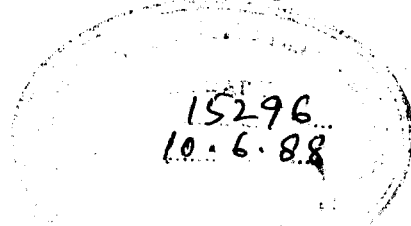




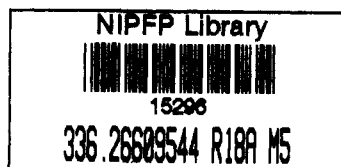
ALTERNATIVES TO OCTROI IN RAJASTHAN

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PREFACE

The National Institute of Public Finance and Policy is an autonomous non-profit organisation established for carrying out research, undertaking consultancy work and imparting training in the field of public finance and policy.

The present study was sponsored by the Government of Rajasthan. The work on the study commenced effectively in July 1984 and was completed by the end of August 1985.

The study was carried out by a research team headed by Dr M Govinda Rao, who planned and conducted it. An attempt has been made in the study to examine the feasibility of replacing octroi in Rajasthan by a suitable alternative. In examining this question the study has taken into account the relative merits and drawbacks of possible alternatives to octroi from the economic as well as administrative angles. It is hoped that the findings of this painstaking study would be of some use to the Government of Rajasthan and also of wider interest.

The Governing Body of the Institute does not take responsibility for any of the views expressed in this report. This responsibility belongs to the Director and staff of the Institute, and more particularly to the authors of the report.

September 16, 1985

A Bagchi
Director

ACKNOWLEDGEMENTS

The study on 'Alternatives to Octroi in Rajasthan' was commissioned at the National Institute of Public Finance and Policy (NIPFP) by the Government of Rajasthan. The main objective of the study was to identify various alternatives to octroi, examine the feasibility of introducing the entry tax, to estimate the base and design the rate structure of an entry tax in Rajasthan.

The study involved collection of data from various sources spread all over the State of Rajasthan and examination of various issues relating to the State and local finances in the State. It would not have been possible to accomplish this task within the stipulated period but for the advice, cooperation and interest shown by the officials of the State Government at various stages. The proposal for the study was initiated by Smt Krishna Bhatnagar, Special Secretary, Finance. Shri P D Thakur, who took over the department on her transfer, continued to take personal interest in the study. We have also greatly benefited by the encouragement from and discussions with Shri V N Bahadur, Commissioner of Commercial Taxes, (at present Director, State Institute of Public Administration). Shri S P Mathur, Deputy Director - Statistics, Commercial Taxes Department, who, besides providing us with useful data also helped us ungrudgingly by arranging our discussions with the concerned officials of the State government and members of different manufacturers' and transporters' organisations. Shri P C Jain, Additional Commissioner of Commercial Taxes also spared his valuable time for discussion on the issue of replacing octroi with

suitable alternatives. We would like to record our appreciation for the help rendered by Dr S K Lahiri, Director, Directorate of Local Bodies, and Dr N K Bhatnagar, Director, Directorate of Economics and Statistics for sparing time for discussions with us, besides providing us with a wealth of relevant information and statistical data. We have held extensive discussions also with Shri M B Gupta, Additional Transport Commissioner and Shri R S Rajoria, Municipal Administrator, Jaipur Municipal Council. The Presidents/Administrators of various municipalities in the State also extended to us unstinted cooperation by meeting our unending demand for data.

Our work was very much facilitated by the insight derived from discussions with various manufacturers' and transporters' organisations in the State. We are particularly grateful to Shri R G Ghia, Secretary, Rajasthan Federation of Commerce and Industry, Jaipur, Shri Khandelwal, Secretary, Small Scale Industries, Jaipur, Shri N L Jain, Secretary, Rajasthan Chamber of Commerce, Jaipur, and Shri V B Sethi, Rajasthan Truck Operators' Association, Jaipur, for very useful discussions.

This study is the outcome of the work done by a team of researchers over a period of about a year. Dr Gopinath Pradhan planned the study and organised and supervised the collection and analysis of voluminous data from various municipalities, Directorate of Local Bodies, Commercial Taxes Department and Directorate of Economics and Statistics. Dr Pradhar also prepared a preliminary draft of chapter IV. He was ably helped in this task by Shri O P Bohra throughout. Shri Bohra's help in regard to the analysis of chapters II and III was also invaluable.

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The empirical analysis contained in the study is based on the efficient computer services provided by NIPFP's computer unit. Shri K K Atri and Shri A K Halen provided with prompt and efficient computer service. Shri Christopher Cecil's editorial help has resulted in substantial improvement in the presentation of the Report.

We would like to record our appreciation also to the efficient typing services rendered by Sarvashri Jagdish Arya, R S Tyagi, K L Dhawan and A K Sharma. Shri Satyanaran and Shri H B Pandey cyclostyled the copies and Shri Puran Chand rendered photocopying help. Shri N Natarajan supervised the production of the Report.

A number of professional colleagues have contributed to this study with their encouragement, insights and comments. Professor R J Chelliah has been a constant source of encouragement. Dr Amaresh Bagchi painstakingly went through the draft of the Report with meticulous care and made substantial improvements in both content and form of the study. I have had the benefit of discussions also with Dr T S Papola, Director, Giri Institute of Development Studies.

M Govinda Rao

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I. INTRODUCTION

1. Why Octroi Should be Abolished

1.1.1 Octroi, the tax on the entry of goods into a municipal area for consumption, use or sale has been one of the most controversial levies in the Indian tax structure. Although the tax continues to be a predominant and growing source of revenue to the urban local bodies, there is general agreement among taxation experts that such a tax should have no place in a modern fiscal system. Most of the Central and State commissions and committees that have examined the levy have been unanimous and unequivocal in recommending its abolition.

1.1.2 The tax has been described severally as "obnoxious", "vexatious", "wasteful" and "distorting". The reasons for such severe strictures on the tax have been its several demerits:

- (i) The enormous production loss arising from hindrance to smooth traffic flow;
- (ii) The rampant corruption at the octroi points and consequent harassment to taxpayers at these checkpoints;
- (iii) The perfunctory assessment of the tax, based on trust rather than on actual books of accounts;
- (iv) The efficiency loss resulting from the collection of revenue predominantly from inputs and capital goods;
- (v) Multiple taxation of the same goods in different municipalities;

- (vi) The high cost of collection in relation to the amount collected, and
- (vii) Exportation of the cost of urban development to rural areas.

1.1.3 The most serious drawback of the octroi is the enormous production loss to the nation arising from the hindrance to the free flow of traffic created by the checkposts. There are about 1000 municipalities levying octroi. Assuming on an average 4 checkposts in each municipality, there are as many as 4000 octroi checkposts in the country. On average, the detaining time for each truck is estimated at 10 minutes and the total cost of detention to the economy is estimated at the approximate equivalent of the carrying capacity of 80,000 trucks or capital investment of about Rs 650 crore^{1/}. In the case of Rajasthan particularly, the loss on account of detention of vehicles would be considerable, for there are approximately 750-800 checkposts in 195 municipalities in the State^{2/}. Besides the detention time, loss is suffered by the nation in terms of consumption of fuel due to the idling of goods vehicles at these entry points.

1.1.4 The detention of vehicles at the checkposts has led to undue harassment to the transporters and consequently illegal gratification too, the volume of which is anybody's guess. Given the fact that the checkposts are manned by relatively junior and underpaid staff, harassment and corruption are not surprising. Consequently, it is

1/ These estimates are based on a study conducted by the National Council of Applied Economic Research (NCAER, 1979).

2/ In Jaipur municipality alone, there are as many as 18 checkposts.

estimated that, in the aggregate, the cost of collecting the tax is extremely high. In Rajasthan, the cost of collecting a rupee of octroi revenue works out to as much as 16 paise which, although lower than that of 83 paise, the aggregate for the country, is quite high in comparison with the collection costs of other State and Central taxes.

1.1.5 The most serious objection to octroi in the context of a modern fiscal system is its assessment process which is perfunctory, being primarily based on trust (Government of Gujarat, 1980). To make a proper assessment of the tax, it is necessary to unload all the trucks and ensure that the goods being carried are fully supported with the accompanying vouchers and documents. Since this is impractical, the declaration of the assessee has to be accepted which opens up possibilities of collusion between the assessing officer and the taxpayer. Unlike sales tax or excise duty, post-collection or pre-collection checking of documents, books of accounts and stocks of goods are not possible and the assessment has to be based on trust and therefore, perfunctory. This method is open to question, particularly when the tax rates are higher than 1 or 2 per cent.

1.1.6 Another major economic drawback of octroi is that, generally, a large proportion of the revenue is collected from raw materials, intermediate goods and capital goods, leading to cascading. In Gujarat, for example, in 1979-80, as much as 42 per cent of revenue from octroi was collected from inputs and capital goods. In Rajasthan too, the corresponding proportion works out to 35 per cent. While cascading results also from the levy of Union excise duties and States' sales taxes, the degree of cascading due to octroi may be much larger as the proportion of revenue from inputs and capital goods is much higher.

1.1.7 Besides these, it is also alleged that octroi is inequitable. For the sake of simplicity the tax is usually levied in the "specific" form, the rates being applicable on the quantum rather than the value of commodities. The identical rates applicable on quintals of watches in comparison with quintals of foodgrains may certainly not be said to serve the cause of equity. Again, given the fact that many industries are located in the urban areas because of infrastructural facilities, and many of the urban centres act as centres of entrepot trade, the burden of a substantial proportion of octroi collected is passed on to the residents living outside these urban agglomerations, resulting in tax exporting and inter- as well as intra-regional inequity.

1.1.8 In spite of these drawbacks octroi continues to play a prominent role in financing urban local services in municipal areas. Despite almost universal condemnation, not only does it continue to be a predominant source of revenue, its significance also has been growing. The absence of other growing sources of revenue has compelled the local bodies to rely increasingly on this source. Besides, the simplicity of the levy, the relative ease of administering it, the assured cash-flow from its daily collection and the high degree of elasticity have rendered the tax an almost indispensable source of revenue to the urban local bodies. The reluctance of the State governments to provide increasing grants to finance the growing needs of public services too has provided ground for the continuation of the levy.

2. Octroi and the Standards of Public Services

1.2.1 The dominant position of octroi in urban local finances in India may be better understood by comparing the finances of the municipalities in the States not levying octroi (hereafter referred to as non-octroi States/urban local bodies). The major non-octroi States are Andhra Pradesh, Assam, Bihar, Kerala, Meghalaya, Tamil Nadu and West Bengal. Contrarily, the urban local bodies rely substantially on octroi in the States of Gujarat, Haryana, Jammu & Kashmir, Maharashtra, Orissa, Punjab, Rajasthan and Uttar Pradesh. In the States of Karnataka and Madhya-Pradesh, it was only recently that octroi was replaced by the 'Entry tax' and a surcharge on the States' sales taxes.

1.2.2 A comparison of the per capita urban local expenditures and the pattern of financing them in octroi-levying and non-octroi States would provide a useful insight into the finances of urban local bodies. This would indicate the likely effect of the abolition of octroi on the financial standing of the urban local bodies. Specifically, in the non-octroi States, it is logical to presume that either of the following or the combination of these can happen:

- (i) the standard of services provided would be lower,
- (ii) the urban local authorities would raise more revenue from other sources, mainly through better administration and enforcement of the property tax to finance the services and
- (iii) the State governments would provide larger amounts through assigned taxes and grants to maintain the required standards of services.

1.2.3 We have made an attempt at analysing the implications of not levying octroi on the finances of urban local bodies, in the years 1974-75 and 1979-80, on the basis of

information on urban local bodies in different States compiled by the National Institute of Urban Affairs (1983). These are presented in Table I.1. We have taken per capita expenditures broadly to represent the standards of public services provided by the urban local bodies. While some variation could indeed be due to differences in the cost of providing public services, there is no reason to believe that this could account for a systematic difference. Thus, a good part of expenditure differences may be attributed to the differences in quantity and quality of public services provided. The extent of reliance on other sources by non-octroi States is intended to be captured by the reliance of urban local bodies in these States on the other major levy, namely, the property tax, expressed in terms of both per capita realisation of the tax and its proportion to total revenue.

1.2.4 The analysis of the finances of the urban local bodies in the States as presented in Table I.1 leads to three important observations:

- (i) The standards of public services provided by the urban local bodies are significantly higher in the States where octroi is levied than in non-octroi States;
- (ii) There is no evidence to show that the urban local bodies are inclined to exploit other sources of revenue when they are not allowed to levy octroi and,
- (iii) Although a part of the shortfall in revenue of the local bodies in non-octroi States is made up through higher grants, this is not adequate to raise the standards of services to comparable levels in those urban local bodies of the States empowered to impose the tax. The point needs to be gone into in some more detail.

1.2.5 First, both in 1974-75 and 1979-80 the standards of public services as represented by per capita revenue expenditure in urban local bodies levying octroi are on an average almost twice that of those where octroi is not levied. In 1979-80, while the average per capita expenditures of urban local bodies in the non-octroi States was only Rs 51.6, the corresponding figure in the States levying octroi was more than twice. In 1974-75, per capita expenditure in these two categories of States respectively were Rs 39 and Rs 75.

1.2.6 Cost differences in the provision of public services can arise due to the existence of input price differentials and different scales of operation in the provision of public services in different urban local bodies. The highest per capita expenditure in urban local bodies in the non-octroi States in 1979-80 was in Tamil Nadu, whereas the lowest was in Bihar as little as Rs 24. On the one hand, the average per capita expenditure of urban local bodies in the States levying octroi was as high as Rs 108.4. The per capita expenditure in Maharashtra was the highest (Rs 178.1) followed by Gujarat (Rs 155.9). It is also seen that, generally, higher expenditures are incurred in more developed States. However, per capita expenditures in Jammu & Kashmir (Rs 46), Rajasthan (Rs 41.6) and Uttar Pradesh (Rs 47.9) were lower than even the average expenditures in the non-octroi States. It is pertinent to note that in Rajasthan, the standard of services provided is the lowest among the octroi-levying States and is in fact, lower than that of many States where the local bodies are not empowered to levy octroi.

1.2.7 Secondly, there is also no hard evidence to show that the urban local bodies not levying octroi mobilise resources from other sources better. In fact, per capita collection of property tax in octroi levying States was higher than in those where octroi was not levied, in both 1974-75 and 1979-80. As a proportion of total revenue, although the latter group of States collects a higher proportion of revenue from property tax, the difference is insignificant.

1.2.8 Thirdly, it is evident that devolution from the States to the local bodies is higher in the non-octroi States than in the others. This is true particularly of the devolution of assigned taxes, though a similar trend, albeit less pronounced, is observed in the case of other grants also, in both 1974-75 and 1979-80. It is also necessary to note that although the difference as a proportion of total is substantial between the two categories, it is not so in per capita terms. Thus, the higher grants, particularly from the assigned taxes, are inadequate to raise the standards of services in the areas served by urban local bodies not levying octroi compared to the standards prevailing in the jurisdictions of local bodies levying octroi.

1.2.9 The Zakaria Committee (1963), on the basis of certain norms, went into the issue of expenditure needs and resources available to meet the needs of urban local bodies. Employing these norms, the gap between expenditure needs as per the norms laid down and ordinary revenue has been re-estimated for 1979-80 by the National Institute of Urban Affairs (1983). Our analysis of these estimates, as may be seen from Table I.2, reveals that significant differences

TABLE I. 2

Gap Between Desirable Expenditure and Ordinary
Revenue of Urban Local Bodies 1979-80

States	Per capita gap between desirable expenditures and ordinary revenue (Rs)	Percentage of gap to desirable expenditure	Percentage of desirable expenditure achievable from ordina- ry revenue
(1)	(2)	(3)	(4)
I. States not Levying Octroi			
1. Andhra Pradesh	33.4	57.1	42.9
2. Assam	115.5	82.7	17.3
3. Bihar	122.6	89.6	10.4
4. Karnataka	85.9	63.3	36.7
5. Kerala	82.2	60.9	39.1
6. Madhya Pradesh	87.0	63.6	36.4
7. Meghalaya	124.1	84.3	15.7
8. Tamil Nadu	95.8	62.0	38.0
9. West Bengal	97.6	63.7	36.3
Sub-Total I	81.0	65.1	34.9
II. States Levying Octroi			
1. Gujarat	35.2	22.8	77.2
2. Haryana	72.8	58.1	41.9
3. Himachal Pradesh	22.6	18.1	81.9
4. Jammu & Kashmir	101.7	62.4	37.6
5. Maharashtra	18.9	10.2	89.8
6. Orissa	84.7	65.1	34.9
7. Punjab	43.2	35.3	64.7
8. Rajasthan	93.5	73.3	26.7
9. Uttar Pradesh	98.8	70.5	29.5
Sub-Total II	54.6	36.7	63.3

Note: Desirable expenditures have been computed on the basis of norms laid down by the Zakaria Committee.

Source: National Institute of Urban Affairs (1983).

exist in the shortfalls in revenue from the desired expenditures as between octroi-levying and non-octroi urban local bodies. While the average per capita shortfall of urban local bodies in the non-octroi States works out to Rs 81.00, the corresponding figure in the other States is lower by almost a third (Rs 54.6). It may also be noted that, on an average, the per capita expenditure of urban local bodies in the non-octroi States falls short of the desired level by as much as 65 per cent and the shortfall in the States levying octroi is about 37 per cent. In other words, the non-octroi urban local bodies are able to finance, on an average, only 35 per cent of their expenditure needs, whereas, those levying octroi are able to finance as much as 63 per cent. Among the local bodies in the non-octroi States those in Bihar, Assam and Meghalaya are at the lower end; they are able to finance less than even 20 per cent of their needs. The urban local bodies in all the States in the group excepting Andhra Pradesh could finance less than 50 per cent of their needs. On the other hand, even though generally the urban local bodies in the States levying octroi were able to finance more than 64 per cent of their needs from their ordinary revenue sources, there is wide variation among them. At one end of the spectrum, there are States like Rajasthan and Punjab who could finance not even 30 per cent of their expenditure needs from their ordinary revenue. In fact, the local bodies in several of the non-octroi States show a better performance in terms of meeting their expenditure requirements. At the other end are the local bodies in the States of Maharashtra and Gujarat which could finance 80 to 90 per cent of their expenditure requirements.

1.2.10 So far as Rajasthan is concerned, the financial position of its municipalities seems to be quite precarious. In spite of the fact that municipalities in Rajasthan have been levying octroi, the standard of urban local services provided in the State falls far short of the desirable levels. The obvious reason is the poor state of their finances. The urban local bodies in the States have been able to raise only a small amount of revenue from octroi, and their collection of revenue from property tax too has been pitiably low. Nor do they get adequate support from the State government by way of grants. In fact, the power to levy entertainment tax, which was vested with the local bodies, was taken away by the State government in 1958-59. Further, the State government levies the land and buildings tax in urban areas, which is essentially a form of property tax which usually is a prerogative of local bodies. The levy of the tax by the State reduces the tax base of the local bodies. The consequence of all these has been the low level of local services provided by the urban local bodies in the State. As mentioned earlier, the urban local bodies in the State are able to meet only about 27 per cent of their expenditure needs from their ordinary sources of revenue.

1.2.11 The above analysis would show that octroi, which constitutes almost 64 per cent of the total revenue of the urban local bodies in Rajasthan, cannot be abolished without adequately compensating for the consequent loss of revenue as mere abolition would result in a further decline in the standards of municipal services which, as mentioned, are already at very low levels.

1.2.12 Thus, in spite of a consensus on the desirability of doing away with octroi, the absence of a viable alternative rules out this reform in the immediate future. The States, while acknowledging the need to abolish the levy, have neither been willing to transfer certain taxes to the local bodies nor have they liked the idea of giving higher grants. Even the Central government, while vigorously propagating the idea of the abolition of the levy, has not come forward with any concrete proposals for compensation^{1/}. It is widely believed that the abolition of octroi could lead to a significant increase in the revenue from Union excise duties as well as sales taxes and there is no reason why the Central and State governments should not collaborate in abolishing the levy and compensating the local bodies adequately, for achieving a common good.

1.2.13 The problem, however, is certainly of greater concern to the States, having been continuously faced with the demand for the abolition of the tax from all quarters. The inability of planners to work out a suitable alternative has been a major constraint in abolishing the tax and with passage of time, with the revenue from octroi growing faster than that from other sources of revenue of the urban local bodies, the problem has become increasingly acute.

1/ The Union Finance Minister in his budget speech in 1978 stated, "...There can be no two opinions that the removal of octroi duty will be widely welcomed ...I, therefore, propose to request the State governments to introduce a suitable legislation for the removal of octroi". But as regards compensation, the Finance Minister's discussions with the State governments were quite inconclusive.

3. The Terms of Reference and Plan of the Study

1.3.1 Presumably taking these factors into account, the Government of Rajasthan entrusted a study to the National Institute of Public Finance and Policy, with the following terms of reference:

- (i) To consider the various alternatives for the replacement of octroi covering the sphere of taxation presently covered by the octroi and which can generate an income equal to the income earned by levy of octroi duty and will have a similar rate of growth;
- (ii) To estimate the elasticity of octroi in the past;
- (iii) To quantify the potential tax base of the Entry tax on the basis of the trends and using other methods that may be appropriate;
- (iv) To determine the exact rate structure of the Entry tax on various commodities such that revenue from the tax would adequately compensate the revenue loss arising from the abolition of octroi, keeping in view the economic effects of the tax; and
- (v) Whether the collection of tax will be adequate to compensate the Municipalities. In this connection conclusions should be derived out of the experience of the working of Entry tax in Madhya Pradesh.

1.3.2 The Government of Rajasthan entrusted the study to the Institute towards the end of May 1984. It was taken up in July, 1984 and was completed within the prescribed period of one year.

1.3.3 The study is presented in five chapters. Chapter II analyses the composition, structure and growth of octroi in Rajasthan with a view to estimating the resources likely to be required for the payment of compensation to the urban local bodies. In Chapter III, we examine the various alternatives to octroi. Chapter IV estimates the base and designs the rate structure of Entry tax to compensate fully the loss of revenue from octroi in Rajasthan. Chapter V summarises our findings.

II. COMPOSITION, STRUCTURE AND GROWTH OF OCTROI IN RAJASTHAN

1. Introduction

2.1.1 The decision to abolish a long-standing levy yielding substantial revenue has far-reaching repercussions not only on the finances of urban local bodies in a State but also on the economy of the State in question. Rajasthan is no exception. In this chapter we propose to analyse the structure and composition of octroi in order to assess the strength and weaknesses of the levy. This would be useful in our attempt to design a suitable alternative which could retain the merits of the octroi and avoid its ill effects. Such an alternative would, of course, comprise an appropriate compensatory financing scheme for the urban local bodies.

2.1.2 In Rajasthan there are 196 municipalities of which 195 are presently functioning^{1/}. These municipalities have been grouped into four different classes. Class I and class IV municipalities are those based on a simple population count: over 50,000 and less than 15,000, respectively. On the other hand, a municipality is declared as class II when it satisfies any one of the following criteria, namely,

(i) municipality, other than class I, located in district headquarters;

(ii) has population between 25,000 and 50,000;

^{1/} The Rawatbhat municipality is currently not functioning due to stay order issued by the Rajasthan High Court.

(iii) has population between 15,000 and 25,000 and per capita revenue of more than Rs 25.00.

2.1.3 Class III municipalities either have population between 15,000 and 25,000, or have less than 15,000 population, but more than Rs 20 per capita revenue^{1/}.

2.1.4 Thus, there are 19 class I municipalities or municipal councils, 27 class II municipalities, 61 class III municipalities and 88 class IV municipalities. Of the 195 municipalities, 149 are run by elected representatives and the remaining are administered by persons appointed by the State government.

2.1.5 The total collection from octroi in Rajasthan in 1983-84 amounted to Rs 28.8 crore of which as much as 66 per cent is accounted for by 19 class I municipalities, as may be seen from Table II.1. The shares of class II, class III and class IV municipalities were 12.2 per cent, 14.8 per cent and 7.4 per cent, respectively. It may also be seen that the composition of octroi in these different classes of municipalities was more or less the same even in the year 1976-77, indicating that the contribution over the time has remained stable. The table also indicates that average octroi collection was the highest for class I municipalities and declined with each successive class of municipality. Even in per capita terms, it is seen that the highest collection was recorded in class I municipalities and the lowest in class IV, in both 1976-77 and 1983-84. Thus, in 1983-84 octroi collections in class I

1/ The criteria for classification of the municipalities are contained in Notification No. Tax/F.68/Misc/DLB/73 dated December 20, 1977, Local Self Government Department, Government of Rajasthan.

TABLE II. 1
Importance of Octroi in Different Classes of
Municipalities in Rajasthan

Class of municipality	1976-77				1983-84			
	Revenue from octroi (Rs'000)	Percent- age of total octroi revenue of all local bodies	Per capita revenue from octroi (Rs)	Share of octroi in total revenue (%)	Revenue from octroi (Rs'000)	Percent- age of total octroi revenue of all local bodies	Per capita revenue from octroi (Rs)	Share of octroi in total revenue (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Class I	85005.0	64.3	26.2	63.2	189071.0	65.6	43.0	62.5
Class II	16624.0	12.6	19.8	55.4	35284.0	12.2	32.3	41.8
Class III	20026.0	15.2	20.4	54.3	42704.0	14.8	33.1	43.4
Class IV	10496.0	7.9	9.2	55.2	21179.0	7.4	18.6	31.7
TOTAL	132151.0	100.0	21.2	59.9	286553.8	100.0	36.2	52.2

Source: Government of Rajasthan,
 Directorate of Local Bodies,
 Jaipur.

municipalities on an average amounted to Rs. 43 per capita, whereas, this was about Rs 19 in class IV municipalities.

2.1.6 It may also be seen from Table II.1 that although the proportion of octroi in total revenue of the municipalities in the State has marginally declined from 63.2 per cent in 1976-77 to 62.5 per cent in 1983-84, it continues to play a predominant role. The figures also indicate that the relative importance of octroi is the highest in class I municipalities. Per capita octroi collection and the proportion of octroi in total revenue in each of the municipalities is shown in Annexure II.1.

2.1.7 Almost all goods that enter into a local jurisdiction are subject to the tax. However, exceptions are made depending upon expediency of the local bodies, and the list of goods thus exempted differs from one local body to another. Some commodities, of course, have been exempted in all the municipalities through State government notification. The list of such goods is shown in Annexure II.2. Besides these, some are allowed tax-free entry in many of the municipalities. These are bonafide personal luggage subject to a ceiling; personal effects of a public servant transferred on duty; articles imported through post office; bonafide property of Central and State governments or the municipality; books, newspapers and magazines; the luggage of circus, theatrical companies or travelling exhibition and articles of industrial or educational exhibitions not meant for sale; samples imported by bonafide commercial travellers not meant for sale; raw materials needed in the production of goods produced by Khadi and Village industries; old household goods sent out for repair; and goods imported by organisations for providing relief for persons

affected by natural calamities or goods imported for free distribution by organisations such as the Indian Red Cross Society and the UNICEF.

2.1.8 As very few items are exempted from the levy of octroi in municipalities, the differences in the items exempted cannot alone cause significant variations in the effective rate of tax among different municipalities. However, lack of uniformity among the local bodies is noticeable not so much in the matter of commodities exempted, as in the rates of tax charged on different commodities. Such variation could cause substantial differences in the effective rates of tax, leading to distortions in the flow of resources into different jurisdictions and their misallocation.

2.1.9 It is not possible within the span of this study to analyse in detail the rate differences among 195 municipalities. However, a picture of the extent of differences in the prevailing tax rates on important commodities in 19 class I municipalities is presented in Annexure II.3. It will be noticed that not only do the rates of tax differ widely among the municipalities, but the character of the levy itself is different in many cases. The same commodity is subject to an ad valorem tax in some municipalities whereas in others it suffers a specific levy. It seems that in determining the character of the tax, simplicity and ease of administration rather than any economic rationality have been the prime considerations. Thus, the rates are fixed for tractors and parts, radios, radiograms, gramophones and TV sets in terms of rupees per quintal even in the biggest municipality, Jaipur.

2.1.10 It is necessary to emphasise that exemptions as well as the structure of rates do not seem to be guided by consideration of equity. This is perhaps due to the limited role the lower tiers of government can play in

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achieving equity in a federal set-up. It is well recognised in theoretical literature that equity is an objective that should be pursued primarily by the Central government; the pursuit of this objective by lower levels of government could be self-defeating due to the possibilities of migration of richer individuals from places where effective rates are higher (Oates, W., 1973).

2.1.11 Nevertheless, the State government has shown concern at the wide differences prevailing in the rates of octroi in the local bodies within its jurisdiction. This is seen by the fact that the rates of octroi on 21 commodities were made uniform throughout the State in 1976-77 (Annexure II.4) and it is proposed to make the rates uniform in respect of another 77 commodities (Annexure II.5).

2.1.12 Differences in the list of commodities exempted, character and structure of rates have contributed to the existence of the differentials in effective rates (tax yield as a proportion of turnover) among different municipalities. These differentials have been caused also by the varying economies of the different municipalities, the extent of dependence on inputs from outside regions, and the nature of commodities imported (whether intermediate good or finished good).

2.1.13 For a better understanding of the nature and extent of differences in rates among the different municipalities, we have computed the average effective rate of octroi in each of the municipalities and in each class. Effective rate is computed as the ratio of tax yield to its base -- the value of imports into the jurisdiction of each of the municipalities. While these can be broadly

taken to represent the burden of the tax paid by the residents of the respective jurisdictions, it should be borne in mind that to the extent goods are exported from a given jurisdiction, and a proportion of the imports comprises intermediate goods which are employed to produce the goods exported, the tax is exported to other local jurisdictions or even outside the urban local jurisdictions altogether. The scope of tax exporting is greater for large municipalities which are centres of entrepot trade and for industrialised municipalities where manufacturing activity is more developed and diversified.

2.1.14 Despite attempts to rationalise and bring about some uniformity in the structure of rates by the State government, the effective rates of octroi in the different classes of municipalities, in Rajasthan, vary rather widely as may be seen in Table II.2.

2.1.15 While one might expect the effective tax rate of octroi to be higher in bigger municipalities, due to better administration and enforcement of the tax, greater need for revenue and hence higher tax rate, our analysis of the effective rate of octroi in different classes of municipalities in Rajasthan does not reveal such a trend. Table II.2 shows that class I municipalities had the lowest effective tax rate among the different classes of municipalities, both in 1976-77 and 1983-84 while the effective rate was the highest in class II municipalities. It is also revealed that even the rates applicable to commodities subject to ad valorem tax are lower in class I (Table II.3) than those in class II municipalities. Similarly, the effective rates applicable to commodities under specific levy are lower in class I municipalities than in other classes (excepting class III in 1983-84). It should also be noted that the proportion of

TABLE II. 2

Effective Rates of Octroi in Different Classes of Municipalities

(Rs lakh)

Municipality	1976-77				1983-84			
	Number of reporting municipalities	Yield	Turnover	Effective rate (per cent)	Number of reporting municipalities	Yield	Turnover	Effective rate (per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Class I	11	319.17	36900.71	0.86	17	1402.16	206337.87	0.68
Class II	14	103.05	6616.53	1.56	15	281.66	16730.46	1.68
Class III	9	78.40	6902.63	1.14	12	120.13	15407.96	0.78
Class IV	5	13.93	1287.41	1.08	8	59.24	5689.48	1.04
TOTAL	39	514.55	51707.28	1.00	52	1863.19	244165.77	0.76

Source: Information collected from different Municipalities of Rajasthan.

TABLE II. 3

Effective Rates of Octroi on Ad valorem and Specific Commodities
in Different Classes of Municipalities

(Rs lakh)								
Municipalities	1976-77				1983-84			
	Number of reporting municipalities	Yield	Turnover	Effective rate (per cent)	Number of reporting municipalities	Yield	Turnover	Effective rate (per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Commodities with Ad valorem rate								
Class I	11	232.30	17222.05	1.35	17	560.09	36637.62	1.53
Class II	14	67.59	3767.84	1.79	15	206.44	8894.32	2.32
Class III	9	33.72	2007.48	1.68	12	88.03	6127.22	1.44
Class IV	5	6.91	557.50	1.24	8	40.58	3322.28	1.22
TOTAL	39	340.52	23554.87	1.45	52	895.14	54981.44	1.63
2. Commodities with Specific rate								
Class I	11	86.87	19678.66	0.44	17	842.07	169700.25	0.50
Class II	14	35.46	2848.69	1.24	15	75.22	7836.14	0.96
Class III	9	44.60	4895.15	0.91	12	32.10	9280.74	0.35
Class IV	5	7.02	729.91	0.96	8	18.66	2367.20	0.79
TOTAL	39	174.03	28152.41	0.62	52	968.05	189184.33	0.51

Source: Same as Table II.2

revenue from commodities subject to ad valorem rates was the lowest in class I municipalities in 1983-84^{1/} among the different classes of municipalities (Table II.4). On an average, it is seen that the effective rate of octroi in the municipalities in Rajasthan shows a decline from 1.04 per cent in 1976-77 to 0.83 per cent in 1983-84. This is largely attributable to the large number of commodities subject to specific levy contributing about 43 per cent of the revenue and absence of any attempt to revise the rates. Excepting the class II municipalities where the proportion of ad valorem duties has increased considerably, decline in effective rates is noticeable in all classes of municipalities.

2.1.16 Wide variation in the effective rates of octroi is also revealed by an analysis of intra-class variations in the rates. It may be seen from Table II.4, that the variation in the rates for all the municipalities as measured by the coefficient of variation is very high. Further, the coefficient of variation was noticed to be the highest in class I municipalities in both 1983-84 and 1976-77. It was the lowest in class II municipalities in 1976-77 but in 1983-84 the lowest variation was found among class IV municipalities. Another notable feature of the effective rates is that, in spite of the efforts at bringing about uniformity in the structure of rates, the variation in the tax rates increased substantially within different classes of municipalities from 1976-77 to 1983-84. The coefficient of variation in the effective rates was higher in 1983-84 than in 1976-77 in almost all classes of

^{1/} In 1976-77, however, it was the highest in class I municipalities, due largely to the non-inclusion of Jaipur in the sample due to non-availability of data.

TABLE II. 4

Intra-class Variations in the Effective Rate of
Octroi in Rajasthan

Municipalities	1976-77			1983-84		
	Mean	Standard deviation	Coefficient of variation	Mean	Standard deviation	Coefficient of variation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Class I	0.86	0.6023	0.7003	0.68	0.7145	1.0507
Class II	1.56	0.6363	0.4079	1.68	1.0236	0.6093
Class III	1.14	0.7522	0.6598	0.78	0.7247	0.9291
Class IV	1.08	0.5681	0.5260	1.04	0.5307	0.5103
TOTAL	1.00	0.7480	0.7480	0.76	0.9679	1.2736

municipalities. In the aggregate, it increased from 0.75 in 1976-77 to 1.27 in 1983-84. Between the different classes of municipalities, however, we find that the divergence in the rates has remained more or less the same as in 1976-77; the divergence in the coefficient of variation was as much as 100 per cent, from 0.35 in class II municipalities to 0.70 in class I municipalities. In 1983-84 also, it varied by about 100 per cent from 0.51 in class IV municipalities to 1.05 in class I municipalities. It should, however, be noted that although the divergence has not increased over time, it is obviously substantial. Such variation in the effective rate among class I municipalities within the State is somewhat surprising.

2.1.17 The divergence of tax rates among the urban local bodies leads to resource allocation distortions. The extent of distortions caused by tax rate differentials, however, depends upon the factor mobility between the jurisdictions. Whatever be the degree of these distortions, abolition of octroi would serve to correct them. Removal of octroi, therefore, should enhance the productivity and income levels which in turn would help to raise the yield from the various State and local taxes.

2.1.18 Our analysis of commodity-wise revenue from octroi in different municipalities reveals some striking facts. First, raw materials, intermediate goods and capital goods together account for about 35 per cent of octroi revenue. Needless to say, such a high proportion would cause enormous cascading and hence, distortion in resource allocation and inefficiencies. Secondly, the cascading element shows an increasing trend over time. The proportion of revenue from inputs and capital goods which was 31.2 per cent in 1976-77 increased to 35.2 per cent in 1983-84

(Table II.5). This was largely due to the phenomenal increase in the weight of these cascading elements in the case of octroi-bearing commodities in class II municipalities overcompensating the significant fall in their weight in class III municipalities. Thirdly, while the proportion of import of inputs and capital goods showed a substantial decline over the period from 36.9 per cent in 1976-77 to 23.6 per cent in 1983-84, the proportion of revenue from inputs and capital goods showed an increase of 4 percentage points. This indicates that the tax rates on inputs and capital goods have increased substantially over the period.

2.1.19 One of the serious shortcomings of octroi mentioned in Chapter I is the high cost of collection in relation to its yield. An examination of cost of collection of octroi in Rajasthan does indeed corroborate this. The proportion of collection cost of the tax to its yield in 1976-77 and 1983-84 as well as average cost of collection^{1/} during the period from 1976-77 to 1983-84 in each of the municipalities is shown in Annexure II.6.

2.1.20 The proportion of collection cost to yield in different classes of municipalities is also summarised in Table II.6. The table reveals the following notable features of collection cost of the tax in the State: (i) the cost of octroi collection in relation to the revenue collected in the municipalities in Rajasthan has indeed been high. While it is usually suggested that the collection cost should not exceed 3 per cent of the revenue collected, the collection cost in the municipali-

^{1/} Estimated from a linear regression equation: Cost of collection = f (octroi yield) in each municipality and class of municipalities during the period from 1976-77 to 1983-84.

TABLE II. 5

Octroi on Raw Materials, Intermediate Goods and Capital Goods

Nature of the commodity	1. Value of the tax base					2. Tax revenue				
	Class I	Class II	Class III	Class IV	Total	Class I	Class II	Class III	Class IV	Total
	municipalities	municipalities	municipalities	municipalities		municipalities	municipalities	municipalities	municipalities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
a. 1976-77										
1. Raw materials and intermediate goods	11365.88 (30.84)	2232.89 (33.75)	575.82 (8.34)	434.47 (33.75)	14609.06 (28.28)	56.60 (17.70)	29.77 (28.89)	7.72 (9.45)	4.77 (34.27)	98.86 (19.21)
2. Building materials	969.48 (2.63)	207.51 (3.14)	178.07 (2.58)	76.15 (5.91)	1431.21 (2.77)	13.02 (4.08)	5.53 (5.37)	2.12 (2.70)	1.00 (7.18)	21.67 (4.21)
3. Capital goods	2677.94 (7.27)	231.02 (3.49)	45.68 (0.66)	53.03 (4.12)	3007.67 (5.82)	34.63 (10.85)	3.42 (3.32)	1.66 (2.11)	0.47 (3.38)	40.18 (7.81)
4. Total Inputs and capital goods(1+2+3)	15013.30 (40.73)	2671.42 (40.37)	799.57 (11.58)	563.65 (43.78)	19047.94 (36.87)	104.25 (32.66)	38.72 (37.57)	11.50 (14.67)	6.24 (44.83)	160.71 (31.23)
Total	36856.25 (100.0)	6616.54 (100.0)	6902.63 (100.0)	1287.41 (100.0)	51662.83 (100.0)	319.17 (100.0)	103.05 (100.0)	78.00 (100.0)	13.92 (100.0)	514.54 (100.0)
b. 1983-84										
1. Raw materials and intermediate goods	26953.64 (13.08)	5256.42 (31.22)	8148.80 (52.89)	2049.46 (36.15)	42408.32 (17.38)	266.02 (18.97)	69.05 (31.80)	23.29 (19.34)	12.70 (21.43)	371.06 (20.63)
2. Building materials	8747.96 (4.25)	879.50 (5.22)	524.03 (3.40)	328.87 (5.80)	10480.36 (4.30)	117.91 (4.81)	13.09 (6.03)	5.67 (4.71)	4.34 (7.73)	141.01 (7.84)
3. Capital goods	3828.51 (1.86)	511.80 (3.04)	273.58 (1.78)	125.94 (2.22)	4739.83 (1.94)	66.15 (4.72)	31.24 (14.39)	4.66 (3.88)	1.25 (2.11)	103.30 (5.75)
4. Total inputs and capital goods(1+2+3)	39530.11 (19.18)	6647.72 (39.49)	8946.41 (58.06)	2504.27 (44.17)	57628.51 (23.62)	450.08 (32.10)	113.38 (52.22)	33.62 (27.92)	18.29 (30.86)	615.37 (35.21)
Total	206074.64 (100.0)	16834.17 (100.0)	15407.96 (100.0)	5669.54 (100.0)	243986.31 (100.0)	1402.16 (100.0)	217.13 (100.0)	120.40 (100.0)	59.26 (100.0)	1798.68 (100.0)

Note: Figures in parentheses indicate percentage of total

Source: Information collected from different municipalities of Rajasthan.

