000
b) Central Sales Tax	62,324	-	-	35,366	2,020	67,793	49,165	2,185	-
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	-	-	98,215	-	1,669	3,500
d) Surcharge on Sales Tax	-	-	-	-	-	8	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	1,912	-	-	-
f) Other Receipts	10,704	-	-	142	126	968	1	-	-
(ii) State Excise	88,748	556	7,774	22,615	3,199	2,435	4,963	15,954	9,600
(iii) Taxes on Vehicles	63,660	97	4,326	17,408	3,123	39,599	6,711	1,583	1,350
(iv) Taxes on Goods and Passengers	50	-	2,242	8,689	586	3,826	33,121	9,680	8,112
(v) Taxes and Duties on Electricity	7,444	-	186	4,232	-	102,354	4,053	705	800
(vi) Entertainment Tax	-	-	1,982	2,046	182	5,951	1,305	55	300
(vii) Other Taxes and Duties	17,278	58	-	546	1,641	9,812	881	477	-
B. Share in Central Taxes (1 to 4)	341,074	24,385	147,525	407,440	9,657	157,449	53,931	65,123	113,488
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	178,742	3,588	58,784	173,898	2,433	80,158	26,141	9,517	16,430
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	162,332	20,797	88,741	233,542	7,224	77,291	27,790	55,606	97,058
II. NON-TAX REVENUE (C+D)	331,681	58,351	196,847	222,775	64,600	295,984	298,983	104,306	278,539
C. State's own Non-Tax Revenue (1 to 6)	178,821	5,473	38,122	38,986	58,220	222,097	263,110	22,204	27,261
1. Interest Receipts	90,353	524	214	8,780	276	120,721	23,707	1,302	10,010
2. Dividends and Profits	534	-	35	-	67	1,449	238	55	123
3. General Services	9,230	1,014	3,357	13,169	34,694	25,439	180,981	3,083	9,111
<i>of which: State lotteries</i>	-	-	-	-	34,019	-	169,780	1,127	-
4. Social Services (i to viii)	7,259	142	665	9,225	2,373	9,974	13,937	7,984	583
(i) Education, Sports, Art and Culture	2,824	63	134	5,660	119	2,329	1,843	613	23
(ii) Medical, Public Health and Family Welfare	2,204	21	274	1,147	292	4,628	2,073	235	227
(iii) Housing	109	8	67	126	19	491	109	6,586	112
(iv) Urban Development	103	4	-	41	-	543	7,068	5	-
(v) Labour and Employment	1,431	2	118	268	33	557	455	20	5
(vi) Social Security and Welfare	86	23	32	1,429	1	272	389	137	4
(vii) Water Supply and Sanitation	227	19	25	24	1,908	102	1,929	370	208
(viii) Others	275	2	15	530	1	1,052	71	18	4
5. Fiscal Services	-	-	-	-	-	3	-	-	-
6. Economic Services (i to xvii)	71,445	3,793	33,851	7,812	20,810	64,511	44,247	9,780	7,434
(i) Crop Husbandry	1,291	159	59	1,470	116	632	238	409	157
(ii) Animal Husbandry	461	125	21	-	57	212	586	99	275
(iii) Fisheries	270	8	81	-	22	370	110	81	18
(iv) Forestry and Wildlife	10,735	759	780	-	114	1,967	1,743	4,114	5,714
(v) Plantations	-	-	-	-	-	-	-	1	-
(vi) Co-operation	1,888	5	9	100	21	1,392	404	247	2
(vii) Other Agricultural Programmes	4	13	15	-	4	6	439	2	6
(viii) Major and Medium Irrigation projects	633	-	36	3,572	26	9,129	2,738	1	41
(ix) Minor Irrigations	270	2	10	59	19	292	7	11	14
(x) Power	1,985	649	-	3	18,161	266	-	-86	820
(xi) Petroleum	-	-	30,196	-	-	1	-	-	-
(xii) Village and Small Industries	949	51	549	649	358	163	168	114	44
(xiii) Industries@	45,109	99	884	30	1,320	46,414	5,395	4,018	106
(xiv) Ports and Light Houses	965	-	-	-	135	-	-	-	-
(xv) Road Transport	-	531	-	906	190	18	31,960	17	-
