

APPENDIX I : DETAILS OF REVENUE RECEIPTS

Jammu And Kashmir

| Item | (Rs. lakh) | | | | | | | | | | | | | | | | | | | | |
|--|------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-------------|-------------|----|
| | 1990-91 | 1991-92 | 1992-93 | 1993-94 | 1994-95 | 1995-96 | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09(RE) | 2009-10(BE) | |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| Total Revenue (I+II) | 1,15,781 | 1,62,542 | 2,04,894 | 2,22,733 | 3,02,687 | 3,25,641 | 3,69,018 | 4,28,768 | 4,50,914 | 5,51,359 | 5,42,669 | 6,85,806 | 7,06,491 | 8,50,591 | 9,76,453 | 11,54,026 | 11,98,059 | 13,90,071 | 15,81,097 | 19,36,211 | |
| I.TAX REVENUE (A+B) | 48,774 | 57,752 | 70,247 | 73,312 | 81,271 | 92,746 | 1,11,073 | 1,50,229 | 1,64,865 | 1,80,924 | 1,39,277 | 1,58,628 | 1,68,426 | 1,97,694 | 2,40,278 | 2,85,317 | 3,39,098 | 3,95,436 | 4,74,637 | 4,89,119 | |
| A.State's Own Tax Revenue (1 to 3) | 16,312 | 16,440 | 20,674 | 22,465 | 24,369 | 28,479 | 28,927 | 36,741 | 43,660 | 57,764 | 74,805 | 85,754 | 97,565 | 1,15,194 | 1,39,978 | 1,68,935 | 1,90,264 | 2,29,950 | 2,69,337 | 3,01,136 | |
| 1.Taxes on Income (i+ii) | 2,864 | - | - | - | - | - | - | - | - | - | - | - | - | 50 | - | - | - | - | - | - | |
| i)Agricultural Income Tax | 2,864 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| ii)Taxes on Professions,Trades, Callings and Employment | - | - | - | - | - | - | - | - | - | - | - | - | - | 50 | - | - | - | - | - | - | |
| 2.Taxes on Property and Capital Transactions (i to iii) | 384 | 501 | 530 | 606 | 605 | 683 | 771 | 1,079 | 1,540 | 1,741 | 2,624 | 2,761 | 2,633 | 3,278 | 4,038 | 4,492 | 5,626 | 7,364 | 6,556 | 9,114 | |
| i)Land Revenue | 65 | 89 | 64 | 63 | 21 | 42 | 81 | 146 | 281 | 181 | 390 | 231 | 259 | 174 | 243 | 148 | 178 | 649 | 527 | 852 | |
| ii)Stamps and Registration fees | 301 | 399 | 441 | 513 | 539 | 581 | 615 | 883 | 1,210 | 1,486 | 2,106 | 2,310 | 2,319 | 3,083 | 3,780 | 4,335 | 5,445 | 6,710 | 6,028 | 8,261 | |
| iii)Urban Immovable Property Tax | 18 | 13 | 25 | 30 | 45 | 60 | 75 | 50 | 49 | 74 | 128 | 220 | 55 | 21 | 15 | 9 | 3 | 5 | 1 | 1 | |
| 3.Taxes on Commodities and Services (i to vii) | 13,064 | 15,939 | 20,144 | 21,859 | 23,764 | 27,796 | 28,156 | 35,662 | 42,120 | 56,023 | 72,181 | 82,993 | 94,932 | 1,11,866 | 1,35,940 | 1,64,443 | 1,84,638 | 2,22,586 | 2,62,781 | 2,92,022 | |
| i)Sales Tax (a to f) | 4,673 | 6,247 | 7,695 | 8,697 | 9,145 | 10,758 | 12,290 | 15,500 | 18,028 | 23,587 | 35,877 | 40,000 | 47,000 | 58,350 | 78,000 | 1,09,200 | 1,21,100 | 1,48,000 | 1,85,250 | 2,06,570 | |
| a)State Sales Tax | 4,253 | 5,685 | 7,695 | 8,697 | 9,145 | 10,758 | 12,290 | 12,000 | 18,028 | 1,865 | 35,877 | 30,000 | 35,500 | 45,350 | 60,000 | 85,400 | 95,000 | 1,20,000 | 1,53,750 | 1,72,550 | |
| b)Central Sales Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| c)Sales Tax on Motor Spirit and Lubricants | 420 | 562 | - | - | - | - | - | 3,500 | - | 37 | - | 10,000 | 11,500 | 13,000 | 18,000 | 23,800 | 26,100 | 28,000 | 31,500 | 34,020 | |