TABLE II. 6

Average Cost of Collection of Octroi in
Municipalities of Rajasthan

Class of municipality	Percentage of collection cost to yield in 1976-77	Percentage of collection cost to yield in 1983-84	Average cost of collection [@] 1976-77 to 1983-84 (per cent)
(1)	(2)	(3)	(4)
Class I	7.0	9.0	9.96*
Class II	17.8	23.0	27.60*
Class III	13.5	20.0	25.68*
Class IV	23.9	48.0	56.73*
TOTAL	10.2	16.0	18.11*

Notes: @ Estimated from a linear regression equation: Cost of collection = a+b (octroi revenue).

Source: Computed from information collected from the Government of Rajasthan, Directorate of Local Bodies, Jaipur.

* Coefficients are significant at 1 per cent level.

ties in Rajasthan is far in excess of this norm. Even in class I municipalities where the collection costs in relation to yield were the lowest, the cost in 1983-84 was 3 times the suggested norm; (ii) the average cost of collection is generally higher in class III and IV municipalities. In 1983-84, for example, it ranged from 9 per cent in class I municipalities to 48 per cent in class IV municipalities. The proportion of cost of collection to revenue collected for the period 1976-77 to 1983-84 ranges from 10 per cent in class I municipalities to 56.7 per cent in class IV, having an average of 18.1 per cent for all municipalities; (iii) comparison of the cost of collection in 1976-77 and 1983-84 shows that, generally, the cost per rupee of revenue collected shows a significant increase over the period. In the aggregate, the average cost increased from 10.2 per cent in 1976-77 to 16 per cent in 1983-84. The increase is noticeable in the case of each class of municipality.

2.1.21 The above analysis shows clearly that not only is the cost of collection in relation to the revenue collected high, it has also been showing an increasing trend. In lower category municipalities the cost of collection accounted for over 50 per cent of the revenue collected. It follows that the net loss of revenue from the abolition of the tax would be much less than the gross loss due to the very high average cost of collecting it.

2. Growth of Octroi - Its Buoyancy and Elasticity

2.2.1 One of the terms of reference requires us to compute buoyancy and elasticity of octroi in Rajasthan. Generally, percentage change in the yield of the tax which results from both automatic and discretionary

changes, in response to a per cent increase in income is called 'buoyancy'. On the other hand, 'elasticity' is taken to mean the income elasticity of tax revenue which represents the percentage automatic change in the tax revenue with respect to a per cent change in income. However, as we do not have data on the income originating or accruing within the jurisdiction of each of the urban local bodies, it is not possible to compute the elasticity and buoyancy of the tax in the above sense. Therefore, we can only relate the tax yield to the time factor.

2.2.2 It is necessary to estimate the growth of the tax in the urban local bodies in Rajasthan in deciding the rate of growth to be assumed for payment of compensation to the various urban local bodies over the years. Also, it is important for designing the structure of entry tax in the State which is required to compensate the local bodies not only for the present loss of revenue arising from the abolition of octroi but also the loss that they suffer in the subsequent years.

2.2.3 We have computed the growth rate in the aggregate as well as that of only the automatic component of octroi in Rajasthan for each of the municipalities. Also, the growth rate has been computed for gross yield as well as the yield net of the cost of tax collection. For computing the growth rates, we have generally taken a 10-year reference period, from 1974-75 to 1983-84. In the case of municipalities where data are not available for this period, a shorter period has been considered.

2.2.4 Usually, to make adjustment for discretionary changes in the tax structure to compute the revenue due to the automatic expansion of the base, the proportional adjustment method is employed^{1/}. Paucity of data on the discretionary measures undertaken by the municipalities has compelled us to employ an alternative method, namely, the dummy variable technique; we have taken only the major discretionary measure undertaken in 1976-77, unifying the rates on 21 commodities in all the municipalities, and specified a dummy variable to segregate the effect of this measure in order to obtain the automatic growth of octroi in each of the municipalities in Rajasthan^{2/}.

2.2.5 The growth rates of octroi in each of the municipalities in Rajasthan are presented in Annexure II.7, and average growth rates in the different classes of municipalities are summarised in Table II.7. Class IV municipalities seem to have experienced the highest growth rate in octroi,

1/ For a discussion on the method, see Rao (1984).

2/ This is estimated using the model:

$$\text{Log } T_j = A + t \log b + cD + E$$

where T_j = tax yield

t = time

D = Dummy variable representing discretionary measure taking value '0' for years before 1977-78 and 1 afterwards

b = regression coefficient from which automatic growth rate (r) is computed by

$r = \text{Antilog} (\log b - 1) \times 100$

E = random error term.

TABLE II. 7

Growth, Buoyancy and Elasticity of Octroi in Rajasthan

Class of municipality	Overall growth rate		Buoyancy		Automatic growth rate		Elasticity	
	gross	net	gross	net	gross	net	gross	net
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Class I	15.23	12.32	1.45	1.12	14.01	12.45	1.17	1.04
Class II	13.83	11.80	1.31	0.99	13.72	12.20	1.16	0.98
Class III	14.23	9.72	1.32	0.81	12.80	10.07	1.00	0.75
Class IV	22.25	11.99	1.98	1.18	20.64	15.92	1.54	0.95
All municipalities	15.24	11.79	1.44	1.05	14.13	12.20	1.16	1.00

Notes: Gross - relates to 1974-75 to 1983-84.
 Net - relates to 1976-77 to 1983-84.

Source: Computed from information collected from the Government of Rajasthan, Directorate of Local Bodies, Jaipur.

during the decade from 1974-75 to 1983-84. The lowest growth of octroi was registered by class II municipalities (13.8 per cent). On average, octroi grew at a rate of 15.2 per cent in the State.

2.2.6 The analysis of the growth of octroi due to automatic expansion of the base shows an unsystematic pattern similar to the overall growth of octroi in different classes of municipalities. In each of the classes, the automatic growth rate was only marginally lower than the actual growth.

2.2.7 From Annexure II.7, it can be seen that there is wide variation in the growth rate of octroi among the different municipalities both between different categories as also within each category. For instance, the growth rates ranged from 6.4 per cent in Sri Gangangar to 20 per cent in Pali among the class I municipalities; from 9.1 per cent in Dungarpur to 28 per cent in Balotra among class II municipalities; from 2 per cent in Deoli to 28.5 per cent in Lakheri among class III municipalities and from 3.4 per cent in Deshnoke to 37.6 per cent in Ringas among class IV municipalities. While different economic conditions probably could, to an extent, explain this varied performance, a large part of it has to be attributed among other reasons, to varying standards of administering the tax in different municipalities.

2.2.8 We have also computed the growth rates of net octroi yield, deducting the cost of tax collection, and these are also presented in Table II.7. Although the growth rates refer to a slightly different period (1976-77 to 1983-84) and hence are strictly not comparable with the growth rates of gross octroi revenue, a broad observation may be in order.

TAMIL NADU
Levels of Urban Local Expenditure and Pattern of Financing

(i) For the Year 1974-75

Sl. No.	States	Per capita revenue expenditures (Rs)	Per capita octroi revenue (Rs)	Share of octroi in total revenue (%)	Per capita property tax revenue (Rs)	Share of property tax in total revenue (%)	Per capita taxes assigned in lieu of octroi (Rs)	Share of taxes assigned in total revenue (%)	Per capita other grants (Rs)	Share of other grants in total revenue (%)	Per capita total grant (Rs)	Share of total grants in total revenue (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
<u>I. States not Levying Octroi</u>												
✓ 1.	Andhra Pradesh	20.2	--	--	5.0	15.0	3.9	11.7	3.4	10.2	7.3	21.9
2.	Assam	25.3	--	--	5.3	28.6	1.3	6.9	2.8	14.7	4.1	21.6
3.	Bihar	24.9	--	--	3.2	13.2	0.4	1.8	6.4	26.3	6.8	28.1
4.	Kerala	36.6	--	--	4.1	9.1	1.2	2.6	1.9	4.2	3.1	6.8
5.	Meghalaya	32.8	--	--	4.5	19.2	--	--	2.8	12.1	2.8	12.1
6.	Tamil Nadu	64.4	--	--	8.2	13.2	8.9	14.3	2.6	4.1	11.5	18.4
7.	West Bengal	45.0	--	--	15.9	27.1	1.6	2.8	12.4	21.3	14.0	24.1
	Average for States not Levying Octroi	39.2	--	--	8.4	17.9	3.9	8.3	5.7	12.2	9.6	20.5
<u>II. States Levying Octroi</u>												
1.	Gujarat	118.1	36.4	33.3	17.6	16.1	3.3	0.9	17.4	8.4	20.7	9.3
2.	Haryana	56.9	23.2	47.3	4.2	8.6	--	--	0.7	1.4	0.7	1.4
3.	Himachal Pradesh	89.3	29.1	29.5	6.6	6.7	0.9	0.9	16.2	16.4	17.1	17.3
4.	Jammu & Kashmir	8.8	6.1	68.3	--	--	--	--	0.8	9.2	0.8	9.2
5.	Karnataka	57.0	8.8	21.2	7.2	17.4	6.4	7.5	1.7	4.0	8.1	11.5
6.	Madhya Pradesh	44.6	22.2	46.8	1.0	2.2	1.0	2.1	3.4	7.2	4.4	9.3
7.	Maharashtra	134.5	39.4	28.2	22.3	16.0	0.4	0.3	9.3	6.6	9.7	6.9
8.	Orissa	46.9	8.4	17.3	3.0	6.1	3.0	6.3	14.2	29.2	17.2	35.5
9.	Punjab	50.5	27.1	50.9	4.0	7.5	--	--	2.9	5.4	2.9	5.4
10.	Rajasthan	24.2	14.8	64.0	1.1	4.6	0.3	1.3	0.4	1.7	0.7	3.0
11.	Uttar Pradesh	40.4	10.6	27.6	3.2	8.4	0.1	0.2	7.1	18.6	7.2	18.8
	Average for States Levying Octroi	74.5	23.0	31.7	9.7	3.4	1.3	1.7	5.9	8.2	7.2	9.9

Contd....

It may be noticed that in all cases, net growth rates, be it for total octroi or only for its automatic component, are lower than the gross growth rates. This clearly indicates that the cost of collection has been growing at a faster rate than the octroi yield in each class of municipalities.

2.2.9 As mentioned earlier, we have not been able to compute buoyancy and elasticity of octroi for individual municipalities for want of data on incomes originating within them. However, we have computed the buoyancy and elasticity of octroi for the different classes of municipalities in Rajasthan with respect to the State's Domestic Product. The reference period chosen for the purpose is 1974-75 to 1982-83. The estimated buoyancies and elasticities for the different classes of municipalities is summarised in Table II.7.

2.2.10 It may be stated that in the aggregate the revenue from octroi in Rajasthan has been both buoyant as well as elastic. It has shown an increase of 1.4 per cent for every per cent increase in the State Domestic Product. The automatic response (elasticity) too has been quite high. Again, both buoyancy and elasticity coefficients are above unity in each of the classes of municipalities. When the buoyancy and elasticity coefficients are estimated for the net octroi yield by deducting the cost of tax collection, it is seen that buoyancy coefficients are less than unity in class II and class III municipalities and it is inelastic in all class of municipalities excepting class I.

2.2.11 The above analysis shows that although the growth of octroi in the State has been quite impressive, this was accompanied by a more than proportionate growth in the cost of collection. Clearly, the law of diminishing returns seems to be operating in the case of octroi in Rajasthan. Again, although the nominal growth rate of octroi recorded for all the municipalities is as high as 15.2 per cent, in real terms the growth has been much lower at 7.2 per cent, the reason being that during this period the consumer price index for urban non-manual employees increased at an annual rate of about 8 per cent.

ANNEXURE II. 1

Increase in Per Capita Revenue from Octroi and
Changes in its Composition in the
Municipalities of Rajasthan

Sl. No.	Municipal council/ municipalities	1976-77		1983-84	
		Per capita octroi revenue (Rs)	Octroi revenue as percentage of total revenue	Per capita octroi revenue (Rs)	Octroi revenue as percentage of total revenue
	(1)	(2)	(3)	(4)	(5)
<u>Class I</u>					
1.	Ajmer	20.46	56.76	33.29	61.38
2.	Beawar	26.55	33.80	44.60	42.09
3.	Alwar	24.12	70.80	33.71	64.92
4.	Bikaner	22.19	66.43	34.78	61.51
5.	Bhilwara	26.22	68.14	49.33	52.75
6.	Bharatpur	26.71	73.31	48.82	69.18
7.	Churu	11.92	48.23	24.25	57.92
8.	Kishangarh	29.79	53.01	37.31	50.82
9.	Ganganagar	32.54	45.81	34.93	44.37
10.	Jaipur	21.21	62.96	41.16	61.67
11.	Jodhpur	25.80	76.20	31.47	73.94
12.	Kota	42.24	70.29	64.52	81.14
13.	Pali	44.29	67.86	85.82	65.05
14.	Sikar	19.83	66.32	40.42	50.63
15.	Udaipur	34.80	72.63	69.26	77.82
16.	Sawai Madhopur	7.17	38.68	13.16	25.48
17.	Barmer	31.73	65.44	40.37	37.05
18.	Hanumangarh	36.69	52.75	71.40	47.34
19.	Tonk	11.09	45.54	17.11	42.91
	Total Class I	26.15	63.18	43.03	62.49
<u>Class II</u>					
20.	Balotra	27.36	60.87	138.04	59.84
21.	Banswara	25.37	42.22	40.04	37.03
22.	Dhaulpur	9.88	32.90	15.39	35.94
23.	Bundi	38.26	55.35	49.26	44.91
24.	Chittorgarh	23.33	55.98	51.03	38.67
25.	Pratapgarh	26.96	55.37	50.91	41.92
26.	Ratangarh	12.10	53.76	20.24	52.20
27.	Sujangarh	19.09	70.59	31.61	68.41
28.	Dungarpur	23.42	52.59	29.93	33.12

Contd....

ANNEXURE II.1 (Contd.)

	(1)	(2)	(3)	(4)	(5)
29.	Raisingh Nagar	46.69	55.13	65.31	60.99
30.	Jaisalmer	17.00	52.34	45.52	45.35
31.	Jalore	22.35	60.28	26.42	33.12
32.	Jhalawar	10.16	45.49	20.02	35.35
33.	Jhunjhunu	14.34	32.50	37.38	22.54
34.	Nawalgarh	8.39	40.79	16.35	55.37
35.	Baran	33.06	69.81	NA	NA
36.	Nagaur	25.58	72.22	47.89	48.69
37.	Sardar Shahar	15.09	67.16	22.08	64.28
38.	Ladnu	8.82	49.24	18.19	62.48
39.	Merta city	24.09	63.40	52.67	58.61
40.	Hindaun city	17.82	57.90	28.93	44.91
41.	Karoli	9.17	51.03	12.61	20.54
42.	Gangapur city	25.31	61.57	26.99	27.61
43.	Fatehpur	7.23	53.89	NA	NA
44.	Sirohi	21.64	61.96	38.69	55.43
45.	Mount Abu	NA	NA	9.89	6.01
46.	Abu Road	16.04	38.05	34.87	40.66
	Total Class II	19.80	55.40	32.30	41.82
	<u>Class III</u>				
47.	Kekri	32.82	59.91	46.61	48.68
48.	Pushkar	13.46	30.71	25.36	19.92
49.	Sarwar	9.08	17.01	16.95	23.24
50.	Vijay Nagar	39.93	75.00	48.17	60.93
51.	Kherli	62.47	72.91	110.10	56.36
52.	Rajgarh (Alwar)	15.50	44.05	36.15	55.28
53.	Khairthal	33.51	74.91	41.34	50.14
54.	Kushalgarh	17.11	44.90	31.42	27.32
55.	Shahpura	8.79	29.07	22.45	33.85
56.	Bayana	19.93	65.58	23.89	69.46
57.	Deeg	18.16	56.39	20.66	45.94
58.	Kaman	14.59	60.34	23.79	35.31
59.	Nadbai	20.66	48.09	38.53	47.91
60.	Bari	13.55	56.22	13.47	43.91
61.	Lakheri	57.67	86.21	59.05	58.14
62.	Kaishorai Patan	21.58	43.37	NA	NA
63.	Nimbahera	22.32	49.78	42.44	48.49
64.	Dungargarh	10.05	46.72	17.12	54.92
65.	Rajgarh (Churu)	20.98	61.77	27.92	39.01
66.	Anupgarh	30.25	64.11	42.21	56.19
67.	Gajsingh Pur	24.61	59.94	70.42	29.54
68.	Nohar	34.58	63.32	40.63	58.19
69.	Sangaria	40.64	65.16	57.82	55.75
70.	Sri Karanpur	39.37	56.42	48.07	28.70

Contd....

ANNEXURE II.1 (Contd.)

	(1)	(2)	(3)	(4)	(5)
71.	Bhadra	33.17	71.70	35.93	41.18
72.	Sadul Shahar	32.98	72.91	31.85	38.50
73.	Suratgarh	27.84	56.78	36.03	42.08
74.	Padam Pur	36.57	56.06	34.27	18.74
75.	Keshri Singh Pur	16.82	53.13	33.85	46.24
76.	Vijay Nagar(Ajmer)	41.45	39.51	61.62	43.11
77.	Pili Benga	36.12	88.69	58.83	74.80
78.	Chaumu	14.15	58.71	26.19	45.14
79.	Sambhar	10.12	45.98	24.08	61.93
80.	Dausa	12.11	40.35	29.37	54.35
81.	Amer	7.84	18.84	8.69	7.98
82.	Bandikui	20.77	52.95	54.96	70.97
83.	Chaksu	6.36	17.93	9.04	9.02
84.	Kotputli	13.82	50.99	26.60	51.32
85.	Bhinmal	21.67	55.42	27.69	25.20
86.	Bhawani Mandi	39.79	64.01	51.39	56.14
87.	Jhalra Patan	23.16	42.40	33.33	33.65
88.	Sunel	5.97	32.85	16.84	44.18
89.	Chirawa	11.56	55.15	30.39	56.39
90.	Phalodi	15.02	52.02	22.91	40.25
91.	Pipar city	11.66	60.13	23.04	50.10
92.	Bilara	8.95	43.70	14.60	47.75
93.	Ranganj Mandi	36.35	65.12	126.65	75.19
94.	Kuchaman City	26.32	76.59	39.88	62.04
95.	Deedwana	14.21	64.29	45.60	74.24
96.	Makarana	8.49	55.32	27.34	56.80
97.	Parbatsar	12.63	42.18	34.11	50.20
98.	Sojat city	9.96	48.75	19.72	31.63
99.	Laxmangarh	5.65	48.97	13.30	40.52
100.	Rangarh	6.45	52.92	14.90	50.00
101.	Sri Madhopur	31.19	76.52	45.32	77.04
102.	Niwai	32.48	49.11	45.77	37.57
103.	Deoli	43.00	58.23	47.29	21.67
104.	Nathdwara	15.78	46.01	24.53	16.17
105.	Raj Samand	19.02	60.12	25.03	57.23
106.	Amet	22.73	40.32	42.56	53.37
107.	Fateh Nagar	30.92	64.55	61.66	67.95
	Total Class III	20.37	54.33	33.05	43.41
	<u>Class IV</u>				
108.	Tijara	11.99	38.42	22.29	56.13
109.	Behrod	NA	NA	41.36	67.55
110.	Siwana	NA	NA	13.67	42.61
111.	Samdari	NA	NA	3.19	50.00

Contd.....

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)
112. Deshnoke	4.11	18.43	3.06	7.66
113. Nokha	22.24	40.82	21.63	34.26
114. Gangapur	11.60	42.20	33.14	27.40
115. Jahajpur	22.19	52.43	21.64	53.10
116. Mandal	4.04	33.29	8.82	23.01
117. Asind	NA	NA	32.89	64.19
118. Gulabpura	NA	NA	149.92	75.23
119. Mandalgarh	NA	NA	6.33	18.24
120. Ver	8.27	24.98	11.62	39.28
121. Kumher	8.11	45.52	12.23	34.89
122. Bhusawar	7.46	46.66	13.86	37.56
123. Nagar	20.69	55.26	29.50	32.93
124. Rajakhera	4.97	20.67	6.24	21.58
125. Nainva	10.38	30.44	21.89	30.67
126. Kaparen	NA	NA	23.26	39.21
127. Chhoti Sadari	14.85	41.04	31.97	37.12
128. Bari Sadari	16.30	58.08	32.57	57.10
129. Kapasam	15.94	69.15	29.77	38.49
130. Begu	NA	NA	13.09	70.36
131. Rawat Bhata (Court stay)	NA	NA	NA	NA
132. Chhaper	7.50	23.01	8.37	26.17
133. Bidasar	5.66	44.92	12.75	39.58
134. Ratan Nagar	2.10	12.74	2.93	11.25
135. Tara Nagar	15.76	52.25	3.26	11.75
136. Rajaldeshar	15.76	26.60	13.47	23.14
137. Sagwara	14.38	55.64	26.98	56.24
138. Rawatsar	NA	NA	15.94	46.12
139. Jabner	8.26	36.49	9.63	21.32
140. Sanganer	8.26	29.60	10.99	17.86
141. Narena	4.82	38.38	17.03	47.15
142. Lalsot	3.12	29.11	29.77	33.68
143. Shahpura	NA	NA	27.27	53.23
144. Manoharpur	NA	NA	5.71	15.96
145. Virat Nagar	NA	NA	7.67	25.08
146. Phulera	11.50	34.91	23.54	24.14
147. Baswa	NA	NA	5.45	25.09
148. Bassi	NA	NA	8.35	14.85
149. Bagru	NA	NA	7.79	24.52
150. Pokaran	19.89	69.02	32.48	54.21
151. Sanchore	NA	NA	29.74	30.31
152. Ahor	NA	NA	NA	NA
153. Pirawa	7.56	45.80	12.48	35.02
154. Aklera	NA	NA	16.33	46.71
155. Bisau	4.98	22.73	9.81	32.69

Contd....

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)
156. Baggar	2.27	24.09	3.11	22.66
157. Khetri	6.54	32.54	NA	NA
158. Mandawa	3.09	29.22	9.17	34.13
159. Mukandgarh	10.66	53.85	28.10	85.17
160. Pilani	5.25	35.19	10.42	43.15
161. Surajgarh	10.74	39.13	27.55	57.59
162. Udaiur Vati	5.73	47.16	13.66	49.90
163. Vidya Vihar	10.42	35.89	18.56	33.15
164. Chhabra	17.73	52.13	41.91	43.17
165. Mangrol	4.22	35.82	NA	NA
166. Sangod	4.71	21.01	20.36	26.49
167. Chhipa Barod	7.28	45.00	33.43	48.94
168. Anta	NA	NA	35.87	44.75
169. Kaithoon	NA	NA	8.62	19.97
170. Indragarh	9.08	35.29	61.01	47.42
171. Navan	9.77	51.62	28.81	35.94
172. Kuchera	NA	NA	23.47	66.67
173. Mundwa	NA	NA	5.82	36.96
174. Bali	4.27	28.95	8.46	26.96
175. Takhatgarh	NA	NA	21.38	30.79
176. Sumerpur	54.14	90.48	140.97	32.31
177. Nimaj	1.00	13.53	5.43	16.55
178. Jaitaran	8.81	53.45	32.81	57.45
179. Raipur	NA	NA	7.52	17.67
180. Toda Bhim	4.45	36.08	10.53	31.56
181. Man Town	5.56	7.77	NA	NA
182. Neem-ka-Thana	21.22	68.23	42.08	46.20
183. Khandela	8.58	34.36	23.12	37.75
184. Ringas	6.10	27.75	21.79	46.19
185. Losal	4.96	49.41	16.48	60.49
186. Sadari	4.25	33.82	8.26	27.40
187. Sheoganj	33.77	61.95	38.69	46.95
188. Pindwara	8.32	23.83	18.94	28.64
189. Malpura	11.52	48.94	NA	NA
190. Toda-Raisingh	12.08	40.52	20.00	17.60
191. Uniyara	6.16	27.95	17.87	23.73
192. Bhinder	8.31	34.84	17.60	39.75
193. Decgarh	11.56	37.41	25.07	35.17
194. Kanod	6.52	28.03	14.05	42.03
195. Salumber	13.62	53.43	30.12	63.86
196. Kishangarh Renwal	NA	NA	NA	NA
Total Class IV	6.82	40.79	17.14	29.20
TOTAL All Municipalities	20.74	58.42	36.15	51.91

Note: NA = Data are not available.

Source: Government of Rajasthan, Directorate of Local Bodies, Jaipur.

ANNEXURE II. 2

List of Goods Exempted from Octroi through
Government Notification

Sl. No.	Notification number	Date	Description
	(1)	(2)	(3)
1.	11016F1/2/LSG/55		Goods related to Atomic Energy Department in Rajasthan
2.	16235/F3/2/LSG/56	15.9.56	Goods imported by Information Ministry
3.	D.1660/F3/2/LSG/56	19.9.56	Printed newspapers
4.	D.9204/F5/38/LSG/A/57	16.10.58	Wheat imported for sale through Fair Price Shops
5.	D.4358/F5/73/LSG/A/57	23.5.59	Handloom cloth
6.	D.590/F5/32/LSG/A/57	1.9.59	Goods imported by Social Welfare Advisory Board for expansion of water projects
7.	F5/199/LSG/A/59	30.12.59	Machinery imported for the establishment of small, medium and large-scale industries
8.	D.1620/F8/3/LSG/60	22.3.60	Seeds imported by Agricultural Department
9.	F5/199/LSG/A/59	22.4.61	Machinery imported for the expansion of industries
10.	F8/16/LSG/61	9.6.61	Goods imported by Panchayat Samitis for Development Works
11.	F2/136/LSG/61	5.1.62	Stationery and Furniture imported by Panchayat Samitis
12.	F121/1/DLB/58	9.7.63	Goods imported by USAID
13.	F8/150/LSG/60	6.8.63	Khadi cloth
14.	F8/126/LSG/61	4.2.64	Fertilizers imported by Agricultural Department

Contd.....

ANNEXURE II.2 (Contd.)

(1)	(2)	(3)
26. F33/MIS/30/LSG/69	1.12.77	Text books, note books, pencils and slates distributed by the Text Book Board
27. F3/109/DLB/77	11.2.78	Chloroquine Tablets
28. F3/6/26/DLB/73	4.2.78	Food grains imported by Food Corporation of India for the distribution under Food for Work programme
29. F28/MIS/LSG/68	6.10.79	Concession on raw materials imported by the industries established between 1.4.74 and 31.3.84
30. F38/MIS/LSG/68	6.10.79	Fabricating material or manufacturing material imported under the expansion plans for old industries and industries established between 1.4.74 to 31.3.84
31. F3/3/DLB/81	10.2.81	Generating sets
32. F38/MISC/DLB/68	4.8.81	Railway receipts (bills) in the name of industries itself exempted from octroi
33. F38/ /DLB/68	18.5.82	Raw materials imported by old industrial units expanded under Sixth Five Year Plan
34. Tax/FB/(150)/LSG/63	7.9.83	Raw materials used in the handloom industries
35. Tax/F/27(42)DLB/84	24.11.84	Food grains imported under the Rural Landless Employment Guarantee Scheme
36. Tax/F27/(50)85/DLB	18.2.85	New to renewable sources of energy (Solar)

ANNEXURE II.2 (Contd.)

(1)	(2)	(3)
15. F228/1/DLB/58	29.6.66	Goods imported by Red Cross Society
16. F38/MIS/DLB/15216-15466	12.6.67	Loop
17. F87/4/DLB/60	17.10.66	Concession on raw materials for Industries
18. F69/4/DLB/59	24.10.67	Stationery and Furniture imported by Zila Parishads
19. F135/4/DLB/59	19.7.69	Goods imported by Urban Improvement Trust (UIT) for their use
20. F3/4/65/LSG/73	31.5.73	Mixture of milk, maize flour and soyabean oil products imported by American Agencies.
21. F38/MIS/68	18.6.74	Raw materials imported for establishment and expansion plans of the industries established from 1.4.1974 to 31.3.1979.
22. F38/MIS/LSG/68	18.6.74	Additional raw material imported for establishment and expansion of the industries established from 1.4.1974 to 31.3.1979
23. F38/MIS/LSG/11/68/III	18.6.74	Imports of Fabricating material and manufacturing materials for expansion and establishment of the industries from 1.4.74 to 31.3.79
24. F3/1/45/LSG/73	27.5.77	Imported Electricity
25. F3/105/DLB/77	15.10.77	Rapeseed oil which is distributed by Rajasthan State Consumers' Cooperative Federation

Contd...

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51. Tobacco dust powder	Ad valorem (Per cent)	1.00/Cl	5.00/Cl	5.00/Cl	3.50/Cl	3.00/Cl		1.60
52. Cigar, cigar holders, pipes etc.	-do-	2.00	4.00	3.00	3.00	6.00		1.60
53. All kinds of drugs & medicines	-do-	1.00	0.50	1.00	1.00	1.00		2.00
54. Raw tobacco	Quintal	3.00	5.00	5.00	3.50	3.00		1.60%
D. FERTILIZERS AND INSECTICIDES								
55. All kind of machinery and its parts	Ad valorem (Per cent)	3.00	4.00	1.50	1.00	1.50		1.00
56. Motor, tractor, motor cycle, springs, wheels etc.	-do-	1.00	10.00/Cl	1.50	2.00	1.50		NA
57. Bicycle, tricycle, rickshaw, its parts, wheels, springs etc.	-do-	10.00/Cl	1.00	1.00	1.00	1.50		1.00
58. Iron goods, galvanized, steel goods, tub, bucket, trunk, suitcase, dyno, nuts, bolts, pipes, pipes, cast iron goods and other goods etc.	Quintal	3.00	5.75	1.00%	1.00%	5.00		0.80%
59. German silver and stainless steel goods	-do-	30.00	8.60	1.00	1.00%	5.00		0.80%
60. Copper, brass, aluminium goods and utensils	-do-	12.00	8.60	1.00%	2.00%	5.00		0.80%
61. Milling stones	-do-	0.50	0.75	2.00	1.00	1.00		2.00%
62. Hides and skins & bones	-do-	2.00	4.00	2.00	2.50	0.10/Nos.		1.60%
63. Sulphur, potash, bicarbonates, amonia, calcium chlorides, zinc oxide and other chemicals etc.	Ad valorem (Per cent)	1.00	1.30	NA	2.00	2.00		1.00
64. Wax and fats	-do-	2.00/Cl	4.00/Cl	1.00	1.00	1.00		1.00
65. Acid soda, caustic soda, silicate	-do-	2.00	1.50	1.00	1.50	1.00		1.00
F. LIGHT AND FUEL ARTICLES								
66. Fire wood	Quintal	0.05	0.15	0.50	0.10	0.10		0.50
67. Fire works	-do-	3.00%	3.50%	2.00%	3.00%	4.00		2.40%
68. Match boxes	-do-	1.00%	1.00%	1.00%	1.00%	1.00%		1.00%
69. Crude oil	Litre	0.02	0.02	0.05	0.02	0.03		0.03
70. Petrol, aviation spirit	-do-	0.02	0.02	0.05	0.02	0.03		1.00%
71. Motor oil spirit, diesel spirit	-do-	5.00%	2.00%	NA	1.00%	0.25		3.20%
72. Grease	Ad valorem (Per cent)	2.00	6.00/Cl	2.00	2.00	2.00		2.00
73. All kinds of industrial oil	Litre	2.00%	2.00%	NA	2.00%	2.00%		2.00%
G. OTHER ARTICLES								
74. All kinds of wooden furniture	Ad valorem (Per cent)	2.00	7.00/Cl	2.00	2.00	2.00		1.00
75. All kinds of steel furniture	-do-	2.00	7.00/Cl	2.00	3.00	2.00		1.00
76. Cane and cane goods	-do-	2.00	0.50/Cl	NA	1.00	1.00		0.80
77. Crochery, emery powder and tiles of china clay	Quintal	2.00%	5.75/Cl	2.00%	2.00%	2.00%		1.00%
78. Glassware (tubes, bottles, jars etc)	Ad valorem (Per cent)	2.00	5.75/Cl	2.00	2.00	2.00		1.00
79. Insecticides	-do-	1.00	NA	NA	1.00	1.50		1.00
80. Cosmetics, perfumery, toilet goods, hair dyes, oil, polish, lipsticks etc	-do-	4.00/Cl	13.00/Cl	1.00	3.00	1.50		1.00
81. Bagging soaps, cakes, liquids	-do-	2.00	2.00	1.00	1.50	1.00		1.00
82. Hosiery readymade goods etc	-do-	0.75	5.00/Cl	1.00	0.75	1.50		1.60
83. Water proof cloth, canvas bags	-do-	10.00/Cl	8.00/Cl	1.00	NA	10.00/Cl		0.80
84. Umbrella and its parts	-do-	2.00	1.00	1.00	3.00	2.00		1.00
85. Toys	-do-	3.00	3.00	1.00	3.00	2.00		1.00
86. Sports goods	-do-	3.00	3.00	0.50	1.00	1.00		1.00
87. Scientific instruments, surgical tools & apparatus	-do-	2.00	4.00	1.50	2.00	2.00		1.00
88. Musical instruments, wireless receiving instruments etc	-do-	3.00	4.00	1.50	3.00	3.00		1.00
89. Radio, gramophones, gramophone, TV sets, tape recorder etc	-do-	1.00	4.00	1.50	3.00	3.00		2.00
90. Harmonium, drums etc.	-do-	1.00	4.00	1.50	3.00	2.00		1.00
91. Photographic goods, cine projectors and their parts	-do-	2.00	4.00	1.50	3.00	3.00		1.00
92. Advertising films	Film (Number)	0.50	8.00	1.00	2.00	2.00		1.00
93. English and Hindi and other films	-do-	5.00	15.00	11.00	10.00	10.00		5.00
94. Cinematographic equipments, camera, projectors, sound recording equipments, film paper and other X-ray films	Ad valorem (Per cent)	2.00	4.00	1.50	3.00	3.00		1.00
95. Clocks, time-pieces, watches and its parts	-do-	1.00	4.00	1.50	2.00	1.00		1.00
96. All kinds of stationary, papers, pens, inks, punching machines etc.	-do-	2.00	1.50/Cl	0.50	3.00	1.00		1.00
97. Typewriters, duplicating machines and its parts	-do-	2.00	4.00	1.50	1.00	2.00		1.00
98. All kinds of papers, card board, hard board, straw board etc	-do-	1.00	NA	0.50	1.00	1.00		1.00
99. Leather goods	-do-	3.00	2.00	1.00	2.00	5.00/Cl		1.60
100. Rubber goods	-do-	8.00/Cl	2.00	1.00	2.00	1.50		1.60
101. Arms and ammunitions	-do-	3.00	5.00	1.00	3.00	3.00		2.40

(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1.00	10.00/Q1	2.70/Q1	2.00/Q1	10.00/Q1	4.00	2.50	2.00	1.50	10.00/Q1	6.00/Q1	4.00	1.00
2.00	2.00	0.75	6.00/Q1	NA	3.00	2.50	2.00	1.50	2.00	10.00/Q1	4.00	1.00
20.00/Q1	2.00	0.75	3.00/Q1	3.00/Q1	1.00	0.25	1.00	0.50	1.00	6.00/Q1	2.00	1.00
2.00%	10.00	5.00	6.00	NA	4.00%	1.00	2.00%	2.50	10.00	6.00	15.00	NA
1.00	1.00	10.00/Q1	10.00/Q1	2.00	2.00	1.00	1.50	1.00	2.00	7.50/Q1	2.00	1.00
1.00	1.00	1.00	15.00/Q1	10.00/Q1	2.00	1.50	2.50	1.00	2.00	7.50/Q1	1.00	1.60
1.00	2.00	0.75	7.00/Q1	6.00/Q1	2.00	1.00	2.00	1.00	1.50	7.50/Q1	2.00	1.60
1.00%	4.00	2.00	4.00	6.00	10.00	1.00%	5.00	1.00%	1.50%	1.50	2.00%	1.60%
2.00%	2.00%	3.00	35.00	15.00	2.00%	1.00%	2.00%	3.00	1.50%	7.50%	2.00%	1.60%
1.00%	2.00%	3.00	5.00	10.00	3.00	0.75	2.00%	2.00	2.00%	2.50	2.00%	1.60%
1.00%	1.00	1.50	2.00	1.00	2.00	1.00%	5.00	1.00	5.00	1.50	NA	1.60%
1.00	2.00	0.75%	0.50	0.30	1.50	0.25/Nos	2.00	1.50	5.00	0.50	0.50/Nos	1.60%
1.00	4.00/Q1	0.75	6.00/Q1	10.00/Q1	2.00	1.00	2.00%	1.00%	2.00%	5.00/Q1	NA	1.60
1.00	4.00/Q1	2.00/Q1	2.00/Q1	2.00/Q1	1.50/Q1	2.00	NA	1.00	2.00	3.00/Q1	NA	NA
1.00	3.00/Q1	0.75	20.00/Q1	2.00/Q1	1.50	1.50	2.00	2.00	1.50	3.00/Q1	2.00	1.60
0.05	1.00	0.20	0.20	0.10	0.10	0.05	0.30	0.05	0.10	0.50	0.50	0.10
1.00%	20.00	1.00%	35.00	20.00	2.00%	1.00%	2.50%	1.00%	2.00%	5.00	5.00%	3.20%
1.00%	1.00%	0.75%	4.00	4.00	1.00%	1.50%	1.00%	1.00%	2.00%	4.50	2.00%	1.60%
0.02	0.04	0.02	0.03	0.03	0.02	0.03	0.02	0.02	0.03	0.03	0.03	1.60%
0.03	0.04	0.02	0.05	0.05	0.02	0.03	0.02	0.02	0.03	0.03	0.01	1.60%
2.00%	0.02	0.40	0.05	0.10	0.02	2.00%	1.00%	2.00%	1.00%	0.40	1.00%	0.40
2.00	5.00/Q1	2.00	5.00/Q1	2.00	3.00/Q1	2.00	2.00	2.00	2.00	7.50/Q1	2.00	1.60%
2.00%	2.00%	2.00%	0.05	2.00%	1.00%	2.00%	2.00%	2.00%	2.00%	NA	2.00%	1.60%
1.00	4.00/Q1	1.00	5.00/Q1	8.00/Q1	2.00	1.00	2.50	1.00	2.00	3.00	2.00	1.60
1.00	6.00/Q1	1.00	8.00/Q1	10.00/Q1	2.00	1.00	2.50	1.00	2.00	3.00	2.00	1.60
1.00	4.00/Q1	1.00	8.00/Q1	5.00/Q1	2.00	1.50	2.50	1.00	2.00	5.00/Q1	2.00	1.60
1.00%	5.00	1.00%	4.00	5.00	NA	1.00%	2.50%	1.00%	2.00%	7.50	2.00%	1.60%
1.00	6.00/Q1	1.00	4.00/Q1	5.00/Q1	2.00	1.00	2.50	1.00	2.00	5.00/Q1	2.00	1.60
10.00/Q1	1.00	NA	4.00/Q1	1.00	NA	1.50	NA	2.00	1.50	4.00/Q1	NA	1.60
1.00	2.00	1.00	8.00/Q1	15.00/Q1	2.00	1.00	2.50	1.00	2.00	7.50/Q1	2.00	1.60
1.00	4.00/Q1	1.00	4.00/Q1	1.50	2.00	1.00	2.00	1.00	2.00	7.50/Q1	1.50	1.60
1.00	2.00	1.00	8.00/Q1	5.00/Q1	10.00/Q1	1.00	1.50	1.00	2.00	6.00/Q1	2.00	1.60
1.00	2.00	1.00	8.00/Q1	3.00/Q1	0.75	1.00	2.00	1.00	1.00	6.00/Q1	2.00	1.60
1.00	8.00/Q1	1.00	3.00/Q1	NA	2.00	NA	NA	1.00	2.00	NA	2.00	1.60
1.00	8.00/Q1	1.00	4.00/Q1	1.00/Q1	2.00	1.00	NA	1.00	2.00	5.00/Q1	2.00	NA
1.00	4.00/Q1	NA	5.00/Q1	6.00/Q1	2.00	1.00	2.00	1.00	2.00	5.00/Q1	2.00	1.60
1.00	8.00/Q1	1.00	8.00/Q1	25.00/Q1	2.00	1.00	NA	2.00	2.00	7.50/Q1	2.00	1.60
1.00	1.00	1.00	50.00/Q1	25.00/Q1	2.00	1.00	NA	1.00	2.00	20.00/Q1	2.00	1.60
1.00	2.00	1.00	50.00/Q1	20.00/Q1	2.00	2.00	3.50	1.00	2.00	40.00/Q1	2.00	1.60
1.00	8.00/Q1	1.00	8.00/Q1	20.00/Q1	2.00	2.00	3.50	1.00	2.00	20.00/Q1	2.00	1.60
1.00	2.00	1.00	40.00/Q1	25.00/Q1	2.00	1.50	3.50	1.00	2.00	20.00/Q1	3.00	1.60
3.00	8.00	10.00	10.00	5.00	2.00	2.00	5.00	1.00	1.00	3.00	1.00	3.00
1.00	10.00	15.00	30.00	10.00	10.00	5.00	20.00	2.00	10.00	15.00	20.00	10.00
1.00	2.00	1.00	50.00/Q1	25.00/Q1	1.00	1.50	3.50	1.00	2.00	25.00/Q1	NA	1.60
1.00	2.00	1.00	1.00	1.00	2.00	1.00	3.50	1.00	2.00	1.50/Number	3.00	1.60
1.00	7.00/Q1	1.00	4.00/Q1	3.00/Q1	2.00	1.00	1.50	1.00	2.00	4.50/Q1	2.00	1.60
1.00	2.00	1.00	40.00/Q1	20.00/Q1	2.00	1.00	3.00	1.00	2.00	7.50	3.00	7.50
1.00	3.00/Q1	1.00	2.00/Q1	2.00/Q1	2.00	1.00	2.00	1.00	2.00	3.00/Q1	2.00	1.60
1.00	2.00	1.00	8.00/Q1	10.00/Q1	2.00	2.00	2.00	1.00	2.00	7.50/Q1	2.00	1.60
1.00	2.00	1.00	8.00/Q1	8.00/Q1	2.00	1.00	2.00	1.50	2.00	7.50/Q1	2.00	1.60
1.00	20.00/Q1	1.00	40.00/Q1	50.00/Q1	2.00	2.00	3.00	1.00	2.00	20.00/Q1	3.00	3.20

ANNEXURE II. 4

List of Commodities with Uniform Rates of Octroi in the
Municipalities of Rajasthan

Sl. No.	Commodity	Rate (Rs)	Basic	Notification number and date
	(1)	(2)	(3)	(4)
1.	Coal, coke, hardcoke	1.80	Ton	Tax/F3/127/LSG/57/ part II dt.30.3.76
2.	Light diesel oil, high speed diesel oil	0.03	Litre	Tax/F3/127/LSG/57/ part II dt.3.2.75
3.	Lubricants	2.00	<u>Ad valorem</u> Per cent	--do--
4.	Yellow grease	2.00	Per cent	--do--
5.	(a) Cotton waste, white and coloured, jute of gunny oil cloth	2.00	Per cent	--do--
	(b) Cotton waste	0.75	Quintal	Tax/F3/127/LSG/57/ part II dt.30.3.76
6.	Blue doongari cloth	1.00	Per cent	Tax/F3/127/LSG/57/ part II dt.3.2.75
7.	Washing soda, washing soap	1.50	Per cent	--do--
8.	White spirit	1.00	Per cent	--do--
9.	Turpentine, aluminium paint, black, green, yellow, blue, red, enamel paint brand 4x $\frac{3}{4}$	2.00	Per cent	--do--
10.	Kerosene oil	0.02	Litre	--do--
11.	Coaltar	1.00	Per cent	--do--
12.	Oxygen			
13.	Torch cell			
14.	Mantle for petromax			

Contd....

