

TABLE 20.4 : DETAILS OF REVENUE RECEIPTS : 1993-94

(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)	825,045	54,642	331,746	662,912	46,377	703,001	348,145	146,512	222,733
I. TAX REVENUES (A+B)	551,976	12,153	139,019	424,488	26,612	492,481	187,136	54,525	73,312
A. State's own Tax Revenue (1 to 3)	383,293	363	61,281	174,840	18,772	394,172	158,891	25,574	22,465
1. Taxes on Income (i-ii)	3,839	-	7,110	1	-	4,439	-	-	-
(i) Agricultural Income Tax	-	-	5,075	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	3,839	-	2,035	1	-	4,439	-	-	-
2. Taxes on Property and Capital transactions (i to iii)	29,057	41	9,072	22,953	1,079	27,035	12,099	1,120	606
(i) Land Revenue	6,224	33	7,467	2,481	148	5,916	135	101	63
(ii) Stamps and Registration fees	22,287	8	1,605	20,472	931	21,077	11,964	1,019	513
(iii) Urban Immovable Property Tax	546	-	-	-	-	42	-	-	30
3. Taxes on commodities and services (i to vii)	350,397	322	45,099	151,886	17,693	362,698	146,792	24,454	21,859
(i) Sales Tax (a to f)	232,386	70	36,888	113,749	13,551	277,103	76,851	9,388	8,697
a) State Sales Tax	195,999	70	36,888	80,347	12,161	176,244	51,267	7,421	8,697
b) Central Sales Tax	36,377	-	-	33,402	1,331	46,030	25,582	1,120	-
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	-	-	44,907	-	847	-
d) Surcharge on Sales Tax	-	-	-	-	-	154	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	9,641	-	-	-
f) Other Receipts	10	-	-	-	59	127	2	-	-
(ii) State Excise	75,942	145	2,307	14,723	2,110	1,842	43,176	8,353	6,233
(iii) Taxes on Vehicles	30,049	66	2,922	17,500	854	17,469	5,217	1,156	779
(iv) Taxes on Goods and Passengers	19	-	1,603	1,100	250	11,744	16,152	3,521	5,465
(v) Taxes and Duties on Electricity	4,603	-	163	3,000	-	46,553	3,906	211	525
(vi) Entertainment Tax	4,276	-	1,216	1,339	928	3,601	851	56	-
(vii) Other Taxes and Duties	3,122	41	-	475	-	4,386	639	1,769	160
B. Share in Central Taxes (1 to 4)	168,683	11,790	77,738	249,648	7,840	98,309	28,245	28,951	50,847
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	63,748	616	21,540	96,249	945	39,548	9,553	4,596	5,492
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	104,935	11,174	56,198	153,399	6,895	58,761	18,692	24,355	45,355
II. NON-TAX REVENUE (C+D)	273,069	42,489	192,727	238,424	19,765	210,520	161,009	91,987	149,421
C. State's own Non-Tax Revenue (1 to 6)	135,143	8,517	34,899	88,684	13,612	139,878	134,055	12,061	13,505
1. Interest Receipts	70,553	409	238	3,257	270	77,753	11,653	322	8,178
2. Dividends and Profits	25	1	8	29	39	2,126	95	19	-
3. General Services	5,286	2,452	1,934	2,347	386	5,334	86,272	1,694	758
of which: State lotteries	-	-	638	-	-	-	84,016	474	-
4. Social Services (i to viii)	7,101	129	675	3,147	1,294	6,993	4,022	819	263
(i) Education, Sports, Art and Culture	3,005	76	126	527	38	1,809	1,207	219	19
(ii) Medical, Public Health and Family Welfare	1,937	5	297	1,064	150	3,240	1,250	225	116
(iii) Housing	127	9	65	105	19	298	84	50	39
(iv) Urban Development	117	-	1	22	-	479	310	3	-
(v) Labour and Employment	1,152	1	113	270	16	422	117	16	4
(vi) Social Security and Welfare	89	23	39	892	3	195	152	57	27
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-	-
(viii) Others	674	15	34	267	1,068	550	902	249	58
5. Fiscal Services	-	-	-	-	-	55	-	-	-
6. Economic Services (i to xvii)	52,178	5,526	32,044	79,904	11,623	47,617	32,013	9,207	4,306
(i) Crop Husbandry	245	76	109	293	75	389	219	201	59