| d)Surcharge on Sales Tax | - | - | - | - | - | - | - | - | - | 20,288 | - | - | - | - | - | - | - | - | - | - | |
| e)Receipts of Turnover Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| f)Other Receipts | - | - | - | - | - | - | - | - | - | 1,397 | - | - | - | - | - | - | - | - | - | - | |
| ii)State Excise | 3,824 | 4,680 | 5,925 | 6,233 | 7,350 | 9,263 | 7,400 | 9,600 | 20,614 | 27,430 | 29,807 | 17,847 | 20,797 | 20,901 | 20,500 | 19,000 | 21,500 | 23,800 | 25,000 | 26,000 | |
| iii) Taxes on Vehicles | 451 | 709 | 899 | 779 | 793 | 960 | 1,110 | 1,350 | 1,814 | 2,191 | 2,332 | 2,604 | 3,163 | 3,960 | 4,097 | 4,593 | 6,350 | 6,906 | 7,766 | 8,350 | |
| iv)Taxes on Goods and Passengers | 3,566 | 3,758 | 5,020 | 5,465 | 5,770 | 6,100 | 6,450 | 8,112 | 495 | 746 | 1,427 | 17,722 | 19,347 | 20,597 | 22,948 | 24,650 | 26,230 | 28,600 | 29,700 | 31,564 | |
| v)Taxes and Duties on Electricity | 400 | 400 | 450 | 525 | 524 | 500 | 670 | 800 | 833 | 1,637 | 1,273 | 4,570 | 4,500 | 8,031 | 10,395 | 7,000 | 9,456 | 15,278 | 15,065 | 19,538 | |
| vi)Entertainment Tax | - | - | - | - | - | - | 300 | 330 | 310 | 250 | 125 | 27 | 27 | - | - | - | 2 | 2 | - | - | |
| vii)Other Taxes and Duties | 150 | 145 | 155 | 160 | 182 | 215 | 236 | 6 | 122 | 1,465 | - | - | - | - | - | - | - | - | - | - | |
| B.Share in Central Taxes (i to ix) | 32,462 | 41,312 | 49,573 | 50,847 | 56,902 | 64,267 | 82,146 | 1,13,488 | 1,21,205 | 1,23,160 | 64,472 | 72,874 | 70,861 | 82,500 | 1,00,300 | 1,16,382 | 1,48,834 | 1,65,486 | 2,05,300 | 1,87,983 | |
| i)Corporation Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| ii)Income Tax | - | 3,557 | 4,189 | 5,492 | 5,949 | 10,940 | 13,822 | 16,430 | 39,041 | 16,795 | - | - | - | - | - | - | - | - | - | - | |
| iii)Estate Duty | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| iv)Other Taxes on Income and Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| v) Taxes on Wealth | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| vi)Customs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| vii)Union Excise Duty | 32,462 | 37,755 | 45,384 | 45,355 | 50,953 | 53,327 | 68,324 | 97,058 | 82,164 | 1,06,365 | - | - | - | - | - | - | 1,48,834 | 1,65,486 | 2,05,300 | 1,87,983 | |
| viii)Service Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| ix)Other Taxes and Duties on Commodities and Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| II.NON-TAX REVENUE (C+D) | 67,007 | 1,04,790 | 1,34,647 | 1,49,421 | 2,21,416 | 2,32,895 | 2,57,945 | 2,78,539 | 2,86,049 | 3,70,435 | 4,03,392 | 5,27,178 | 5,38,065 | 6,52,897 | 7,36,175 | 8,68,709 | 8,58,962 | 9,94,635 | 11,06,460 | 14,47,092 | |
| C.State's Own Non-Tax Revenue (1 to 6) | 6,953 | 11,597 | 11,367 | 13,505 | 15,577 | 15,798 | 15,498 | 27,261 | 28,326 | 40,527 | 23,943 | 30,102 | 33,466 | 35,435 | 68,509 | 72,745 | 60,415 | 98,543 | 1,12,687 | 1,21,881 | |
| 1.Interest Receipts | 3,120 | 4,815 | 4,970 | 8,178 | 9,579 | 9,290 | 9,997 | 10,010 | 8,817 | 10,255 | 10,499 | 12,405 | 13,243 | 13,107 | 1,693 | 1,600 | 1,857 | 2,020 | 2,120 | 2,124 | |