ANNEXURE II.4 (Contd.)

(1)	(2)	(3)	(4)
15. Electric goods:			
Lamp AC 230 volts 15 watt.			
Lamp AC 230 volts 40 watt.			
Lamp AC 230 volts 60 watt.			
Lamp AC 230 volts 100 watt.			
Lamp AC DC 230 volts 15 watt.	2.00	Per cent	Tax/F3/127/LSG/ 57/part II dt. 3.2.75
Pigni indicating lamps 10 110 watt, 15 watt, link clips, 1", ½", 1-112', 2', TC fuse, Insulating wire, silicon tape, fuse wire, emery paper (rough), black adhesive tape 1' to ¼', yellow empire tape 14'			
16. All other goods relating to generation and consump- tion of electricity	2.00	Per cent	Tax/F3/122/LSG/ part II dt.3.2.75
17. Gypsum	0.10	Quintal	E89/7/DLB/57/ dt.31.10.80
18. Tyre, tube (except, Jaipur, Jodhpur, Hanumangarh, Sriganga- nagar, Bhilwara)	1.50	Per cent	F/100/80/DLB/76/ dt. 6.5.81
19. Silver, gold, platinum, diamond, pearls, sapphire and coral precious stones, gems, and their articles etc.	0.50	Per cent	F3/2/DLB/74/ dt. 23.6.81
20. Chemical fertilizers	1.00	Per cent	--do--
21. Country liquor	2.00	Per cent	--do--

Source: Government of Rajasthan,
Directorate of Local
Bodies, Jaipur.

ANNEXURE II. 5

List of Commodities Proposed for Uniform Rates of
Octroi in the Municipalities of Rajasthan

Sl.No.	Commodity
1.	All kinds of cereals and pulses, rice, grains, grainflour, porridge, etc;
2.	Sugar refined, gur, sugar toys etc;
3.	Suji, maida and starch
4.	Unrefined sugar, gur, shira and molasses
5.	All kinds of oil, edible and non-edible, vegetable ghee
6.	Oil seeds - gingili, mustard, rapeseeds and other seeds except cotton seeds
7.	Oil cake and cotton seeds
8.	Soft drinks - sharbat, aerated water, arrak, jam, murraba, fruit juice, gulkand etc; which is packed in tins, bottles or plastic bags
9.	All kinds of dry fruits
10.	Tea, coffee and cocoa
11.	Country liquor
12.	Foreign liquor and Indian made foreign liquor
13.	Opium, poppy heads and bhang
14.	High speed diesel oil, light diesel oil
15.	Petroleum
16.	Lubricants
17.	Kerosene
18.	Steam coke -- coke, coal dust, coal etc;
19.	Match box
20.	Bleaching powder, caustic soda, insecticides, pesticides, etc;

Contd...

ANNEXURE II.5 (Contd.)

Sl.No.	Commodity
21.	Cement coloured
22.	Cement goods
23.	All medicines -unani, allopathic, homoeopathic etc;
24.	All kinds of chemicals and colours
25.	Cigarette, cigar, biri and manufactured and unmanufactured tobacco
26.	(a) All kinds of textiles and cotton cloth (b) Silk, rayon, nylon, artificial silk, terylene, synthetic cloth, oil cloth, woollen blanket carpet etc; (c) Readymade garments, hosiery, knitting wool, namada, etc;
27.	Cotton yarn
28.	Gota, salma, sitara, imitated articles
29.	Gunny bags, ropes, jute articles etc;
30.	Raw wool
31.	Raw leather, skins and their articles, canvas goods, shoes, rubber goods, all kinds of tyres and tubes
32.	Metal and metal goods - raw iron, pig iron, iron & steel, cuttings, rerollings, remodelling of iron
33.	Iron rods, plates, tin plates, wire, girders, rails, aging iron, and other iron goods, iron & steel goods not classified elsewhere
34.	Other metal goods (other than iron)
35.	Other metal goods like cutting sheets, plates, wire (without use of iron in it)
36.	Stainless steel and its articles
37.	Gold and gold articles
38.	Silver and silver articles
39.	All kinds of plastic
40.	All kinds of machinery and their parts, hardware, tools, and other like goods.

Contd...

ANNEXURE II. 5 (Contd.)

Sl.No.	Commodity
41.	Bicycle and its parts
42.	Bead goods, fancy items, wax and wax goods, general merchandise goods
43.	All kinds of stationery, paper, card board, etc;
44.	Motor vehicle parts and accessories
45.	Wireless and its parts instruments, radio, gramophone, electrical bulbs, alumlotion, amplifier, loudspeaker and parts
46.	Cinematographic goods, camera, projector, sound recording and resounding equipments, lenses and other goods
47.	Cinema films
48.	Film trailor
49.	Binocular, telescope, glasses and spectacles
50.	All kinds of wall clocks, time pieces, wrist watches and their parts
51.	Typewriter, tabulating machine, calculating machine, duplicating machine and their parts
52.	Fireworks, crackers, potash etc;
53.	Refrigerator, air conditioning and other conduit plants and their parts
54.	Arms and ammunition, pistol, revolver and other goods
55.	(a) All kinds of goods made up of construction wood, logs, sleepers, etc;
	(b) Bamboo, ballies, etc;
56.	All kinds of toilet goods, cosmetic goods, toilet soap, tooth paste, combs, brushes, hair oil, washing soap, etc;
57.	All kinds of sanitary goods and sanitary fittings
58.	All kinds of electric goods, torch cell, fans, bulb, etc;
59.	Colour, paints, varnish, boot polish, paper, enamels, white oil, grease, etc;
60.	All kinds of crockery, glass, glass goods, vacuum flasks, ice flask etc;

Contd...

ANNEXURE II.5 (Contd.)

Sl.No.	Commodity
61.	Stone slabs (patti), sursagar stone (khanda)
62.	(a) Kankar (ballast) and other stone (b) Lime, chalk, stone slabs, etc; (c) Marble and marble chips
63.	Biri leaves
64.	Cotton
65.	Chemical and woollen yarn, twisted yarn, niwar, ropes, tapes, etc;
66.	Tents, polythelene, hood cloth of motor vehicles and tonga, sports cloth, curtains, binding cloth, etc;
67.	Safety section, tank pipe, zinc sheets, G.I. pipes, etc;
68.	All kinds of provisions (kirana) including amul - spice, coriander, alun, singora, dry date, red chillies, turmeric, betel nuts, poppy heads etc;
69.	Ivory articles
70.	Raw rubber, cork horn, bakelite, plastic, artificial bones etc;
71.	Sports goods
72.	Waste mill board, straw board, waste paper
73.	Coaltar
74.	Bones
75.	Fire wood brought by rail, truck or other vehicle
76.	Deshi ghee
77.	Animals - goats, sheep for slaughter

Source: Same as Annexure II.4.

ANNEXURE II. 6

Average Cost of Collection of Octroi in
Municipalities of Rajasthan

Sl. No.	Municipal council/ municipality	Cost of collection as a percentage of octroi yield		Average cost of collection@ (1976-77 to 1983-84)
		1976-77	1983-84	
	(1)	(2)	(3)	(4)
<u>Class I</u>				
1.	Ajmer	7.62	6.51	0.0382*
2.	Beawar	18.82	25.28	0.2484*
3.	Alwar	7.73	13.28	0.1603*
4.	Bikaner	6.54	11.45	0.1605*
5.	Bhilwara	9.88	15.38	0.1220*
6.	Bharatpur	13.40	14.62	0.2636*
7.	Churu	12.06	18.27	0.2292***
8.	Sri Ganganagar	7.98	17.37	0.0343*
9.	Jaipur	3.99	3.53	0.0946*
10.	Jodhpur	4.85	6.53	0.1448*
11.	Kota	4.80	5.41	0.0444*
12.	Pali	8.12	7.44	0.0676*
13.	Sikar	10.72	18.05	0.2181*
14.	Tonk	30.33	38.06	0.1078*
15.	Udaipur	5.80	7.15	0.0809*
16.	Kishangarh	15.53	21.44	0.4026**
17.	Sawai Madhopur	19.84	42.77	0.5556*
18.	Barmer	9.19	18.06	0.2782*
19.	Hanumangarh	7.02	16.31	0.2364*
	Total	6.96	8.92	0.0996*
<u>Class II</u>				
20.	Balotra	22.64	8.52	0.0638*
21.	Banswara	14.54	19.89	0.2460*
22.	Dhaulpur	27.25	41.48	0.5285*
23.	Bundi	13.06	25.25	-
24.	Chittorgarh	17.27	20.16	0.2335*
25.	Pratapgarh	21.24	21.60	0.1997*
26.	Ratangarh	14.95	20.82	0.1801*
27.	Sujangarh	9.13	13.43	0.1551*
28.	Sardar Shahr	17.24	19.16	0.1781*
29.	Dungarpur	21.10	30.20	1.551*
30.	Raisingh Nagar	23.50	43.40	0.6235*

Contd...

ANNEXURE II.6 (Contd.)

	(1)	(2)	(3)	(4)
31. Jaisalmer	11.60	18.02	0.1135*	
32. Jalore	25.64	41.51	0.5219*	
33. Jhalawar	18.19	29.74	0.3667*	
34. Jhunjhunu	14.89	16.94	0.1576**	
35. Nawalgarh	35.04	36.10	0.3278*	
36. Baran	12.45	21.09	--	
37. Nagaur	15.31	23.86	0.2299*	
38. Ladnu	16.78	31.59	0.3440*	
39. Merta city	28.00	37.54	0.3468*	
40. Hindon city	20.49	31.66	0.3485*	
41. Karoli	35.87	60.57	0.7996*	
42. Gangapur city	19.28	27.49	0.2655*	
43. Fatehpur	19.36	26.44	0.3023*	
44. Sirohi	10.86	17.87	--	
45. Mount Abu	NA	23.74	--	
46. Abu Road	20.10	24.54	0.2574*	
Total	17.82	23.48	0.2574*	
<u>Class III</u>				
47. Kekri	24.82	39.86	0.5844*	
48. Pushkar	51.37	100.81	1.2049*	
49. Sarwar	48.46	87.97	0.9192*	
50. Vijay Nagar	32.21	45.61	0.6088*	
51. Kherli	25.49	19.82	0.1479*	
52. Rajgarh (Alwar)	38.88	44.67	0.4300*	
53. Khairthal	28.41	44.05	0.5867*	
54. Kushalgarh	34.19	47.39	0.4705*	
55. Shahpura	43.76	40.39	0.4513*	
56. Bayana	18.17	32.25	0.6223*	
57. Deeg	22.91	21.38	0.4716*	
58. Kaman	23.34	32.34	0.3496*	
59. Nadbai	34.46	49.21	0.5227*	
60. Bari	25.27	56.19	0.8440*	
61. Lakheri	8.68	19.90	0.1278*	
62. Kaishavrai Patan	21.15	35.95	--	
63. Nimbahera	22.61	28.48	0.3206*	
64. Dungargarh	17.29	24.50	0.2757*	
65. Rajgarh (Churu)	19.12	47.30	0.5541**	
66. Anupgarh	29.89	51.71	0.6345*	
67. Gajsinghpur	31.60	46.17	0.4930**	
68. Nohar	19.06	39.39	0.4355**	
69. Sangaria	24.00	45.00	0.6028*	
70. Sri Karanpur	17.09	31.91	0.5761*	

Contd...

ANNEXURE II.6 (Contd.)

	(1)	(2)	(3)	(4)
71. Bhadra		17.84	51.20	0.5746*
72. Sadul Shahr		20.89	40.92	0.4107*
73. Suratgarh		18.01	37.93	0.5472*
74. Padampur		21.20	62.61	1.5099*
75. Keshri singhpur		55.03	52.40	0.5442*
76. Vijay Nagar		19.04	31.62	0.4249*
77. Pilibanga		13.33	40.64	0.5629*
78. Chaumu		31.12	38.40	0.4527*
79. Sambhar		34.60	35.36	0.2765*
80. Dausa		33.65	30.19	0.2613*
81. Amer		96.54	212.50	0.9929*
82. Bandikui		48.58	43.91	0.4057*
83. Chaksu	119.79		156.43	1.4309*
84. Kotputli		19.66	35.75	0.4152*
85. Bhinmal		26.11	49.04	0.1694
86. Bhawani Mandi		17.50	29.72	0.3940*
87. Jhalra Patan		29.28	53.42	0.6220*
88. Sunel		25.08	30.56	0.2833*
89. Chirwa		28.42	32.86	0.3938*
90. Phalodi		18.08	18.85	0.1883*
91. Pipar city		24.35	39.81	0.3992*
92. Bilara		35.77	68.59	0.7796*
93. Ramganj Mandi		22.58	19.36	0.1493*
94. Kuchaman city		14.55	26.48	0.3064*
95. Deedwana		33.60	26.91	0.2695*
96. Makarana		20.69	21.61	0.2235*
97. Parbatsar		27.92	42.40	0.4284*
98. Sojat city		18.01	50.86	0.6650*
99. Laxmangarh		23.86	50.36	0.5063*
100. Ramgarh		21.51	30.59	0.3180*
101. Sri Madhopur		18.50	24.87	0.2731*
102. Niwai		23.03	42.94	0.5719*
103. Deoli		35.67	86.19	-0.3010
104. Nathdwara		17.71	35.89	0.4125*
105. Rajsamand		28.82	31.35	0.1132
106. Amet		33.23	34.56	0.3143*
107. Fateh Nagar		27.81	28.03	-
Total		13.51	20.20	0.2568*
<u>Class IV</u>				
108. Tijara		35.32	45.70	0.3943*
109. Behrod		NA	23.67	--
110. Siwana		NA	16.00	--
111. Samdari		NA	43.90	--
112. Deshnoke		51.76	210.81	0.2277

Contd...

ANNEXURE II.6 (Contd.)

(1)	(2)	(3)	(4)
113. Nokha	28.20	46.04	0.6067*
114. Gangapur	16.21	19.30	0.2551*
115. Jahajpur	14.87	35.69	0.0624*
116. Mandal	28.54	76.61	0.9875*
117. Asind	NA	40.96	-
118. Gulabpura	NA	16.92	-
119. Mandalgarh	NA	106.17	-
120. Weir	33.79	48.03	-
121. Kumher	23.39	61.14	-
122. Bhusawar	30.54	52.76	0.3806*
123. Nagar	13.38	56.58	0.8905*
124. Rajakhera	54.81	88.70	0.6607*
125. Nainva	52.21	21.37	0.0669*
126. Kaparen	NA	60.79	-
127. Chhoti Sadari	24.08	40.00	0.4972*
128. Bari Sadari	26.61	33.10	0.3335*
129. Kapasan	18.16	29.02	0.3654*
130. Begu	NA	5.06	-
131. Rawat bhata	NA	NA	-
132. Chhapar	8.84	33.96	0.6719*
133. Bidasar	8.81	15.41	-
134. Ratan Nagar	81.29	203.70	0.1183**
135. Tara Nagar	12.18	20.98	0.1392**
136. Rajaldeshar	35.56	44.08	0.4482*
137. Sagwara	16.80	35.17	0.4619*
138. Rawatsar	NA	62.73	-
139. Jobner	51.27	107.14	1.5415*
140. Sanganer	51.51	77.24	0.1718
141. Narena	26.30	31.87	0.2997*
142. Lalsot	20.53	43.67	0.4512*
143. Shahpura	NA	37.37	-
144. Manoharpur	NA	87.23	-
145. Virat Nagar	NA	112.20	-
146. Phulera	46.96	68.73	0.8853*
147. Basawa	NA	124.64	-
148. Bassi	NA	17.82	-
149. Bagru	NA	46.96	-
150. Pokaran	26.13	33.84	0.1627
151. Sanchoore	17.80	32.88	0.3113*
152. Ahor	NA	22.43	-
153. Pirawa	40.49	59.62	-
154. Aklera	NA	49.34	-
155. Bisau	43.84	36.84	0.2900*

Contd...

ANNEXURE II.6 (Contd.)

(1)	(2)	(3)	(4)
156. Baggar	77.67	147.83	1.5573*
157. Khetri	39.51	31.60	--
158. Mandawa	53.31	28.68	0.3551*
159. Mukandgarh	17.82	32.30	0.5424*
160. Pilani	32.96	45.83	0.5497*
161. Surajgarh	31.53	45.27	0.4100**
162. Udaipurvati	34.71	49.03	0.4801*
163. Vidya Vihar	29.60	53.89	0.6063*
164. Chhobra	21.98	25.80	0.2400*
165. Mangrol	26.71	58.45	--
166. Sangod	8.93	66.67	0.6907*
167. Ohhipa Baxod	9.74	43.19	0.5499*
168. Anta	NA	36.50	--
169. Kaithoon	NA	21.01	--
170. Indragarh	29.94	27.82	0.2862*
171. Navan	35.12	45.78	0.5371*
172. Kuchera	NA	52.46	--
173. Mundwa	NA	75.00	--
174. Bali	25.44	72.58	0.8978*
175. Takhatgarh	NA	44.21	--
176. Samerpur	NA	17.76	--
177. Nimaj	113.37	190.14	1.8476*
178. Jaitaran	17.49	47.36	0.4697*
179. Raipur	NA	138.46	--
180. Toda Bhim	34.74	25.00	0.1805*
181. Man Town	28.48	52.92	--
182. Neem-Ka-Thana	19.27	33.19	0.3869*
183. Khandela	31.66	41.71	0.4233*
184. Ringas	88.77	68.07	0.5272*
185. Losal	34.23	42.74	0.5051*
186. Sadari	35.72	84.71	1.1488*
187. Sheoganj	8.89	40.55	0.4743**
188. Pindwara	29.28	38.85	0.3752*
189. Malpura	18.89	49.08	--

Contd...

ANNEXURE II.6 (Contd.)

(1)	(2)	(3)	(4)
190. Toda Raisingh	62.80	64.78	0.8529*
191. Uniyara	73.33	95.42	0.9224*
192. Bhinder	15.32	39.46	0.5213*
193. Deogarh	34.93	34.34	0.3352*
194. Kanod	5.12	57.93	0.7072*
195. Salumber	11.05	21.83	0.2443*
196. Kishangarh Renwal	NA	NA	..
Total	23.94	48.12	0.5673*
TOTAL	10.24	15.06	0.1811*

Notes: @ The column presents the change in cost due to change in octroi yield estimated through a regression equation: Cost of collection = f (octroi yield).

* Indicates the significance of the coefficient at 1 per cent level

** Indicates the significance of the coefficient at 5 per cent level

*** Indicates the significance of the coefficient at 10 per cent level.

ANNEXURE II. 7

Growth of Octroi in the Municipalities of Rajasthan

(Per cent per annum)

Sl. No.	Municipal council/ municipality	Gross growth rate	Gross rate (dummy variable method)	Net growth rate	Net automatic growth rate (dummy variable method)
(1)	(2)	(3)	(4)	(5)	
<u>Class I</u>					
1.	Ajmer	13.80	12.90	12.28	12.49
2.	Beawar	11.90	11.18	11.04	10.67
3.	Alwar	11.86	11.69	9.36	10.12
4.	Bikaner	16.13	13.78	9.29	9.90
5.	Bhilwara	16.90	14.90	14.03	14.03
6.	Bharatpur	15.34	21.94	17.71	22.71
7.	Churu	12.85	12.65	9.44	10.25
8.	Shriganga Nagar	6.37	4.76	1.40	1.79
9.	Jaipur	18.13	15.65	15.14	14.45
10.	Jodhpur	12.82	10.17	7.26	7.32
11.	Kota	15.15	13.99	13.43	12.80
12.	Pali	20.30	20.77	17.56	19.15
13.	Sikar	18.66	17.30	13.66	14.56
14.	Tonk	15.36	19.81	18.45	23.67
15.	Udaipur	15.85	16.07	14.83	15.39
16.	Kishangarh	9.43	8.94	4.31	4.80
17.	Sawai Madhopur	17.03	19.42	13.07	17.38
18.	Barmer	10.36	9.51	5.20	6.30
19.	Hanumangarh	17.95	12.18	8.44	6.84
	Total	15.23	14.01	12.32	12.45
<u>Class II</u>					
20.	Balotra	28.20	36.76	36.61	41.52
21.	Banswara	14.27	12.40	11.26	10.39
22.	Dholpur	9.70	7.53	5.49	3.86
23.	Bundi	12.98	10.48	4.63	5.28
24.	Chittorgarh	16.41	18.28	16.59	17.21
25.	Pratapgarh	10.61	13.29	12.65	14.95

Contd...

ANNEXURE II.7 (Contd.)

	(1)	(2)	(3)	(4)	(5)
26.	Ratangarh	14.11	13.88	11.39	13.47
27.	Sujangarh	13.45	12.45	10.51	11.20
28.	Sardar Shahar	11.95	10.86	9.49	10.01
29.	Dungarpur	9.12	8.39	6.00	6.64
30.	Raisingh Nagar	11.70	9.12	3.19	2.23
31.	Jaisalmer	19.58	26.18	24.66	34.08
32.	Jalore	12.64	13.18	7.24	9.18
33.	Jhalawar	15.06	15.94	12.38	13.91
34.	Jhunjhunu	16.39	16.74	12.37	14.03
35.	Nawalgarh	13.52	15.25	14.56	16.36
36.	Barar	10.61(a)	12.51(a)	6.33(a)	9.09(a)
37.	Nagaur	14.20	14.01	11.12	12.93
38.	Ladnu	15.17	14.89	11.12	12.70
39.	Merta city	17.98	16.96	12.75	15.44
40.	Hindaun city	14.29	10.50	9.85	8.25
41.	Karoli	14.58	10.52	1.85	1.40
42.	Gangapur city	8.69	9.29	4.39	6.85
43.	Fatehpur	17.10	2.72(a)	13.42	12.69
44.	Sirohi	12.59	10.46	8.85	7.82
45.	Mount Abu	54.02	NC	NC	NC
46.	Abu Road	12.52	16.28	14.23	17.04
	Total	13.83	13.72	11.80	12.20
	<u>Class III</u>				
47.	Kekri	10.58	9.63	44.30	5.23
48.	Pushkar	11.91	11.58	-5.89	8.06
49.	Sarwar	11.49	14.22	1.38	14.46
50.	Vijay Nagar	18.70	14.58	6.99	5.89
51.	Kherli	16.15	19.57	13.22	19.91
52.	Rajgarh (Alwar)	14.96	15.22	16.74	22.43
53.	Khairthal	13.51	13.15	5.19	7.15
54.	Kushalgarh	9.62	14.09	10.66	14.78
55.	Shahpura	14.38	8.94	10.87	5.07
56.	Bayana	11.81	7.71	2.88	2.71
57.	Deeg	7.31	6.51	4.95	6.29
58.	Kaman	12.49	14.75	11.09	13.59
59.	Nadbai	15.79	14.90	10.43	10.16
60.	Bari	7.35	8.41	-0.60	2.63
61.	Lakheri	28.47	20.80	9.19	11.64
62.	Kaishavrai Patan	16.36	68.46	3.51	-0.43
63.	Nimbahera	14.06	15.30	13.13	13.56
64.	Dungargarh	12.10	11.98	8.82	9.54
65.	Rajgarh (Churu)	12.04	8.93	1.65	2.43

Contd...

ANNEXURE II.7 (Contd.)

	(1)	(2)	(3)	(4)	(5)
66. Anupgarh		23.11	18.05	8.26	7.53
67. Gajsinghpur		10.92	5.27	-1.56	-4.86
68. Nohar		13.25	5.59	-0.69	-2.73
69. Sangaria		13.71	11.15	4.63	3.26
70. Shri Karanpur		10.23	6.32	1.80	0.68
71. Bhadra		13.19	12.70	2.76	4.33
72. Sadul Shahar		13.05	7.82	-0.10	-0.38
73. Suratgarh		14.71	12.44	7.23	6.28
74. Padampur		9.69	5.71	-8.38	-11.60
75. Keshrisinghpur		13.29	11.65	9.97	6.85
76. Vijay Nagar		12.23	8.91	5.43	5.07
77. Pilibanga		14.64	12.93	4.95	5.26
78. Chaumu		16.65	14.94	10.52	9.11
79. Sambhar		12.46	11.69	15.58	14.93
80. Dausa		17.40	18.82	17.08	20.55
81. Amer		7.17	9.28	NC	NC
82. Bandikui		19.53	14.99	17.44	14.82
83. Chaksu		11.78	8.38	NC	NC
84. Kotputli		21.14	16.53	13.62	14.06
85. Bhinmal		8.26	8.55	6.12	7.68
86. Bhawani Mandi		11.08	12.37	7.75	9.07
87. Jhalra Patan		9.23	12.77	4.19	8.24
88. Sunel		16.80	21.87	17.63	23.05
89. Chirawa		18.48	15.74	12.16	10.83
90. Phalodi		14.78	12.26	10.11	10.35
91. Pipar city		18.00	16.18	12.35	12.11
92. Bilara		22.46	17.56	2.36	0.60
93. Ramganj Mandi		26.03	31.80	29.83	35.28
94. Kuchaman city		18.05	16.18	10.04	12.18
95. Deedwana		25.87	19.33	19.81	17.20
96. Makarana		26.36	25.93	25.67	25.21
97. Parbatsar		12.16	19.86	13.68	24.95
98. Sojat city		16.36	13.06	3.32	2.45
99. Laxmengarh		18.54	21.75	13.75	16.37
100. Ramgarh		18.29	18.18	13.11	19.16
101. Sri Madhopur		17.82	15.43	11.10	11.96
102. Niwai		11.80	10.37	4.79	6.41
103. Deoli		1.99	-4.52	-32.60	-63.79
104. Nathdwara		10.13	11.16	8.59	10.54
105. Raj Samand		6.07	5.01	NC	NC
106. Amet		15.34	15.49	13.34	15.00
107. Fateh Nagar		14.70	16.37	19.67	23.22
Total		14.23	12.80	9.72	10.07

Contd...

ANNEXURE II.7 (Contd.)

(1)	(2)	(3)	(4)	(5)
<u>Class IV</u>				
108. Tijara	12.29	15.49	NC	NC
109. Behrod	18.77	NC	21.94	NC
110. Siwana	72.55(f)	NC	58.16(f)	NC
111. Samdari	NA	NA	NA	NA
112. Deshnoko	3.37	-0.32	NC	NC
113. Nokha	15.28	9.98	1.83	2.61
114. Gangapur	12.14	10.15	11.56	8.93
115. Jahajpur	6.14	15.23	-2.17	9.56
116. Mandal	16.88(b)	16.88(b)	-0.07	2.36
117. Asind	14.67(e)	NC	11.55(e)	NC
118. Gulabpura	15.30	NC	19.58	NC
119. Mandalgarh	NC	NC	NC	NC
120. Weir	12.29(h)	10.11(h)	2.02(h)	7.96
121. Kumher	15.37	9.34	7.18	8.62
122. Bhusawar	22.43	22.18	14.58	22.77
123. Nagar	12.73(b)	7.65(b)	-3.39	-4.28
124. Rajakhera	11.63	10.78	-0.22	4.38
125. Nainva	10.00	14.86	14.97	17.64
126. Kaparen	17.40(1)	NC	21.75(1)	NC
127. Chhoti Sadari	12.73	11.94	8.54	9.20
128. Bari Sadari	12.06	15.19	12.43	15.66
129. Kapasan	15.21	14.36	9.92	10.73
130. Begu	NA	NA	NA	NA
131. Rawatbhata (Court Stay)	-	-	-	-
132. Chhapar	9.41	7.78	0.84	1.93
133. Bidasar	13.91(i)	13.80(i)	11.90(i)	12.55
134. Ratan Nagar	21.97	21.19	NC	NC
135. Tara Nagar	20.03	16.41	11.98	13.25
136. Rajaldeshar	13.15	11.11	7.02	6.42
137. Sagwara	16.50	13.82	10.05	8.87
138. Rawatsar	42.41(e)	NC	27.39(e)	NC
139. Jobner	6.98	5.02	NC	NC
140. Sanganer	14.38	13.59	14.73	24.74
141. Narena	31.44	22.97	18.50	16.26
142. Lalsot	28.76(c)	13.39	23.91	11.77
143. Shahpura	41.94(e)	NC	66.12(e)	NC
144. Manoharpur	32.51	NC	NC	NC
145. Virat Nagar	99.29	NC	NC	NC

Contd...

ANNEXURE II.7 (Contd.)

(1)	(2)	(3)	(4)	(5)
146. Phulera	14.77	10.29	2.39	0.46
147. Baswa	118.25(e)	NC	NC	NC
148. Bassi	39.31(e)	NC	64.29(e)	NC
149. Bagru	21.75	NC	11.80	NC
150. Pokaran	12.86	5.36	5.82	0.92
151. Sanchore	55.27(b)	25.19(b)	25.48	16.92
152. Ahor	NA	NA	NA	NA
153. Pirawa	7.75(j)	2.01(j)	2.92(j)	4.94
154. Aklera	28.01(f)	NC	43.23(f)	NC
155. Bisau	15.28	16.81	16.54	18.48
156. Baggar	12.44	13.40	NC	NC
157. Khetri	19.89(a)	42.61(a)	21.68(a)	15.97(a)
158. Mandawa	25.38	21.47	24.03	22.0
159. Mukandgarh	33.02	18.38	9.12	6.90
160. Pilani	12.52	15.04	7.60	10.24
161. Surajgarh	16.99	13.83	14.38	14.55
162. Udaipurwati	20.17	18.23	15.15	16.34
163. Vidya Vihar	11.81	11.32	6.98	6.71
164. Chhabra	15.82	22.20	14.74	21.60
165. Mangrol	21.35(a)	22.47(a)	9.32(a)	14.65(a)
166. Sangod	29.77	19.58	13.25	18.77
167. Chhipa Barod	21.05(c)	15.73	13.22	10.12
168. Anta	24.99(e)	NC	20.11	NC
169. Kaithoon	152.04(f)	NC	NC	NC
170. Indragarh	25.38	33.43	27.47	33.15
171. Navan	20.38	12.48	12.80	7.61
172. Kuchera	13.76(d)	NC	1.87	NC
173. Mundwa	36.45(d)	NC	3.37	NC
174. Bali	12.03	8.26	-17.23	-29.30
175. Takhatgarh	15.50(f)	NC	11.36(f)	NC
176. Sumerpur	31.42(c)	38.95(c)	37.75	55.70
177. Nimaj	27.08(c)	26.44(c)	NC	NC
178. Jaitaran	32.99(b)	28.26(b)	18.95	19.35
179. Raipur	46.81(f)	NC	NC	NC
180. Toda Bhim	15.19	16.38	19.69	22.69
181. Man Town	37.07(g)	35.90(g)	NC	NC
182. Neem-ka-Thana	19.84	14.38	9.61	10.40
183. Khandela	19.13	17.72	15.70	15.49
184. Ringas	37.61	34.10	NC	NC
185. Losal	22.01(b)	21.56(b)	15.77	13.70
186. Sadari	12.43	9.65	-4.33	-6.85

Contd...

ANNEXURE II.7 (Contd.)

(1)	(2)	(3)	(4)	(5)
187. Sheoganj	26.66	20.86	0.40	4.70
188. Pindwara	16.65	17.18	15.35	15.86
189. Malpura(a)	15.63(a)	23.72(a)	1.44	2.88
190. Toda Raisingh	12.24	12.75	2.44	4.95
191. Uniyara	15.93	15.46	NC	NC
192. Bhinder	16.65	16.70	8.48	10.72
193. Deogarh	16.91	17.23	17.46	18.47
194. Kanod(b)	23.30(b)	15.67(b)	7.99	19.30
195. Salumber	15.70	19.29	15.65	17.64
196. Kishangarh Renwal	NA	NA	NA	NA
Total	22.25	20.64	11.99	15.92
TOTAL	15.24	14.13	11.79	12.20

Notes: 1. Growth rates are estimated through a regression equation:
 $\text{Octroi yield} = f(\text{time})$.

Source: Computed from the information collected from the Government of Rajasthan, Directorate of Local Bodies, Jaipur.

2. Gross growth rate relates to the period 1974-75 to 1983-84, while net growth rate relates to the period 1976-77 to 1983-84.
3. (a) Relates to 1974-75 to 1982-83
 (b) Relates to 1975-76 to 1983-84
 (c) Relates to 1976-77 to 1983-84
 (d) Relates to 1977-78 to 1983-84
 (e) Relates to 1978-79 to 1983-84
 (f) Relates to 1979-80 to 1983-84
 (g) Relates to 1974-75 to 1979-80
 (h) Relates to 1974-75 to 1983-84 excluding 1982-83
 (i) Relates to 1974-75 to 1983-84 excluding 1979-80
 (j) Relates to 1974-75 to 1983-84 excluding 1980-81.

4. The growth rates marked with (k), (l) and (m) are computed on the basis of two points time, viz., 1980-81 and 1983-84, 1981-82 and 1983-84 and 1982-83 and 1983-84.

NC: Not computed because the data were available for one year only.

NA: Data were not available

III. ALTERNATIVES TO OCTROI IN RAJASTHAN

1. Choice of An Alternative - Broad Considerations

3.1.1 Our analysis in Chapter I has clearly shown that the decision to abolish octroi cannot be taken in isolation without identifying appropriate alternatives. If octroi is not substituted by a suitable alternative, the standards of services are likely to fall drastically and the autonomy of urban local bodies eroded considerably.

3.1.2 In the context of the need for providing suitable compensation to the urban local bodies at appropriate rates in order that they are enabled to provide reasonable standards of services, it is pertinent to raise the question whether the responsibility for this compensation should lie with the State government alone or whether the Central government should also be called upon to share the burden. If the Central government meets at ~~least a portion of the~~ loss of revenue of the urban local bodies from the abolition of octroi, the remaining part could be made good by State governments either by way of compensatory grant or through tax assignment or tax sharing.

3.1.3 The reasoning that the Central government should bear at least a portion of the liability arising from the abolition of octroi derives support from the fact that the benefits of octroi abolition accrue, among others, also to the Central and State governments. The increased productivity and hence production which might be expected to result from the abolition of octroi would make for a larger accretion to the revenue of both the Centre and the States. In the case of the Centre, there would be larger accretion of revenue from excise and income tax whereas for the States the buoyancy of sales tax would get

strengthened. Although about 45 per cent of the excise duty collection is passed on to the State governments through tax devolution, the Central government would still retain 55 per cent of the increased excise duty likely to result from productivity gain from the abolition of octroi. However, a major part of the benefit would accrue to States by way of improvement in receipts from sales tax and accrual of a larger quantum out of their tax share from Union excise duty. Therefore, the major responsibility for providing a compensating scheme should lie with the States. Again, as transporters, traders and the community at large would gain from the abolition of octroi, it is not unreasonable to require them to pay the tax in some alternative form free from the ill-effects of octroi in order that the local bodies can maintain the standards of urban services. In any case the primary onus of finding an appropriate alternative would lie with the States, although it could legitimately negotiate with the Central government on the question of the latter's contribution towards compensation for abolishing octroi.

3.1.4 The State governments, on their part, can consider two alternative approaches. First, if it is decided that what is required is merely compensation, the issue before the State government would be one of mobilising resources to finance this from whatever source it can. Given the scarcity of resources at the State level itself, such a general approach might eventually leave the urban local bodies with inadequate compensation. Besides, with such a solution the nexus between the beneficiaries of the public services and the taxpayers would become even more remote. Further, whatever little autonomy the urban local bodies enjoy at present would be eroded, because eventually these bodies would be left with little manoeuvrability, either in regard to the financing of the urban local services or in the matter of their pattern of expenditure.

3.1.5 An alternative approach would be to evolve a scheme of tax assignment and sharing in such a manner that, generally, the beneficiaries of public services are made to pay the taxes but in a less irksome and economically harmful way. This alternative could be so designed as to preserve the autonomy of the urban local bodies. It is this alternative which we explore in some detail in this chapter.

3.1.6 It is necessary to stress at this stage that the evolution of an acceptable scheme of compensation or tax assignment is absolutely essential for the autonomy of local self-governments and for the maintenance of minimum standards of urban local services. In this regard, it is necessary to point out that the past experience of compensation payment by the State government in lieu of the right to levy certain taxes by the local governments has not been altogether happy.

3.1.7 In 1959, the State government took over the right to levy entertainment tax from the urban local bodies but the compensation paid fell far short of what they would have earned had the right been with them. While the receipts from the tax increased 56 fold from Rs 18.95 lakh in 1959-60 to Rs 10.15 crore in 1982-83, the compensation paid to the local bodies increased from Rs 8.95 lakh to Rs 18.26 lakh only. As a proportion of total collection from entertainment tax, the compensation paid to municipalities declined sharply and almost steadily from 47.2 per cent in 1959-60 to a meagre 1.8 per cent in 1982-83 (Table III.1). While a small portion of the collections could be retained by the State on account of the cost of collecting the tax, appropriating more than 98 per cent of the collection is difficult to justify. Again, a surcharge

TABLE III. 1

Revenue from Entertainment Tax and Compensation
Paid to Municipalities in Rajasthan

(Rs '000)			
Year	Compensation paid to municipalities	Revenue from enter-tainment tax	Percentage of compensation to total revenue collection
(1)	(2)	(3)	(4)
1958-59	-	1820	-
1959-60	895	1895	47.23
1960-61	886	2503	35.40
1961-62	882	3246	27.17
1962-63	1128	4089	27.59
1963-64	905	4996	18.11
1964-65	886	5487	16.15
1965-66	895	6633	13.49
1966-67	888	7267	12.22
1967-68	890	8705	10.22
1968-69	884	10148	8.71
1969-70	889	11944	7.44
1970-71	889	12380	7.18
1971-72	888	15426	5.76
1972-73	889	20327	4.37
1973-74	902	21984	4.10
1974-75	1778	28713	6.19
1975-76	1862	36759	5.07
1976-77	1784	44349	4.02
1977-78	1741	47632	3.66
1978-79	1757	52927	3.32
1979-80	1765	61682	2.86
1980-81	1764	73130	2.41
1981-82	1805	83215	2.17
1982-83	1826	101487	1.80
1983-84	1742(R.E)	102500(R.E)	1.70
1984-85	1778(B.E)	112500(B.E)	1.58

Sources: 1. Government of India,
Combined Finance and Revenue Accounts,

2. Government of Rajasthan,
Budget Documents.

of one half per cent on sales tax was imposed to prepare the ground for abolishing octroi and compensating the municipalities. While the surcharge was eventually merged with the tax, the idea of abolishing octroi and compensating the municipalities was given up. Similarly, the State government started levying 'land and building tax', which is essentially an urban property tax, the proceeds of which should have been passed on to the municipalities as the levy of the tax really falls within the jurisdiction of the municipalities. We, therefore, strongly suggest that the issue of abolition of octroi and adequate compensation for the municipalities should receive the proper attention of the State government. Moreover, the compensation scheme should be so designed that the municipalities are not only compensated for their loss of current revenue from octroi but its growth over time is also taken care of. We would also like to urge the State government to be a little more lenient in its attitude towards the urban local bodies in the interest of providing urban local services more efficiently. Given the fact that the standards of municipal services in Rajasthan are at pitifully low levels, some consideration on the part of the State government in providing adequate compensation is obviously called for.