(ii) Animal Husbandry	112	99	21	80	69	137	298	100	148
(iii) Fisheries	176	7	118	360	24	196	45	40	11
(iv) Forestry and Wildlife	7,044	3,965	2,369	7,000	115	1,523	1,185	6,536	3,256
(v) Plantations	-	-	1	21	-	-	-	1	-
(vi) Co-operation	883	4	30	819	11	796	282	392	5
(vii) Other Agricultural Programmes	2	10	24	52	7	6	269	1	1
(viii) Major and Medium Irrigation projects	7,679	-	17	1,500	18	3,099	2,038	-	41
(ix) Minor Irrigations	1,049	22	12	315	16	213	6	10	12
(x) Power	1,881	569	-	-	9,939	18	-	657	500
(xi) Petroleum	-	-	25,232	-	-	1	-	-	-
(xii) Village and Small Industries	427	52	133	26	9	88	73	19	47
(xiii) Industries@	27,574	-	1,027	67,500	929	38,301	1,870	1,022	75
(xiv) Ports and Light Houses	453	-	-	-	94	-	-	-	-
(xv) Road Transport	-	410	-	-	-	6	25,299	16	-
(xvi) Tourism	3	5	21	3	31	-	1	5	5
(xvii) Others*	4,650	307	2,930	1,935	286	2,844	428	207	146
D. Grants from the Centre (1 to 5)	137,926	33,972	157,828	149,740	6,153	70,642	26,954	79,926	135,916
1. State Plan Schemes	46,207	24,306	125,720	36,537	1,235	20,309	6,502	58,320	92,847
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	3,187	-	-	-
2. Central Plan Schemes	9,561	-	1,021	68	648	-	-	771	10,027
3. Centrally Sponsored Schemes	57,768	2,626	13,237	76,939	855	43,422	16,999	8,524	734
4. NEC/ Special Plan Scheme	-	696	1,444	-	-	-	-	-	-
5. Non-Plan Grants (a to c)	24,390	6,344	16,406	36,196	3,415	6,911	3,453	12,311	32,308
a) Statutory Grants	13,943	6,148	12,461	33,158	3,308	1,005	280	9,847	29,723
b) Grants for relief on account of Natural Calamities	-	-	-	2,625	75	1,594	-	2,025	-
c) Others	10,447	196	3,945	413	32	4,312	3,173	439	2,585

See 'Notes on Tables'.

TABLE 20.4 : DETAILS OF REVENUE RECEIPTS : 1993-94 (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)	632,465	392,205	706,979	1,298,679	57,852	50,079	50,268	63,244	320,778
I. TAX REVENUES (A+B)	482,975	309,605	435,833	923,756	18,002	17,576	14,721	19,264	192,774
A. State's own Tax Revenue (1 to 3)	381,234	234,487	267,711	769,620	1,852	4,793	465	1,825	85,989
1. Taxes on Income (i-ii)	8,700	2,088	402	25,329	331	83	100	230	-
(i) Agricultural Income Tax	901	2,088	-	-	-	-	-	-	-
(ii) Taxes on Professions, Trades, Callings and Employment	7,799	-	402	25,329	331	83	100	230	-
2. Taxes on Property and Capital transactions (i to iii)	25,692	25,861	22,042	68,958	130	115	49	23	7,945
(i) Land Revenue	1,607	1,979	3,147	7,691	46	21	46	10	3,146
(ii) Stamps and Registration fees	24,085	23,016	18,895	61,266	84	94	3	13	4,799
(iii) Urban Immovable Property Tax	-	866	-	1	-	-	-	-	-
3. Taxes on commodities and services (i to vii)	346,842	206,538	245,267	675,333	1,391	4,595	316	1,572	78,044
(i) Sales Tax (a to f)	227,790	153,324	121,406	474,078	1,058	1,971	142	1,200	51,433
a) State Sales Tax	191,646	137,551	92,232	318,744	1,058	1,971	142	1,200	51,018
b) Central Sales Tax	36,144	12,803	29,104	83,123	-	-	-	-	415
c) Sales Tax on Motor Spirit and Lubricants	-	-	-	55,819	-	-	-	-	-
d) Surcharge on Sales Tax	-	1	-	1	-	-	-	-	-
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	-	-
f) Other Receipts	-	2,969	70	16,391	-	-	-	-	-
(ii) State Excise	63,907	33,095	50,146	90,316	81	2,074	77	97	7,618
(iii) Taxes on Vehicles	25,978	15,106	21,008	27,048	129	252	56	255	8,643
(iv) Taxes on Goods and Passengers	13,268	5	21,797	25,165	38	119	29	-	1
(v) Taxes and Duties on Electricity	7,068	4,446	28,629	33,666	-	1	-	-	9,846