(xvi) Tourism	2	11	20	8	111	-	7	32	24
(xvii) Others*	6,883	1,381	1,191	1,015	156	3,649	452	720	213
D. Grants from the Centre (1 to 5)	152,860	52,878	158,725	183,789	6,380	73,887	35,873	82,102	251,278
1. State Plan Schemes	62,643	40,717	108,887	49,096	2,302	22,124	14,454	52,092	179,833
<i>of which: Advance release of Plan Assistance for Natural Calamities</i>	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	6,053	191	2,641	1,217	451	2,683	-	820	8,251
3. Centrally Sponsored Schemes	53,661	5,326	11,842	26,177	1,077	25,714	18,300	8,160	16,170
4. NEC/ Special Plan Scheme	-	1,214	1,093	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	30,503	5,430	34,262	107,299	2,550	23,366	3,119	21,030	47,024
a) Statutory Grants	12,141	4,563	13,725	10	977	2,519	858	16,315	42,112
b) Grants for relief on account of Natural Calamities	-	-	-	-	-	-	-	-	-
c) Others	18,362	867	20,537	107,289	1,573	20,847	2,261	4,715	4,912

See 'Notes on Tables'.

TABLE 20.8 : DETAILS OF REVENUE RECEIPTS : 1997-98 (Contd.)

(Rs. lakh)

Items	Karnataka	Kerala	Madhya Pradesh	Maha-rashtra	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
1	11	12	13	14	15	16	17	18	19
TOTAL REVENUES (I+II)	1,061,339	711,820	1,125,712	2,031,657	86,301	69,675	72,143	99,294	463,203
I. TAX REVENUES (A+B)	858,820	577,279	789,095	1,545,132	34,655	36,032	25,579	45,266	298,535
A. State's own Tax Revenue (1 to 3)	641,187	450,105	456,431	1,371,926	3,573	7,355	787	3,350	142,174
1. Taxes on Income (i-ii)	13,301	2,138	8,151	39,605	516	57	185	339	-
(i) Agricultural Income Tax	3,005	2,138	-	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	10,296	-	8,151	39,605	516	57	185	339	-
2. Taxes on Property and Capital transactions (i to iii)	65,397	36,912	38,930	178,245	174	221	74	410	11,546
(i) Land Revenue	4,458	2,375	2,814	9,209	30	12	68	10	3,869
(ii) Stamps and Registration fees	60,939	33,136	36,116	169,036	144	209	6	400	7,677
(iii) Urban Immovable Property Tax	-	1,401	-	-	-	-	-	-	-
3. Taxes on commodities and services (i to vii)	562,489	411,055	409,350	1,154,076	2,883	7,077	528	2,601	130,628
(i) Sales Tax (a to f)	382,878	308,409	205,619	782,548	2,398	3,683	251	2,057	92,508
a) State Sales Tax	361,561	291,164	162,303	494,544	2,398	1,460	-	2,057	92,508
b) Central Sales Tax	21,317	16,313	43,242	127,828	-	1,679	-	-	-
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	149,860	-	544	-	-	-
d) Surcharge on Sales Tax	-	-	-	12	-	-	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	-	-
f) Other Receipts	-	932	74	10,304	-	-	251	-	-
(ii) State Excise	86,369	54,341	84,529	165,088	185	2,812	91	230	10,580
(iii) Taxes on Vehicles	44,430	30,163	37,138	75,207	138	296	133	290	14,178
(iv) Taxes on Goods and Passengers	23,438	-	31,863	34,103	38	130	33	-	1
(v) Taxes and Duties on Electricity	14,019	16,856	47,829	53,564	-	9	-	-	12,773
(vi) Entertainment Tax	5,528	-	1,638	14,881	-	29	-	-	588
(vii) Other Taxes and Duties	5,827	1,286	734	28,685	124	118	20	24	-
B. Share in Central Taxes (1 to 4)	217,633	127,174	332,664	173,206	31,082	28,677	24,792	41,916	156,361