3.1.8 A feasible alternative to octroi should have the following characteristics:

- (i) It should be free from the major drawbacks of octroi;
- (ii) The yield of the proposed alternative should be adequate to compensate for the loss of revenue forgone by the abolition of octroi and it should grow at least at the same rate;

- (iii) It should be capable of being administered easily by the local bodies whose administrative resources are far more limited than those of the State government. The alternative, unlike octroi, should not cause undue administrative bottlenecks and harassment to the taxpayers;
- (iv) Financial viability and independence of the local bodies should not be materially weakened. It should, however, be remembered that this principle can be observed only in a limited way as the local bodies, as such, do not have independent tax powers and derive them only from the States. It is also necessary to note that in Rajasthan the municipalities do not have absolute freedom in designing the local taxes allocated to them, as all discretionary changes have to be approved by the State government; and
- (v) The burden of the tax should as far as possible fall broadly on the same set of people as that of octroi unless the change is perceptibly for the better.

3.1.9 In the light of these guidelines, the following principal alternatives may be examined: (i) municipal sales tax, turnover tax, or a surcharge on sales tax; (ii) additional sales tax, additional turnover tax or surcharge on sales tax; (iii) additional goods tax; (iv) devolution of proceeds from land tax and entertainment tax; (v) devolution of revenue from the stamp duty and registration fees on urban immovable property transfers; (vi) mineral rights tax, and (vii) entry tax.

2. Sales Tax, Turnover Tax or A Surcharge on Sales Tax

3.2.1 The difference between (i) and (ii) lies basically in the matter of tax maneuverability. In the case of the former, the urban local bodies have the right to decide the rate structure and the State is merely a collection agent

whereas in the case of the latter the State decides the rate structure and the municipalities receive the proceeds from the tax assigned to them. From the point of view of equity and efficiency, there is much to be said for a uniform structure of the tax that would result from the latter scheme although from the point of view of local autonomy, the former would be preferable. However, as it is, the local bodies do not seem to enjoy much autonomy in the matter of revising the rates and any rate revision has to be approved by the State government. In view of this and in the interests of efficiency and equity, of the two alternatives, the latter seems preferable.

3.2.2 Conceptually, there can be no difference between a surcharge on sales tax and an additional sales tax. Both are additions to the existing nominal tax rates. However, it is important to distinguish between additional sales tax (or a surcharge) and an additional turnover tax in a single-point system of taxation. The turnover tax does not allow for set-off on the tax paid on turnovers and hence results in repetitive taxation and causes cascading. It would, therefore, be preferable to go in for an additional sales tax or a surcharge on sales tax rather than a turnover tax.

3.2.3 In Rajasthan, it is pointed out, the scope for enhancing the sales tax rates is rather limited. As the rates are already high in comparison with those prevailing in the neighbouring States, there is a feeling among the administrators that trade is getting diverted from the State on a significant scale with consequent loss of revenue. It is, therefore, held by some that any further increase in the rates would result only in the loss of more revenue to the State government,

as the sales tax in the State has a negative rate elasticity. This is particularly due to the lower tax prevailing in the neighbouring Union territory of Delhi.

3.2.4 The negative rate elasticity of sales tax in Rajasthan is basically an empirical question. Our empirical analysis shows that in aggregate, significant amount of trade diversion does not seem to be taking place in the State, although diversion to some extent is seen in the directions of Delhi and Gujarat. A closer examination of the issue reveals that on a number of commodities, the rates are lower in Delhi. Besides, the last-point tax in Delhi opens up avenues for evasion of the tax on a significant scale on a number of commodities. As a consequence, it becomes particularly profitable to divert the trade on high-value - low-volume commodities on which transport cost is negligible. Motor parts, electrical and electronic goods, stainless steel articles, clocks and watches, and cutlery goods are some of the major items susceptible to such trade practices.

3.2.5 While there seems to be considerable strength in the above argument, it should be remembered that the abolition of octroi would result in lower tax burden on various commodities within the jurisdiction of urban local bodies. Increasing the levy by half a percentage point would not therefore result in a higher tax burden in these areas. We are of the view that increasing the sales tax effectively by half a percentage point would be an important measure to compensate the loss of revenue arising from the abolition of octroi. Some of the goods which are highly prone to trade diversion and already subject to higher rate of tax in comparison with the neighbouring States may be exempted from the increase. A five per cent surcharge

on the existing sales tax which is approximately equivalent to increasing the tax rate by a half percentage point would result in additional revenue of approximately Rs 1240 lakh. Also, the revenue would grow at the rate of approximately 15 per cent per year.

3. Additional Goods Tax

3.3.1 An important additional source of revenue which would have similar incidence as octroi could be an additional tax on goods vehicles. It is necessary to note that octroi is collected from goods transporters as they pass through the checkpoints into municipal limits. It was reported by the Road Transport Operators Association in Rajasthan that a transporter on an average has to spend a minimum of about Rs 300 to 400 every quarter as bribe in order to minimise the harassment at the checkpoints. The abolition of octroi and the checkpoints would therefore result in saving of this amount to the transporter, which could well be mobilised by the State government. The transporters too seem to be agreeable to such a proposition.

3.3.2 We have, therefore, computed the possible revenue accrual to the State government if an additional tax is imposed on goods vehicles at varying rates depending upon their carrying capacity. Our computations detailed in Table III.2, indicate that at some hypothetical tax rates which could be the minimum that can be imposed the State may be able to raise only about Rs 2.03 crore.

TABLE III. 2

Potential Tax Yield from Goods Vehicles in Rajasthan (1983-84)

A. From the vehicles registered for operation in Rajasthan

Sl. No.	Goods vehicles with load carrying capacity	Number of vehicles	Tax rates (Rs per quarter)	Potential tax yield (Rs lakh)	
				Quarterly	Annually
	(1)	(2)	(3)	(4)	(5)
1.	Below 2½ metric tonnes	1928	125.00	2.41	9.64
2.	Between 2½ and 5 metric tonnes	1928	175.00	3.37	13.48
3.	Between 5 and 9 metric tonnes	11569	225.00	26.03	104.12
4.	Above 9 metric tonnes	3856	325.00	12.53	50.12
	Total	19281	-	44.34	177.36

B. From the vehicles coming from other States (As per the agreement 1983-84)

State	Number of vehicles given permission	Potential tax yield (Rs lakh)		
		Quarterly	Annually	
(1)	(2)	(3)	(4)	
1.	Madhya Pradesh	200	0.60	2.40
2.	Gujarat	250	0.75	3.00
3.	Maharashtra	50	0.15	0.60
4.	Punjab	400	1.20	4.80
5.	Delhi	500	1.50	6.00
6.	Haryana	500	1.50	6.00
7.	Uttar Pradesh	304	0.91	3.64
	Total	2204	6.61	26.44

Memorandum items:

	Rs.
1. Potential tax yield from the vehicles registered in Rajasthan	1.77 crore
2. Potential tax yield from the vehicles coming to Rajasthan from other States	0.26 crore
3. Total yield	<u>2.03 crore</u>

Note: Estimated potential yield of tax is based on data provided by Government of Rajasthan, Commissioner of Transport, Jaipur.

4. Devolution of Proceeds from Land Tax and Entertainment Tax and Land and Buildings Tax

3.4.1 As mentioned earlier, the right to levy entertainment tax originally vested with the local bodies. The State took away the right in 1959 and in lieu compensation is paid to the local bodies. Although the revenue from the tax has increased from Rs 19 lakh to Rs 10.15 crore over the period from 1959-60 to 1982-83, the compensation paid has risen from Rs 9 lakh to Rs 18 lakh only during the period. Thus, as a proportion of revenue collection for entertainment tax, the compensation paid declined significantly from 47.2 per cent in 1959-60 to 1.8 per cent in 1982-83.

3.4.2 We feel that this is a source of revenue that legitimately belongs to the urban local bodies. Once the tax was assigned to the local bodies, this should not have been taken away by the State government. Even if it was done, the entire proceeds after deducting the cost of tax collection should have been passed on to the local governments. Regrettably, hardly 2 per cent of the collections is passed on to them.

3.4.3 The assignment of entertainment tax to the local governments in Rajasthan prior to 1959-60 was not unique. In Kerala, for instance, the local governments are empowered to levy, collect and appropriate the proceeds from the tax. In Andhra Pradesh, the State government collects the tax and the proceeds are passed on to the local governments after deducting the cost of collection (3 per cent) and contribution to State Film Development Corporation (7 per cent). Likewise, in Rajasthan too, the State government can pass on the entire proceeds of entertainment tax after deducting the cost of collecting the tax.

3.4.4 A similar situation prevails also in respect of the land and buildings tax. Essentially, this is a tax on the value of land and buildings located in urban areas. This is in no way different from the property tax. One can argue that since the local bodies have not tapped this source of revenue properly, there is nothing wrong in the State government exploiting this source. But, given the crippled finances of the municipalities, particularly after the abolition of octroi, it would be proper that this source of revenue, which indeed belongs to the local bodies, should devolve to them.

3.4.5 In 1983-84 the total revenue from entertainment tax and land and buildings tax together amounted to Rs 11.26 crore. After deducting the cost of tax collection at the rate of 3 per cent, the net proceeds amount to Rs 10.92 crore. Again, on the basis of past experience it may be presumed that these taxes together would grow at an annual rate of 12 per cent (1976-77 to 1983-84).

5. Devolution of Revenue from the Stamp Duty and Registration Fees on Urban Immovable Property Transfers

3.5.1 At the local level, the disadvantages of higher level of taxation than obtaining before and the benefits of high expenditure levels may be expected to get reflected in higher property values via capitalisation. Abolition of octroi, by enhancing the level of industrial and commercial activity should benefit the municipal areas and this should ordinarily be capitalised pushing up the property values. Thus, it is the existing urban property owners who usually benefit substantially from the operation of urban local governments and the gain is realised when these properties

are transferred. Local governments can therefore legitimately claim a share in the stamp duties and registration fees from urban property transfers and this could also provide an avenue of compensating the local governments for abolition of octroi.

3.5.2 However, it should be noted that even if property values get capitalised in response to fiscal differentials among different regions, this may not be actually reflected in the value of property transferred, as there is a widespread tendency to understate the value in order to evade the stamps and registration fee as well as income tax. Nevertheless it may be argued that this could be a source of revenue that can be earmarked as compensation to the urban local bodies. It is estimated that, of the total revenue from stamp duty and registration fees, about 80 per cent accrues from the transfer of immovable property. Of this, 70 per cent may be presumed to be the revenue accruing due to property transfers in urban areas. Had 50 per cent of this been passed on to the local bodies, they would have got about Rs 5.88 crore in 1983-84, and the revenue from this source would have grown at the rate of approximately 15 per cent per annum.

6. The Mineral Rights Tax

3.6.1 Another important source of revenue, from the point of view of revenue potential, is the mineral rights tax, on the lines enacted by Andhra Pradesh and Tamil Nadu. Currently, the royalty payable on minerals produced in the State is fixed by the Central government. It is alleged that the rates of royalty are very low and revision of rates infrequent, resulting in inelastic growth of revenue

from royalty. To overcome this, Andhra Pradesh has recently amended the Andhra Pradesh Mineral Rights Tax Act, 1975 to provide for the levy and collection of tax on mineral rights at rates not exceeding 10 times the amount of royalty from mining lease holders in respect of certain minerals. The State expects to collect Rs 41.56 crore by way of the mineral rights tax.

3.6.2 Rajasthan is rich in minerals and produces considerable quantities of copper, zinc, gypsum, limestone, rock phosphate and building stone^{1/}. A mineral rights tax if levied on the same lines as in Andhra Pradesh and Tamil Nadu should produce more than adequate revenue to compensate fully for the loss of revenue from abolition of octroi.

3.6.3 A question may, however, be raised about the desirability of the tax as a substitute for octroi. On the issue of desirability, it may be pointed out that a large proportion of the tax on minerals is eventually exported out of the State. This may not be desirable from the point of view of the country as a whole. This is the prime reason for stipulating a ceiling rate of 4 per cent on declared goods which are the basic raw materials. The mineral rights tax would fall on minerals, many of which are basic raw materials.

3.6.4 In defence of the tax, one might, however, argue that in a system where already significant degree of tax exporting is taking place, this may not be entirely undesirable especially for a State like Rajasthan. As it is, there is reason to think that the more developed States are exporting a good proportion of their tax to the less developed States. The less developed States, producing

^{1/} The mining sector's direct contribution to State Domestic Product in 1980-81 is as much as 2.1 per cent which is higher than its share in GDP in the country as a whole (1.6 per cent).

and exporting basic raw materials (including minerals which are taxed at low rates either due to a ceiling imposed by the Centre or owing to State policy) are not able to match the developed States in the art of tax exporting. Given this situation, a mineral rights tax could partially offset this perverse transfer of taxes. Nevertheless, it should be recognised that, in general, exporting of taxes to other States leads to distortions in resource allocation. Avoidance of taxation of inputs and minimisation of tax incidence on goods sold in inter-State trade only could alleviate the distortionary effects. This can only be done by the States agreeing to minimise tax exportation among themselves and until such time as this happens, there is no reason why Rajasthan should suffer by not levying the mineral rights tax.

3.6.5 One may also question the legitimacy of mineral rights tax as a possible alternative to octroi. Given the fact that the State is largely dependent on minerals, a substantial proportion of urban growth in Rajasthan may be attributed to the mineral sector in the State and therefore it would not be unreasonable if the sector is made to bear a part of the cost of urban development in the State.

7. The Entry Tax

3.7.1 Definitionally, the entry tax, like the octroi, is a tax on the entry of goods into a local area for consumption, use or sale. This is a single-point levy on the first entry of goods into a local area. Ordinarily, the tax is payable by the sales tax dealers by furnishing returns as to how much of their purchases are from outside the local areas and how much is from within. If on the

purchases from outside the area, the entry tax has already been paid, a set-off or refund can be claimed for it. Thus, the important difference between the entry tax and octroi is that, unlike octroi which is a checkpoint-based levy, entry tax is an account-based levy. If maintenance of proper accounts can be enforced, the tax can be successfully imposed and repetitive taxation of the same commodity in different urban local body jurisdictions once under octroi and again under sales tax - can be avoided.

3.7.2 Entry tax in replacement of octroi was first introduced in Madhya Pradesh and later in Karnataka in the place of octroi. In Madhya Pradesh, it was introduced on commodities subject to additional excise duties and the declared goods on September 1, 1976. Currently, the goods covered by entry tax are enumerated in three schedules appended to the Act. Schedule I enumerates the goods exempt from the tax. This includes all goods exempted from sales tax with the exception of sugar, textiles and tobacco. Schedule II consists of goods which have been declared as goods of special importance under section 14 of Central Sales Tax Act, 1956. Schedule III is residuary in character and includes all items not included in schedules I and II. In respect of schedule III goods, consumption or use is interpreted to mean, only consumption or use as raw materials and not sale.

3.7.3 The rates of tax vary from 0.5 per cent to 3 per cent except for bullion and specie (0.25 per cent) and Indian-made foreign liquor (7.75 per cent). The general rate on residuary items is 1 per cent. The tax is a single-point levy chargeable on the entry of goods into a local area for the first time only.

3.7.4 The Karnataka entry tax has been introduced in 1979. The tax is similar to the Madhya Pradesh entry tax leviable on additional excise duty items, declared goods, packing materials, raw materials and industrial inputs. The rates vary from 1 per cent to 2 per cent.

3.7.5 An entry tax in reality is the closest substitute for octroi. While drawing attention to the various ways of augmenting the finances of the local bodies, in the event of abolition of octroi, we feel that it is the entry tax which alone constitutes a viable alternative to octroi in Rajasthan. The tax may be designed on the same pattern as in Madhya Pradesh.

3.7.6 We can also think of extending the scope of entry tax to all the commodities subject to sales tax in addition to the commodities subject to additional excise duties and considering it as an alternative. Such a tax base would be broader than any other base. The spillover of such taxes across the urban local body jurisdictions arising in the case of an additional turnover or sales tax would be substantially reduced in the case of entry tax. The possibility of providing set-off indicates a way of minimising the cascading effects. Distortion in resource allocation can be kept down by laying down a uniform rate. If properly designed, an entry tax with graduated rates varying with the income elasticity of demand for commodities could improve the equity of the indirect tax structure. The tax would grow at least at as high a rate as octroi and all the hindrances to traffic harassment, and illegal gratification that are common to octroi would be removed. Thus, entry tax properly designed, administered and enforced could be a viable and effective alternative to octroi in Rajasthan.

3.7.7 It is sometimes apprehended that the abolition of checkpoints could increase the degree of evasion of the tax. Evasion may increase not merely in entry tax but also in sales tax when the checkpoints are abolished. Nevertheless, if the rates of entry tax are kept at reasonably low levels and the tax is properly designed, administered and enforced, this could provide an effective alternative to octroi. The experience of Madhya Pradesh and Karnataka has shown that the tax can be effectively administered. There is no reason why the introduction of the tax in Rajasthan to replace octroi should not prove even more successful than in Madhya Pradesh and Karnataka.

IV. THE BASE AND THE RATE STRUCTURE OF ENTRY TAX IN RAJASTHAN

1. Introduction

4.1.1 In the previous chapter, we have discussed various alternative methods by which the loss of revenue to the municipalities arising from the abolition of octroi can be recouped. Broadly, this can be done either by extending the scope and revising the rates of existing taxes or by levying a new tax altogether. The 'Entry tax' falls in the latter category. The entry tax being a new tax, it is necessary to examine its base and design an appropriate rate structure. In this chapter, we estimate the base and suggest a design for the rate structure of the tax in Rajasthan.

2. Design of an Entry Tax for Rajasthan

4.2.1 In designing the structure of entry tax in Rajasthan, it is important to note that the yield from the new impost should adequately compensate the loss arising from the abolition of octroi in the State. Further, revenue from the new tax should grow at least at the rate at which octroi has grown in the past. Besides these, the structure of rates should be so designed as to minimise resource distortion arising from changes in relative prices which might be caused by the imposition of the new tax and the overall distributional impact of the State's fisc should not be upset, rather should be improved.

4.2.2 Thus, the task of designing an appropriate structure of the proposed entry tax basically involves (i) estimation of the base of the entry tax and its growth over time and

(ii) designing the appropriate rate structure of the tax to produce the required yield and growth over thme. In design--ing the structure, it should be noted that it is not possible to achieve the kind of optimal allocation of resources which is achieved when the tax happens to be absolutely neutral (like lump sum taxes) with respect to all marginal evalua--tions made by producers and consumers. While the imposition of the entry tax necessarily involves certain distortions in relative prices of commodities, such distortions will be minimised. Again, it is necessary to so design the tax structure that the equity objective pursued by the Central and State governments is not defeated.

4.2.3 There is an important difference between tax design and tax reform. Tax design is done de novo on "a clean sheet of paper". While designing the tax every effort should be made to assess the situation prevailing prior to the design--ing of the tax. It may not be possible to identify and accurately measure all the economic consequences likely to flow from the tax, which may become clearer only after its imposition. Moreover, the impact of a tax structure may change with changing economic conditions over time necessi--tating reform to remedy the inadequacies which may come to notice when the tax goes into operation.

4.2.4 While designing the tax structure, principles of local taxation should be kept in view. It is well accepted that the role of local bodies in promoting the objectives of stabilisation and equity, if anything, is only limited. The open nature of the local economies results in the leakage of multiplier effects of fiscal policy and hence stabilisation of the local economy becomes an impracticable

proposition. The mobility of population renders the equity measures ineffective. It is, therefore, contended that the objective of local taxation is merely to raise adequate revenue with minimal resource distortions to finance the desired level of public goods.

3. Base of the Entry Tax

4.3.1 As mentioned earlier, the entry tax, like octroi, is a tax on the entry of goods into a local area for consumption, use or sale therein. As the definition of the tax is not essentially different from that of octroi, conceptually the base of the tax would be more or less identical. But operationally, the base could be substantially narrower.

4.3.2 Differences between the conceptual and the operational coverages of the entry tax base can arise primarily due to administrative reasons. The administration of the tax is a responsibility of State government and not that of the municipalities and the tax is proposed to be collected from sales tax dealers. Thus, a number of commodities exempted from sales tax for administrative and equity reasons should be exempted from the entry tax. This, however, would not include the commodities subject to additional excise duties in lieu of sales tax. Similarly, for administrative reasons imports of small traders who are unregistered, into local areas would not form a part of the entry tax base although octroi is leviable on them. Again, octroi is leviable on goods subject to consumption, use or sale whereas entry tax can be applied to only sale or purchase of different commodities. Thus, coverage of entry tax would be narrower than that of octroi, but would be larger than sales tax, for, in addition to the commodities

subject to sales tax, entry tax will be levied on mill-made textiles, sugar and tobacco products.

4.3.3 To estimate the base of the entry tax in Rajasthan it is necessary to derive an idea of the value of the import of the taxable goods. Conceptually, assuming the level of inventories to be constant for each commodity, the imports can be approximated by deducting production net of exports from consumption within the municipality.

4.3.4 Although, conceptually, the base of the entry tax is simple, estimating its likely size for a given local authority poses acute problems. The closest approximation to the base can be made only by making use of the octroi data. As the base of entry tax is very similar to that of octroi, we may depend upon the information on the import of different goods into municipalities on which octroi has been paid in a recent year.

4.3.5 We have estimated the base of a hypothetical entry tax for two years, 1983-84 and 1976-77 to derive a comparative static picture. Also, this helps us in estimating the growth of the tax base and in selecting appropriate tax rates to ensure adequate elasticity of the tax revenue over time.

4.3.6 For 1983-84, detailed commodity-wise data on octroi collection as well as figures of total turnover are available for 17 class I municipalities, 15 class II municipalities, 12 class III municipalities and 8 class IV municipalities. Octroi collections in these 52 municipalities formed as much as 64 per cent of total octroi collections in the State. Similar information for 1976-77 is available for 11 class I municipalities, 14 class II municipalities,

9 class III municipalities and 5 class IV municipalities. These municipalities together contributed 46 per cent of the total octroi collections in the State, in the year. The coverage is thus wide enough to be regarded as representative.

4.3.7 The octroi turnover data can be used as a base of entry tax in Rajasthan with two important modifications. First, from the octroi turnover data the commodities exempted from sales tax excluding sugar, textiles and tobacco should be taken out of the entry tax also. Our calculations show that the proportion of octroi revenue from commodities exempted from sales tax (excluding sugar, textiles and tobacco) forms only 2 to 4 per cent of total octroi revenue in different classes of municipalities. Therefore, exemption of these commodities from entry tax is not likely to erode the base of the entry tax to any significant extent. Secondly, the information on turnover of a number of commodities is in quantity terms due to the specific nature of octroi levy on these commodities in some of the municipalities. This problem was overcome by applying either the estimated average price of the commodity in municipalities where the commodity is taxed at an ad valorem rate or by relying on the wholesale or retail price of the commodity in the State.

4.3.8 After obtaining the taxable turnover value of different commodities for entry tax purposes in each of the municipalities in different classes, for which information was available, the estimates were proportionately blown up to get the aggregate value of the tax base in different classes of municipalities. The base of the tax for different classes of municipalities and their growth rates,

in nominal and real terms estimated in this way for the two years, are given below:

TABLE IV. 1

Base of Entry Tax in Rajasthan

Municipalities	1976-77	1983-84	(Rs lakh)	
			Compound growth rate (per cent per annum)	Compound real growth rate (per cent per annum)
(1)	(2)	(3)	(4)	(5)
Class I	82844.47	226613.55	18.26	9.26
Class II	10532.94	25618.74	15.97	6.97
Class III	23776.36	53686.37	14.54	5.54
Class IV	7963.94	15054.45	11.20	2.20
TOTAL	125117.71	320973.11	17.00	8.00

4.3.9 It will be seen that the potential base of entry tax in Rajasthan is estimated at Rs 1251.18 crore for 1976-77 and about Rs 3209.73 crore for 1983-84. The base has recorded a compound average annual growth rate of 17 per cent. However, since during the period of reference the consumer price index registered a growth rate of about 9 per cent per annum, the real annual growth rate of the base works out to be about 8 per cent.

4.3.10 It should be noted that the above gives us the estimate of only the potential base and not the actual base amenable to taxation. This only represents the upper limit and the actual base available for taxation would be lower than this. The difference between the potential and the

actual base arises from the fact that although all imports into the urban local areas are conceptually taxable, it would be administratively infeasible to do so as some of the imports would presumably have been effected by individual households and very small dealers. As the proposed administrative arrangement for the tax will be to realise it from the sales tax dealers, the actual tax base will fall short of the potential base by the imports of households as well as un-registered traders and manufacturers.

4.3.11 The actual tax base may fall short of the potential base also for another reason. The complete switch over from the checkpost-based system of taxation in the case of octroi to an account-based system in the case of entry tax may affect the tax compliance adversely in the short run, though **in the long run it may show a favourable trend.** Moreover, whereas in the case of octroi the same base may come under taxation by more than one urban local body, the system of set-off and refunds that will be evolved in the case of entry tax would limit the taxation to only one place. For these reasons too, apart from the factors mentioned in the preceding paragraph, the actual tax base may be lower than the potential tax base estimated by us.

4.3.12 With the present data base, it is not possible to estimate the likely shortfall in the actual taxable base from the potential base with any degree of precision. For an idea of the shortfall one has to wait until the octroi is abolished and a switchover is actually made to the entry tax. Informed judgments on the shortfall of the base for the reasons mentioned above vary from 10 per cent to 25 per cent.

4. Designing the Rate Structure

4.4.1 As mentioned earlier, an important point that needs to be kept in mind while designing the rate structure of the tax is its possible impact on relative prices of different commodities. From the point of view of allocative efficiency, the optimal tax theory suggests that the structure of the tax should be so designed as to reduce the demand for all commodities in the same proportion. As the price elasticity of demand for different commodities is not uniform, proportional reduction in the demand for all the commodities would entail a differential rate structure on different commodities, the tax rate being inversely related to the price elasticity of demand (Jetha, 1979).

4.4.2 Rate differentiation has been suggested also on grounds of equity. As the income elasticity of demand varies for different commodities, it is suggested that the redistributive effect of commodity taxation can be brought about only by taxing the necessities at relatively low rates and luxuries at high rates. This would mean that the rate structure should vary directly with income elasticity of demand for commodities.

4.4.3 Conflicts between efficiency and equity criteria arise when the commodities which have price inelastic demand also have income inelastic demand or vice versa. In such cases, one might take the view that, the commodity taxes should be designed only to serve the efficiency criterion and equity should be brought about through other taxes. But in less developed economies where commodity taxes are predominant, direct taxes can bring about redistribution only to a limited extent and therefore commodity taxes too have to be used as instruments for achieving equity.

4.4.4 Besides, designing the rate structure on the basis of efficiency criterion poses operational problems. Not much headway has been made in computing the direct and cross-price elasticities of commodities at the level of disaggregation required. Even judgement on these elasticities is extremely difficult to make and therefore, more often than not, the structure of rates is decided entirely on equity considerations.

4.4.5 However, the literature on fiscal federalism is fairly unanimous that the objective of local taxation is merely to raise adequate revenue with minimum resource distortions to finance the desired level of local public goods. Its role in achieving equity is limited as the mobility of population across different jurisdictions undermines the efficacy of the tax in serving the objective of equity. Nevertheless, in an economy where mobility is imperfect, equity can be achieved at the local level at least to some extent and it may not be altogether inappropriate for local governments to attempt some redistribution as between groups within their jurisdiction. More importantly, it is necessary that the imposition of a tax at the local level should not negate the overall redistributive effect to be achieved by the States' fiscal structure.

4.4.6 Given that the local governments are required primarily to provide the local services of the required standard, the tax system should largely be based on the benefit principle. While it is not possible to design the tax system entirely on the basis of quid pro quo, we may broadly state that the people with higher incomes get larger benefits of local public goods. This can be

presumed to be true for two reasons. Firstly, a number of local public goods like fire protection and civic facilities confer greater benefits on people who are better off and wealthy. Secondly, ceteris paribus, an improvement in public services results in higher degree of immigration into these jurisdictions resulting to increased capitalised values of property in these localities. Assuming that income levels and property ownership move closely together, it may not be wrong to presume that people in higher income brackets tend to benefit more from public goods provided by local authorities. Thus, where consumer goods are concerned, even the benefit principle of taxation, in a broad sense, calls for differentiation in rates based on income elasticity of demand for the different commodities.

4.4.7 It is necessary to note here that neither octroi nor sales tax is levied on consumer goods only. A number of basic raw materials, intermediate goods as well as capital goods come under the purview of these commodity taxes. The burden on the economy resulting from cascading of such input and capital goods taxation is well-known. While, in principle, it may be possible to exclude such goods from the purview of the entry tax, that would not be impractical in the foreseeable future for two reasons. First, given that almost 36 per cent of octroi is collected from inputs and capital goods, leaving out such a large segment of the base from the purview of entry tax would push up the rates on other commodities, if the change-over is to be revenue neutral which may not be desirable. Second, exempting so many commodities could lead to significant evasion of the tax through misclassification. Thus, entry tax will have to be levied on inputs and capital goods even though it may lead to cascading. However, it is possible to

minimise the undesirable consequences of cascading by applying low rates of tax to imports and capital goods.

4.4.8 Thus, the rate structure of entry tax should be designed on the basis of certain basic principles. First and most important, the rate structure should be so designed as to be revenue neutral, that is, the entry tax should yield the same amount of revenue that would be lost by the abolition of octroi. Second, the yield should grow at least at the same rate as the growth of octroi in the past. Third, the levy of entry tax should not lead to significant adverse economic effects. Specifically, the cascading of the tax should be minimised. Fourth, the rate structure should be designed on the presumption that high-income groups enjoy more than proportionate benefits and so for the provision of services by local authorities, these high-income groups should pay more than proportionate taxes. Fifth, on the premise that although the local bodies are not required to undertake positive redistributive measures, they should not make it difficult for the higher levels of government to achieve the objective of redistributing incomes. Finally, as the tax is closely knit to the sales tax in the State, for administrative reasons, it is preferable to have the rate structure of entry tax closely related to the rate structure of sales tax.

4.4.9 As argued earlier, differentiation of rates according to income elasticity of demand for commodities with relatively high rates for luxuries is not inconsistent with the benefit principle of taxation. Further, the need to maintain the redistributive thrust of the State's fiscal structure and the necessity of aligning the entry tax with the sales tax, requires us to design the structure of entry tax rates in such a way as

to have the same degree of progressivity as the sales tax. It should also be borne in mind that, it would be administratively simple to have three/four rates rather than numerous rates.

4.4.10 On the basis of the broad principles formulated above, we have classified the commodities subject to entry tax into four broad groups, namely, (i) basic consumer goods, raw materials and capital goods; (ii) other consumer goods, inputs and capital goods; (iii) semi-durable items, semi-luxury goods and (iv) durable consumer goods, luxury goods and items of conspicuous consumption. Broadly, for consumer goods, these groupings represent the classification according to income elasticity of demand. Raw materials and capital goods are lumped with the group of commodities having the lowest income elasticity of demand in order that the lower tax rate on these minimises cascading. In making these groupings, we have not actually measured the income elasticity of demand for different commodities, but have been guided by our judgments. Classification of commodities under these four groups is shown in Annexure IV.1.

4.4.11 Next arises the question of the designing of appropriate rates for the four groups of commodities. We are of the view that the tax rates should be so designed that the overall progressivity of sales tax structure is not affected. In doing so, first, we have grouped the sales tax yield and sales tax turnover of different commodities in the four categories on the basis of commodity-wise details on sales tax revenue available with the sales tax department. There are 49 commodities under category (i), 60 under category (ii), and 26 each under categories (iii) and (iv).

4.4.12 By regressing the tax yield on taxable turnover within each group, an average rate of sales tax payable in each of the groups was obtained. These rates when applied to the entry tax base gave us the entry tax yield at sales tax rates groupwise. These were proportionately adjusted to equate the revenue required to be compensated, viz., Rs 28.8 crore and the rates were obtained residually by dividing the yield with the value of the tax base.

4.4.13 We have, for reasons mentioned earlier, assumed that the operational base of the tax would be lower than the potential base by as much as 25 per cent. To this base, as may be seen in Table IV.2, we have applied the sales tax rates estimated from a linear regression in each of the groups to estimate the potential entry tax yield at sales tax rates. Adjusting this proportionately to equal the octroi revenue collections in 1983-84, we get the revenue required to be raised from different groups, in order that the same pattern of incidence as for sales tax is maintained.

4.4.14 Table IV.2 (presents the estimated rates of entry tax that could be levied to raise the required revenue of Rs 28.8 crore. Columns 2 and 3 present the parameter estimates of the linear equation regressing the sales tax yield of commodities within different groups with their turnovers. Operational tax base which is 25 per cent lower than the potential base is presented in column 4(Part b).By substituting the value of the operational base in the estimated equation, expected tax yield is arrived at (column 5). This represents entry tax yield at sales tax rates. The yield that is required to be raised from entry tax to compensate the loss of revenue from octroi in 1983-84 is Rs 2882.38 lakh. This is distributed in proportion to the expected

TABLE IV. 2

Estimated Rates of Entry Tax in Rajasthan in 1983-84 for Broad Groups of Commodities

		(Rs lakh)					
		<u>Part (a): Tax rate derived from potential base</u>					
Group of commodities	* α	* β	Potential base of entry tax	Expected tax yield(2)+ [(3)(4)]	Entry tax yield	Entry tax rate [(6)/(4)] (in per cent)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Group (i)	Items of common consumption and basic raw materials	1.17399	0.03962	187225.78	7419.06	1404.09	0.75
Group (ii)	Other common consumer goods inputs and capital goods	5.27817	0.03901	77610.97	2993.87	566.60	0.74
Group (iii)	Semi-durable and items of semi-luxury consumption	1.42367	0.08066	37491.40	3025.48	572.59	1.53
Group (iv)	Durable consumer goods, luxury goods and items of conspicuous consumption	1.33167	0.09114	19644.77	1791.77	339.10	1.73
	Total	-	-	320973.09	15230.18	2882.38	0.90
		<u>Part (b): Tax rate derived from operational base</u>					
Group (i)	Items of common consumption and basic raw materials	1.17399	0.03962	140419.33	5564.59	1378.75	0.98
Group (ii)	Other common consumer goods inputs and capital goods	5.27817	0.03901	57458.23	2246.72	556.67	0.97
Group (iii)	Semi-durable and items of semi-luxury consumption	1.42367	0.08066	28118.55	2477.71	631.91	2.18
Group (iv)	Durable consumer goods, luxury goods and items of conspicuous consumption	1.33167	0.09114	14733.71	1344.16	333.05	2.26
	Total	-	-	240729.82	11633.18	2882.38	1.20

Notes: * Represent the coefficients of an estimated linear regression equation:

Tax revenue = f(Turnover) in each group of commodities. The coefficients presented are significant at least at 5 per cent level.

entry tax yield at sales tax rates (column 6). This represents entry tax yield to be raised from different groups of commodities in order to compensate for the loss of revenue from octroi adequately and have the progressivity of entry tax approximately equivalent to that of sales tax in the State. By dividing the tax yield with the operational base, the approximate tax rates to be levied on the different groups of commodities are arrived at. Part (a) of Table IV.2 shows similar calculations on the potential tax base.

4.4.15 From the table, it may be seen that if the entire potential base of entry tax comes under the tax net, the average tax rate that is required to be levied is as low as 0.9 per cent. Even when we assume that the operational base is lower than the potential base by as much as 25 per cent, the average tax rate that should be levied to raise the required revenue is only 1.2 per cent.

4.4.16 It may also be noticed that the rates on group (i) and (ii) are more or less identical. Therefore, for all practical purposes we may do away with the distinction between the two categories. However, on categories (iii) and (iv) the rates are required to be successively higher to be in harmony with sales tax rates.

4.4.17 We would like to suggest that the tax rates computed on the operational base should be adopted, if it is decided to replace octroi by entry tax. For administrative simplicity, we would like to suggest that the first two categories of commodities may be taxed at 1 per cent. The third category may be taxed at 2 per cent and category IV may be taxed at 2.5 per cent. At 1983-84 base, this would raise about Rs 29 crore.

4.4.18 We have applied these tax rates on the operational base of entry tax on different groups of commodities in 1976-77. The yield thus calculated amounts to Rs 11.19 crore (vide Table IV.3). On 1983-84 base, mentioned earlier, the revenue works out to Rs 29.09 crore. It is thus observed that the tax would have grown at the rate of 15 per cent per annum (Table IV.4). If the economy continues to grow as in the past, it may not be unreasonable to suppose that the yield of the entry tax would grow at this rate in the future also, at least in the short run.

4.4.19 As we have taken the operational base which is considerably less than the potential base (by 25 per cent) in our computations our estimates are on the conservative side. Actually, the rate structure that we have suggested would, in our opinion, more than compensate for the loss to be incurred by abolishing octroi. This would help to achieve the primary objective, that is, helping the municipalities of the State to improve their standards of public services.