(vi) Entertainment Tax	5,932	20	-	9,361	-	-	-	-	-
(vii) Other Taxes and Duties	2,899	542	2,281	15,699	85	178	12	20	503
B. Share in Central Taxes (1 to 4)	101,741	75,118	168,122	154,136	16,150	12,783	14,256	17,439	106,785
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	38,315	28,987	63,709	63,760	1,359	1,600	588	741	33,525
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	63,426	46,131	104,413	90,376	14,791	11,183	13,668	16,698	73,260
II. NON-TAX REVENUE (C+D)	149,490	82,600	271,146	374,923	39,850	32,503	35,547	43,980	128,004
C. State's own Non-Tax Revenue (1 to 6)	73,357	32,322	140,373	238,301	2,797	2,840	3,122	2,392	41,545
1. Interest Receipts	33,777	2,760	21,596	92,861	190	177	32	145	8,769
2. Dividends and Profits	451	393	80	273	1	1	-	-	61
3. General Services	6,949	8,906	8,400	23,008	892	677	1,177	405	4,149
of which: State lotteries	2,238	6,283	-	3,500	643	-	-	-	-
4. Social Services (i to viii)	5,303	4,188	5,148	14,889	176	100	216	84	2,807
(i) Education, Sports, Art and Culture	1,767	2,176	501	2,323	54	39	44	18	952
(ii) Medical, Public Health and Family Welfare	2,271	1,539	975	5,813	18	28	12	5	530
(iii) Housing	460	86	432	1,587	16	13	35	28	487
(iv) Urban Development	30	177	211	1,238	-	1	-	-	30
(v) Labour and Employment	290	153	212	754	1	1	-	5	43
(vi) Social Security and Welfare	149	24	634	1,805	-	2	2	2	84
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-	-
(viii) Others	336	33	2,183	1,369	87	16	123	26	681
5. Fiscal Services	-	-	-	-	-	-	-	-	-
6. Economic Services (i to xvii)	26,877	16,075	105,149	107,270	1,538	1,885	1,697	1,758	25,759
(i) Crop Husbandry	501	758	631	1,476	20	108	65	10	302
(ii) Animal Husbandry	151	350	239	269	22	71	76	13	80
(iii) Fisheries	255	103	177	150	5	2	2	2	133
(iv) Forestry and Wildlife	9,198	10,296	49,212	13,605	289	404	113	350	9,947
(v) Plantations	-	-	-	-	11	-	-	-	-
(vi) Co-operation	995	752	915	2,942	5	6	3	1	164
(vii) Other Agricultural Programmes	-	5	242	67	1	65	3	26	138
(viii) Major and Medium Irrigation projects	1,355	236	2,324	7,829	46	-	-	-	550
(ix) Minor Irrigations	70	48	898	1,108	2	2	2	2	86
(x) Power	3,910	-	14	5,191	896	-	884	914	38
(xi) Petroleum	-	-	-	6	-	-	-	-	-
(xii) Village and Small Industries	2,159	282	358	155	60	150	9	2	117
(xiii) Industries@	5,030	506	47,959	14,256	125	931	323	21	13,122
(xiv) Ports and Light Houses	69	73	-	126	-	-	-	-	166
(xv) Road Transport	-	-	-	-	-	-	168	400	-
(xvi) Tourism	86	98	1	53	16	7	7	4	9
(xvii) Others*	3,098	2,568	2,179	60,037	40	139	42	13	907
D. Grants from the Centre (1 to 5)	76,133	50,278	130,773	136,622	37,053	29,663	32,425	41,588	86,459
1. State Plan Schemes	20,024	24,301	55,320	50,176	23,334	19,889	18,706	25,366	33,430
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	6,715	-	-	-	-	-
2. Central Plan Schemes	7,686	2,700	12,966	11,274	762	1,108	-	-	6,384
3. Centrally Sponsored Schemes	39,068	19,123	54,111	58,867	2,515	2,479	4,456	4,015	30,999
4. NEC/ Special Plan Scheme	-	-	-	-	914	864	1,147	1,039	-
5. Non-Plan Grants (a to c)	9,355	4,154	8,376	16,305	9,528	5,323	8,116	11,168	15,646
a) Statutory Grants	544	629	909	3,585	7,332	5,020	7,643	9,129	10,181
b) Grants for relief on account of Natural Calamities	2,025	1,162	2,915	-	-	-	112	-	2,978
c) Others	6,786	2,363	4,552	12,720	2,196	303	361	2,039	2,487

TABLE 20.4 : DETAILS OF REVENUE RECEIPTS : 1993-94 (Concl'd.)