| 2.Dividends and Profits | - | 16 | - | - | 100 | - | 123 | 391 | 773 | - | 960 | 1,289 | 1,547 | 2,578 | 2,062 | 2,700 | 2,964 | 3,000 | 3,000 | 3,000 | |
| 3.General Services | 683 | 770 | 815 | 758 | 817 | 965 | 1,086 | 9,111 | 2,412 | 2,448 | 1,994 | 2,244 | 2,369 | 3,346 | 3,598 | 3,451 | 3,927 | 3,676 | 3,833 | 3,783 | |
| of which: | | | | | | | | | | | | | | | | | | | | | |
| State lotteries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 4.Social Services (i to ix) | 197 | 238 | 219 | 263 | 278 | 297 | 375 | 583 | 808 | 885 | 1,139 | 1,553 | 2,267 | 2,845 | 3,025 | 3,190 | 3,273 | 3,908 | 3,831 | 3,911 | |
| i)Education, Sports, Art and Culture | 9 | 16 | 20 | 19 | 22 | 21 | 23 | 23 | 67 | 60 | 110 | 55 | 69 | 88 | 102 | 109 | 131 | 128 | 125 | 130 | |
| ii)Medical and Public Health | 51 | 81 | 90 | 116 | 146 | 157 | 190 | 227 | 306 | 327 | 472 | 684 | 822 | 956 | 1,029 | 1,057 | 1,179 | 1,336 | 1,189 | 1,196 | |
| iii)Family Welfare | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| iv)Housing | 27 | 44 | 47 | 39 | 36 | 23 | 47 | 112 | 43 | 55 | 79 | 93 | 331 | 136 | 175 | 130 | 115 | 125 | 125 | 124 | |
| v)Urban Development | - | - | - | - | - | - | - | - | - | - | 2 | - | - | - | - | - | - | - | - | - | |
| vi)Labour and Employment | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 12 | 13 | 17 | 13 | 37 | 50 | 65 | 75 | 85 | 95 | 118 | 128 | |
| vii)Social Security and Welfare | 32 | 30 | 2 | 27 | 3 | 2 | 3 | 4 | 61 | 41 | 42 | 3 | 3 | 2 | 4 | 3 | 4 | 4 | 3 | 3 | |
| viii)Water Supply and Sanitation | - | - | - | - | - | 84 | 102 | 208 | 310 | 386 | 414 | 700 | 1,000 | 1,610 | 1,650 | 1,815 | 1,760 | 2,220 | 2,270 | 2,330 | |
| ix)Others | 73 | 63 | 55 | 58 | 67 | 6 | 5 | 4 | 9 | 3 | 3 | 5 | 5 | 3 | - | 1 | 1 | 1 | 1 | 1 | |
| 5.Fiscal Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 6.Economic Services (i to xvii) | 2,953 | 5,758 | 5,363 | 4,306 | 4,803 | 5,246 | 3,917 | 7,434 | 15,898 | 26,166 | 10,311 | 12,940 | 14,298 | 14,590 | 57,615 | 62,442 | 48,657 | 85,975 | 99,903 | 1,09,063 | |
| i)Crop Husbandry | 59 | 61 | 61 | 59 | 67 | 97 | 101 | 157 | 137 | 110 | 137 | 436 | 411 | 394 | 412 | 394 | 384 | 499 | 604 | 521 | |
| ii)Animal Husbandry | 91 | 111 | 159 | 148 | 177 | 198 | 230 | 275 | 336 | 248 | 274 | 258 | 280 | 331 | 354 | 370 | 433 | 457 | 394 | 443 | |
| iii)Fisheries | 5 | 7 | 9 | 11 | 12 | 12 | 15 | 18 | 41 | 40 | 47 | 50 | 60 | 70 | 93 | 112 | 121 | 150 | 208 | 219 | |
| iv)Forestry and Wildlife | 2,095 | 4,750 | 4,117 | 3,256 | 3,653 | 4,158 | 2,505 | 5,714 | 4,570 | 3,386 | 5,722 | 7,126 | 7,269 | 5,211 | 5,778 | 6,398 | 4,318 | 3,636 | 2,952 | 3,949 | |
| v)Plantations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| vi)Co-operation | 3 | 2 | 3 | 5 | 2 | 2 | 2 | 2 | 3 | 2 | 4 | 8 | 11 | 16 | 16 | 16 | 16 | 17 | 17 | 17 | |
| vii)Other Agricultural Programmes | - | 1 | 1 | 1 | 2 | 2 | 2 | 6 | 3 | 2 | 2 | 8 | 8 | 6 | 8 | 10 | 9 | 15 | 20 | 18 | |
| viii)Major and Medium Irrigation projects | 43 | 40 | 41 | 41 | 41 | 33 | 38 | 41 | 31 | 28 | 44 | 138 | 130 | | | | | | | | |