TABLE IV. 3

Revenue from Potential and Operational Bases of Entry Tax in Rajasthan

(Rs lakh)

<u>Part (a): Yield in the year 1983-84</u>					
Group of commodities	Potential base	Operational base	Applicable tax rate (in per cent)	Yield from potential base	Yield from operational base
(1)	(2)	(3)	(4)	(5)	(6)
Group (i) Items of common consumption and basic raw materials	187225.78	140419.33	1.00	1872.26	1404.19
Group (ii) Other common consumption goods, inputs and capital goods	76610.97	57458.23	1.00	766.11	574.58
Group (iii) Semi-durable and items of semi-luxury consumption	37491.40	28118.55	2.00	749.83	562.37
Group (iv) Durable consumer goods, luxury goods and items of conspicuous consumption	19644.94	14733.71	2.50	491.12	368.34
Total	320973.09	240729.82		3879.32	2909.48
<u>Part (b): Yield in the year 1976-77</u>					
Group (i) Items of common consumption and basic raw materials	60787.99	45590.99	1.00	607.88	455.91
Group (ii) Other common consumption goods, inputs and capital goods	43115.82	32336.87	1.00	431.16	323.37
Group (iii) Semi-durable and items of semi-luxury consumption	15350.44	11512.83	2.00	307.01	230.26
Group (iv) Durable consumer goods, luxury goods and items of conspicuous consumption	5863.44	4397.58	2.50	146.59	109.94
Total	125117.69	93838.27		1492.64	1119.48

TABLE IV. 4

Growth Rate of Entry Tax Revenue in Rajasthan

		(Rs lakh)		
Group of commodities		Yield from operational base		Compound growth rate (per cent per annum)
		1976-77	1983-84	
		(1)	(2)	(3)
Group (i)	Items of common consumption and basic raw materials	455.91	1404.19	17.43
Group (ii)	Other common consumption goods, inputs and capital goods	323.37	574.58	8.56
Group (iii)	Semi-durable and items of semi-luxury consumption	230.26	562.37	13.60
Group (iv)	Durable consumer goods, luxury goods and items of conspicuous consumption	109.94	368.34	18.85
Total		1119.48	2909.48	14.62

ANNEXURE IV. 1

Suggested Schedule of Entry Tax

Sl. No.	A. Items of Common consumption and basic raw materials	Rate of tax 1 per cent
	(1)	(2)
1.	Coal including coke in all its forms but excluding charcoal	
2.	Cotton yarn including cotton yarn waste and cotton waste	
3.	Iron and steel, that is to say: <ul style="list-style-type: none">(i) Pig iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;(ii) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);(iii) skelp bars, tin bars, sheet bars, hoebars and sleeper bars;(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight length);(v) steel structurals (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated in all qualities in straight lengths and coil form as rolled and in rivetted conditions;(vii) plates both plain and chequered in all qualities;(viii) discs, rings, forgings and steel-castings;	

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
	<ul style="list-style-type: none">(ix) tool, alloy and special steel of any of the above categories;(x) steel melting scrap in all forms including steel skull, turnings and borings;(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;(xii) tin-plate both hot dipped and electrolytic and tin-free plates;(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fishplates, bearing plates, crossing sleepers and pressed steel sleepers rails, heavy and light crane rails;(xiv) wheels, tyres, axles and wheel sets;(xv) wire rods and wire - rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;(xvi) defectives, rejects, cuttings or/and pieces of any of the above categories
4.	<p>Crude oil, that is to say, crude petroleum oil and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:</p> <ul style="list-style-type: none">(i) decantation;(ii) desalting;(iii) dehydration;(iv) stabilisation in order to normalise the vapour pressure;(v) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure;

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
(vi) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above-mentioned process;	
(vii) any other minor process (including addition of pour-point depressants or flow improvers) which does not change the essential character of the substance.	
5. Pure silk fabric	
6. Artificial silk yarn including artificial silk yarn waste	
7. Chemical fertilisers	
8. Cotton yarn waste and cotton waste	
9. Dyes and chemicals other than those specified elsewhere	
10. Furnace oil	
11. Groundnut husks (fotri)	
12. The following articles, that is to say:	
(i) gunny bags and hessian	
(ii) jute twine	
(iii) brown paper and other paper adapted for use in packing goods	
(iv) cardboard boxes and cartons	
(v) empty tins and empty barrels	
(vi) wooden boxes (khokhas) and tin boxes	
(vii) empty bottles and corks	
(viii) polythene packing materials	
(ix) paper labels	
13. Handloom fabrics of all varieties excepting those exempt from Rajasthan Sales Tax Acts	
14. Kerosene	
15. Lubricants	

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
16.	(i) machinery used in the manufacture of goods excluding machinery specified in any other entry (ii) electric motors and spare parts and accessories thereof and oil engines
17.	Raw silk and silk yarn including waste thereof
18.	Safety matches (excluding matches ordinarily used as fire-works)
19.	Starches and maize flour and tapioca flour
20.	Woollen yarn (other than knitting yarn) but including woollen yarn waste
21.	Sheets, rods, bars, slabs, blocks, ingots, circles and scrap of non-ferrous metals and alloy
22.	Bricks and roofing tiles including mangalore tiles (other than deshi nalia)
23.	Caustic soda, soda ash and silicate of soda
24.	Paper, including newsprint and straw boards and cardboards
25.	Cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste
26.	Hides and skins, whether in a raw or dressed state
27.	Jute, that is to say, the fibre extracted from plants belonging to the species corchorous capsularies and corchorous olitoripus and the fibre known as mesta or bimli extracted from plants of the species hibiscus cannabinus and hibiscus sabdarifavar altissima and the fibre known as sunn or sunn hemp extracted from plants of the species crotalaria juncea whether baled or otherwise

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
28.	Oilseeds, that is to say, <ul style="list-style-type: none">(i) groundnut or peanut (<i>arachis hypogaeae</i>);(ii) sesamum or til (<i>sesamum orientale</i>);(iii) cotton seed (<i>gossypium spp</i>);(iv) soyabean (<i>glycin seja</i>);(v) rapeseed and mustard:<ul style="list-style-type: none">(a) toria (<i>brassica campestris</i> var <i>toria</i>);(b) rai (<i>brassica juncea</i>);(c) jamba-taramira (<i>eruca satiya</i>);(d) sarson yellow and brown (<i>brasia competris</i>, var <i>sarson</i>);(e) banarsi rai or true mustard (<i>brassica nigra</i>);(vi) linseed (<i>linum usitatissimum</i>);(vii) castor (<i>ricinus communis</i>);(viii) coconut i.e., copra excluding tender coconuts (<i>cocos necifera</i>);(ix) sunflower (<i>helianthus annus</i>);(x) nigar seed (<i>guizetia abyssinica</i>);(xi) neem, vapa (<i>azadirachta indica</i>);(xii) mahua, illupi Ippo (<i>madhuca indica</i>, <i>M. latifolia</i>, <i>bassia, latifolia</i> and <i>madhuca longifolia</i> sym <i>longifolia</i>);(xiii) karanja, pongam, hongam (<i>pongamia pinneta</i> syn. <i>P. glabra</i>);(xiv) kusum (<i>schleichera oleosa</i> syn. <i>S. trijuga</i>);(xv) punna, und (<i>calophyllum inophyllum</i>);(xvi) kokum (<i>carcinia indica</i>);(xvii) sal (<i>shorea robusta</i>);(xviii) tung (<i>aleurities fordii</i> and <i>A. montana</i>);(xix) red palm (<i>elaeis guinesis</i>);(xx) safflower (<i>caethanus tinctorius</i>).

ANNEXURE IV.1 (Contd.)

(1)	(2)
29.	Jira (cumin seed), methi (fenugru seeds) ajma (ajwa) kalingada seed and asalia
30.	Oil cakes and de-oiled cakes
31	Raw wool and wool tops
32.	Bullion and specie
33.	Rice, paddy, wheat (all forms)
34.	Gram, tur, moong etc.
35.	Maida, suji
36.	Bajra, barley, jawar, maize, etc.
37.	Bread
38.	Goat hair
39.	Cattle feed
40.	Lime

Contd...

ANNEXURE IV.1 (Contd.)

Sl. No.	B. Other consumer goods, other inputs and capital goods	Rate of tax 1 per cent
	(1)	(2)
1.	Drugs and medicines	
2.	Cotton fabrics as defined in the item No.19 of the first Schedule to the Central Excise and Salt Act, 1944	
3.	Sugar as defined in item No.1 of the First Schedule to the Central Excise and Salt Act, 1944	
4.	Agricultural machinery and implements and their spare parts	
5.	Electric motors and spare parts and accessories thereof	
6.	Ready-made garments and articles, prepared from any textile or handloom fabrics including those which have been embroidered or otherwise decorated when sold at a price exceeding ten rupees per article or suit	
7.	Staple fibre and staple fibre yarn, terylene fibre and terylene fibre yarn and all other synthetic fibres and synthetic yarn (other than those specified in any other entry in this or any other Schedule) including waste thereof	
8.	Fish and all sea food	
9.	Betel nuts, katha	
10.	Art paper, lustra cote art paper, suncoat, art card, art board, ivory card, chromo coated paper, cheque paper, imitation art paper, bible paper and silver cote art paper	
11.	Petroleum products, including light diesel oil but excluding lubricants, kerosene, solvent oil, furnace oil and also excluding motor spirit declared tax free	
12.	Sewing machines and spare parts and accessories thereof	
13.	Soaps and detergents (excluding shampoo)	

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
14. Vegetable non-essential oils other than hydrogenated vegetable oils	
15. Rain coats and umbrellas of all kinds	
16. (i) Tractors (ii) Spare parts and accessories of tractors (iii) Water pumps and water pumping sets	
17. Zari thread and embroidery materials of gold, silver and gilded metal including badla, kasab, champa, gota, and full thappa	
18. Bicycles, tricycles, tandem cycles and cycles combination and tyres, tubes and accessories and parts thereof	
19. Coal gas	
20. Timber, flush doors of plywood and bamboo whether whole or split	
21. Natural and associated gas	
22. Pepper and other spices	
23. Spectacles and lenses, goggles and glasses, rough blanks and spectacle frames and parts and accessories used therewith	
24. X-Ray apparatus and films, plates and other equipment required for use therewith and spare parts and accessories thereof	
25. (i) Cement (ii) Articles made of cement, that is to say, articles in making of which cement is used irrespective of the proportion in which it is used excluding floor and wall tiles	
26. Spare parts and accessories of oil engines	
27. Butter and ghee	
28. Gur	
29. Earthenware, jars etc.	

ANNEXURE IV.1 (Contd.)

Sl. No.	C. Semi-durable and items of semi-luxury consumption	Rate of tax 2 per cent
	(1)	(2)
1.	Cakes, pastries and biscuits	
2.	Electrical goods, not being machinery used in the manufacture of goods and spare parts and accessories of such machinery	
3.	Glassware, chinaware or articles made of porcelain and glazed earthenware (i) when sold at price not exceeding two rupees per piece (ii) in any other case	
	<u>Explanation</u> - (i) one cup and one saucer, or (ii) any vessel and its lid, sold together shall be deemed to be one piece whereas a set of cups and saucers sold as such shall not be deemed to be one piece	
4.	Musical instruments	
5.	Sweets and sweetmeats (including shrikhand, basundi and doodhpak)	
6.	Timru leaves	
7.	Hydrogenated vegetable oils including vanaspati	
8.	Floor and wall tiles	
9.	Coffee, chicory or tea, in leaf or in powder	
10.	Ice	
11.	Paints and varnishes in any form, whether ready for use or not	
12.	(i) Plywood and articles prepared from plywood (ii) Decorative sheets such as formica, sunmica and other articles prepared from decorative sheets	
13.	Vacuum flasks of all kinds including thermoses	
14.	Footwear (other than footwear exempted from sales tax in Rajasthan)	

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
15.	Soda water when sold in sealed or capsuled or corked bottles or jars
16.	Furniture and skeletons thereof excluding wooden cradles (ghodia) and frames of wooden charpai (Khatla)
17.	Braids, borders, laces and trimmings
18.	Inflammable gas supplied in closed containers
19.	Solvent oil
20.	Articles made of plastics
21.	Articles and utensils, made of stainless steel
22.	Variali (aniseed) and khas khas (red pop seed)
23.	Hair combs, hair pins, hair brush, razor and razor blades, shaving brush, shaving soap, shaving cream, shaving stick and tooth brush
24.	All kinds of pressure lamps, incandescent lanterns and lamps, and cookers, and spare parts and accessories of any of these articles
25.	All kinds of stove and spare parts and accessories thereof
26.	Fountain pens, stylograph pens, ball point pens and propelling pencils and spare parts and accessories of such pens and pencils
27.	Foodstuff and food provisions of all kinds (including dried fruits and dried vegetable; raw, semi-cooked, semi-processed or ready to serve goods, pickles, sauces, jams, marmalades, jellies, preserved fruit and fruit and honey)
28.	Woollen fabrics
29.	Rayon or artificial silk fabrics
30.	Niwar

Contd...

ANNEXURE IV.1 (Contd.)

Sl. No.	D. Durable consumer goods, luxury goods and items of conspicuous consumption	Rate of tax 2.50 per cent
	(1)	(2)
1.	Vitaminised infant milk food sold in sealed containers	
2.	Articles made of gold and of silver both not containing precious stones or pearls whether real, artificial or cultured or a value exceeding one-tenth of the value of each such articles	
3.	Ice-cream, kulfi and non-alcoholic drinks containing ice-cream	
4.	Instant coffee, instant chicory, instant tea in powder	
5.	Fire-works including matches (known as baporias) and other substances ordinarily used as fire-works	
6.	Acrylic and plastic emulsion paints	
7.	Aerated waters and non-alcoholic beverages (other than soda water) including fruit juices, squashes, syrups and cordials) when sold in sealed or capsuled or corked bottles or jars	
8.	Air-conditioning plant and spare parts and accessories thereof	
9.	Tobacco	
10.	Cinematographic equipments including cameras, projectors and sound recording and re-producing equipments, lenses and film required for use therewith and spare parts and accessories thereof but excluding films certified by the State government to be predominantly educational in nature	
11.	Clocks, time-pieces and watches and spare parts and accessories thereof	
12.	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof	

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
13.	Iron and steel safes, almirahs and furniture, upholstered furnitures and skeletons of any of them
14.	(i) Motor vehicles including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorettes, motor minibuses, motor vans, motor lorries and chassis of motor vehicles (ii) Component parts of motor vehicles and other articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of such vehicles, not being such articles are ordinarily also used otherwise than as such parts and accessories
15.	Photographic and other cameras and enlargers, lenses, paper, films and plates required for use therewith and spare parts and accessories thereof
16.	Refrigerators and mechanical water coolers and component parts and accessories thereof (i) of capacity upto 165 litres; (ii) of capacity over 165 litres; (iii) deep freezers
17.	(i) Sound transmitting equipments including telephones, loudspeakers and electrically operated gramophone record changers and spare parts and accessories of such equipments but excluding sound amplifying apparatus carried on the person and adapted for use as a hearing aid (ii) Gramophones of every description and component parts thereof and gramophone records

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
18.	Tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines and spares parts and accessories of such machines
19.	Duplicating machines and teleprinters and tape recorders including tape for use in connection therewith and spare parts and accessories thereof
20.	Typewriting machines and spare parts and accessories thereof
21.	Wireless reception instruments and apparatus and radio gramophones and electrical valves, batteries, transmitters, accumulations, amplifiers and loudspeakers required for use therewith and spare parts and accessories of such wireless instruments, apparatuses and radio gramophones
22.	Television sets and spare parts and accessories thereof
23.	Aeroplanes and spare parts and accessories thereof
24.	Arms including rifles, revolvers, pistols and ammunitions thereof and spare parts and accessories thereof
25.	Binoculars, telescopes, opera glasses and spare parts and accessories thereof
26.	Cigarette cases and lighters
27.	Culinary and flavouring essences
28.	Furs and articles of personal or domestic use made therefrom
29.	Gold and silver filigree
30.	Marble and articles made of marble
31.	Pile carpets (excluding shetranji)

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
32. Domestic electrical appliances including electric fans and fluorescent tubes (including chokes, starters, fixtures and fittings and accessories) and other parts appertaining to such appliances but excluding bulbs	
33. Ganja and bhang	
34. Non-potable liquors, that is:	
(i) rectified spirit;	
(ii) denatured spirit;	
(iii) methyl alcohol;	
(iv) absolute alcohol;	
(v) any other liquor which the State government may by notification in the Official Gazette declare to be non-potable for the purpose of this entry	
35. Opium, poppy seed	
36. Spirituous medicinal preparations containing more than 12 per cent by volume of alcohol (but other than those which are declared by the State Government by notification in the Official Gazette to be not capable of causing intoxication)	
37. Country liquors, that is, all liquors other than foreign liquors manufactured in India, and foreign liquors, that is, potable liquors brought into or manufactured in India including spirit, wines and fermented liquors	
38. Sheets, cushions, pillows, mattresses and such other articles made of foam rubber or plastic foam or other synthetic foam or of fibre foam or rubberised coir	
39. Hair oils	

Contd...

ANNEXURE IV.1 (Contd.)

(1)	(2)
40. Suit cases, attache cases and despatch cases but excluding steel trunks and schools bags made of steel or aluminium	
41. Perfumes, natural and synthetic essential oils and their components and aromatic chemicals and their compounds, depilatories and cosmetics	
42. Table cutlery including knives, forks and spoons	
43. Articles of ivory other than ivory bangles (chudas and chudis) not ornamented in any manner, sandalwood or black wood or inlaid therewith and ornamental metalware	
44. Toilet articles, that is to say, all articles used in cleansing or grooming parts of human body including hair tonics, shampoo and dentifrices of all kinds but excluding soap	
45. Lock, cash boxes	

Value of Tax Base of

Sl. No.	Name of commodity	Jaipur	Udaipur	Bikaner	Jaisalmer	Bharmer	Sawai Madhopur	Sikar
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1.	Bullion (gold and silver)	-	-	-	-	-	-	-
2.	Oil cakes	-	-	-	-	-	-	-
3.	All kinds of man made fibres	-	-	-	-	-	-	-
4.	All kinds of yarn (excluding acrylic)	-	-	-	-	-	-	-
5.	Acrylic yarn	-	-	-	-	-	-	-
6.	Silk fabrics	-	-	-	-	-	-	-
7.	Readymade garments	-	-	-	-	-	-	-
8.	Iron ore	-	-	-	-	-	-	-
9.	Paddy, rice, J wheat (in all forms)	2809.00	174.90	1102.40	145.10	1937.00	1462.80	2443.20
10.	Gram, Tur, Moong etc.	1321.20	-	3866.01	921.17	-	327.04	-
11.	Malda and Suji	140.16	-	-	67.16	-	-	-
12.	Bajara, Barley, Jawar, Maize etc.	-	-	574.50	-	-	-	-
13.	Broad	-	14.26	-	-	-	-	-
14.	Silver ornaments	-	-	-	1.20	-	-	-
15.	Cotton yarn and cotton waste	-	8.40	-	-	-	-	-
16.	worsted and semi-worsted woollen yarn	-	-	-	9.57	-	-	-
17.	Fish (when sold in sealed containers)	6.38	-	-	-	-	-	-
18.	Mustard seeds	-	-	-	5.03	-	-	-
19.	Tumba seeds	-	-	-	-	-	-	-
20.	Cheese and Butter	1685.88	334.68	329.69	-	53.17	-	-
21.	Tamarind seed, powder & chilli powder	-	136.78	80.49	-	-	-	-
22.	Sewing thread	486.46	-	-	-	-	-	-
23.	Hides and skins etc.	-	640.20	-	-	130.09	1.57	-
24.	New wool and wool tops	82.26	521.34	-	149.58	-	-	22.81
25.	Goat hair	-	-	-	-	-	-	-
26.	Mice	-	-	-	-	-	-	-
27.	Cotton (including ginned and unginned)	1073.30	56.70	-	7.18	72.72	-	-
28.	Bangles made of glass or plastic	303.72	619.42	-	-	-	-	-
29.	Cotton waste	-	-	-	10.00	-	-	-
30.	Hosiery (all kinds excluding woollen)	-	360.26	-	24.40	-	2.00	-
31.	Oil seeds	579.12	9.10	1017.49	7.18	61.08	-	-
32.	Coal and coke (all forms)	226.50	0.70	-	25.13	-	8.35	29.94
33.	Iron and steel	751.57	-	3404.89	450.13	2.46	-	57.03
34.	Iron dust	2283.02	-	-	-	-	-	-
35.	Jute	-	-	-	-	221.05	-	-
36.	Katha, betel nut, pan masia, kham etc.	64.35	-	-	-	-	-	-
37.	Pesticides and fungicides	375.78	-	-	-	-	-	-
38.	Cartons, boxes, canes and cylinders	-	-	-	-	-	-	-
39.	Other packing materials (gunny bags, Hessian bags, brown paper, empty bottles and cork etc.)	422.11	158.24	1972.45	-	26.18	-	-
40.	Crude oil	-	-	-	-	-	-	-
41.	Tyre cords and fabrics	-	-	-	-	-	-	-
42.	Poppy seeds	-	-	-	-	-	-	-
43.	Desi sweets and namkins	-	-	-	59.83	-	-	235.16
44.	Tractors and spare parts	-	-	-	-	-	-	-
45.	Baby food (sold in sealed containers)	-	29.55	-	-	-	-	-

Entry Tax in the Municipalities of Rajasthan (1993-84)

Class	Municipal	Municipal	Palitpur	Deewar	Alwar	Bharatpur	Hisar	Hunuman-	Kota	Bhilwara	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	172.00	420.00	-	-	-	-	592.00
-	-	52.24	-	-	-	-	-	-	-	68.55	120.79
410.72	-	109.53	-	-	-	-	-	-	-	-	520.25
42.40	5.30	169.60	58.30	313.00	119.78	-	1489.83	3.18	-	-	12281.69
-	-	378.01	-	-	5.87	-	499.85	-	-	-	6992.11
-	14.60	-	-	35.04	13.72	-	2.04	57.52	-	-	657.28
-	77.00	595.00	687.75	1317.75	599.73	152.78	16.28	87.20	1055.43	-	14063.42
-	-	-	2.79	-	-	-	-	-	-	1.02	14.26
-	-	-	-	-	-	-	-	-	-	-	5.01
-	-	-	-	-	-	1388.28	-	-	-	3.13	1599.81
-	1.31	3.72	-	-	-	-	-	-	-	-	14.62
-	-	-	-	-	-	-	-	-	-	-	6.38
-	-	-	-	-	-	-	-	-	-	-	5.98
33.24	5.95	-	4.51	3.19	2.22	-	96.24	12.08	-	-	2565.89
3.50	-	-	-	-	-	-	-	-	484.00	-	704.77
0.38	0.16	8.00	7.63	-	-	-	2.68	-	307.44	-	812.75
-	-	0.22	0.90	4.95	3.05	-	4.88	-	5.73	-	792.49
16.62	4.31	0.05	69.48	-	-	-	-	3.33	131.06	-	1000.94
-	-	-	-	-	-	-	-	-	-	5.43	5.43
2.42	-	67.19	80.30	-	10.25	19.20	-	48.68	12.95	-	1449.89
-	-	48.34	-	-	-	-	-	-	-	-	971.48
-	-	-	-	-	-	-	91.02	-	196.12	-	297.14
2.64	-	28.17	57.33	-	275.98	18.73	-	-	2.43	-	772.04
16.62	12.91	0.90	85.81	-	444.53	-	-	-	7.73	-	2242.54
6.39	1.31	25.13	22.91	100.47	-	20.25	4.09	-	79.16	-	550.35
-	11.41	-	64.72	107.01	546.62	-	-	167.58	13.78	-	5587.27
-	-	-	-	-	53.35	-	-	-	-	-	2285.02
-	-	-	-	-	-	-	-	-	-	-	274.40
-	0.01	-	-	-	-	6.75	-	-	-	-	71.15
-	-	-	-	-	-	-	-	-	-	-	375.78
-	-	-	-	-	-	-	-	159.68	-	-	169.68
6.39	-	5.33	14.44	99.83	15.05	10.71	-	-	19.25	-	2749.98
-	-	-	-	-	-	-	-	-	2.75	-	2.75
-	-	-	-	-	-	-	-	-	-	-	-
20.45	-	-	-	-	-	-	66.32	-	-	-	381.76
-	-	-	-	-	-	-	-	-	1.26	-	1.26
-	-	-	-	-	-	-	-	-	-	-	29.55

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
46.	Gold ornaments						
47.	Gota, aasma, sitara and kinari and jari thread	378.36	12.20	-	-	-	-
48.	Synthetic gems and stones	-	-	-	-	-	-
49.	Articles of gold and silver	-	50.00	-	-	-	-
50.	Articles of ivory	-	-	-	-	-	-
51.	Electrical motors and equipments	-	-	-	-	-	-
52.	All edible oil.	1083.60	922.85	-	1100.05	154.15	-
53.	Chemical ferti- lizere	355.93	6.08	-	-	-	-
54.	Medicines and drugs-pharmes	539.42	525.30	75.90	59.93	61.90	18.18
55.	Dyes and dry colour	-	-	22.74	-	12.21	0.20
56.	Plywood, straw board	123.55	-	841.20	105.00	-	-
57.	Refined coconut oil	-	-	-	-	-	-
58.	Hydrogenated vegetable oil (vanaspati)	-	243.05	6914.13	1143.73	-	-
59.	Margarine	-	-	-	-	-	-
60.	Jawellery (including gems and stones)	-	-	-	-	-	-
61.	Leather goods (excluding footwear)	213.63	-	51.16	10.00	-	-
62.	Sheets, cushions, pillows, mattresses	1473.35	106.33	204.63	-	-	1.15
63.	All types of furniture and equipments	46.33	-	-	-	-	2.48
64.	All types of sanitary goods	-	-	-	-	-	-
65.	All articles of glass (excluding bangles)	483.89	-	-	-	49.05	-
66.	Motor vehicles	-	-	-	-	-	-
67.	Tyres and tubes of motor vehicles	1953.55	-	375.33	282.40	-	2.55
68.	Motor cycles, motor-cycles combinations	-	-	738.95	250.30	-	-
69.	Ball bearing fuel injection	-	-	-	-	-	-
70.	Welding electrodes, rods etc.	-	-	-	-	-	-
71.	Paramulators and parts	-	-	-	-	-	-
72.	Dry fruits	154.43	-	-	132.82	-	-
73.	All kinds of etables (non alcoholic liquids etc.)	551.10	4.20	-	-	-	-
74.	Corn flakes and wheat flakes	-	-	-	-	-	-
75.	Custard, baking powders	-	-	-	-	-	-
76.	Biscuits, cakes, pastry etc.	-	7.00	-	-	-	16.71
77.	All kinds of clocks, time pieces	27.42	-	-	20.00	-	-
78.	Bingculars, telescope, etc.	-	-	-	-	-	-
79.	Vacuum flasks	-	-	-	-	-	-
80.	Computers (analog, digitals and parts)	-	-	-	-	-	-
81.	Teleprinters, registering and punching machines	-	-	-	-	-	-
82.	Typewriters, tabulating, duplicating machines	128.69	-	-	-	-	-
83.	Saltpetre and gunpowder	-	-	-	-	-	-
84.	All kinds of electrical goods	2182.64	344.25	184.85	593.30	155.97	27.55
85.	Potash and explosives	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
86. Perfumery and cosmetics	321.73	53.23	1034.54	-	-	22.50	2.04	-
87. All types of crockery	-	-	-	-	6.67	-	0.97	-
88. Chinaware, earthenware, porcelain	-	-	-	-	29.92	-	-	-
89. Gramophones, record-players and parts	-	-	-	-	-	-	-	-
90. Refrigerators, airconditioners, cooling plants etc.	-	-	-	-	-	-	-	-
91. Beer and other liquors	6.75	-	-	-	-	-	-	-
92. Fur and skins	-	-	-	-	-	-	-	-
93. Table cutlery etc.	-	-	-	-	-	-	-	-
94. Marbles (in all forms)	370.64	1.40	2035.10	-	-	-	-	-
95. Picnic sets	-	-	-	-	-	-	-	-
96. Tiles; glazed, mosaic, formica and sunmica	185.32	-	-	-	-	-	-	-
97. Aerated water	2.57	24.37	-	-	12.35	0.32	-	-
98. Paints, pigments, indigo, varnishes	350.05	217.75	-	-	330.26	50.89	-	-
99. Wireless, radio, amplifiers	-	-	-	-	-	-	-	-
100. Dictaphones, tape-recorders and parts	-	-	-	-	-	-	-	-
101. Sound transmitting equipments, telephone etc.	-	-	-	-	-	-	-	-
102. Cinematographic equipments, projectors	84.94	-	-	-	-	-	-	-
103. Photographic equipments X-ray, camera & films	51.48	-	-	-	50.00	0.11	-	-
104. Photographic chemicals, albums etc.	-	-	-	-	-	-	-	-
105. Iron and steel safes, almirahs, iron goods	-	-	-	-	-	-	-	-
106. All kinds of metal furniture	836.51	-	-	-	-	-	-	-
107. Pile carpets	-	-	-	-	-	-	-	-
108. Stainless steel articles	329.46	236.10	-	-	32.72	-	-	-
109. Fire-works and crackers	190.47	177.17	-	-	83.76	4.59	0.56	-
110. Tobacco pipes, cigar holder etc.	-	-	-	-	-	-	-	-
111. Cement and cement articles	5.52	344.00	30.86	-	29.92	5.82	0.90	-
112. Asbestos products and sheets	576.55	-	-	-	-	-	-	-
113. Aviation spirits	8097.38	254.24	-	-	1890.63	-	-	-
114. Arms and ammunitions	-	-	-	-	-	4.53	-	-
115. Cigarette cases and lighters	-	-	-	-	-	-	-	-
116. TV, Video, video players, cassettes etc.	2370.53	-	-	-	-	-	-	-
117. Denatured spirit	509.53	-	-	-	-	-	-	-
118. Opium	-	-	-	-	-	-	-	-
119. Lanced poppy heads	0.77	-	-	-	11.97	1.87	-	-
120. Bhang	-	0.70	-	-	-	0.29	-	-
121. Arms, weapons and accessories	-	5.55	-	-	-	-	-	-
122. Country liquor	5.40	360.07	-	-	-	-	-	-
123. Khandasari, sugar	833.93	150.25	2944.46	-	95.73	177.42	16.71	-
124. Gut, rab, shira etc.	393.80	8.40	3512.89	-	23.93	-	8.35	-
125. Tea	929.17	390.86	-	-	155.56	549.49	-	10.31

ANNEXURE IV. 2 (Contd.)

(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
5.11	-	0.22	37.30	99.15	90.43	-	20.19	-	1.05	167.89
-	-	14.71	78.90	53.42	0.40	-	-	-	-	155.07
-	-	-	-	-	85.69	-	-	-	-	115.61
-	-	-	-	-	-	-	-	-	-	-
-	-	27.38	3.20	-	1.64	-	-	-	-	32.22
-	-	0.33	-	-	0.33	-	107.80	39.05	2.72	157.08
-	-	-	-	-	-	-	-	-	-	-
0.51	-	1.17	1.27	3.35	1.17	-	-	-	-	2465.64
-	-	-	-	-	-	-	-	-	-	-
-	-	10.59	8.64	0.07	-	-	-	-	-	185.32 59.41
3.88	-	6.15	71.19	33.20	59.92	-	-	-	12.70	1135.99
-	0.84	1.20	5.80	0.80	7.40	-	-	-	-	16.04
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	1.85	0.84	-	-	-	-	-	-	86.83
-	-	-	0.98	10.47	-	-	-	-	-	113.04
-	-	-	-	-	-	-	-	-	-	-
31.96	-	-	6.76	-	-	-	-	-	-	38.72
1.28	-	-	-	25.36	49.49	-	-	-	-	912.64
-	-	-	-	-	-	-	-	-	-	-
-	-	2.61	22.41	-	-	-	-	-	-	623.30
8.81	-	34.45	3.80	3.87	8.53	-	-	-	26.31	542.45
0.36	-	-	-	-	-	-	-	-	-	0.96
0.50	0.5	-	2.00	1.68	1.31	-	-	114.69	71.75	609.50
1.28	-	-	4.97	35.72	0.69	-	-	-	-	619.21
-	-	-	-	-	-	-	-	-	-	10252.25
-	-	-	-	-	-	-	-	-	-	4.58
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	2370.53
-	-	-	-	-	-	-	-	-	-	509.63
-	-	0.12	-	0.04	-	-	-	-	-	0.16
-	-	-	-	-	-	-	-	-	-	14.61
-	-	-	-	-	-	-	-	-	-	0.99
-	-	-	-	-	-	-	-	-	-	7.78
-	0.85	8.12	-	9.91	2.13	-	-	44.27	5.28	447.86
94.59	20.97	35.79	57.05	320.07	13.96 42.92	54.46	140.77	135.36	18.85	5140.33
42.18	-	14.93	70.77	-	3.42	49.22	-	54.36	63.04	4245.44
31.43	-	17.55	-	143.95	-	1.51	-	-	120.35	2360.26

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
126. Kirena (Provisions)	1647.27	793.69	12380.38	394.43	165.93	8.35	
127. Green coconut	247.09	161.92	-	-	-	-	
128. Betel leaves	192.65	6.20	-	12.16	-	-	
129. Gas stove its parts and lanterns	463.30	-	-	-	-	-	
130. Furnace oil	152.15	-	-	-	-	-	
131. Grease	311.44	-	-	107.59	-	-	
132. Lubricating oil, mobil. oil etc.	1937.02	199.08	-	-	-	-	
133. Bamboos, banyans	48.50	6.20	-	21.52	-	-	
134. Construction wood	138.99	90.63	-	149.58	184.60	3.35	
135. Stone, stoneware, stone slab etc.	306.29	68.82	-	35.50	-	125.22	
136. Other construction materials, crushed stone, stone powder, kankar, bajari etc.	821.06	97.26	403.59	42.58	-	16.71	
137. Bricks	55.53	-	-	-	-	-	
138. Soap stone (ghia pathar)	18.02	56.63	128.85	-	-	-	
139. Iron scrap	285.70	375.03	-	-	-	-	
140. Hardware, nuts, bolts etc.	373.21	-	-	-	-	-	
141. Chemicals	1127.35	46.19	-	-	-	-	
142. Acid sids	607.43	-	-	-	59.21	31.93	
143. Wax, lac and lac articles	74.54	-	-	-	-	-	
144. Gas cylinders	159.83	71.20	-	-	-	-	
145. Oxygen cylinders	130.99	-	-	-	-	-	
146. Surgical cotton	141.56	-	-	-	-	-	
147. Umbrella and parts	0.77	-	-	-	-	-	
148. Sports goods (including playing cards)	195.61	-	3883.42	35.08	-	-	
149. Surgical goods	182.74	-	-	-	-	-	
150. Stationery	573.97	37.50	-	12.04	-	2.83	
151. Biri	581.69	319.26	392.22	-	182.50	-	
152. Biri leaves	48.90	-	-	-	11.63	16.71	
153. Cigarettes	2082.26	166.85	-	14.35	37.40	20.22	
154. Tobacco	483.89	33.97	-	-	5.16	-	
155. Haw tobacco	72.00	-	-	57.25	61.08	-	
156. Terylene cloths	3531.72	-	-	514.54	-	0.84	
157. Cotton cloths	1868.63	482.85	505.90	538.35	281.35	4.18	
158. Brass, aluminium, copper and their goods	553.28	-	-	10.00	-	-	
159. Other metal goods	2.06	341.06	-	-	69.41	3.57	
160. Machinery (all kinds)	3920.00	785.48	-	-	127.82	6.90	
161. Bicycle and its parts	1441.37	-	-	150.00	-	17.26	
162. Motor parts	3263.66	-	-	-	-	2.00	
163. Turpentine oil	0.52	-	-	-	-	0.47	
164. Superior kerosene oil	3904.55	246.32	-	-	439.00	133.67	
165. Gum	-	18.99	-	-	-	-	
166. Kapas seeds and oil	168.72	-	-	-	-	-	
167. Mahuva	-	33.18	-	-	-	-	
168. Mehandi	-	-	-	-	-	-	
169. Soap oil (used for soap preparation)	-	-	-	6.67	-	0.13	
170. Plastic goods (including poly- thene bags etc.)	-	-	-	-	-	-	
171. All types of cloths	-	-	-	-	-	-	
172. Optical goods	-	-	-	-	-	-	
173. Canvas goods (including kirpal, cotton carpet)	-	-	-	-	-	-	
174. Non-edible oil	-	-	-	-	-	39.50	
175. Utensils (all types)	-	-	-	-	-	-	

(3)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
191.34	43.46	53.26	-	211.94	269.35	25.80	15.36	251.49	1845.14	275.80	18913.44
-	5.11	0.06	4.27	0.99	-	0.37	0.04	-	5.60	-	413.28
-	-	-	-	-	-	-	-	-	-	-	124.28
-	-	-	-	-	-	-	-	-	-	-	463.30
-	07.51	-	41.92	-	53.30	-	-	-	-	8.33	162.15
-	-	-	-	-	-	-	-	-	-	-	496.09
-	0.05	-	-	15.22	-	-	-	-	253.49	72.99	2517.85
-	1.28	1.66	-	19.37	1.10	4.15	-	-	-	-	93.39
-	25.57	3.60	-	-	65.21	-	-	5.22	15.51	44.56	751.19
-	-	-	4.27	-	-	15.05	23.74	4.78	106.11	-	690.28
-	-	-	-	-	-	-	-	-	-	-	-
-	85.64	-	29.26	96.99	406.98	23.45	1.04	8.05	-	125.26	2157.97
-	10.23	2.00	-	-	-	-	0.12	-	2.10	-	71.08
-	-	-	-	-	22.17	0.28	-	-	-	83.75	379.85
-	-	-	77.43	11.56	148.98	-	-	-	-	-	899.10
-	8.95	-	55.79	-	114.66	-	-	-	-	12.18	564.79
-	3.84	-	-	-	51.89	-	-	-	-	7.06	1236.33
-	28.12	0.9	-	110.08	147.51	56.79	-	-	17.51	13.83	1073.41
-	-	-	-	0.90	-	-	-	-	-	-	76.82
-	1.20	-	-	3.31	-	18.43	-	-	-	-	262.92
-	-	-	-	-	-	-	-	-	-	-	138.99
-	-	-	-	-	-	-	-	-	-	-	141.56
-	-	-	-	-	-	-	-	-	-	-	0.77
-	-	-	-	-	-	-	-	-	-	-	-
-	5.24	-	2.94	0.00	2.09	15.19	-	-	-	-	3940.99
-	-	-	-	-	-	-	-	-	-	-	182.74
-	6.39	-	15.55	99.46	20.57	67.64	-	-	2.82	-	536.35
-	9.19	8.61	-	24.86	-	-	50.88	-	-	-	1569.36
-	6.39	4.61	6.93	15.34	-	0.46	-	-	0.35	0.63	112.00
223.44	5.31	-	50.71	-	13.87	20.25	0.23	-	306.46	93.87	3035.22
-	11.50	5.48	-	25.26	110.32	10.89	4.54	-	-	-	691.03
-	-	-	-	-	2.71	-	1.36	-	-	7.01	204.43
-	-	4.66	-	65.77	-	-	-	-	-	0.05	4218.58
-	380.50	12.32	601.49	431.29	-	159.39	68.30	-	930.53	26.21	6290.29
-	-	-	3.20	-	-	2.95	17.80	-	-	-	587.33
-	-	-	33.37	-	17.87	13.43	18.73	170.18	-	4.49	679.22
-	-	0.02	43.54	1.26	236.56	45.47	143.63	-	310.57	12.80	5634.05
-	5.22	-	-	-	-	-	9.53	-	-	-	1613.95
-	-	-	-	-	-	-	-	-	-	-	3275.19
-	-	-	-	-	-	-	-	-	-	-	0.99
-	12.78	8.9	67.19	42.41	-	32.95	44.45	-	-	94.61	5076.92
-	-	-	-	3.61	4.94	0.65	-	-	-	1.46	29.65
-	-	-	-	-	-	-	-	-	-	-	168.72
-	-	-	62.24	-	-	-	-	-	-	-	38.42
-	-	-	-	-	-	-	38.86	-	-	1.18	40.04
-	-	-	-	-	-	-	-	-	-	-	9.36
-	2.56	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	309.86	-	-	611.31	-	-	921.17
-	-	-	-	0.44	2.47	-	-	-	-	-	2.91
-	-	-	-	-	-	-	-	-	-	-	-
-	3.84	-	4.30	-	-	-	-	-	-	-	8.14
-	-	1.98	6.67	-	-	-	-	-	-	-	48.15
-	0.24	-	-	-	-	-	2.70	-	-	51.57	54.51

Contd...