(Rs. lakh)

Items	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal	NCT Delhi	All States
1	20	21	22	23	24	25	26	27	28
TOTAL REVENUES (I+II)	327,663	559,692	22,493	806,615	64,274	1,213,142	592,142	56,689	1,0556,372
I. TAX REVENUES (A+B)	252,844	310,436	5,692	635,399	25,642	768,408	452,240	55,020	6,881,889
A. State's own Tax Revenue (1 to 3)	214,964	195,022	1,430	480,137	3,712	413,201	291,294	55,020	4,642,407
1. Taxes on Income (i-ii)	-	-	-	1,277	481	-	10,559	-	64,969
(i) Agricultural Income Tax	-	-	-	1,277	31	-	1,311	-	10,683
(ii) Taxes on Professions, Trades, Callings and Employment	-	-	-	-	450	-	9,248	-	54,286
2. Taxes on Property and Capital transactions (i to iii)	17,653	17,540	57	42,289	341	57,945	40,634	1,984	432,320
(i) Land Revenue	290	2,279	34	3,187	59	4,777	22,348	5	73,240
(ii) Stamps and Registration fees	17,363	14,042	23	38,369	282	53,162	18,133	1,979	355,484
(iii) Urban Immovable Property Tax	-	1,219	-	733	-	6	153	-	3,596
3. Taxes on commodities and services (i to vii)	197,311	177,482	1,373	436,571	2,890	355,256	240,101	53,036	4,145,118
(i) Sales Tax (a to f)	96,118	105,814	509	320,999	1,940	214,924	181,322	41,090	2,763,801
a) State Sales Tax	68,280	98,862	509	275,807	1,940	160,550	154,049	41,090	2,165,743
b) Central Sales Tax	20,907	6,952	-	44,135	-	14,250	25,543	-	417,218
c) Sales Tax on Motor Spirit and Lubricants	6,931	-	-	-	-	33,658	-	-	142,162
d) Surcharge on Sales Tax	-	-	-	-	-	-	1,688	-	1,844
e) Receipts of Turnover Tax	-	-	-	-	-	-	-	-	9,641
f) Other Receipts	-	-	-	1,057	-	6,466	42	-	27,193
(ii) State Excise	76,613	46,112	723	56,882	749	95,704	21,849	9,710	710,584
(iii) Taxes on Vehicles	14,128	18,063	52	31,370	126	9,849	8,869	1,309	258,253
(iv) Taxes on Goods and Passengers	2,508	-	-	7,188	-	19,455	18,468	76	147,971
(v) Taxes and Duties on Electricity	7,304	5,732	-	7,816	-	5,643	3,513	-	172,625
(vi) Entertainment Tax	-	1,760	-	8,375	61	9,674	4,776	-	52,226
(vii) Other Taxes and Duties	640	1	89	3,941	14	7	1,304	851	39,658
B. Share in Central Taxes (1 to 4)	37,880	115,414	4,262	155,262	21,930	355,207	160,946	-	2,239,482
1. Corporation Tax	-	-	-	-	-	-	-	-	-
2. Income Tax	13,201	37,379	659	61,373	2,335	131,130	61,846	-	782,794
3. Estate Duty	-	-	-	-	-	-	-	-	-
4. Union Excise Duties	24,679	78,035	3,603	93,889	19,595	224,077	99,100	-	1,456,688
II. NON-TAX REVENUE (C+D)	74,819	249,256	16,801	171,216	38,632	444,734	139,902	1,669	3,674,483
C. State's own Non-Tax Revenue (1 to 6)	41,406	118,137	2,755	70,389	2,513	171,750	30,861	1,669	1,556,883
1. Interest Receipts	7,400	61,294	91	27,524	161	35,478	7,121	535	472,544
2. Dividends and Profits	314	170	15	1,441	-	483	178	-	6,203