APPENDIX I : DETAILS OF REVENUE RECEIPTS
Jammu And Kashmir

| Item | (Rs. lakh) | | | | | | | | | | | | | | | | | | | | |
|---|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---|
| | 1990-91 | 1991-92 | 1992-93 | 1993-94 | 1994-95 | 1995-96 | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09(RE) | 2009-10(BE) | |
| xi)Petroleum | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| xii)Village and Small Industries | 59 | 97 | 56 | 47 | 52 | 46 | 34 | 44 | 43 | 64 | 67 | 81 | 91 | 87 | 138 | 158 | 258 | 194 | 354 | 196 | |
| xiii)Industries@ | - | 85 | 90 | 75 | 26 | 26 | 96 | 106 | 123 | 181 | 318 | 322 | 343 | 402 | 511 | 740 | 1,128 | 1,621 | 1,710 | 1,815 | |
| xiv)Ports and Light Houses | 40 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| xv)Road Transport | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| xvi)Tourism | 4 | 5 | 5 | 5 | 7 | 7 | 9 | 24 | 22 | 23 | 19 | 22 | 20 | 34 | 22 | 28 | 73 | 110 | 124 | 155 | |
| xvii)Others* | 143 | 137 | 157 | 146 | 203 | 233 | 183 | 213 | 149 | 178 | 230 | 386 | 465 | 511 | 576 | 697 | 717 | 813 | 893 | 1,054 | |
| D. Grants from the Centre (1 to 5) | 60,054 | 93,193 | 1,23,280 | 1,35,916 | 2,05,839 | 2,17,097 | 2,42,447 | 2,51,278 | 2,57,723 | 3,29,908 | 3,79,449 | 4,97,076 | 5,04,599 | 6,17,462 | 6,67,666 | 7,95,964 | 7,98,547 | 8,96,092 | 9,93,773 | 13,25,211 | |
| 1.State Plan Schemes | 17,007 | 64,396 | 66,634 | 92,847 | 70,432 | 91,153 | 1,61,260 | 1,79,833 | 2,11,082 | 2,76,828 | 1,47,967 | 1,89,276 | 2,03,874 | 2,83,449 | 3,24,302 | 3,65,723 | 3,92,134 | 4,75,421 | 5,68,624 | 9,29,565 | |
| of which: | | | | | | | | | | | | | | | | | | | | | |
| Advance release of Plan Assistance for Natural Calamities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 2.Central Plan Schemes | 6,736 | 932 | 10,811 | 10,027 | 13,733 | 16,000 | 900 | 8,251 | - | 1,811 | - | - | - | - | - | - | - | - | - | - | |
| 3.Centrally Sponsored Schemes | - | - | 703 | 734 | 837 | 953 | 14,653 | 16,170 | 12,485 | 9,716 | 14,562 | 18,000 | 18,000 | 45,900 | 35,000 | 35,000 | 70,000 | 70,000 | 75,000 | 80,000 | |
| 4.NEC/ Special Plan Scheme | - | - | - | - | 87,570 | 34,065 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 5.Non-Plan Grants (a to c) | 36,311 | 27,865 | 45,132 | 32,308 | 33,267 | 74,926 | 65,634 | 47,024 | 34,156 | 41,553 | 2,16,920 | 2,89,800 | 2,82,725 | 2,88,113 | 3,08,364 | 3,95,241 | 3,36,413 | 3,50,671 | 3,50,149 | 3,15,646 | |
| a)Statutory Grants | 33,406 | 25,636 | 41,521 | 29,723 | 30,606 | - | 64,567 | 42,112 | 32,168 | 1,219 | 1,80,293 | 2,27,029 | 2,28,332 | 2,34,075 | 2,45,614 | 2,88,851 | 2,55,070 | 2,70,623 | 2,64,469 | 2,49,132 | |
| b)Grants for relief on account of Natural Calamities | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,030 | 3,182 | 62,433 | 35,077 | 24,931 | 7,075 | 7,075 | |
| c)Others | 2,905 | 2,229 | 3,611 | 2,585 | 2,661 | 74,926 | 1,067 | 4,912 | 1,988 | 40,334 | 36,627 | 62,771 | 54,393 | 51,008 | 59,568 | 43,957 | 46,266 | 55,117 | 78,605 | 59,439 | |

See 'Notes to Appendix I'.