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
176. Leather shoes	-	-	-	-	3.65	-	-	16.03
177. Tamirat	-	-	-	-	-	-	402.05	-
178. Torch cell, dry cell and battery parts	1209.71	-	454.74	40.00	-	-	-	-
179. Hair oil	157.01	-	-	-	-	-	-	7.35
180. Soap (toilet and washing)	833.93	-	-	-	7.54	7.55	60.70	6.39
181. Indian made foreign liquor	8.25	-	-	30.27	7.28	-	-	4.07
182. Light diesel oil	674.35	-	-	-	185.67	100.17	1035.47	35.16
183. Petrol	1877.53	-	-	-	161.22	68.59	-	34.26
184. Confectionery	-	87.47	-	59.14	-	-	-	-
185. Cumin seeds, pepper and spices	-	-	-	-	-	-	-	-
186. Woollen cloths	-	-	-	-	-	-	-	-
187. White cement	-	-	-	-	-	-	-	-
188. Lime, stone lime, building plaster and gypsum etc.	-	-	-	-	-	-	-	-
189. Coloured cement	-	-	-	-	-	-	-	-
190. Match box	-	-	-	-	-	-	-	-
191. Sandagiri	-	-	-	-	-	-	-	-
192. Wooden articles	-	-	-	-	-	-	-	-
193. Seeds goods (including toilet goods)	-	-	-	-	-	-	-	-
194. Soda and soda water	-	-	-	-	-	-	-	-
195. Acid and all types of gas	-	-	-	-	-	-	-	-
196. Metal polish	-	-	-	-	-	-	-	-
197. Growing tobacco (feroca)	-	-	-	-	-	-	-	-
198. Agarbati	-	-	-	-	-	-	-	-
199. Lock and cash box	-	-	-	-	-	-	-	-
200. Rakhi	-	-	-	-	-	-	-	-
201. Tooth powder	-	-	-	-	-	-	-	-
202. Fine cloths	-	-	-	-	-	-	-	-
203. Panni	-	-	-	-	-	-	-	-
204. Cattle tallow	-	-	-	-	-	-	-	-
205. Alun	-	-	-	-	-	-	-	-
206. Sewing machines	-	-	-	-	-	-	-	-
207. Khas Khas	-	-	-	-	-	-	-	-
208. Silicate	-	-	-	-	-	-	-	-
209. Groundnut	-	-	-	-	-	-	-	-
210. Engine oil	-	-	-	-	-	-	-	-
211. Tinware and sheets	-	-	-	-	-	-	-	-
212. Other goods (gelatine powder and capsules, shoe polish, linolium, glue etc. not classified elsewhere)	-	34.36	-	450.00	-	-	357.31	1.93
TOTAL	75736.25	12080.22	5873.04	11052.08	5823.87	2519.76	5762.22	1696.92

(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
-	-	-	-	21.98	-	-	-	-	41.00
-	-	-	-	-	-	-	-	-	402.05
-	-	-	-	-	-	-	-	-	1704.45
-	-	-	-	-	-	-	-	0.40	164.76
0.20	15.72	-	-	-	3.93	-	74.56	4.69	1015.32
0.58	-	54.65	16.08	0.25	22.05	-	-	5.35	149.83
84.14	104.14	27.75	320.68	197.77	-	-	57.25	2.79	2823.34
25.03	255.97	423.37	277.21	29.57	28.59	-	-	7.03	3194.37
-	-	-	-	-	-	-	-	-	146.61
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
22.96	-	-	-	-	-	-	-	13.35	36.29
-	18.18	-	-	-	-	-	-	-	10.18
-	-	21.47	20.08	-	-	-	135.34	14.25	192.75
-	-	-	229.48	-	-	-	-	-	229.48
-	-	-	1.22	21.30	-	-	-	-	22.61
-	-	-	-	-	54.04	-	8.53	520.48	583.10
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	83.51	33.24	467.10	-	3.84	3447.95	0.88	-	4890.05
448.25	4007.78	3741.05	7560.60	4727.60	2837.99	7248.10	10740.67	6030.04	220796.44

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
38. Cartons, boxes, Canes and Cylinders	-	-	-	-	0.74	-	-
39. Other packing materials (gunny bags, hessian bags, brown paper, empty bottles and cork etc).	0.37	3.66	8.35	-	-	-	5.53
40. Crude oil	-	-	-	-	-	-	0.42
41. Tyre cards and fabrics	-	-	-	-	-	-	-
42. Poppy seeds	-	-	-	-	-	-	-
43. Dashi sweets and numkins	-	-	0.80	-	-	-	-
44. Tractors and spare parts	-	-	-	-	-	-	-
45. Baby food (sold in sealed containers)	-	-	-	-	-	-	-
46. Gold ornaments	-	-	-	-	-	-	-
47. Gota, Salma, Sitara and kinari and jari thread	-	-	-	-	0.70	-	-
48. Synthetic gems and stones	-	-	-	-	-	-	-
49. Articles of gold and silver	-	-	-	-	-	-	-
50. Articles of ivory	-	-	-	-	-	-	-
51. Electrical motors and equipments	-	-	-	-	-	-	-
52. All edible oil	12.57	-	-	-	-	-	10.43
53. Chemical fertilizers	8.87	258.49	5.94	-	-	-	57.56
54. Medicines and drugs-pharmas	4.92	-	71.09	2.47	0.41	-	3.51
55. Dyes and dry colours	-	-	-	-	-	-	-
56. Plywood, straw board	-	-	-	-	-	-	-
57. refined coconut oil	-	-	-	-	-	-	-
58. Hydrogenated vegetable oil (vanaspati)	0.77	69.40	1.47	-	-	72.18	-
59. Margarine	-	-	-	-	-	-	-
60. Jewellery (including gems and stones)	4.16	-	0.61	-	-	-	-
61. Leather goods (excluding footwear)	7.47	-	11.04	-	-	-	0.09
62. Sheets, cushions, pillows, mattresses	-	-	10.70	0.78	-	-	-
63. All types of furniture and equipments	9.48	1.43	6.91	-	-	-	6.52
64. All types of sanitary goods	-	-	0.51	1.40	-	-	0.07
65. All articles of glass (excluding bangles)	-	-	-	-	-	-	-
66. Motor vehicles	12.63	-	-	-	-	-	5.96
67. Tyres and tubes of motor vehicles	5.50	-	-	-	0.53	-	18.65
68. Motor cycles, motor-cycles combinations	-	-	-	-	1.40	-	-
69. Ball bearings fuel injection	-	-	-	-	-	-	-
70. Welding electrodes, rods etc.	-	-	-	-	-	-	-
71. Perambulators and parts	-	-	-	-	-	-	-
72. Dry fruits	-	-	-	-	-	-	0.22
73. All kinds of eatables (non alcoholic liquids etc.)	-	-	-	-	7.31	-	-
74. Corn flakes and wheat flakes	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
75. Custard, baking powders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75. Biscuits, cakes, pastry etc.	-	-	6.05	-	-	-	-	6.61	3.16	-	-	1.73	-	-	9.63	-	27.18
77. All kinds of clocks, time-pieces	0.32	-	-	0.21	-	-	-	0.80	-	-	-	0.20	-	-	0.06	-	1.59
78. Binoculars, telescopes etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-	0.01
79. Vacuum flasks	0.06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06
80. Computers (analog, digital and parts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81. Teleprinters, registering and punching machines	-	-	-	-	-	-	0.93	-	-	-	-	-	-	-	-	-	0.93
82. Typewriters, tabulating, duplicating machines	0.45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.45
83. Salt petre and gun powder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84. All kinds of electrical goods	8.78	-	-	10.95	-	-	10.10	15.06	35.49	2.11	1.10	21.94	-	9.73	17.32	-	132.58
85. Potash and explosives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85. Perfumes and cosmetics	-	-	6.12	0.12	0.66	-	-	-	-	-	-	0.41	1.72	11.57	-	-	20.60
87. All types of crockery	-	-	14.34	-	-	-	4.29	0.26	-	-	0.49	6.84	-	2.16	6.17	-	34.55
88. Chinaware, earthenware, porcelain	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89. Gramophones, record players and parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90. Refrigerators, airconditioners, cooling plants etc.	0.77	-	-	-	-	-	-	-	-	-	-	0.06	-	-	6.81	-	7.64
91. Beer and other liquors	32.99	-	4.20	-	-	-	-	1.44	22.75	-	0.31	53.95	11.15	4.90	7.41	8.77	147.97
92. Fur and skins	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93. Table cutlery etc.	1.04	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.04
94. Marbles (in all forms)	0.54	-	-	-	-	-	1.04	2.48	0.73	-	-	-	-	-	-	4.76	9.55
95. Picnic sets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95. Tiles: glazed, mosaic, formica and sunmica	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97. Aerated water	-	-	-	-	-	-	0.02	0.62	-	-	-	0.44	-	-	0.59	-	1.67
98. Paints, pigments, indigo, varnishes	3.90	-	5.41	-	-	-	1.86	1.20	10.64	-	-	7.59	-	1.81	6.08	12.07	50.56
99. Wireless radios gramophones, amplifiers	1.95	-	38.95	1.89	-	-	2.95	-	-	-	0.91	10.51	-	-	1.91	-	59.07
100. Dictaphones, taperecorders and parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101. Sound transmitting equipments, telephons etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102. Cinematographic equipments, projectors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.48	-	0.48
103. Photographic equipments camera and films X-ray	-	-	0.84	-	-	-	0.03	-	-	-	-	0.52	-	-	0.41	-	1.80
104. Photographic chemicals, albums etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105. Iron and steel safes, almirahs, iron goods etc.	-	-	-	0.76	-	-	-	0.60	25.18	275.31	0.24	-	-	-	-	-	302.09
106. All kinds of metal furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107. Pile carpets	0.19	-	-	-	-	-	0.01	-	-	-	-	-	-	-	2.75	-	2.95
108. Stainless steel articles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7.74	-	7.74
109. Fire-works and crackers	1.75	-	1.85	-	-	-	1.82	0.13	-	-	0.45	-	1.01	-	0.24	7.35	14.60

	(1)	(2)	(3)	(4)	(5)	(5)
110. Tobacco pipes, cigar holders etc.	-	-	-	-	-	-
111. Cement and its articles	-	6.60	0.35	-	-	-
112. Asbestos products and sheets	10.72	-	1.73	-	-	-
113. Aviation spirits	-	-	-	-	-	-
114. Arms and ammunitions	-	-	-	-	-	-
115. Cigarette cases and lighters	-	-	-	-	-	-
116. TV, Video, Video players, cassettes etc.	-	-	-	-	-	-
117. Denatured spirit	-	-	20.70	-	-	11.64
118. Opium	-	-	-	-	-	-
119. Lanced poppy heads	-	-	-	-	-	-
120. Shang	-	-	-	-	-	-
121. Arms, weapons and accessories	-	-	-	-	-	-
122. Country liquor	4.35	-	-	49.01	-	-
123. Khandari, sugar	62.82	15.19	27.02	95.98	-	19.45
124. Gur, rab, shira etc.	3.74	-	0.65	-	-	-
125. Kirana (provisions)	93.88	184.34	80.61	-	-	56.63
126. Tea	-	-	-	-	-	-
127. Green coconut	-	-	-	4.44	-	-
128. Betel leaves	-	-	2.47	0.32	-	-
129. Gas stove, its parts and lanterns	-	17.54	-	3.95	-	-
130. Furnace oil	-	-	-	-	-	-
131. Grease	0.81	-	0.64	0.23	-	-
132. Lubricating oil, mobile oil etc.	-	-	8.08	-	-	-
133. Bamboos, ballies	-	-	-	-	-	-
134. Construction wood	-	-	-	-	-	-
135. Stone, stoneware, stone slab etc.	0.39	3.55	-	-	-	-
136. Other construction materials, crushed stone, stone powder, Kankar Bajari etc.	0.77	-	-	-	-	-
137. Bricks	-	-	-	-	-	-
138. Soap stone (ghia pathar)	-	-	-	-	-	-
139. Iron scrap	0.07	-	-	-	-	77.06
140. Hardware, nuts, bolts etc.	-	-	-	-	-	-
141. Chemicals	8.95	-	-	1.15	-	-
142. Acid soda	-	-	-	-	-	-
143. Wax, lac and lac articles	-	-	-	-	-	-
144. Gas cylinders	-	104.06	-	-	-	-
145. Oxygen cylinders	-	-	-	105.92	-	-
146. Surgical cotton	-	-	-	-	-	-
147. Umbrella and parts	-	-	-	-	-	-
148. Sports goods (including playing cards)	0.11	-	0.49	-	-	-
149. Surgical goods	-	-	-	-	-	-
150. Stationery	14.67	-	15.06	-	-	-
151. Biri	-	-	-	-	-	-
152. Biri leaves	0.21	-	-	-	-	-
153. Cigarettes	43.34	37.37	78.83	387.33	-	29.11

XURE IV. 2 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2.31	14.85	0.49	7.26	4.76	18.06	-	-	15.94	16.83	87.45
2.43	-	-	-	0.07	1.56	-	-	4.42	-	220.93
0.07	-	-	-	-	-	-	-	-	-	0.07
-	-	-	-	-	-	-	-	-	-	-
0.06	1.76	19.71	14.72	11.22	-	5.07	-	39.59	42.40	166.87
-	-	1.90	-	-	-	-	-	2.35	-	4.25
-	-	-	-	-	0.82	-	-	-	-	0.82
-	-	-	-	-	-	-	-	-	-	-
4.25	2.54	-	-	-	-	-	-	-	-	60.15
4.47	58.01	24.41	95.51	29.24	93.42	32.43	17.07	33.29	-	609.31
24.21	-	0.58	172.40	0.11	-	-	-	45.73	27.17	275.59
15.26	19.80	33.48	3.26	3.07	129.24	72.36	9.26	42.42	69.68	814.79
-	-	-	-	-	-	-	-	-	-	-
0.15	1.27	1.06	-	0.06	1.93	-	0.30	1.20	0.79	4.44
-	-	-	-	-	-	-	-	-	-	9.55
-	-	-	-	-	-	-	-	-	-	21.49
0.69	8.40	-	-	1.55	3.99	-	-	0.72	2.87	19.90
3.99	-	-	-	-	-	-	-	3.22	-	15.29
-	-	-	-	-	0.42	1.38	-	2.00	-	3.80
-	-	-	-	3.16	13.48	-	-	-	-	16.64
34.07	381.61	6.61	1.65	2.22	1.56	5.86	11.21	31.90	20.13	500.76
0.64	12.44	-	2.25	2.57	-	-	-	6.08	6.27	31.02
-	-	-	3.59	-	0.14	-	-	4.82	-	8.55
0.01	-	-	-	-	-	-	-	-	-	0.01
-	-	1.43	-	-	-	-	-	-	-	78.56
-	4.33	50.94	14.78	-	72.17	-	9.07	-	78.99	230.28
-	-	-	-	-	4.62	-	-	-	-	14.72
-	-	-	-	-	-	-	-	-	-	-
0.16	-	-	-	-	-	-	-	-	-	0.16
0.01	-	0.39	17.88	-	-	-	-	-	-	122.34
-	-	-	-	-	-	-	-	-	-	105.92
-	-	-	-	-	-	-	-	-	-	-
0.30	-	-	-	-	-	-	-	-	-	0.30
0.31	0.08	-	-	-	0.50	-	-	0.84	2.18	14.51
-	-	-	-	-	-	-	-	-	-	-
2.33	4.65	-	3.14	178.10	14.52	-	16.83	0.24	5.88	255.42
-	12.54	22.02	-	8.26	-	-	17.38	-	-	60.20
-	-	-	-	-	-	-	-	-	-	-
0.05	0.90	6.53	4.98	1.58	0.47	33.22	-	29.26	22.49	675.40

	(1)	(2)	(3)	(4)	(5)
154.	Tobacco	-	-	-	-
155.	Raw tobacco	0.27	-	1.54	-
156.	Terylene cloths	-	-	-	-
157.	Cotton cloths	-	24.88	129.84	163.72
158.	Brass, aluminium, copper and their goods	-	-	32.68	-
159.	Other metal goods	-	-	-	-
160.	Machinery (all kinds)	68.93	-	79.29	54.32
161.	Bicycle and its parts	-	-	24.14	-
162.	Motor parts	-	-	-	-
163.	Turpentine oil	-	-	-	-
164.	Superior kerosene oil	3.75	3.45	12.69	-
165.	Gum	0.87	-	-	8.14
166.	Rapeseeds and oils	-	-	-	-
167.	Mahuva	-	-	-	-
168.	Mehandi	-	-	-	0.27
169.	Soap oil (used for soap preparation)	-	-	-	-
170.	Plastic goods (including polythene bags etc.)	3.93	-	-	-
171.	All types of cloths	-	-	-	-
172.	Optical goods	-	-	-	-
173.	Canvas goods (including tirpal, cotton carpet)	-	-	-	-
174.	Non-edible oil	-	-	-	-
175.	Utensils (all types)	-	-	-	-
176.	Leather shoes	-	-	-	3.45
177.	Tamirat	-	-	-	-
178.	Torch cell, dry cell and battery parts	3.62	0.42	-	-
179.	Hair oil	-	-	-	-
180.	Soap (toilet and washing)	-	-	22.84	-
181.	Indian made foreign liquor	-	-	-	-
182.	Light diesel oil	82.16	-	160.89	-
183.	Petrol	84.29	1884.00	73.75	-
184.	Confectionery	-	-	-	-
185.	Cumin seeds, pepper and spices	-	-	-	-
186.	Woollen cloths	-	-	-	-
187.	White cement	-	-	-	-
188.	Lime, stone lime, building plaster and gypsum etc.	0.54	1.06	11.94	-
189.	Coloured cement	-	-	-	-
190.	Match box	0.22	-	4.07	-

ANNEXURE IV. 2 (Contd.)

(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
-	-	-	-	-	-	4.67	-	-	-	-	4.67
-	-	-	0.15	-	1.31	4.51	6.52	-	8.35	-	22.65
-	2.24	-	-	-	-	2.32	-	-	-	-	4.56
93.82	0.10	37.13	188.80	-	31.08	138.19	150.92	83.56	78.41	308.48	1428.93
-	6.06	1.89	-	-	3.31	18.18	-	13.43	-	-	75.55
-	0.40	-	-	-	-	1.07	23.33	-	0.42	-	25.22
-	20.03	1.36	47.15	-	11.88	3.19	51.35	8.51	112.67	-	458.68
-	0.09	3.60	-	12.89	-	3.88	-	-	-	34.47	79.07
-	-	-	-	-	-	-	-	-	-	-	-
-	5.73	14.85	6.20	-	4.20	222.10	4.28	-	15.09	7.43	-
-	1.24	-	-	-	-	0.31	0.61	-	-	-	299.77
-	-	-	-	-	-	-	-	-	-	-	11.17
-	-	-	-	-	-	-	4.85	-	-	-	4.85
-	-	-	-	-	-	-	-	-	-	-	0.27
-	-	-	-	-	-	-	-	-	-	-	-
-	1.00	4.33	-	-	-	0.12	-	1.84	-	-	-
-	-	-	-	-	-	-	-	-	-	-	11.22
-	-	-	-	-	-	0.91	-	-	-	-	0.91
-	0.01	0.06	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	6.72	0.10	-	0.07
-	0.54	-	-	-	-	3.12	-	-	-	8.62	6.82
-	31.62	-	2.82	543.22	-	-	-	4.99	-	-	12.28
-	-	-	-	-	-	-	-	-	-	-	586.10
-	1.94	2.63	-	-	-	0.91	-	-	-	-	-
-	-	-	-	-	-	-	-	-	3.04	-	9.52
-	-	-	-	-	-	-	-	-	-	-	3.04
-	30.87	33.64	28.67	11.36	5.98	15.62	-	-	14.41	30.82	-
-	-	-	-	-	-	-	-	-	-	-	194.21
-	-	-	13.07	-	231.85	-	55.83	-	55.77	24.50	-
218.92	165.81	161.35	5.83	-	7.13	93.95	2.79	50.04	18.43	3.57	624.07
-	-	-	-	-	-	-	-	-	-	9.75	2769.86
-	-	-	-	-	-	-	-	-	-	-	9.75
-	-	-	-	-	-	-	51.42	-	-	-	51.42
-	-	-	-	-	-	-	-	-	-	-	-
-	5.33	15.09	3.41	-	-	36.43	-	-	1.84	-	75.69
-	-	-	-	-	-	-	-	-	-	-	-
-	10.85	-	-	-	-	-	-	0.67	6.53	-	22.34

ANNEXURE IV. 2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
191. Saudagiri	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
192. Wooden articles	0.84	-	-	-	-	0.09	-	-	-	0.09	-	-	-	-	-	1.02
193. Beads goods (including toilet goods)	7.78	-	41.79	-	153.27	2.67	3.08	14.89	-	1.00	21.00	34.30	12.55	20.84	2.24	315.41
194. Soda and soda water	2.18	5.47	-	-	-	-	-	-	0.98	-	-	-	-	2.07	6.00	16.70
195. Metal polish	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10	-	0.10
196. Chewing tobacco (jarda)	-	-	-	-	-	0.86	0.12	-	-	-	-	-	-	-	-	0.98
197. Acid and all types of gas	0.14	-	-	-	-	-	-	-	-	-	10.35	-	-	0.31	1.72	12.52
198. Agarbati	-	-	2.57	1.03	-	1.17	-	0.82	0.07	-	0.30	-	-	-	-	5.96
199. Lock and cash box	-	-	-	-	-	0.92	-	-	-	-	-	-	-	-	-	0.92
200. Rakhi	-	-	-	-	-	0.06	-	-	-	-	10.33	-	-	-	-	10.39
201. Tooth powder	3.20	-	-	-	-	-	3.20	-	-	-	-	-	-	-	-	6.40
202. Fine cloths	31.09	-	-	-	-	-	55.69	-	-	-	-	-	-	-	-	86.78
203. Panni	0.21	-	-	-	-	-	-	-	-	0.21	-	-	-	-	-	0.42
204. Cattle tallow	0.01	-	-	-	-	-	-	-	-	0.01	-	-	-	-	-	0.02
205. Alum	4.13	-	-	-	-	-	-	-	-	4.20	-	-	-	-	-	8.33
206. Sewing machines	4.80	-	-	-	-	-	0.60	-	-	-	4.20	-	-	-	-	9.60
207. Khas khas	4.40	-	-	-	-	-	-	-	-	-	4.36	0.04	-	-	-	8.80
208. Silicate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209. Groundnut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210. Engine oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211. Tinware and sheets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212. Other goods (gelatine powder and capsules, shoe polish, linilium, glue etc., not classified elsewhere)	-	-	-	-	-	0.40	-	8.35	-	-	2.50	-	1.37	13.39	80.24	106.45
TOTAL	740.19	2863.22	1238.26	915.45	746.03	746.31	1173.15	634.95	1406.97	839.59	1757.71	702.14	484.79	1069.41	1211.62	16527.79

Contd....

Value of Tax Base of Entry Tax in the Municipalities of Rajasthan
(1983-84)

('Lakh)

Class III Municipalities

Sl. No.	Commodity	Amet	Bhinmal	Bhadra	Knobhanan city	Lakheri	Nimbahava	Mojar	Fili- banga	Sanga- ria	Sri karanpur	Jobner	Suratgarh	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
1.	Bullion (gold and silver)	-	-	-	-	-	-	-	-	-	-	-	-	-
2.	Oil cakes	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	All kinds of manmade fibre	-	-	-	-	-	-	-	-	-	-	-	-	-
4.	All kinds of yarn (excluding acrylic)	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	Acrylic yarn	-	-	-	-	-	-	-	-	-	-	-	-	-
6.	Silk fabrics	-	13.97	-	-	-	-	-	-	-	-	-	-	13.97
7.	Readymade garments	-	-	-	-	-	-	-	-	-	-	-	-	-
8.	Iron ore	-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Paddy, Rice, Wheat (in all forms)	-	-	-	12.35	6.68	-	9.12	-	-	-	-	-	28.15
10.	Gram, Tur, Moong etc.	-	-	1.58	-	-	-	-	-	-	-	-	-	1.58
	Maida and suji	-	-	-	-	4.36	-	-	-	0.47	-	-	-	4.83
	Bajara, Barley, Jawar, Maize etc.	38.24	69.02	1.83	0.33	1.34	53.53	3082.69	23.09	65.67	36.85	2.80	6.33	3381.72
13.	Bread	-	-	-	-	-	-	-	-	-	-	-	-	-
14.	Silver ornaments	-	-	-	-	-	-	-	-	-	-	-	-	-
15.	Cotton yarn and cotton waste	-	0.68	-	-	0.24	-	2.28	29.75	-	-	-	-	32.95
16.	Worsted and semi- worsted woollen yarn	-	-	-	-	-	-	-	-	-	-	-	-	-
17.	Fish (sold in sealed container)	-	-	-	-	-	-	-	-	-	-	-	-	-
18.	Matira seeds	-	-	-	-	-	-	-	-	-	-	-	-	-
19.	Tumba seeds	-	-	-	-	-	-	-	-	-	-	-	-	-
20.	Ghee and Butter	-	-	-	0.18	9.44	-	7.22	1.98	-	9.59	-	0.49	28.90
21.	Tamarind seed and powder, Turmeric and Chilli powder	-	3.80	7.95	-	-	-	-	-	-	-	-	-	11.75
22.	Swing thread	-	-	-	-	-	-	-	-	-	-	-	-	-
23.	Hides and Skins & bones	0.10	2.50	-	0.14	0.08	-	20.89	-	0.89	-	1.87	-	26.74
24.	Raw wool and wool tops	-	-	-	-	-	-	8.93	-	-	-	-	-	8.93
25.	Goat Hair	-	-	-	-	-	-	-	-	-	-	-	-	-
26.	Mica	-	-	-	-	-	-	-	-	-	-	-	-	-
27.	Cotton (including ginned and unginned)	-	0.69	-	-	-	-	13.87	-	62.95	60.38	-	-	137.89
28.	Bangles made of glass or plastic	-	-	-	-	-	-	-	-	-	-	-	-	-
29.	Cotton waste	-	-	-	-	-	-	-	-	-	-	-	-	-
30.	Hosiery (all kinds excluding woollen)	-	0.90	11.03	-	-	-	14.24	9.37	6.02	-	0.25	31.71	73.52
31.	Oil seeds	-	1.33	8.11	172.35	-	-	7.51	0.79	13.21	16.87	-	-	923.17
32.	Coal and coke (all forms)	-	0.30	0.08	0.04	148.16	8.32	25.64	-	4.96	-	-	-	187.50

Contd...

ANNEXURE IV. 2 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
33.	Iron and steel	-	-	-	-	-	-	-	53.64	-	-	-	-	53.64
34.	Iron dust	-	-	-	-	-	-	-	-	-	-	-	-	-
35.	Jute	-	2.31	-	-	-	-	-	-	-	-	-	-	2.31
36.	Katha, betel nut, pan- masala, Kinam etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
37.	Pesticides and fungicides	-	-	1.32	-	-	-	-	-	17.87	-	-	-	19.19
38.	Cartons, boxes, canes and cylinders	-	-	-	-	-	-	-	-	-	-	-	-	-
39.	Packing materials (gunny bags, hessian bags, brown paper, empty bottles, and cork etc)	-	0.09	9.69	10.33	159.70	17.84	171.89	14.90	17.20	1.42	-	0.81	403.67
40.	Crude oil	-	-	-	-	-	-	-	-	-	-	-	-	-
41.	Tyre cords and fabrics	-	-	-	-	-	-	-	-	-	-	-	-	-
42.	Poppy seeds	-	-	-	-	-	-	-	-	-	-	-	-	-
43.	Desahi sweets and namkins	-	-	7.04	-	-	-	-	-	-	-	-	-	7.04
44.	Tractors and spare parts	-	-	-	-	-	-	-	-	-	-	-	-	-
45.	Baby food (sold in sealed containers)	-	-	-	-	-	-	-	-	-	-	-	-	-
46.	Gold ornaments	-	-	-	-	-	-	-	-	-	-	-	-	-
47.	Gota, Salma, Sitara, Kinari and Jari thread	-	-	-	-	-	-	-	-	-	-	-	-	-
48.	Synthetic gems and stones	-	-	-	-	-	-	-	-	-	-	-	-	-
49.	Articles of gold and silver	-	-	-	-	-	-	-	-	-	-	-	-	-
50.	Articles of ivory	-	-	-	-	-	-	-	-	-	-	-	-	-
51.	Electrical motors, & equipments	-	-	-	-	-	-	-	-	-	-	-	-	-
52.	All edible oil	-	6.48	4.44	-	26.61	19.03	19.56	7.54	-	0.93	-	4.21	88.80
53.	Chemical fertilizers	1.52	-	4.90	-	5.83	256.66	395.62	-	110.24	-	-	-	774.77
54.	Medicines and drugs- pharmas.	6.17	49.61	27.08	16.73	6.84	11.55	27.02	37.40	19.63	18.00	-	48.76	269.79
55.	Dyes and dry colours	-	-	-	-	-	-	-	-	0.43	-	-	-	0.43
56.	Plywood, straw board	-	-	-	-	-	-	-	-	-	-	-	-	-
57.	Refined coconut oil	-	-	-	-	-	-	-	-	-	-	-	-	-
58.	Hydrogenated vegetable oil	-	-	-	26.07	4.82	-	148.71	-	-	-	-	11.49	191.09
59.	Margarine	-	-	-	-	-	-	-	-	-	-	-	-	-
60.	Jewellery (including gems and stones)	1.83	-	-	-	3.15	-	-	-	0.54	-	-	-	5.52
61.	Leather goods(excluding footwear)	-	-	12.93	-	5.13	-	12.26	7.05	0.61	1.92	6.72	-	46.62

Contd..

ANNEXURS IV 2. (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
62.	Sheets, cushions, pillows, mattresses	-	2.34	29.23	-	6.89	-	-	-	-	-	-	-	38.46
63.	All types of furniture and equipments	-	2.72	-	4.18	-	-	0.32	-	-	-	-	-	7.22
64.	All types of sanitary goods.	-	-	-	-	-	-	-	-	-	0.38	-	-	0.38
65.	All articles of glass (excluding bangles)	-	0.91	-	-	1.04	-	-	-	-	-	0.40	-	2.35
66.	Motor vehicles	-	14.85	-	-	2.20	-	-	-	-	-	-	-	17.05
67.	Tyres and tubes of motor vehicles.	-	14.03	-	-	-	11.12	-	-	-	-	-	-	25.15
68.	Motor cycles, motor-cycles combinations	-	-	-	-	-	-	-	-	-	-	-	-	-
69.	Ball bearings fuel injection.	-	-	-	-	-	-	-	-	-	-	-	-	-
70.	Welding electrodes, rod etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
71.	Perambulators and parts	-	-	-	-	-	-	-	-	-	-	-	-	12.43
72.	Dry fruits	-	10.64	-	-	1.79	-	-	-	-	-	-	-	28.10
73.	All kinds of eatables (non alcoholic liquids etc)	-	-	-	-	-	-	-	-	28.10	-	-	-	-
74.	Corn flakes & wheat flakes	-	-	-	-	-	-	-	-	-	-	-	-	-
75.	Custard, baking powders	-	-	0.01	-	-	-	-	-	-	-	-	-	0.01
76.	Biscuits, cakes, pastry etc.	-	3.77	11.02	-	2.15	-	-	-	-	-	-	4.85	21.79
77.	All kinds of clocks, time-deces	-	-	-	-	0.27	-	-	-	-	-	-	-	0.27
78.	Binoculars, telescopes etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
79.	Vacuum flasks	-	-	-	-	-	-	-	-	-	-	-	-	-
80.	Computers(analog, digitals and parts)	-	-	-	-	-	-	-	-	-	-	-	-	-
81.	Teleprinters, registering and punching machines.	-	-	-	-	-	-	-	-	-	-	-	-	-
82.	Typewriters, tabulating, duplicating machines	-	37.08	-	-	-	-	-	-	-	-	-	-	37.08
83.	Saltpetre and gunpowder	-	-	-	-	-	-	-	-	-	-	-	-	-
84.	All kinds of electrical goods.	2.42	-	-	5.52	-	47.57	0.78	-	12.51	0.60	-	29.21	98.61
85.	Potash and explosives	-	-	-	-	-	-	-	-	-	-	-	-	-
86.	Perfumes and cosmetics	-	-	-	-	1.19	-	-	-	-	-	-	-	1.19

Contd...

	(1)	(2)	(3)	(4)	(5)
87.	All types of crockery	-	-	7.85	-
88.	Chinaware, earthenware, porcelain	-	-	-	-
89.	Gramophones, recordplayers and parts.	-	-	-	-
90.	Refrigerators, airconditioners, cooling plants etc.	-	-	-	-
91.	Beer and other liquors	4.26	21.71	-	3.16
92.	Fur and skins	-	-	-	-
93.	Table cutlery etc	-	0.20	-	-
94.	Marbles (in all forms)	-	-	-	-
95.	Picnic sets	-	-	-	-
96.	Tiles: glazed, mosaic, formica & sunmica	-	-	-	-
97.	Aerated water	-	-	-	1.80
98.	Paints, Pigments, indigo, varnishes.	-	1.98	5.01	-
99.	Wireless receivers radio, gramphones amplifiers	-	0.15	-	-
100.	Dictaphones, typerecorders and parts.	-	-	-	-
101.	Sound transmitting equipments, telephones etc.	-	-	-	-
102.	Cinematographic equipments, projectors	-	-	-	-
103.	Photographic equipments camera & films.	-	-	-	-
104.	Photographic chemicals, albums etc.	-	-	-	-
105.	Iron and steel safes, almirahs, iron goods etc.	-	9.63	4.44	255.87
106.	All kinds of metal furniture	-	-	-	-
107.	File carpets	-	-	-	0
108.	Stainless steel articles	-	-	-	-
109.	Fire-works and crackers	-	-	-	-
110.	Tobacco pipes, cigar holder etc.	-	-	-	-

ANNEXURS IV 2. (Contd.)

(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
-	-	-	-	-	-	-	-	7.85
3.52	-	-	-	-	-	-	-	3.52
1.55	-	-	-	-	-	-	-	1.55
0.80	57.11	8.89	44.36	9.15	5.58	2.00	4.67	161.69
-	-	-	-	-	-	-	-	0.20
-	-	-	-	0.27	0.51	-	-	0.78
-	-	-	-	4.33	-	-	-	4.33
0.10	-	59.83	-	0.37	-	-	0.68	62.78
1.28	3.85	0.06	-	2.73	-	-	13.20	28.11
0.84	-	-	-	3.23	-	-	-	4.22
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
0.25	-	-	-	-	-	-	-	0.25
-	-	-	-	-	-	-	-	-
78.02	44.92	1165.01	-	68.11	6.93	-	-	1632.63
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
0.84	-	-	-	-	-	-	-	0.84
-	-	-	-	-	-	-	-	-

ANNEXURE IV. 2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
111.	Cement and cement articles	0.90	0.57	4.65	4.42	0.02	-	54.70	3.99	8.17	6.26	-	0.44	84.12
112.	Asbestos products and sheets	-	0.14	-	-	0.44	-	0.75	-	-	-	-	3.45	4.78
113.	Aviation spirit.	-	-	-	-	-	-	-	-	-	-	-	-	-
114.	Arms and ammunitions	-	-	-	-	-	-	-	-	-	-	-	-	-
115.	Cigarette cases and lighters	-	-	-	-	-	-	-	-	-	-	-	-	-
116.	TV, Video, Video players, cassettes	-	-	-	-	-	-	-	-	-	-	-	-	-
117.	Denatured spirit	-	29.30	22.93	11.64	4.21	15.40	-	-	-	-	-	-	84.08
118.	Opium	-	-	0.26	-	-	35.66	-	-	17.53	-	-	-	53.45
119.	Lanced poppy heads	-	-	-	-	-	-	-	-	-	-	-	-	-
120.	Bhang	-	-	-	-	0.03	-	-	-	-	-	-	-	0.03
121.	Arms, weapons and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-
122.	Country liquor	-	5.26	-	-	8.19	-	-	-	-	-	-	-	13.45
123.	Khandsari, sugar	-	41.24	2.07	116.56	25.88	41.63	928.36	77.73	-	19.68	20.54	80.00	1353.69
124.	Gup, rab, shira etc.	-	7.53	2.42	-	-	-	848.02	-	-	-	-	-	857.97
125.	Tea	-	-	-	-	-	-	-	-	-	-	-	-	-
126.	Kirana(Provisions)	67.20	0.28	47.07	44.32	5.41	99.10	1255.03	27.76	253.89	189.80	2.00	66.13	2057.99
127.	Green coconut	-	-	-	-	-	-	-	-	-	-	-	-	-
128.	Betal leaves	-	0.22	-	-	0.67	-	4.18	-	-	-	-	-	5.09
129.	Gas stove, its parts and lanterns	-	0.31	-	-	-	-	-	-	5.01	-	-	-	5.32
130.	Furnace oil	-	-	-	-	-	-	-	-	-	-	-	-	-
131.	Grease	-	-	-	-	5.95	-	-	-	-	-	-	-	5.95
132.	Lubricating oil, mobile oil etc.	0.05	-	-	-	-	-	2.99	-	-	-	-	-	3.04
133.	Bamboos, ballies	-	-	-	-	-	-	0.06	-	5.38	-	-	6.65	12.09
134.	Construction wood	0.30	10.93	-	-	2.55	-	11.16	14.05	-	-	-	12.10	51.09
135.	Stone, stoneware, stone slab etc.	4.12	-	0.85	8.36	-	35.68	-	-	1.01	-	3.74	2.17	55.93
136.	Construction materials, crushed stone, stone powder kankar, bajari etc.	-	0.67	5.60	0.64	2.02	-	181.57	-	1.12	-	-	-	191.62
137.	Bricks	-	0.09	-	-	14.55	-	11.78	-	3.23	-	-	-	29.65
138.	Sosp stone (ghia pshar)	-	-	-	-	-	-	5.51	-	-	-	-	-	5.51

Contd . . .

ANNEXURE IV. 2 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
139.	Iron scrap	-	-	-	-	-	-	-	-	-	-	-	-	-
140.	Hardware, nuts, bolts etc.	6.36	-	-	-	-	-	-	-	-	-	-	-	6.36
141.	Chemicals	-	-	-	0.09	-	-	-	-	-	-	-	-	0.09
142.	Acid soda	-	-	-	-	-	-	-	-	-	-	-	-	-
143.	Wax, lac and lac articles.	-	-	-	-	0.27	-	-	-	-	-	-	-	0.27
144.	Gas cylinders	-	0.01	-	0.01	2.04	-	-	-	0.08	-	-	0.99	3.13
145.	Oxygen cylinders	-	-	-	-	-	-	-	-	-	-	-	-	-
146.	Surgical cotton	-	-	-	-	-	-	-	-	-	-	-	-	-
147.	Umbrella and its parts.	-	-	-	-	-	-	-	-	-	-	-	-	-
148.	Sports goods, (including playing cards).	-	-	-	-	0.14	-	-	-	-	-	-	-	0.14
149.	Surgical goods	-	-	-	-	-	-	-	-	-	-	-	-	-
150.	Stationary	0.66	0.40	8.29	-	1.38	-	17.47	-	4.07	-	-	12.74	45.01
151.	Biri	12.86	22.90	5.62	14.21	7.11	-	4.20	-	-	15.12	3.00	-	85.02
152.	Biri leaves	-	-	1.31	-	-	-	-	-	-	-	-	-	1.31
153.	Cigarettes	-	6.41	0.66	-	3.02	-	-	-	35.53	-	-	-	45.62
154.	Tobacco	-	-	-	-	-	-	-	-	-	-	-	-	-
155.	Raw tobacco	-	-	1.35	-	-	-	147.19	-	-	-	-	1.13	149.67
156.	Terylene cloths	-	-	59.65	37.67	-	-	-	-	-	-	-	-	97.32
157.	Cotton cloths	621.16	14.86	209.50	123.62	43.42	224.59	1938.39	142.11	27.26	61.40	25.00	84.03	3515.34
158.	Brass, aluminium, copper and their goods.	-	-	-	0.30	-	-	-	-	-	1.26	-	-	1.56
159.	Other metal goods	-	-	-	-	-	-	-	-	-	-	-	-	-
160.	Machinery(all kinds).	3.50	38.42	49.75	-	47.22	41.07	14.19	-	-	9.90	-	68.57	272.62
161.	Bicycle and its parts.	-	1.03	-	-	3.56	-	-	-	-	3.42	-	-	8.01
162.	Motor parts	-	-	-	-	-	-	-	-	-	-	-	-	-
163.	Turpentine oil	-	-	-	-	-	-	-	-	-	-	-	-	-
164.	Superior kerosene oil.	-	21.34	-	3.60	1.26	20.22	-	-	6.96	-	-	8.13	61.51
165.	Gum	-	-	-	-	-	-	-	-	-	-	-	-	-
166.	Rapeseeds and oil	-	-	-	-	-	-	-	-	-	-	-	-	-
167.	Mahuva	-	-	-	-	-	-	-	-	-	-	-	-	-
168.	Soap oil(used for soap preparation).	-	-	-	-	-	-	-	-	-	-	-	-	-

Contd. . . .

ANNEXURE IV. 2 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
169.	Mehandi	-	-	-	-	-	-	-	-	-	-	-	-	-
170.	Plastic goods (including polythene bags etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-
171.	All types of cloths	-	-	-	-	-	-	-	-	-	-	-	-	-
172.	Optical goods	-	-	-	-	-	-	-	-	-	-	-	-	-
173.	Canvas goods (including tirpal, cotton carpet).	-	0.04	-	-	-	-	-	-	-	-	-	-	0.04
174.	Non-edible oil:	-	-	-	-	-	-	-	-	-	-	-	-	-
175.	Utensils (all types).	-	2.78	-	-	1.43	-	-	-	5.00	-	-	-	9.21
176.	Leather shoes	-	-	-	-	-	-	-	-	-	-	-	-	-
177.	Tamirat	-	-	-	-	-	-	-	-	-	-	-	-	-
178.	Torch cell, dry cell- and battery parts.	-	-	-	-	-	-	-	-	-	-	-	-	-
179.	Hair oil	-	0.28	1.67	-	-	-	-	-	-	-	-	-	1.95
180.	Soap (toilet and washing).	3.08	5.04	6.94	2.79	7.71	17.11	13.77	-	15.62	-	-	31.59	103.65
181.	Indian made foreign liquor.	-	-	-	-	-	-	-	-	-	-	-	-	-
182.	Light deisel oil	30.01	214.45	-	-	-	-	72.56	-	52.05	48.02	-	99.99	517.08
183.	Petrol	-	8.01	-	125.10	22.21	156.23	5630.46	214.18	58.62	-	5.51	102.62	6322.94
184.	Confectionary	-	-	-	-	-	-	-	-	-	-	-	1.99	1.99
185.	Camlin seeds, pepper and spices.	-	9.23	-	-	-	-	-	-	-	-	-	-	9.23
186.	Woollen cloths	-	-	-	-	-	-	-	-	-	-	-	-	-
187.	White cement	-	-	-	-	-	-	-	-	-	-	-	-	-
188.	Lime, stone lime, building plaster.	-	7.02	-	1.84	53.74	-	24.53	-	0.13	-	-	-	87.26
189.	Coloured cement	-	-	-	-	-	-	-	-	-	-	-	-	-
190.	Match box	-	1.02	5.54	-	2.54	-	0.24	-	-	-	-	-	9.34
191.	Saudagiri	-	-	-	-	-	-	-	-	-	-	-	-	-
192.	Wooden articles	-	-	-	-	-	-	-	-	-	-	-	-	-
193.	Beads goods (inclu- ding toilet goods)	7.03	-	3.31	17.99	1.71	44.22	15.08	55.34	27.20	2.58	0.15	42.93	217.54
194.	Soda and soda water	-	-	-	-	-	-	-	-	-	-	-	-	-
195.	Acid and all types of gas.	-	-	-	-	-	-	-	-	-	-	-	-	-
196.	Metal polish	-	-	-	-	-	-	-	-	-	-	-	-	-
197.	Chewing tobacco (jarda).	-	-	-	-	-	-	-	-	-	-	-	-	-
198.	agarbati	-	3.54	-	-	-	-	-	-	-	-	-	-	3.54
199.	Lock and cash box	-	-	-	-	-	-	-	-	-	-	-	-	-
200.	Rakhi	-	-	-	-	-	-	-	-	-	-	-	-	-
201.	Tooth Powder	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURE IV. 2 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
202.	Fine cloths	-	-	-	-	-	-	-	-	-	-	-	-	-
203.	Panni	-	-	-	-	-	-	-	-	-	-	-	-	-
204.	Cattle tallow	-	-	-	-	-	-	-	-	-	-	-	-	-
205.	Alum	-	-	-	-	-	-	-	-	-	-	-	-	-
206.	Sewing machine	-	-	-	-	-	-	-	-	-	-	-	-	-
207.	Khas khas	-	-	-	-	-	-	-	-	-	-	-	-	-
208.	Silicate	-	-	-	-	-	-	9.12	-	-	-	-	-	-
209.	Groundnut	-	-	0.11	-	-	0.98	-	-	-	-	-	-	9.12
210.	Engine oil	-	-	-	-	-	-	-	-	-	-	-	-	1.09
211.	Tinware and sheets	-	-	2.20	-	-	-	-	-	-	-	-	-	2.20
212.	Other goods (gelatine powder and capsules, shoe polish, linolium, glue etc. not classified elsewhere).	-	-	-	-	4.47	-	-	-	-	-	-	-	11.73
TOTAL		819.03	725.61	596.99	1022.21	758.26	1263.39	17096.65	765.03	977.35	517.40	73.98	782.06	25397.96

Contd...