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	112,729	52,395	175,051	61,765	5,952	5,974	3,145	3,820	57,778
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	104,904	74,779	157,613	111,441	25,130	22,703	21,647	38,096	98,583
II. NON-TAX REVENUE (C+D)	202,519	134,541	336,617	486,525	51,646	33,643	46,564	54,028	164,668
C. State's own Non-Tax Revenue (1 to 6)	126,440	55,210	201,855	364,089	4,057	2,985	4,584	4,532	54,093
1. Interest Receipts	56,252	5,348	22,325	169,414	91	408	42	200	1,869
2. Dividends and Profits	544	592	155	933	-	3	-	-	320
3. General Services	14,229	19,000	13,421	31,840	2,309	768	2,544	1,190	5,408
of which: State lotteries	3,969	10,551	-	3,970	-	-	1,607	-	-
4. Social Services (i to viii)	16,040	6,216	7,786	23,066	257	136	235	127	3,989
(i) Education, Sports, Art and Culture	1,599	3,048	1,095	2,938	62	53	25	23	1,265
(ii) Medical, Public Health and Family Welfare	3,147	2,201	1,545	8,074	20	37	27	7	635
(iii) Housing	554	126	431	896	37	16	32	34	569
(iv) Urban Development	5,299	308	55	3,380	-	1	-	-	8
(v) Labour and Employment	410	388	383	1,725	2	1	-	5	72
(vi) Social Security and Welfare	4,636	46	780	2,885	46	10	12	2	58
(vii) Water Supply and Sanitation	111	65	1,026	726	87	17	138	55	1,260
(viii) Others	284	34	2,471	2,442	3	1	1	1	122
5. Fiscal Services	-	-	1	2	-	-	-	-	1
6. Economic Services (i to xvii)	39,375	24,054	158,167	138,834	1,400	1,670	1,763	3,015	42,506
(i) Crop Husbandry	931	1,552	881	1,534	13	176	74	11	445
(ii) Animal Husbandry	205	502	189	376	15	80	49	14	98
(iii) Fisheries	457	129	106	258	6	6	2	2	119
(iv) Forestry and Wildlife	11,381	14,491	62,585	14,738	298	367	130	500	7,329
(v) Plantations	2	-	-	-	-	-	-	-	-
(vi) Co-operation	1,401	1,421	1,457	4,416	4	3	27	1	81
(vii) Other Agricultural Programmes	13	1	284	46	6	28	7	1	116
(viii) Major and Medium Irrigation projects	1,636	554	2,975	5,207	42	1	-	-	650
(ix) Minor Irrigations	294	92	627	591	3	3	4	3	189
(x) Power	3,278	-	1	7,070	872	-	1,138	1,980	191
(xi) Petroleum	-	-	-	1	-	-	-	-	-
(xii) Village and Small Industries	2,400	149	422	920	14	15	5	2	81
(xiii) Industries@	12,733	1,459	82,351	26,537	76	749	5	1	31,722
(xiv) Ports and Light Houses	172	79	-	-	-	-	-	-	321
(xv) Road Transport	-	-	-	1	-	-	212	484	-
(xvi) Tourism	92	155	443	-	5	38	16	4	16
(xvii) Others*	4,380	3,470	5,846	77,139	46	204	94	12	1,148
D. Grants from the Centre (1 to 5)	76,079	79,331	134,762	122,436	47,589	30,658	41,980	49,496	110,575
1. State Plan Schemes	26,102	16,731	33,046	65,320	34,195	22,383	29,432	26,752	42,432
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	6,976	1,587	21,704	9,383	-	254	6,907	10,310	2,793
3. Centrally Sponsored Schemes	35,198	18,584	64,089	37,232	4,453	2,478	-	-	22,899
4. NEC/ Special Plan Scheme	-	4,669	-	-	1,751	337	-	806	-
5. Non-Plan Grants (a to c)	7,803	37,760	15,923	10,501	7,190	5,206	5,641	11,628	42,451
a) Statutory Grants	1,637	1,649	2,615	4,448	6,625	4,753	4,879	8,098	3,529
b) Grants for relief on account of Natural Calamities	5,512	-	8,568	-	-	-	100	-	4,329
c) Others	654	36,111	4,740	6,053	565	453	662	3,530	34,593

TABLE 20.8 : DETAILS OF REVENUE RECEIPTS : 1997-98 (Concl'd.)