3. General Services	6,754	26,267	874	7,345	275	85,521	5,855	806	294,723
of which: State lotteries	-	17,968	-	1,329	-	77,360	375	-	194,824
4. Social Services (i to viii)	4,564	7,827	32	8,773	160	6,429	5,910	192	91,241
(i) Education, Sports, Art and Culture	571	387	6	2,482	67	2,994	440	91	21,938
(ii) Medical, Public Health and Family Welfare	2,104	1,538	14	2,744	23	1,591	4,303	49	31,841
(iii) Housing	57	104	-	908	16	418	413	30	5,886
(iv) Urban Development	70	23	-	60	-	5	24	1	2,802
(v) Labour and Employment	236	66	2	749	8	272	72	11	4,986
(vi) Social Security and Welfare	840	69	1	1,154	29	445	167	10	6,894
(vii) Water Supply and Sanitation	-	-	-	-	-	-	-	-	-
(viii) Others	686	5,640	9	676	17	704	491	-	16,894
5. Fiscal Services	-	-	-	2	-	2	-	-	59
6. Economic Services (i to xvii)	22,374	22,579	1,743	25,304	1,917	43,837	11,797	136	692,113
(i) Crop Husbandry	624	126	30	7,584	127	1,561	288	21	15,898
(ii) Animal Husbandry	260	102	12	414	36	322	165	7	3,653
(iii) Fisheries	116	198	-	118	72	103	131	2	2,546
(iv) Forestry and Wildlife	528	1,129	106	5,527	298	12,116	3,244	1	149,356
(v) Plantations	-	-	126	-	-	-	198	-	358
(vi) Co-operation	274	333	-	1,285	5	598	183	1	11,684
(vii) Other Agricultural Programmes	1,970	134	-	567	7	135	12	1	3,745
(viii) Major and Medium Irrigation projects	1,641	1,992	-	367	5	16,123	231	21	47,112
(ix) Minor Irrigations	16	1,144	-	219	-	2,191	467	1	7,911
(x) Power	-	-	358	3	1,136	-5	2	-	26,905
(xi) Petroleum	-	-	-	-	-	-	-	-	25,239
(xii) Village and Small Industries	161	118	33	711	45	184	109	24	5,551
(xiii) Industries@	103	16,414	4	5,500	149	6,365	1,787	11	250,904
(xiv) Ports and Light Houses	-	-	-	49	-	-	4	-	1,034
(xv) Road Transport	15,654	-	1,043	-	-	16	-	-	43,012
(xvi) Tourism	46	94	23	174	-	632	136	-	1,460
(xvii) Others*	981	795	8	2,786	37	3,486	4,840	46	95,745
D. Grants from the Centre (1 to 5)	33,413	131,119	14,046	100,827	36,119	272,984	109,041	-	2,117,600
1. State Plan Schemes	8,418	51,196	14,046	34,652	20,935	139,326	72,891	-	1,023,993
of which: Advance release of Plan Assistance for Natural Calamities	-	-	-	-	-	-	24,288	-	34,190
2. Central Plan Schemes	3,972	14,607	-	6,075	-	17,163	6,207	-	113,000
3. Centrally Sponsored Schemes	11,326	43,182	-	44,081	4,252	102,418	16,197	-	658,193
4. NEC/ Special Plan Scheme	-	-	-	-	879	-	-	-	6,983
5. Non-Plan Grants (a to c)	9,697	22,134	-	16,019	10,053	14,077	13,746	-	315,431
a) Statutory Grants	9,697	8,550	-	1,034	8,731	2,416	1,100	-	186,373
b) Grants for relief on account of Natural Calamities	-	9,300	-	2,925	281	2,664	3,000	-	33,681
c) Others	-	4,284	-	12,060	1,041	8,997	9,646	-	95,377