Value of Tax Base of Entry Tax in the Municipality of Rajasthan (1983-84)

(Rs Lakh)

Sl. No.	Commodity	Class-IV Municipalities							Sumer pur	Total
		Kherli	Lalsot	Ladnu	Nokha	Rajaldesar	Sagwara	Sheoganj		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1.	Bullion (gold and silver)	-	-	-	-	-	-	-	-	
2.	Oil cakes	-	-	-	-	-	-	-	-	
3.	All kinds of manmade fibres	-	-	-	-	-	-	-	-	
4.	All kinds of yarn (excluding acrylic)	-	-	-	-	-	-	-	-	
5.	Acrylic yarn	-	-	-	-	-	-	-	-	
6.	Silk fabrics	-	-	-	-	-	-	-	-	
7.	Readymade garments	-	5.98	-	-	-	-	-	5.98	
8.	Iron ore	133.84	-	-	-	-	-	-	133.84	
9.	Paddy, Rice, Wheat (in all forms)	5.38	7.16	52.58	0.21	8.06	-	-	75.39	
10.	Gram, Tur, Moong etc.	0.01	-	-	-	-	1.62	-	1.63	
11.	Maida and suji	2.37	-	-	-	0.53	-	-	2.90	
12.	Bajara, Barley, Jawar, Maize etc.	4.46	3.69	4.03	71.74	5.87	-	0.38	143.10	
13.	Bread	-	-	-	-	-	-	-	-	
14.	Silver ornaments	-	-	-	-	-	-	-	-	
15.	Cotton yarn and cotton waste	2.10	0.57	-	-	-	0.27	-	2.94	
16.	Worsted and semi-worsted woollen yarn	-	-	-	-	-	-	-	-	
17.	Fish (sold in sealed container)	-	-	-	-	-	-	-	-	
18.	Matira seeds	-	-	-	-	-	-	-	-	
19.	Tumba seeds	-	-	-	-	-	-	-	-	
20.	Ghee, Butter and Deshi ghee	0.17	0.34	14.61	0.35	1.67	0.60	0.01	17.75	
21.	Tamarind seed and powder, Turmeric and Chili powder	1.72	-	-	-	0.61	-	-	2.33	
22.	Sewing thread	-	-	-	-	-	-	-	-	
23.	Hides and skins & bones	-	3.92	0.61	0.25	0.69	-	-	5.47	
24.	Raw wool and wool tops	-	0.23	-	-	-	0.40	11.13	11.76	
25.	Goat hair	-	-	-	-	-	-	-	-	
26.	Mica	-	-	-	-	-	-	-	-	
27.	Cotton (including ginned and unginned)	0.42	0.84	1.40	0.19	-	-	0.15	112.37	
28.	Bangles made of glass or plastic	-	-	-	-	-	-	-	-	
29.	Cotton waste	-	-	-	-	-	-	-	-	
30.	Hosiery (all kinds excluding woollen)	7.45	2.08	-	-	-	-	-	0.77	
31.	Oil seeds	98.87	37.64	15.16	4.07	2.63	-	-	3.38	
32.	Coal and coke (all forms)	0.17	0.07	1.36	6.49	0.02	0.93	2.80	4.49	
33.	Iron and steel	-	-	-	-	-	-	-	-	
34.	Iron dut	-	10.66	-	-	-	-	-	10.66	
35.	Jute	-	0.21	-	-	-	-	-	0.21	
36.	Katha, betel nut, pan masala, kimam etc.	-	-	-	-	-	-	-	-	
37.	Pesticides and fungicides	-	1.73	-	-	-	-	12.62	12.62	
38.	Cartons, boxes, canes and cylinders	-	-	-	-	-	-	-	1.7	
39.	Other packing materials (gunny bags, hassian bags, brown paper, empty bottles and cork etc.)	2.80	2.58	1.01	11.40	0.68	0.48	1.33	14.11	
40.	Crude oil	-	-	-	-	-	-	-	-	
41.	Tyre cords and fabrics	-	-	-	-	-	-	-	-	
42.	Poppy seeds	-	-	-	-	-	-	-	-	
43.	Deshi sweets and namkins	0.04	6.09	0.50	0.27	1.08	-	-	7.98	
44.	Tractors and spare parts	-	-	-	-	-	-	-	-	
45.	Baby food (sold in sealed containers)	-	-	-	-	-	-	0.11	0.11	
46.	Gold ornaments	-	-	-	-	-	-	-	-	
47.	Gota, salma, sitara, kinari and jari thread	-	-	-	-	-	-	-	-	
48.	Synthetic gems and stones	-	-	-	-	-	-	-	-	
49.	Articles of gold and silver	-	0.02	-	-	-	-	1.17	1.19	
50.	Articles of ivory	-	-	-	-	-	-	-	-	
51.	Electrical motors and equipments	-	3.36	-	-	-	-	-	3.36	
52.	All edible oil	0.49	0.39	-	9.49	-	7.18	-	4.79	
53.	Chemical fertilizers	34.30	31.39	-	-	-	-	-	75.39	
54.	Medicines and drugs-pharmas	30.63	16.97	10.70	11.10	2.26	32.87	187.10	72.84	
55.	Dyes and dry colours	-	-	-	-	-	-	-	-	
56.	Plywood, straw board	-	-	-	-	-	-	-	-	
57.	Refined coconut oil	-	-	-	-	-	-	-	-	
58.	Hydrogenated vegetable oil (vanaspoti)	0.03	2.25	-	7.88	-	9.39	-	17.41	
59.	Margarine	-	-	-	-	-	-	-	-	
60.	Jewellery (including gems and stones)	-	0.27	-	-	-	-	-	0.04	
61.	Leather goods (excluding footwear)	7.72	5.13	6.18	-	1.90	5.81	13.61	0.52	
62.	Sheets, cushions, pillows, mattresses	-	-	-	-	-	-	10.92	-	
63.	All types of furniture and equipments	-	0.31	-	-	-	-	-	0.31	

contd.

ANNEXURE IV. 2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64. All types of sanitary goods	-	-	-	-	-	2.30	-	-	-
65. All articles of glass (excluding bangles)	-	1.13	-	-	-	0.29	1.39	16.81	17.49
66. Motor vehicles	-	-	-	8.55	-	1.60	-	65.37	75.52
67. Tyres and tubes of motor vehicles	-	5.78	6.11	14.65	0.01	-	4.44	3.96	34.95
68. Motor cycles, motor cycles combinations	-	-	-	-	-	-	-	-	-
69. Ball bearings, fuel injection etc.	-	-	-	-	-	-	-	-	-
70. Welding electrodes, rods etc.	-	-	-	-	-	-	-	0.63	-
71. Perambulators and parts	-	-	-	-	-	-	-	-	-
72. Dry fruits	-	-	-	0.16	-	-	-	-	-
73. All kinds of eatables (non-alcoholic liquids etc.)	-	-	-	-	-	-	-	-	-
74. Corn flakes and wheat flakes	-	-	-	-	-	-	-	-	-
75. Custard baking powders	-	-	-	-	-	-	-	-	-
76. Biscuits, cakes, pastry etc.	4.81	-	-	8.14	-	1.04	-	73.97	87.96
77. All kinds of clocks, time-pieces	-	-	-	-	-	-	-	0.21	-
78. Binoculars, telescopes etc.	-	-	-	-	-	-	-	-	-
79. Vacuum flasks	-	-	-	-	-	-	-	-	-
80. Computers (analog, digital and parts)	-	-	-	-	-	-	-	-	-
81. Teleprinters, registering and punch machines	-	-	-	-	-	-	-	-	-
82. Typewriters, tabulating, duplicating machines	-	-	-	-	-	-	-	-	-
83. Salt and gunpowder	-	-	-	-	-	-	-	-	-
84. All kinds of electrical goods	6.22	-	-	6.81	3.35	4.54	21.60	11.79	54.31
85. Potash and explosives	-	-	-	-	-	-	-	-	-
86. Perfumes and cosmetics	-	-	-	-	-	-	4.90	-	-
87. All types of crockery	1.08	-	-	-	-	-	-	-	-
88. Chinaware, earthenware, porcelain	-	-	-	-	-	-	-	-	-
89. Gramophones, record players and parts	-	-	-	-	-	-	-	-	-
90. Refrigerators, airconditioners, cooling plants etc.	-	-	-	-	-	-	0.25	0.95	-
91. Beer and other liquors	0.34	-	0.96	3.06	0.66	3.78	8.41	10.58	26.73
92. Fur and skins	-	-	-	-	-	-	-	-	-
93. Table cutlery etc.	-	0.44	-	-	-	-	-	1.51	-
94. Marble in all forms	-	-	-	-	-	-	-	-	-
95. Picnic sets	-	-	-	-	-	-	-	-	-
96. Tiles, glazed, mosaic, formica and sunmica	-	-	-	-	-	-	-	-	-
97. Aerated water	0.52	0.27	-	-	0.05	7.28	0.54	1.02	-
98. Paints, pigments, indigo, varnishes	1.41	1.50	-	3.93	0.79	-	13.82	9.54	31.89
99. Wireless, radios, gramophones and amplifiers	0.33	0.92	-	-	-	-	-	-	-
100. Dictaphones, tape recorders and parts	-	-	-	-	-	-	-	-	-
101. Sound transmitting equipments, Telephone etc.	-	-	-	-	-	-	-	-	-
102. Cinematographic equipments, projectors	-	-	-	-	-	-	-	-	-
103. Photographic equipments, X-ray, camera	-	-	-	-	-	-	0.27	0.32	-
104. Photographic chemicals, albums etc.	-	-	-	-	-	-	-	-	-
105. Iron and steel safes, almirahs, iron goods	-	9.54	-	5.20	3.52	-	10.94	32.78	61.98
106. All kinds of metal furniture	-	-	-	-	-	-	-	-	-
107. File carpets	-	-	-	-	-	-	-	-	-
108. Stainless steel articles	-	-	-	-	-	-	-	-	-
109. Fire works and crackers	0.33	-	-	-	-	-	-	-	-
110. Tobacco pipes, cigar holder etc.	-	-	-	-	-	-	-	-	-
111. Cement and its articles	2.20	6.73	3.91	6.47	1.65	10.39	7.17	1.51	43.02
112. Asbestos products and sheets	-	2.11	1.00	2.48	0.26	0.27	-	12.21	-
113. Aviation spirits	-	-	-	-	-	-	-	-	-
114. Arms and ammunitions	-	-	-	-	-	-	-	-	-
115. Cigarette cases and lighters	-	-	-	-	-	-	-	-	-
116. TV, video, video players, cassettes etc.	-	-	-	-	-	-	-	-	-
117. Denatured spirit	-	13.37	-	-	7.19	20.29	23.36	72.22	133.43
118. Opium	-	-	-	-	0.01	-	-	0.02	-
119. Lancea poppy heads	-	-	-	-	-	-	-	-	-
120. Bhagg	0.01	-	-	-	-	-	-	-	-
121. Arms, weapons and accessories	-	-	-	-	-	-	-	-	-
122. Country liquor	0.45	3.04	3.06	-	-	-	2.16	-	-
123. Khandra, sugar	22.38	25.13	7.08	25.58	6.81	-	-	13.98	100.92
124. Gur, Tab, white etc.	15.56	-	2.80	-	-	0.86	194.43	-	213.65
125. Tea	-	-	-	-	-	-	-	-	-

Contd..

ANNEXURE

(1)	(2)	(3)
126. Kirana (provisions)	18.65	11.57
127. Green coconut	-	-
128. Betel leaves	-	-
129. Gas stove, its parts and lanterns	-	-
130. Furnace oil	-	-
131. Grease	-	0.10
132. Lubricating oil, mobil oil etc.	14.93	-
133. Bamboos, ballies	-	-
134. Construction wood	2.77	0.26
135. Stone, stoneware, stone slab etc.	13.82	9.34
136. Other construction materials, crushed stone, stone powder, kenkar bajari etc.	-	0.06
137. Bricks	1.07	1.20
138. Soap stone (ghia pathar)	0.31	-
139. Iron sciap	-	-
140. Hardware, nuts, bolts etc.	1.04	-
141. Chemicals	-	-
142. Acid soda	-	-
143. Wax, lac and lac articles	-	-
144. Gas cylinders	0.05	0.02
145. Oxygen cylinders	-	-
146. Surgical cotton	-	3.54
147. Umbrella and parts	-	-
148. Sports goods (including playing cards)	0.07	0.50
149. Surgical goods	-	-
150. Stationery	2.00	3.77
151. Biri	25.46	2.89
152. Biri leaves	-	1.32
153. Cigarettes	-	-
154. Tobacco	-	-
155. Raw tobacco	-	4.11
156. Terylene cloths	-	-
157. Cotton cloths	175.24	16.09
158. Brass, aluminium, copper and their goods	-	-
159. Other metal goods	-	-
160. Machinery (all kinds)	29.40	2.43
161. Bicycle and its parts	2.78	2.36
162. Motor parts	-	-
163. Turpentine oil	-	-
164. Superior kerosene oil	13.44	-
165. Gum	-	-
166. Rapeseeds and oils	-	-
167. Mahuva	-	-
168. Mehandi	-	2.00
169. Soap oil (used for soap preparation)	-	-
170. Plastic goods (including polythene bags etc.)	-	-
171. All types of cloths	-	-
172. Optical goods	-	-
173. Canvas goods (including tirpal, cotton carpet)	-	-
174. Non-edible oil	-	-
175. Utensils (all types)	4.15	1.96

(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.21	10.80	6.15	20.45	12.62	36.10	145.56
-	-	-	-	2.84	-	2.84
0.69	-	-	-	0.57	-	1.26
-	-	-	-	-	-	-
1.52	4.27	-	0.77	-	14.64	21.30
-	-	-	-	-	-	14.93
0.12	-	-	-	-	1.10	1.22
14.56	10.67	2.60	8.13	0.47	48.17	87.63
-	5.52	-	1.17	4.40	-	34.25
11.50	0.11	-	-	-	0.06	11.73
1.13	-	1.12	0.27	-	-	4.79
-	-	-	-	-	-	0.31
28.86	-	-	33.98	-	-	63.78
-	-	-	-	-	-	-
0.09	0.08	-	-	0.35	0.04	0.04
-	-	-	-	-	-	0.59
-	-	-	-	-	-	3.54
-	-	-	-	-	-	-
-	-	-	-	-	-	0.57
0.23	0.42	0.82	2.22	33.61	-	43.07
7.92	-	-	-	9.34	15.74	61.35
0.40	-	-	-	-	-	1.72
0.39	25.34	6.03	21.09	0.07	0.05	52.97
3.31	-	-	-	-	-	3.31
1.86	-	-	0.44	1.03	0.24	7.68
-	-	-	-	-	-	-
92.06	126.90	20.79	55.07	615.18	82.42	1183.75
-	-	-	-	-	-	-
2.10	0.55	-	7.88	0.67	78.43	0.55
-	-	-	-	-	-	120.91
-	-	-	-	-	-	5.14
-	-	-	-	-	-	-
1.72	4.37	0.59	4.06	1.89	-	26.07
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2.00
-	-	-	-	-	-	-
-	-	-	-	-	-	5.01
-	-	-	-	-	5.01	-
-	-	-	-	-	-	-
2.76	-	-	-	0.31	-	3.01
-	0.38	1.43	3.09	0.09	3.00	14.10

contd.

(1)	(2)
176. Leather shoes	-
177. Tamifat	-
178. Torch cell, dry cell and battery parts	0.00
179. Hair oil	-
180. Soap (toilet and washing)	6.00
181. Indian made foreign liquor	-
182. Light diesel oil	59.03
183. Petrol	-
184. Confectionery	-
185. Cumin seeds, pepper and spices	0.01
186. Joolien cloths	-
187. White cement	-
188. Lime, stone lime, building plaster and gypsum etc.	0.01
189. Coloured cement	-
190. Match box	2.00
191. Saudagiri	-
192. Wooden articles	-
193. Beads goods (including toilet goods)	2.31
194. Soda and soda water	0.35
195. Acid and all types of gas	-
196. Metal polish	-
197. Chewing tobacco (jarda)	-
198. Agarbati	-
199. Lock and cash box	-
200. Rakhi	-
201. Tooth powder	-
202. Fine cloths	-
203. Penni	-
204. Cattle tallow	-
205. Alum	-
206. Sewing machines	-
207. Khas khas	-
208. Silicate	-
209. Ground nut	-
210. Engine oil	-
211. Tinware and sheets	-
212. Other goods (gelatine powder and capsules, shoe polish, linolium, glue etc., not classified elsewhere).	-
TOTAL	764.58

ANNEXURE IV. 2 (Contd.)

(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
-	-	-	-	-	-	-	-
0.43	-	3.00	-	-	-	-	3.52
5.41	-	-	-	-	-	-	6.41
-	13.44	17.25	-	17.69	10.27	45.95	111.71
394.92	-	71.27	-	-	-	140.10	673.40
28.78	-	0.80	-	51.68	-	93.16	174.42
-	-	-	-	-	-	2.22	2.23
-	-	-	-	-	-	-	-
5.19	-	6.45	-	-	0.14	14.34	26.63
5.38	3.53	2.79	-	-	-	14.41	28.56
-	-	-	-	-	-	-	-
1.75	35.76	17.10	8.13	2.36	-	0.11	68.52
1.49	0.23	-	-	-	-	-	2.07
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1.36	-	-	-	6.29	-	-	7.35
0.50	-	-	-	-	-	-	0.50
-	-	-	-	-	-	-	-
0.12	-	-	-	-	-	-	0.12
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	0.82	-	0.82
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16.75	-	-	-	4.30	64.48	0.40	85.93
740.04	386.90	516.54	97.96	353.04	1294.19	1428.32	5581.57

Contd...

ANNEXURE IV. 2 (Contd.)

Value of Tax Base of Entry Tax in the Municipalities
of Rajasthan (1983-84)

		(Rs lakh)	
Sl. No.	Commodity	Total base of 52 municipalities	Total estimated base for 195 municipalities
	(1)	(2)	(3)
1.	Bullion (gold and silver)	145.40	173.94
2.	Oil cake	-	-
3.	All kinds of manmade fibre	-	-
4.	All kinds of yarn (excluding acrylic)	592.00	708.22
5.	Acrylic yarn	-	-
6.	Silk fabrics	134.76	161.21
7.	Readymade garments	72.89	87.20
8.	Iron ore	696.10	832.75
9.	Paddy, Rice, Wheat (in all forms)	12887.26	15417.18
10.	Gram, Tur, Moong etc.	6995.32	8368.58
11.	Maida and suji	708.32	847.37
12.	Bajra, Barley, Jawar, Maize etc.	18144.62	21706.62
13.	Bread	14.31	17.12
14.	Silver ornaments	5.07	6.07
15.	Cotton yarn and cotton waste	1517.29	1815.15
16.	Worsted and semi-worsted woollen yarn	14.62	17.49
17.	Fish (sold in sealed containers)	6.38	7.63
18.	Matira seeds	5.98	7.15
19.	Tumba seeds	-	-
20.	Ghee, Butter and Dashi ghee	2703.18	233.85
21.	Tamarind seed and powder, Turmeric Chilli powder	718.85	859.97
22.	Sewing thread	812.75	972.30
23.	Hides and skins & bones	840.32	1005.28
24.	Raw wool and wool tops	1021.65	1222.21
25.	Goat hair	-	-
26.	Mica	5.43	6.50
27.	Cotton (including ginned and unginned)	1708.46	2043.85
28.	Bangles made of glass or plastic	976.52	1168.22

Contd...

ANNEXURE IV.2 (Contd.)

	(1)	(2)	(3)
29. Cotton waste		297.14	355.47
30. Hosiery (all kinds excluding woollen)		887.77	1062.05
31. Oilseeds		3422.83	4094.77
32. Coal and coke (all forms)		903.69	1081.10
33. Iron and steel		5795.84	6933.63
34. Iron dust		2293.68	2743.96
35. Jute		281.36	336.59
36. Katha, betel nut, pan masala, kimam etc.		119.86	143.39
37. Pesticides and fungicides		397.89	476.00
38. Cartons, boxes, canes and cylinders		170.48	203.95
39. Other packing materials (gunny bags, hessian bags, brown paper, empty bottles and cork etc.)		3536.52	4230.78
40. Crude oil		3.17	3.79
41. Tyre cords and fabrics		-	-
42. Poppy seeds		-	-
43. Deshi sweets and namkins		403.66	482.90
44. Tractors and spare parts		1.26	1.51
45. Baby food (sold in sealed containers)		29.66	35.48
46. Gold ornaments		-	-
47. Gota, salma, sitara, kinari and jari thread		596.92	714.10
48. Synthetic gems and stones		68.14	81.52
49. Articles of gold and silver		61.56	73.64
50. Articles of ivory		-	-
51. Electrical motors and equipments		26.75	32.00
52. All edible oils		6489.51	7763.48
53. Chemical fertilizers		2032.24	2431.19
54. Medicines and drugs-pharmas		4063.99	4861.80
55. Dyes and dry colours		4033.41	4825.22
56. Plywood, straw board		1126.54	1347.69
57. Refined coconut oil		-	-
58. Hydrogenated vegetable oil (vanaspati)		9247.94	11095.72
59. Margarine		-	-
60. Jewellery (including gems and stones)		11.90	14.24

Contd...

ANNEXURE IV.2 (Contd.)

	(1)	(2)	(3)
61. Leather goods (excluding footwear)		554.47	663.32
62. Sheets, cushions, pillows, mattresses		2156.35	2579
63. All types of furniture and equipments		178.09	213.05
64. All types of sanitary goods		78.75	94.21
65. All articles of glass (excluding bangles)		564.27	675.04
66. Motor vehicles		798.27	954.98
67. Tyres and tubes of motor vehicles		3293.11	3939.59
68. Motor cycle, motor cycle combinations		1251.47	1497.15
69. Ball bearings, fuel injections etc.		-	-
70. Welding electrodes, rods etc.		14.66	17.54
71. Perambulators and parts		-	-
72. Dry fruits		342.26	409.45
73. All kinds of eatables (non-alcoholic liquids etc.)		633.51	757.88
74. Corn flakes and wheat flakes		-	-
75. Custard, baking powders		0.01	0.01
76. Biscuits, cakes, pastry etc.		353.63	423.05
77. All kinds of clocks, time pieces		81.49	97.49
78. Binoculars, telescopes etc.		0.01	0.01
79. Vacuum flasks		1.47	1.76
80. Computers, analog, digitals and parts		-	-
81. Teleprinters, registering and punching machines		6.65	7.96
82. Typewriters, tabulating, duplicating machines		167.60	200.50
83. Saltpetre and gunpowder		-	-
84. All kinds of electrical goods		4909.28	5873.03
85. Potash and explosives		44.78	53.57
86. Perfumes and cosmetics		1724.58	2063.14
87. All types of crockery		198.55	237.53
88. Chinaware, earthenware porcelain		115.61	138.31
89. Gramophones, recordplayers and parts		3.52	4.21

Contd...

ANNEXURE IV:2 (Contd.)

	(1)	(2)	(3)
90.	Refrigerators, airconditioners, cooling plants etc.	42.61	50.97
91.	Beer and other liquors	494.33	591.37
92.	Fur and skins	-	-
93.	Table cutlery etc.	3.19	3.82
94.	Marbles (in all forms)	2475.97	2962.03
95.	Picnic sets	-	-
96.	Tiles: glazed, mosaic, formica & sunmica	189.65	226.88
97.	Aerated water	133.54	159.76
98.	Paints, pigments, indigo, varnishes	1245.65	1490.19
99.	Wireless, radio, gramophones, amplifiers	80.48	96.28
100.	Dictaphones, taperecorders and parts	-	-
101.	Sound transmitting equipments, telephone etc.	-	-
102.	Cinematographic equipments, projectors	87.77	105.00
103.	Photographic equipments, X-Ray, Camera & films	115.68	138.39
104.	Photographic chemicals, albums etc.	-	-
105.	Iron and steel, safes, almiras, iron goods	2085.42	2494.81
106.	All kinds of metal furniture	912.64	1091.80
107.	Pile carpets	2.95	3.53
108.	Stainless steel articles	631.04	754.92
109.	Fire-works and crackers	558.22	667.81
110.	Tobacco pipes, cigar holders etc.	0.96	1.15
111.	Cement and its articles	821.10	982.29
112.	Asbestos products and sheets	663.25	793.45
113.	Aviation spirits	10252.32	12264.97
114.	Arms and ammunitions	4.58	5.48
115.	Cigarette cases and lighters	-	-
116.	TV, video, video players, cassettes etc.	2370.53	2835.89
117.	Denatured spirit	897.01	1073.10
118.	Opium	57.89	69.25
119.	Lanced poppy heads	14.61	17.48
120.	Bhang	1.85	2.21

Contd...

ANNEXURE IV.2 (Contd.)

	(1)	(2)	(3)
121. Arms weapons and accessories		7.78	9.31
122. Country liquor		530.17	634.25
123. Khandsari sugar		7204.29	8618.58
124. Gur, rab, shira etc.		5592.65	6690.55
125. Tea		3175.05	3798.35
126. Kirana (provisions)		21016.99	25142.87
127. Green coconut		420.56	503.12
128. Betel leaves		140.12	167.63
129. Gas stove, its parts and lanterns		490.11	586.32
130. Furnace oil		162.15	193.98
131. Grease		543.24	649.88
132. Lubricating oil, mobil oil etc.		2551.11	3051.92
133. Bamboos, ballies		110.50	132.19
134. Construction wood		906.55	1084.52
135. Stone, stoneware, stone slabs etc.		1281.22	1532.74
136. Other construction materials, crushed stone, powder kankar, bajari etc.		2392.34	2861.98
137. Bricks		114.07	136.46
138. Soap stone (ghia pathar)		385.68	461.30
139. Iron scrap		977.66	1169.59
140. Hardware, nuts, bolts etc.		865.21	1035.06
141. Chemicals		1251.14	1496.75
142. Acid soda		1073.41	1284.13
143. Wax, lac and lac articles		77.29	92.46
144. Gas cylinders		388.98	465.34
145. Oxygen cylinders		244.91	292.99
146. Surgical cotton		145.10	173.58
147. Umbrella and parts		1.07	1.28
148. Sports goods (including playing cards)		3946.21	4720.90
149. Surgical goods		182.74	218.61
150. Stationery		1179.85	1411.47
151. Biri		1775.93	2124.57
152. Biri leaves		117.89	141.03
153. Cigarettes		3809.37	4557.19
154. Tobacco		699.01	836.23
155. Raw tobacco		384.43	459.90
156. Terylene cloths		4320.46	5168.62
157. Cotton cloths		12418.31	14856.17

Contd...

ANNEXURE IV.2 (Contd.)

	(1)	(2)	(3)
158. Brass, aluminium, copper and their goods		664.44	794.88
159. Other metal goods etc.		704.99	843.39
160. Machinery (all kinds)		6488.26	7759.59
161. Bicycle and its parts		1706.17	2041.11
162. Motor parts		3275.19	3918.15
163. Turpentine oil		0.99	1.18
164. Superior kerosene oil		5464.27	6536.97
165. Gum		40.82	48.83
166. Rapeseeds and oils		168.72	201.84
167. Mahuva		44.27	52.96
168. Mehendi		42.31	50.62
169. Soap oil (used for soap preparation)		9.36	11.20
170. Plastic goods (including polythene bags etc.)		16.23	19.42
171. All types of cloths		921.17	1102.01
172. Optical goods		3.82	4.57
173. Canvas goods (including tirpal, cotton carpet)		11.26	13.47
174. Non-edible oils		54.97	65.76
175. Utensils (all types)		90.10	107.79
176. Leather shoes		627.76	751.00
177. Tamirat		402.05	480.98
178. Torch cell, dry cell and battery parts		1717.49	2054.65
179. Hair oil		176.16	210.74
180. Soap (toilet and washing)		1424.89	1704.61
181. Indian made foreign liquor		149.83	179.24
182. Light diesel oil		4642.89	5554.34
183. Petrol		12461.59	14907.95
184. Confectionery		158.35	189.44
185. Cumin seeds, pepper and spices		11.46	13.71
186. Woollen cloths		51.42	61.51
187. White cement		-	-
188. Lime, stone lime, building plaster and gypsum etc.		225.87	270.21
189. Coloured cement		10.18	12.18
190. Match box		252.99	302.65

Contd...

Value of Tax Base of Entry Tax in the Municipalities of Rajasthan
(1976-77)

Code No.	Commodity	Class I Municipalities											Total
		Alwar	Sikar	Udaipur	Bhilwara	Bharatpur	Kishan- garh	Banswar	Tonk	Bikaner	Kota	Hanuman- garh	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
1.	Bullion (Gold & Silver)	-	-	-	-	-	-	-	-	-	-	-	
2.	Oil cakes	-	-	-	-	-	-	-	-	-	-	-	
3.	All kinds of manmade Fibre	-	-	-	-	-	-	-	-	-	-	-	
4.	All kinds of yarn (excl. acryl.)	4.98	-	-	-	-	-	-	-	-	-	4.98	
5.	Acrylic yarn	-	-	-	-	-	-	-	-	-	-	-	
6.	Silk fabrics	-	-	-	27.63	10.41	-	-	-	-	-	45.31	
7.	Readymade garments	-	-	-	-	-	-	-	-	-	-	-	
8.	Iron ore	-	-	-	-	-	-	-	-	-	-	-	
9.	Paddy, Rice, Wheat (in all forms)	9.07	-	46.86	-	75.58	-	9.67	39.60	1289.61	425.64	1896.03	
10.	Gram, Tur, Moong etc.	-	-	23.45	-	287.72	-	-	-	-	267.80	573.97	
11.	Maida and suji	2.72	-	-	-	10.05	-	1.58	14.56	25.34	0.66	55.11	
12.	Bajra, Barley, Jowar, Maize etc.	33.96	31.32	225.24	22.92	-	176.03	39.81	12.69	123.07	967.60	1636.93	
13.	Bread	-	-	5.83	-	-	-	-	-	-	-	5.83	
14.	Silver ornaments	-	-	-	0.55	-	-	-	-	0.07	-	0.62	
15.	Cotton yarn and cotton waste	-	-	17.43	1.25	-	865.75	-	-	-	-	884.44	
16.	Worsted and semi worsted woollen yarn	-	-	-	-	-	-	11.69	1.81	3.90	68.73	86.13	
17.	Fish (when sold in sealed containers)	-	-	-	-	-	-	-	-	-	-	-	
18.	Matira seeds	-	-	-	-	-	-	-	-	-	-	-	
19.	Tumba seeds	-	-	-	-	-	-	-	-	-	-	-	
20.	Ghee and butter	-	-	5.82	-	25.46	7.40	0.57	3.18	-	15.13	121.60	
21.	Tamarind seed and powder	-	-	-	-	-	-	-	-	-	-	72.93	
22.	turmeric and chilli powder	-	-	-	-	-	-	-	-	-	-	-	
23.	Sewing thread	-	-	3.02	49.90	-	-	-	-	-	1.11	54.03	
24.	Hides and skins, and bones	-	-	-	2.35	0.81	-	68.69	-	0.77	2.43	75.05	
25.	Raw wool and wool tops	-	0.59	0.96	7.03	-	-	-	1.55	43.24	-	53.47	
26.	Goat hair	-	-	-	-	-	-	-	-	-	-	-	
27.	Mica	-	-	-	1.03	-	-	-	-	-	-	1.03	
28.	Cotton (including ginned and unginned)	-	-	15.28	4.03	9.13	14.24	-	7.55	-	31.55	86.97	
29.	Bangles made of glass or plastic	-	-	-	-	-	-	-	-	-	-	-	
30.	Cotton waste	-	-	-	-	-	-	-	-	-	-	98.03	
31.	Hosiery (all kinds excluding woollen)	-	-	133.89	0.64	-	-	-	-	12.71	-	147.24	
32.	Oil seeds	-	-	3.77	3.08	87.65	-	8.52	3.31	1.41	-	107.74	
33.	Coal and coke (L. forms)	3.50	14.18	0.34	22.98	-	33.97	-	1.63	6.35	305.97	390.36	
34.	Iron and steel	2.72	-	-	57.12	70.30	-	38	-	-	-	130.52	
35.	Iron dust	-	-	-	-	-	-	-	-	-	-	-	
36.	Jute	-	-	-	-	25.06	-	35.53	-	-	-	61.59	
37.	Katha, talas, nuts etc.	-	-	21.58	-	-	-	-	-	-	-	21.58	
38.	Pesticides and fungicides	-	-	-	-	-	-	-	-	-	-	-	
39.	Cartons, boxes, cones and cylinders	-	-	-	-	-	-	-	-	-	-	-	
40.	Packing materials (including dunnage, bags, etc.)	1.50	2.82	57.66	30.88	19.00	3.10	1.34	0.09	-	-	110.05	

	(1)	(2)	(3)	(4)	(5)
41. Tyre cords and fabrics	-	-	-	-	-
42. Poppey seeds	-	-	-	-	-
43. Dashi sweets and namkins	-	-	75.91	-	-
44. Tractors and spare parts	-	-	-	-	0.22
45. Baby food (sold in sealed containers)	-	-	-	-	-
46. Gold ornaments	-	-	-	-	-
47. Gota, aalams, sitara, kinari and jhari (thread)	0.07	-	-	-	-
48. Synthetic gems and stones	-	-	-	-	-
49. Articles of gold and silver (net 1700)	-	-	-	-	-
50. Articles of ivory	-	-	-	-	-
51. Electric motors and equipments	-	-	-	-	-
52. All edible oil	5.34	5.82	283.76	440.30	
53. Chemical fertilisers	-	-	34.63	38.29	
54. Medicine and drug pharma	0.12	92.42	200.25	52.37	
55. Dyes and dry colours	-	-	-	-	
56. Plywood, straw board (card board)	-	-	-	-	
57. Refined coconut oil	-	-	-	-	
58. Hydrogenated vegetable (vanaspati)	6.80	-	229.18	23.20	
59. Margarine	-	-	-	-	
60. Jewellery (including gems and stones)	-	-	-	-	
61. Leather goods (excluding footwear)	2.82	-	216.54	-	
62. Sheets, cushions, pillows, mattresses	1.55	-	28.88	-	
63. All types of furniture and equipment (excl. metal)	-	23.01	-	-	
64. All types of sanitary goods	0.68	-	-	-	
65. All articles of glass (excluding bangles)	-	-	-	-	
66. Motor vehicles	-	-	-	-	
67. Tyres and tubes of motor vehicles	-	-	-	-	20.25
68. Motor cycles, motor-cycle combinations	1.65	-	-	-	
69. Ball bearing, fuel rejection etc.	-	-	-	-	
70. Welding electrodes and rods etc.	-	-	-	-	
71. Perambulators and parts	-	-	-	-	
72. Dry fruits	0.39	-	-	-	
73. All kinds of eatables (non-alcoholic liquids, fruit syrups etc.)	-	-	2.12	-	
74. Corn flakes and wheat flakes	-	-	-	-	
75. Custard, baking powder etc.	-	-	9.52	-	
76. Biscuits, cakes, pastry etc.	7.12	-	3.02	-	
77. All kinds of clocks, time pieces etc.	0.24	-	-	-	
78. Binoculars, telescopes etc.	-	-	-	-	
79. Vacuum flasks	-	-	-	-	
80. Computers (analogue, digital and parts)	-	-	-	-	

ANNEXURE IV.3 (Contd.)