(Rs. lakh)

Items	Punjab Rajasthan		SikkimTamil Nadu		Tripura	Uttar Pradesh	West Bengal	NCT Delhi	All States
	20	21	22	23	24	25	26	27	28
TOTAL REVENUES (I+II)	635,130	840,422	129,947	1,358,695	108,210	1,757,111	902,781	348,072	17,030,078
I. TAX REVENUES (A+B)	370,165	541,931	11,640	1,141,394	50,141	1,411,287	756,454	294,158	12,164,063
A. State's own Tax Revenue (1 to 3)	304,467	361,058	2,743	868,564	7,164	699,796	451,677	294,158	8,122,943
1. Taxes on Income (i-ii)	-	1	-	3,936	567	634	13,024	-	108,582
(i) Agricultural Income Tax	-	1	-	3,936	17	2	670	-	18,201
(ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	550	632	12,354	-	90,381
2. Taxes on Property and Capital transactions (i to iii)	23,740	39,019	132	70,281	561	102,591	77,740	11,739	831,372
(i) Land Revenue	357	4,477	96	6,031	168	6,657	43,946	1	109,057
(ii) Stamps and Registration fees	23,383	31,227	36	63,154	393	95,601	33,582	11,738	714,296
(iii) Urban Immovable Property Tax	-	3,315	-	1,096	-	333	212	-	8,019
3. Taxes on commodities and services (i to vii)	280,727	322,038	2,611	794,347	6,036	596,571	360,913	282,419	7,182,989
(i) Sales Tax (a to f)	140,114	182,654	1,271	560,379	4,239	393,494	284,431	202,905	4,884,183
a) State Sales Tax	97,860	171,135	1,271	456,919	4,239	281,962	248,826	202,905	3,871,359
b) Central Sales Tax	27,631	11,517	-	103,458	-	23,706	33,209	-	628,753
c) Sales Tax on Motor Spirit and Lubricants	14,623	-	-	2	-	81,824	-	-	350,237
d) Surcharge on Sales Tax	-	-	-	-	-	-	2,310	-	2,330
e) Receipts of Turnover Tax	-	-	-	-	-	-	73	-	1,985
f) Other Receipts	-	2	-	-	-	6,002	13	-	29,519
(ii) State Excise	114,370	92,279	1,081	129,985	1,496	140,409	35,879	51,500	1,127,068
(iii) Taxes on Vehicles	21,568	34,720	154	46,969	183	16,660	14,792	10,511	485,387
(iv) Taxes on Goods and Passengers	-	-	-	21,496	-	22,236	-	749	200,393
(v) Taxes and Duties on Electricity	3,779	8,896	-	17,142	-	11,089	13,692	-	319,422
(vi) Entertainment Tax	581	2,391	-	11,924	57	12,683	4,343	-	66,464
(vii) Other Taxes and Duties	315	1,098	105	6,452	61	-	7,776	16,754	100,072
B. Share in Central Taxes (1 to 4)	65,698	180,873	8,897	272,830	42,977	711,491	304,777	-	4,041,120
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	30,857	75,046	906	140,178	7,981	376,081	157,772	-	1,817,121
3. Estate Duty	-	-	-	-	-	21	-	-	21
4. Union Excise Duties	34,841	105,827	7,991	132,652	34,996	335,389	147,005	-	2,223,978
II. NON-TAX REVENUE (C+D)	264,965	298,491	118,307	217,301	58,069	345,824	146,327	53,914	4,866,015
C. State's own Non-Tax Revenue (1 to 6)	235,653	136,242	92,983	112,187	3,487	129,171	44,949	16,952	2,443,763
1. Interest Receipts	98,284	59,813	6	48,625	213	48,434	10,489	13,283	790,983
2. Dividends and Profits	299	861	159	1,845	-	576	185	444	9,417
3. General Services	105,287	22,353	90,558	16,649	578	19,174	14,352	2,216	641,954
of which: State lotteries	-	6,305	90,099	2,798	-	-	1,545	-	325,770
4. Social Services (i to viii)	5,237	14,182	41	15,532	206	16,603	6,061	691	168,547
(i) Education, Sports, Art and Culture	865	1,701	10	3,313	23	9,589	606	171	39,994
(ii) Medical, Public Health and Family Welfare	2,126	1,715	10	4,211	38	2,578	3,896	284	41,652
(iii) Housing	74	147	-	1,107	38	597	670	110	13,065
(iv) Urban Development	51	-	-	51	-	27	122	-	17,066
(v) Labour and Employment	269	194	1	1,763	12	442	91	72	8,719
(vi) Social Security and Welfare	977	92	1	4,188	21	1,212	382	53	17,774
(vii) Water Supply and Sanitation	784	9,679	14	290	35	200	82	-	19,381
(viii) Others	91	654	5	609	39	1,958	212	1	10,896
5. Fiscal Services	-	-	-	-	-	70	1	3	81
6. Economic Services (i to xvii)	26,546	39,033	2,219	29,536	2,490	44,314	13,861	315	832,781
(i) Crop Husbandry	732	231	42	6,556	154	1,791	354	35	20,043
(ii) Animal Husbandry	197	223	18	584	36	941	438	24	5,825
(iii) Fisheries	187	830	1	162	26	230	225	10	3,716
(iv) Forestry and Wildlife	766	1,860	136	4,366	225	11,326	3,316	13	159,753
(v) Plantations	-	-	218	-	-	-	151	-	372
(vi) Co-operation	279	281	-	1,757	4	429	273	6	15,908
(vii) Other Agricultural Programmes	1,900	543	-	1,586	172	132	19	1	5,344
(viii) Major and Medium Irrigation projects	1,069	2,460	-	730	1	4,086	242	62	35,891
(ix) Minor Irrigations	1,074	1,609	1	236	1	3,410	537	1	9,359
(x) Power	-	-	550	3	1,504	2	2	-	38,389
(xi) Petroleum	-	-	-	-	-	-	-	-	30,198
(xii) Village and Small Industries	263	96	41	466	133	131	-31	30	8,182
(xiii) Industries@	367	29,307	12	9,159	200	15,415	1,573	16	315,057
(xiv) Ports and Light Houses	-	-	-	28	-	-	4	-	1,704
(xv) Road Transport	18,770	557	1,167	-	-	90	8	-	54,911
(xvi) Tourism	1	90	25	194	13	512	182	-	2,001
(xvii) Others*	941	946	8	3,709	21	5,819	6,568	117	126,128
D. Grants from the Centre (1 to 5)	29,312	162,249	25,324	105,114	54,582	216,653	101,378	36,962	2,422,252
1. State Plan Schemes	14,208	36,825	25,324	46,759	34,485	126,180	51,534	36,962	1,200,818
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	-	-	-
2. Central Plan Schemes	690	4,836	-	7,044	1,839	11,396	6,077	-	114,103
3. Centrally Sponsored Schemes	10,324	52,940	-	39,250	6,174	59,983	29,498	-	549,529
4. NEC/ Special Plan Scheme	-	30	-	-	2,091	-	-	-	11,991
5. Non-Plan Grants (a to c)	4,090	67,618	-	12,061	9,993	19,094	14,269	-	545,811
a) Statutory Grants	4,090	7,685	-	2,763	7,214	6,715	8,356	-	168,276
b) Grants for relief on account of Natural Calamities	-	14,170	-	4,697	336	9,902	-	-	47,614
c) Others	-	45,763	-	4,601	2,443	2,477	5,913	-	329,921