(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
-	-	-	-	47.18	-	-	47.18
-	-	-	-	-	-	-	-
-	-	-	-	-	-	36.56	112.47
-	-	-	-	-	-	-	0.22
-	-	-	-	-	-	-	-
0.04	-	-	-	-	-	-	0.11
-	-	-	-	-	-	-	-
-	-	-	-	0.01	-	-	0.01
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1.62	-	24.47	4.00	329.12	4.62	-	1243.83
-	0.17	-	3.65	-	74.25	82.42	233.41
41.37	26.92	60.50	4.07	16.41	304.68	-	799.11
-	-	8.09	-	100.47	4.19	-	112.75
-	-	-	-	58.26	-	-	58.26
-	-	-	-	-	4.32	-	4.32
-	-	-	-	331.36	119.35	-	709.89
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
17.68	-	11.94	-	55.99	22.28	-	327.25
17.56	-	-	-	-	-	-	47.99
19.19	-	-	0.89	-	-	-	43.09
1.39	-	-	-	-	-	-	2.07
-	-	-	-	-	-	-	-
78.88	-	-	-	-	-	-	78.88
-	-	-	0.01	67.41	-	-	87.67
55.78	-	-	-	-	-	-	57.43
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	14.48	12.71	-	-	27.58
-	-	-	-	-	-	11.14	13.26
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9.52
-	7.71	-	-	29.85	-	-	47.70
4.59	-	-	-	9.94	-	-	14.77
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)
81. Typewriters, registering and punching machines etc.	-	-	-	-	-
82. Typewriters, tabulating, duplicating machine	-	-	-	-	-
83. Saltpetre and gunpowder	-	-	-	-	-
84. All kinds of electrical goods	-	133.17	124.85	58.98	
85. Potash and explosives	-	-	-	-	-
86. Perfumes and cosmetics	-	-	-	-	-
87. All types of crockery	1.36	-	-	-	-
88. Chinaware, earthen and porcelain etc.	-	-	-	-	-
Gramophones, record players and parts	-	-	-	-	-
90. Refrigerators, airconditioning & cooling plants etc.	-	-	-	-	-
91. Beer and other liquors	-	-	-	-	1.08
92. Furs and skins	-	-	-	-	-
93. Table cutlery etc.	-	-	-	-	-
94. Marbles (in all forms)	-	-	-	-	-
95. Picnic sets	-	-	-	-	-
Tiles: Glazed, mosaic, terrazzo and sunmica	-	-	-	-	-
97. Aerated waters	0.08	-	4.39	-	-
98. Paints, pigments, indigo, varnishes	1.72	-	51.13	4.57	
99. Wireless radios, gramophone amplifiers etc.	0.75	-	-	-	-
100. Dictophone, tape recorders and parts	-	-	-	-	-
101. Sound transmitting equipment, telephone & microphone etc.	-	-	-	-	-
102. Cinematographic equipment, projectors etc.	-	-	-	-	-
103. Photographic equipments: X-ray, camera & films	1.48	-	-	-	-
104. Photographic chemicals, albums etc	-	-	-	-	-
105. Iron and steel safes, armiraks etc.	-	-	-	-	-
106. All kinds of metal furnitures	0.97	-	-	-	-
107. Pile carpets	-	-	-	-	-
108. Stainless steel articles	-	-	-	-	-
109. Fireworks and crackers	0.01	-	1.26	10.76	
110. Tobacco pipes, cigar holders etc.	-	-	-	-	-
111. Cement and articles made of cement	-	-	-	15.38	
112. Asbestos products and sheets	0.29	-	139.98	-	
113. Aviation spirit	-	-	-	-	-
114. Arms and ammunitions	-	-	-	-	-
115. Cigarette cases and lighters	-	-	-	-	-

(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
-	-	-	-	-	-	-	-
19.19	-	-	-	-	-	-	19.19
-	-	-	-	-	-	-	-
39.33	11.71	28.35	1.57	147.48	214.53	-	769.95
-	-	-	-	-	-	-	-
19.59	-	9.09	-	-	-	-	28.68
35.66	1.74	-	-	-	-	-	38.76
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0.16	-	-	-	-	-	-	0.16
-	-	-	-	-	26.93	46.04	74.05
-	-	-	1.18	-	-	-	1.18
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0.02	-	-	-	-	-	-	0.02
-	0.61	0.10	-	6.98	6.51	-	18.77
19.16	-	9.42	-	-	1.28	-	87.25
-	-	-	-	-	-	-	6.91
5.84	-	-	0.32	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	28.50
-	-	-	-	28.02	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	24.14
24.14	-	-	-	-	-	-	0.97
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	57.22
5.68	-	-	-	37.56	1.95	-	-
-	-	-	-	-	-	-	-
0.56	-	-	2.37	27.45	167.99	0.33	214.08
2.77	0.12	-	-	-	-	6.75	149.62
-	-	-	-	-	-	-	-
-	-	0.65	-	-	-	-	0.65
-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)
116.	TV, video players, cassettes etc.	-	-	-	-
117.	Denatured spirit	-	-	-	-
118.	Opium	0.01	-	-	-
119.	Lanced poppy heads	-	-	-	-
120.	Bhang	-	-	-	-
121.	Arms, weapons and accessories	-	-	1.39	-
122.	Country liquor	0.38	-	-	23.78
123.	Khandsari, sugar	12.53	-	51.94	69.59
124.	Khandsari, shahi etc.	-	-	3.63	21.79
125.	Tea	4.18	23.74	161.01	32.06
126.	Kirana	4.47	43.39	4.91	133.32
127.	Betel leaves	-	-	3.56	-
128.	Gas stove, lantern and stove parts etc.	-	-	-	-
129.	Furnace oil	-	-	-	-
130.	Grease	2.66	-	-	3.36
131.	Lubricating oil and mobile oil	-	-	78.53	-
132.	Bamboos and baulies	0.29	-	2.12	-
133.	Construction wood	3.03	-	25.24	18.00
134.	Stone slabs, stone and stoneware, etc.	-	-	29.45	-
135.	Construction materials, crushed stone, stone powder kankar, bajari etc.	4.37	-	4.45	39.73
136.	Bricks	0.10	-	1.10	-
137.	Soap stone (ghia pathar)	0.58	-	32.55	29.07
138.	Iron scrap	0.29	-	112.78	-
139.	Hardware, nuts and bolts etc.	3.79	-	-	1.85
140.	Chemicals	2.69	-	30.61	2.36
141.	Acid soda	4.57	-	-	0.66
142.	Wax and lac and lac goods	-	-	-	-
143.	Gas cylinders	-	-	-	-
144.	Oxygen cylinders	-	-	-	-
145.	Surgical cotton	-	-	-	-
146.	Umbrella and parts	-	-	-	-
147.	Sports goods (including playing cards)	0.12	-	-	-
148.	Surgical goods	-	-	-	-
149.	Stationery	0.68	-	6.93	0.52
150.	Biri	-	72.87	123.42	-
151.	Biri leaves (Tandu Patha)	-	-	-	0.24
152.	Cigarettes	-	-	63.60	37.87
153.	Tobacco	3.95	-	-	-
154.	Raw tobacco	0.29	-	15.81	12.59
155.	Terylene cloths	-	-	-	12.56
156.	Cotton cloths	-	502.47	127.72	5.45
157.	Brass, copper, aluminium etc. and their goods etc.	-	-	-	-
158.	Other metal goods	0.10	-	135.78	2.05
159.	Machinery (all kinds)	9.13	0.94	303.50	46.84
160.	Bicycles parts	-	-	-	-
161.	Motor parts	-	-	-	-
162.	Turpentine oil	-	-	-	-
163.	Superior kerosene oil	-	-	91.88	31.59
164.	Gum	-	-	2.93	0.53
165.	Rapeseeds and oil	-	-	4.25	-

ANNEXURE IV.3 (Contd.)

(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
-	-	-	-	-	-	-	-
-	-	-	-	-	1.05	-	1.05
-	-	-	-	3.41	-	-	3.42
-	-	0.92	-	-	-	-	0.92
1.01	0.86	-	-	-	-	-	1.01
0.11	-	-	-	-	-	-	1.51
14.20	14.35	29.66	10.27	-	34.51	-	69.09
1.93	21.41	-	11.39	27.47	217.23	-	448.56
-	-	-	0.60	5.82	68.22	-	123.40
-	-	80.24	-	20.94	-	-	322.17
-	81.95	108.06	13.06	43.99	781.49	114.71	1329.01
-	0.01	-	0.03	3.41	4.87	-	11.86
-	-	-	-	-	-	-	-
-	-	-	-	-	726.44	-	726.44
-	0.22	0.32	-	-	-	-	6.56
-	-	-	0.95	-	1.03	-	80.51
112.74	-	-	-	8.06	-	-	123.21
11.33	6.56	31.51	1.04	18.12	45.68	0.78	161.29
11.67	11.54	24.16	4.08	-	-	2.78	67.60
25.26	0.11	-	0.17	-	0.48	35.04	109.61
-	0.22	-	0.73	0.53	1.29	-	5.97
1.52	-	-	-	-	-	-	63.70
-	-	-	-	-	-	-	113.07
-	-	-	-	-	-	-	5.64
-	5.66	-	-	-	1.27	-	42.59
2.64	-	15.74	-	-	-	-	23.61
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3.67	-	-	-	18.44	-	-	22.33
-	-	-	-	-	-	-	-
9.09	5.09	-	-	69.58	-	-	91.60
-	16.49	32.19	23.84	-	-	-	268.61
1.42	0.34	2.40	9.97	-	7.95	-	22.30
12.72	1.88	52.74	8.31	146.77	164.77	-	488.00
-	1.91	9.29	8.44	32.84	13.59	-	70.00
6.90	-	-	-	-	8.21	-	47.60
-	-	-	0.73	-	-	-	13.29
-	0.04	163.96	9.03	152.94	948.40	-	1910.01
-	13.45	-	0.50	-	5.64	-	19.59
25.67	-	46.13	17.24	176.42	173.37	23.49	600.25
89.11	57.75	39.15	-	-	1622.52	-	2160.94
-	0.19	-	-	89.64	-	-	89.53
-	1.83	-	2.63	146.38	168.39	-	319.23
-	-	-	-	-	-	-	-
0.61	19.96	9.90	4.94	-	-	-	158.27
-	-	-	-	-	-	-	4.17
-	-	-	-	-	-	-	4.26

	(1)	(2)	(3)	(4)	(5)
166.	Mahuva	-	-	14.38	-
167.	Mahandi	-	-	-	0.62
168.	Soap oil (used for soap preparation)	-	-	-	-
169.	Plastic goods (including polythene bags etc)	-	-	-	-
170.	All types of cloths	7.38	-	111.00	-
171.	Optical goods	0.06	-	-	-
172.	Non-edible oil	-	-	-	-
173.	Utensils (all types)	-	8.01	83.28	28.00
174.	Leather shoes	-	-	-	-
175.	Tamirat	-	-	-	-
176.	Torch cell, dry cell and battery parts	5.56	-	-	-
177.	Hair oil	-	-	-	1.14
178.	Soap (toilet and washing)	-	-	35.49	13.03
179.	Indian made foreign liquor	0.79	10.53	62.13	3.81
180.	Light diesel oil	14.47	-	130.94	122.58
181.	Petrol	4.76	-	113.75	23.27
182.	Confectionery	-	-	36.14	-
183.	Cumin seeds	-	-	-	-
184.	Woolen cloths	-	-	-	-
185.	White cement	-	-	-	-
186.	Lime, stone lime, building plaster and gypsum etc.	-	-	-	4.57
187.	Coloured cement	-	-	-	-
188.	Match box	0.77	-	76.07	1.20
189.	Saudagari	6.31	-	-	-
190.	Wooden articles/ wooden furniture etc.	-	-	-	-
191.	Beads goods (including toilet goods)	4.27	154.49	290.64	26.46
192.	Soda and soda water etc.	-	-	-	-
193.	Arid and all types of gas	-	-	-	-
194.	Metal polish	-	-	-	-
195.	Chewing tobacco (jarda)	-	-	-	-
196.	Agarbatti	-	-	-	-
197.	Lock and cash box	-	-	-	-
198.	Rakhi	-	-	-	-
199.	Tooth powder	-	-	-	-
200.	Fine cloths	-	-	-	-
201.	Panni	-	-	-	-
202.	Cattle tallow	-	-	-	-
203.	Alum	-	-	-	-
204.	Sewing machines	-	-	-	-
205.	Khas khas	-	-	-	-
206.	Silicate	-	-	-	-
207.	Groundnut	-	-	-	-
208.	Engine oil	-	-	-	-
209.	Tinware and sheets	-	-	-	-
210.	Green coconut	-	-	-	-
211.	Canvas goods (including Tirpal and cotton carpets etc.)	-	-	-	-
212.	Other goods (gelatine powder and capsules, shoe polish, linolium, glue etc. not classified elsewhere)	14.74	1.00	324.91	-
TOTAL		210.99	1205.73	4635.36	1881.79

S.No.	Commodity	Class II Municipalities													Total	
		Abu Road	Bundi	Banswara	Chittor-garh	Dungarpur	Hindupur	Jalore	Jhunjhunu	Merta city	Neosar	Pratap Garh	Ratan garh	Sardar shahar		Sujangarh
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
1.	Bullion (gold and silver)	-	-	-	-	-	-	-	0.03	-	-	-	-	-	0.03	
2.	Oil cakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.	All kinds of man-made fibre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4.	All kinds of yarn (excluding acrylic)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5.	Acrylic yarn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.	Silk fabrics	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7.	Ready-made garments	-	-	8.83	-	-	-	0.03	6.95	2.75	-	-	-	-	22.92	
8.	Iron ore	-	-	-	-	-	-	6.81	172.26	-	-	-	-	-	179.07	
9.	Paddy, Rice, Wheat (all forms)	-	-	-	-	-	-	4.14	31.98	4.23	9.36	-	-	74.52	124.23	
10.	Gram, Tur, Moong etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11.	Maida and suji	-	-	-	-	-	-	-	-	1.82	-	-	14.47	3.01	19.30	
12.	Bajara, Barley, Jawar, Maize etc.	60.01	37.12	5.50	-	6.95	9.36	5.18	14.93	31.82	1.04	8.35	3.88	26.11	16.47	244.23
13.	Bread	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.	Silver ornaments	-	-	-	-	-	-	-	-	-	-	-	-	0.83	-	0.83
15.	Cotton yarn & cotton waste	-	-	-	-	-	-	2.05	0.02	-	2.10	-	-	3.18	-	7.35
16.	Worsted and semi-worsted woollen yarn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17.	Fish (sold in sealed container)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18.	Matira seed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19.	Tamba seeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20.	Ghee, Butter and Deshi Ghee	0.05	-	0.25	-	-	16.94	5.87	0.38	0.22	4.52	-	1.59	0.55	30.59	
21.	Tamarind seed & powder	-	-	77.28	0.89	-	-	-	-	-	0.72	-	-	3.66	82.55	
22.	Sewing thread	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23.	Hides and skins & bones	-	-	0.17	0.35	-	-	1.49	0.17	0.08	0.23	0.55	3.77	0.58	2.07	9.56
24.	Rau wool and wool tops	-	-	-	-	-	-	-	-	0.11	-	-	-	-	-	0.11
25.	Goat hair	-	-	0.05	-	-	-	-	-	-	-	-	-	-	-	0.05
26.	Rice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27.	Cotton (including ginned and unginned)	-	-	-	-	-	0.24	0.40	0.44	-	-	1.02	0.55	0.07	32.84	35.56
28.	Bangles made of glass or plastic	-	-	-	0.41	-	-	-	-	-	-	-	-	-	-	0.41
29.	Cotton waste	-	-	-	-	-	-	-	-	-	-	-	0.02	-	-	0.02
30.	Hosiery (all kinds excluding woollen)	60.00	-	-	-	-	-	-	-	-	-	-	-	6.23	-	66.23
31.	Oil seeds	7.73	-	0.36	0.09	-	9.37	-	17.06	-	5.59	-	0.33	-	-	40.53
32.	Coal and coke (all forms)	0.98	-	3.22	-	2.49	-	0.72	4.27	0.55	0.01	-	0.34	0.63	-	13.21
33.	Iron and steel	-	-	25.75	-	-	0.33	-	20.59	-	2.97	-	1.11	-	-	50.75
34.	Iron dust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35.	Jute	-	-	3.61	-	-	0.18	0.05	-	-	0.06	-	-	1.05	-	4.95
36.	Katha, Katzi nut, Pan masala, kisan etc.	-	-	-	-	-	4.42	-	-	2.51	-	-	-	3.65	-	10.58
37.	Pesticides and fungicides	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38.	Cartons, boxes, cones and cylinders	-	-	-	0.24	-	-	0.02	-	-	-	-	-	-	-	0.26
39.	Other packing materials (gunny bags, hessian bags, brown paper, empty bottles and corks etc.)	0.19	1.90	0.41	-	-	4.16	0.54	0.12	10.02	104.79	-	-	0.48	-	122.61
40.	Crude oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
41. Tyre, cords and fabrics	-	-	-	-	-	-	-	-	-
42. Poppy seeds	-	-	-	-	-	-	-	-	-
43. Deshi sweets and namkins	-	-	0.40	-	-	-	-	0.71	-
44. Tractors and spare parts	-	-	-	-	-	-	-	-	-
45. Baby food (sold in sealed containers)	-	-	-	-	-	-	-	-	-
46. Gold ornaments	-	-	-	-	-	-	-	-	-
47. Gota, salma, sitara, kinari and jari thread etc.	-	-	-	0.24	-	-	-	-	-
48. Synthetic gems and stones	-	-	-	-	-	-	-	-	-
49. Articles of gold and silver	-	-	-	-	-	-	-	-	-
50. Articles of ivory	-	-	-	-	-	-	-	-	-
51. Electrical motors and equipments	-	-	-	-	-	-	-	-	-
52. All edible oils	9.36	-	-	-	349.58	-	0.32	1.56	12.93
53. Chemical fertilizers	1.53	70.35	33.57	-	-	-	11.88	16.05	1.55
54. Medicines, drugs and pharman	0.24	-	29.79	0.81	0.21	0.21	11.73	13.51	32.01
55. Dyes and dry colours	-	-	-	-	-	-	0.95	-	3.77
56. Plywood, straw board	-	-	-	-	-	-	-	-	-
57. Refined coconut oil	-	-	-	-	-	-	-	-	-
58. Hydrogenated vegetable oil (vanaspati)	13.07	35.88	1.03	-	-	45.93	-	-	-
59. Margarine	-	-	-	-	-	-	-	-	-
60. Jewellery (including gems and stones)	1.53	-	0.30	-	-	-	-	-	-
61. Leather goods (excluding footwear)	1.16	-	7.10	-	-	-	0.36	-	-
62. Sheets, cushions, pillows, mattresses	-	-	6.05	0.24	-	-	0.28	-	-
63. All types of furniture and equipments	2.30	0.08	7.57	-	-	-	0.24	6.05	0.98
64. All types of sanitary goods	-	-	1.42	0.45	-	-	0.12	-	-
65. All articles of glass (excluding bangles)	-	-	-	-	-	-	-	-	-
66. Motor vehicles	1.16	-	-	-	-	-	4.48	-	-
67. Tyres and tubes of motor vehicles	1.15	-	-	0.16	-	-	-	-	13.27
68. Motor cycles, motor cycles combinations	-	-	-	0.45	-	-	-	0.07	-
69. Ball bearings fuel injection etc.	-	-	-	-	-	-	-	-	-
70. Welding electrodes, rods etc.	-	-	-	-	-	-	-	-	-
71. Perambulators and parts	-	-	-	-	-	-	-	-	-
72. Dry fruits	-	-	-	-	-	-	3.23	-	-
73. All types of eatables (non-alcoholic liquids etc.)	-	-	-	2.43	-	-	-	-	22.52
74. Corn flakes and wheat flakes	-	-	-	-	-	-	-	-	-
75. Custard, baking powders	-	-	3.39	-	-	-	-	-	-

(7)	(11)	(12)	(13)	(14)	(15)	(16)
-	-	-	-	-	-	-
-	-	-	-	0.01	0.46	1.59
-	-	-	-	-	-	-
-	-	-	-	-	-	1.42
-	-	-	0.39	0.85	-	-
25.16	-	-	-	-	-	25.16
-	-	-	-	-	-	-
-	9.23	-	-	-	-	9.23
-	17.44	27.09	0.37	7.09	14.53	440.22
-	3.03	-	-	-	-	136.04
0.55	16.54	8.24	65.85	17.53	18.91	217.12
-	-	-	-	-	-	4.72
-	-	-	-	-	9.34	9.34
6.45	6.33	8.19	-	3.80	-	121.62
-	-	-	-	-	-	1.93
0.93	17.20	5.11	-	8.89	3.30	44.05
16.00	17.20	-	-	-	-	39.77
0.03	0.44	0.14	5.35	10.50	-	33.69
-	0.33	-	-	-	-	2.32
-	-	-	-	-	-	-
-	56.22	-	-	4.00	-	65.86
-	-	-	-	4.25	-	13.83
-	-	-	-	-	-	0.52
-	-	-	-	-	-	-
-	-	-	-	7.61	-	7.61
-	-	-	-	-	-	-
-	0.27	-	-	0.52	-	4.02
-	-	-	-	-	-	24.95
-	-	-	-	-	-	-
-	-	-	-	-	-	3.33
-	-	-	-	-	-	3.54

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
76.	Biscuits, cakes, Pastry etc.	-	-	1.56	-	-	1.72	1.45	-	-	0.77	-	-	6.55	-	12.06
77.	All kinds of clocks, time pieces etc.	0.32	-	-	0.58	-	-	-	-	-	0.07	-	-	0.04	-	0.51
78.	Binoculars, telescopes etc.	-	-	-	-	-	0.36	-	-	-	-	-	-	0.30	-	0.66
79.	Vacuum flasks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80.	Computers (analog, digital and parts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81.	Teleprinters, registering and punching machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82.	Typewriters, tabulating, and duplicating machines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83.	Saltpetre and gun powder	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84.	All kinds of electrical goods	2.53	-	-	3.56	-	5.55	9.07	13.21	8.95	9.70	-	2.16	8.03	-	62.76
85.	Potash and explosives	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86.	Perfumes and cosmetics	-	-	2.58	0.41	0.38	-	-	0.73	-	0.17	0.84	7.72	-	-	12.83
87.	All types of crockery	-	-	-	-	-	0.14	0.03	-	0.94	3.01	-	-	-	-	4.12
88.	Chinaware, earthenware, porcelain etc.	-	-	6.34	-	-	-	-	-	-	-	-	-	-	-	6.34
89.	Gramophones, record players and parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90.	Refrigerators, airconditioners, cooling plants etc.	0.18	-	-	-	-	-	-	-	-	0.02	-	-	0.01	-	0.21
91.	Beer and other liquors	0.02	-	1.11	-	-	0.63	3.53	1.76	0.39	2.37	5.33	6.10	0.15	2.52	23.91
92.	Fur and skins	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93.	Table cutlery etc.	0.28	-	-	-	-	-	-	-	-	-	-	-	-	-	0.28
94.	Marbles (in all forms)	0.10	-	-	-	-	6.53	0.86	-	-	-	-	-	-	0.89	8.78
95.	Picnic sets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96.	Tiles; glazed, mosaic, formica and sunmica	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97.	Aerated water	-	-	-	-	-	0.18	-	-	-	0.23	-	-	0.39	-	0.80
98.	Paints, pigments, indigo, varnishes	7.30	-	0.86	-	-	1.99	18.23	-	-	3.34	-	3.69	2.83	13.06	51.30
99.	wireless radios, gramophones, amplifiers	-	-	18.63	0.59	-	-	-	-	3.53	4.63	-	-	1.64	-	29.02
100.	Dictaphones, taperecorders and parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101.	Sound transmitting equipments, telephones etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102.	Cinematographic equipments, projectors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103.	Photographic equipments-X-ray-camera & films	-	-	0.47	-	-	-	-	-	-	0.22	-	-	-	-	0.69
104.	Photographic chemicals, albums etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105.	Iron and steel, safes, almirahs, iron goods etc.	-	-	-	0.24	-	0.38	3.35	5.22	0.20	-	-	-	-	-	9.39
106.	All kinds of metal furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107.	File carpets	0.19	-	-	-	-	-	-	-	-	-	-	-	0.65	-	0.84
108.	Stainless steel articles	-	-	-	-	-	-	-	-	-	-	-	-	0.04	-	0.04
109.	Fire-works and crackers	0.50	-	2.26	-	-	0.05	0.08	-	0.06	-	0.48	-	0.06	3.09	6.58
110.	Tobacco pipes, cigar holders etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
111. Cement and its articles	1.44	3.35	0.43	-	-	-	-	1.04	3.42	1.89	5.45	-	-	2.29	2.89	22.2
112. Asbestos products and sheets	-	-	0.95	-	-	-	3.99	-	-	0.57	0.66	-	-	0.57	-	6.7
113. Aviation spirits	-	-	0.14	-	-	-	-	0.05	-	-	-	-	-	-	-	0.1
114. Arms and ammunition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115. Cigarette cases and lighters	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116. TV, video, video players, casettas etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117. Denatured spirit	-	-	9.55	-	7.10	0.58	7.54	0.66	17.89	-	2.42	-	-	11.67	12.74	70.5
118. Opium	-	-	-	-	-	-	0.02	-	-	-	-	-	-	0.31	-	0.3
119. Lanced poppy heads	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120. Bhang	-	-	-	-	-	-	-	-	-	-	0.27	-	-	-	-	0.2
121. Arms, weapons and accessories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
122. Country liquor	-	-	-	-	16.02	-	0.84	-	-	-	-	-	-	-	-	16.8
123. Khandsari, sugar	30.90	8.15	33.51	62.04	1.22	13.31	6.98	5.50	40.05	32.69	14.59	1.22	14.14	22.50	286.8	
124. Gur, rab, shira etc.	29.80	-	0.64	-	-	-	0.75	9.83	1.25	-	-	-	6.87	9.01	58.1	
125. Tea	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126. Kirana (provisions)	5.46	95.56	35.48	-	35.67	4.87	9.57	25.87	19.44	56.84	34.65	9.95	2.14	29.06	365.9	
127. Green coconut	-	-	-	1.45	-	-	-	-	-	-	-	-	-	-	-	1.4
128. Betel leaves	-	-	0.03	0.22	-	0.35	0.22	0.20	0.12	0.66	-	0.59	0.31	0.35	3.0	
129. Gas stove its parts and lanterns	-	9.08	0.02	1.25	-	-	-	-	-	-	-	-	-	-	-	10.3
130. Furnance oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131. Greasa	3.80	-	0.01	0.08	-	2.99	0.62	-	2.11	0.17	-	-	-	-	1.19	10.9
132. Lubricating oil, mobile oil etc.	3.80	-	74.24	-	-	-	-	-	-	-	-	-	-	2.26	-	80.3
133. Bamboos, ballies	-	-	0.01	-	-	-	-	-	-	0.17	0.65	-	0.39	-	-	1.2
134. Construction wood	-	-	-	-	-	-	-	-	-	5.95	-	-	-	-	-	5.9
135. Stone, stoneware, stone slab etc.	0.43	0.55	-	-	-	-	87.59	0.05	3.66	0.87	0.70	2.78	6.13	6.48	5.59	114.8
135. Other construction materials] crushed stone, stone powder kankar, bajari etc.	0.37	-	-	-	-	-	3.47	-	1.11	1.14	-	-	-	1.11	2.13	10.3
137. Bricks	-	-	-	-	-	-	-	-	0.07	-	0.49	-	-	1.86	-	2.4
138. Soap stone (ghia pathar)	-	-	-	-	-	-	-	-	0.19	-	-	-	-	-	-	-
139. Iron scrap	0.16	-	-	-	47.52	-	0.22	-	-	-	-	-	-	-	-	47.9
140. Hardware, nuts, bolts etc.	-	-	-	-	-	1.50	6.46	3.81	-	31.75	-	1.37	-	-	31.18	76.0
141. Chemicals	-	-	-	0.41	-	-	-	-	-	2.04	-	-	-	-	-	2.4
142. Acid soda	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143. Wax, lac and lac articles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144. Gas cylinders	1.61	35.81	0.41	-	-	-	0.09	0.31	-	-	-	-	-	-	-	38.2
145. Oxygen cylinders	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146. Surgical cotton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147. Umbrella and its parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
148. Sports goods (including playing cards)	0.10	-	0.74	-	-	-	0.05	0.50	2.22	0.1	0.22	-	-	0.20	0.11	3.6
149. Surgical goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150. Stationery	1.73	-	7.57	-	-	-	1.67	1.40	1.20	1.36	6.40	-	1.39	0.37	3.79	26.8
151. Biri	-	-	-	0.08	-	-	3.98	-	-	25.08	-	-	26.04	-	-	55.18
152. Biri leaves	13.73	-	-	-	-	-	-	-	-	-	-	-	-	0.09	-	13.8
153. Cigarettes	0.37	19.11	34.59	125.40	18.86	0.42	0.96	26.75	1.30	0.22	15.87	-	-	27.81	-	271.0
154. Tobacco	-	-	-	-	-	-	0.42	-	-	2.06	-	-	-	-	-	2.4
155. Raw tobacco	0.45	-	0.75	-	-	-	0.22	-	0.66	1.98	3.10	-	-	4.64	-	11.7

ANNEXURE IV.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
156. Terylene cloths	-	-	-	-	-	-	-	-	1.23	-	1.05	-	-	2.56	-	25.84
157. Cotton cloths	-	-	12.88	75.58	5.36	59.87	11.77	54.95	34.96	31.97	60.80	72.09	41.54	14.29	15.32	492.26
159. Brass, aluminium, copper and their goods	-	-	-	5.71	-	-	1.18	1.88	2.13	1.93	8.05	-	0.41	-	-	21.29
159. Other metal goods	-	-	-	-	28.05	-	-	-	-	-	0.50	11.15	-	1.50	-	41.20
163. Machinery (all kinds)	-	-	-	87.41	-	-	0.49	22.20	1.22	17.95	1.38	24.58	2.96	21.05	-	179.24
161. Bicycle and its parts	-	-	-	6.44	-	-	1.25	-	-	-	1.59	-	-	-	10.26	19.64
162. Motor parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
163. Turpentine oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154. Superior kerosene oil	17.06	1.76	-	5.35	-	-	4.65	8.28	10.11	8.01	7.87	1.93	-	4.93	2.42	72.57
165. Gum	0.50	-	-	-	2.57	-	-	-	-	-	0.06	0.26	-	-	-	3.59
165. Rapeseeds and oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167. Pahuva	-	-	-	1.84	-	-	-	-	-	-	-	2.17	-	-	-	4.01
163. Mehandi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159. Soap oil (used for soap preparation)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170. Plastic goods (including polythene bags etc.)	2.37	-	-	-	-	-	0.24	-	1.21	-	0.06	-	0.02	-	-	3.90
171. All types of cloths	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172. Optical goods	-	-	-	-	-	-	-	-	-	-	0.37	-	-	-	-	0.37
173. Canvas goods (including tirazol, cotton carpet)	-	-	-	-	-	-	0.03	-	-	-	-	-	-	-	-	0.03
174. Non-edible oils	-	-	-	-	-	-	-	-	0.72	-	-	-	-	-	-	-
175. Utensils (all types)	-	-	-	-	-	-	-	-	-	-	1.10	-	-	-	3.13	0.72
176. Leather shoes	-	-	-	-	1.13	-	-	2.25	10.48	-	-	-	0.39	-	-	4.23
177. Tamirat	-	-	-	-	-	-	-	0.29	-	-	-	-	-	-	-	14.65
173. Torch cell, dry cell and battery parts	-	0.20	-	-	-	-	0.83	0.40	0.51	-	0.39	-	-	-	-	0.29
178. Hair oil	1.48	-	-	-	-	-	-	5.30	-	-	-	-	-	2.49	-	2.33
180. Soap (toilet and washing)	3.67	-	-	18.10	-	-	3.70	9.38	12.59	4.39	11.91	-	-	4.12	14.45	9.27
181. Indian made foreign liquor	-	-	-	-	-	-	-	0.11	-	-	-	-	-	-	-	102.61
182. Light diesel oil	45.75	-	-	39.97	-	-	-	58.83	-	240.27	-	5.30	-	159.64	1.95	0.11
181. Petrol	21.88	162.38	-	2.20	-	19.74	19.29	3.59	61.08	0.15	9.30	0.13	-	4.82	0.59	566.72
184. Confectionary	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.56	305.15
185. Cumin seeds, pepper and spices	-	-	-	1.72	0.19	-	4.73	0.56	0.13	-	-	10.75	-	0.26	-	4.56
185. Woollen cloths	-	-	-	-	-	-	-	-	-	-	-	24.56	-	-	-	18.34
187. White cement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24.56
183. Lime, stone lime, building plaster and gypsum etc.	0.30	0.15	-	6.46	-	-	1.11	1.77	0.30	-	1.98	-	-	0.03	-	12.10
189. Coloured cement	-	-	-	-	-	-	-	-	-	-	-	-	-	3.18	-	-
190. Match box	1.30	-	-	2.78	-	-	-	-	1.59	-	-	-	0.95	3.97	-	3.18
191. Baudapiri	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10.59
192. Wooden articles	1.03	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193. Ready goods (including toilet goods)	1.43	-	-	7.23	-	20.21	1.18	5.58	2.45	7.56	9.70	15.40	10.75	1.17	15.15	1.03
194. Soda and soda water	-	0.85	-	-	-	-	-	-	-	-	-	-	-	0.23	1.99	3.07
195. Acid and all types of gas	0.24	-	-	-	-	-	-	-	-	-	4.54	-	-	0.27	0.75	5.87
196. Metal polish	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06	-	0.06
197. Chewing tobacco (gerda)	-	-	-	-	-	-	0.0	-	-	-	-	-	-	-	-	0.08
198. Aparpati	-	-	-	0.53	0.32	-	-	1.18	0.59	-	0.22	-	-	-	-	2.84
199. Lock and cash box	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200. Rakni	-	-	-	-	-	-	-	-	-	-	4.52	-	-	-	-	4.52

ANNEXURE IV.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
211. Fine cloths	-	-	-	-	-	-	15.44	-	-	-	-	-	-	-	-	15.44
212. Panni	-	-	-	-	-	-	-	-	-	0.37	-	-	-	-	-	0.37
213. Cattle tallow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
214. Alum	-	-	-	-	-	-	-	-	-	8.69	-	-	-	-	-	8.69
215. Sewing machines	-	-	-	-	-	-	-	0.67	-	-	1.87	-	-	-	-	2.54
216. Khas khas	-	-	-	-	-	-	-	-	-	-	1.91	0.02	-	-	-	1.93
217. Silicate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
218. Groundnut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219. Tooth powder	-	-	-	-	-	-	1.23	-	-	-	-	-	-	-	-	1.23
210. Engine oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211. Tissues and sheets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
212. Other goods (gelatine powder and capsules, shoe polish, lincolium, glue etc, not classified elsewhere)	-	-	-	-	-	-	-	0.06	0.14	-	1.10	-	2.05	34.53	19.80	56.64
TOTAL		385.25	495.24	710.26	605.90	258.15	321.64	310.20	409.50	738.07	577.40	326.43	206.70	509.60	411.47	6266.81

Contd...

Annexure IV.3 (Contd.)

Value of Tax Base of Entry Tax in the Municipalities of Rajasthan (1976-77)

(Rs lakh)

Sl. No.	Commodity	Class - III Municipalities								Total
		Amot	Bhadra	Jobner	Kuchaman City	Lakheri	Nimbahera	Nohar	Pilibanga	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1.	Bullion (gold and silver)	-	-	-	-	-	-	-	-	-
2.	Oil cakes	-	-	-	-	-	-	-	-	-
3.	All kinds of manmade fibre	-	-	-	-	-	-	-	-	-
4.	All kinds of yarn (excluding acrylic)	-	-	-	-	-	-	-	-	-
5.	Acrylic yarn	-	-	-	-	-	-	-	-	-
6.	Silk fabrics	-	-	-	-	-	-	-	-	-
7.	Readymade garments	-	-	-	-	-	-	-	-	-
	Iron ore	-	-	-	-	-	-	-	-	-
	Paddy, Rice, wheat (in all forms)	-	26.84	-	2.90	5.70	84.61	-	-	120.05
10.	Gram, Tur, Moong etc.	-	203.19	-	-	-	-	-	-	203.19
11.	Maida and Suji	-	0.24	-	-	0.52	-	-	-	0.76
12.	Bajara, Barley, Jawar, Maize etc.	21.72	7.30	2.20	2.69	0.84	18.95	124.74	0.84	194.03
13.	Bread	-	-	-	-	-	-	-	-	-
14.	Silver ornaments	-	-	-	-	-	-	-	-	-
15.	Cotton yarn and cotton waste	-	0.10	-	-	0.07	-	-	13.76	13.93
16.	Worsted and Semi-worsted woollen yarn	-	-	-	-	-	-	-	-	-
17.	Fish (sold in sealed container)	-	-	-	-	-	-	-	-	-
18.	Matira seeds	-	-	-	-	-	-	-	-	-
19.	Tumba seeds	-	-	-	-	-	-	-	-	-
20.	Ghee, Butter and deshi ghee	-	11.49	-	0.07	5.57	0.29	0.59	3.49	21.50
21.	Tamrind seed and powder, Turmeric and Chilly powder	-	-	-	-	-	-	-	-	-
22.	Sewing thread	-	-	-	-	-	-	-	-	-
23.	Hides and skins & bones	0.03	-	1.76	0.06	0.08	0.05	-	-	-
24.	Raw wool and wool tops	-	-	-	-	-	0.25	-	-	1.52
25.	Goat hair	-	-	-	-	-	-	-	-	0.25
26.	Mica	-	-	-	-	-	-	-	-	-
27.	Cotton (including ginned and unginned)	1.33	-	-	-	-	1.55	1.68	26.65	-
28.	Bangles made of glass or plastic	-	-	-	-	-	-	-	-	31.23
29.	Cotton waste	-	-	-	-	-	-	-	-	-
30.	Hosiery (all kinds excluding woollen)	-	6.15	0.20	-	-	-	4.88	-	-
31.	Oil seeds	-	18.81	-	70.82	-	36.08	0.24	7.27	11.23
32.	Coal and coke (all forms)	-	-	-	0.02	1098.32	3.16	1.05	-	133.22
33.	Iron and steel	-	-	-	-	-	-	24.82	-	1102.55
34.	Iron dust	-	-	-	-	-	-	-	-	24.82
35.	Jute	-	-	-	-	-	-	-	-	-

Contd...

Annexure IV.3 (Contd')

Sl. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
36.	Katha, betal nut, pan masala, kimam etc.	-	-	-	-	-	-	-	-	-	-
37.	Pesticides and fungicides	-	0.65	-	-	-	-	-	-	-	0.65
38.	Cartons, boxes, cones and cylinders	-	-	-	-	-	-	-	-	-	-
39.	Other packing materials (gunny bags, hessian bags, brown paper, empty bottles and cork etc.)	-	0.54	-	4.24	38.84	5.26	9.43	6.89	-	95.20
40.	Crude oil	-	-	-	-	-	-	-	-	-	-
41.	Tyre cords and fabrics	-	-	-	-	-	-	-	-	-	-
42.	Poppy seeds	-	-	-	-	-	-	-	-	-	-
43.	Dashi sweets and namkins	-	1.96	-	-	-	-	-	-	-	1.96
44.	Tractor and spare parts	-	-	-	-	-	-	-	-	-	-
45.	Baby food (sold in sealed containers)	-	-	-	-	-	-	-	-	-	-
46.	Gold ornaments	-	-	-	-	-	-	-	-	-	-
47.	Gota, salma, sitara and kinari and jari thread	-	-	-	-	-	-	-	-	-	-
48.	Synthetic gems and stones	-	-	-	-	-	-	-	-	-	-
49.	Articles of ivory	-	-	-	-	-	-	-	-	-	-
50.	Articles of gold and silver	-	-	-	-	-	-	-	-	-	-
51.	Electrical motors and equipments	-	-	-	-	-	-	-	-	-	-
52.	All edible oil	-	-	-	-	1.93	5.26	0.52	2.23	2.78	12.72
53.	Chemical fertilizers	0.53	-	-	-	7.67	72.55	8.39	-	-	89.74
54.	Medicines and drugs-pharmas	2.45	47.25	-	6.87	5.12	4.68	14.04	17.31	16.56	114.28
55.	Dyes and dry colours	-	-	-	-	-	-	-	-	-	-
56.	Plywood, straw board	-	-	-	-	-	-	-	-	-	-
57.	Refined coconut oil	-	-	-	-	-	-	-	-	-	-
58.	Hydrogenated vegetable oil (vanaspati)	-	-	-	10.71	4.97	-	3.37	-	-	19.55
59.	Margarine	-	-	-	-	-	-	-	-	-	-
60.	Jewellery (including gems and stones)	0.61	-	-	-	1.44	-	-	-	-	2.05
61.	Leather goods (excluding footwear)	-	5.94	5.27	-	2.45	-	-	3.25	-	16.93
62.	Sheets, cushions, pillows, mattresses	-	24.17	-	-	3.54	-	-	-	1.29	29.00
63.	All types of furniture and equipments	-	-	-	1.72	-	-	-	-	-	1.72
64.	All types of sanitary goods	-	-	-	-	-	-	-	-	0.42	0.42
65.	All articles of glass (excluding bangles)	-	-	0.30	-	0.73	-	-	-	-	1.03
66.	Motor vehicles	-	-	-	-	0.29	-	-	-	-	0.29
67.	Tyres and tubes of motor vehicles	-	-	-	-	-	-	-	-	-	-
68.	Motor cycles, motor cycles combinations	-	-	-	-	-	-	-	-	-	-
69.	Ball bearing fuel injection	-	-	-	-	-	-	-	-	-	-
70.	Welding electrodes, rods etc.	-	-	-	-	-	-	-	-	-	-
71.	Perambulators and parts	-	-	-	-	-	-	-	-	-	-
72.	Dry fruits	-	-	-	-	1.41	-	-	-	-	1.41
73.	All kinds of eatables (non-alcoholic liquids etc.)	-	-	-	-	-	-	-	13.00	-	13.00
74.	Corn flakes and wheat flakes	-	-	-	-	-	-	-	-	-	-
75.	Custard, baking powders	-	-	-	-	-	-	-	-	-	-

Contd...

Sl. No.	(1)	(2)	(3)
76.	Biscuits, cakes, pastry etc.	-	6.42
77.	All kinds of clocks, time pieces	-	-
78.	Binoculars, telescopes etc.	-	-
79.	Vacuum flasks	-	-
80.	Computers (analog, digital and parts)	-	-
81.	Teleprinters, registering and punching machines	-	-
82.	Typewriters, tabulating, duplicating machines	-	-
83.	Salt,patre, and gunpowder	-	-
84.	All kinds of electrical goods	0.77	4.11
85.	Potash and explosives	-	-
86.	Perfumes and cosmetics	-	-
87.	All types of crockery	-	-
88.	China ware, earthenware, porcelain	-	-
89.	Gramophones, record players and parts	-	-
90.	Refrigerators, air conditioners, cooling plants etc.	-	-
91.	Beer and other liquors	1.25	8.81
92.	Fur and skins	-	-
93.	Table cutlery etc.	-	0.35
94.	Marbles (in all forms)	-	-
95.	Picnic sets	-	-
96.	Tiles; glazed, mosaic, formica & sunmica	-	-
97.	Aerated water	-	0.61
98.	Paints, pigments, indigo, varnishes	-	3.40
99.	Wireless, radios, gramophones, amplifiers.	-	0.25
100.	Dictaphones, taperecorders and parts	-	-
101.	Sound transmitting equipments and telephone etc.	-	-
102.	Cinematographic equipments, projectors	-	-
103.	Photographic equipments, X-ray camera & films	-	-
104.	Photographic chemicals, albums etc.	-	-
105.	Iron and steel, safes, almirahs, iron goods	-	1.23
106.	All kinds of metal furniture	-	-
107.	Pile carpets	-	-
108.	Stainless steel articles	-	-
109.	Fire-works and crackers	-	-
110.	Tobacco pipes, cigar holder etc.	-	-
111.	Cement and its articles	3.88	-
112.	Asbestos products and sheets	-	-
113.	Aeration spirits	-	-
114.	Arms and ammunitions	-	-
115.	Cigarette cases and lighters	-	-

Annexure IV.3 (Contd¹)

(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
-	-	9.12	-	-	-	-	15.52
-	-	0.41	-	-	-	-	0.41
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2.27	-	-	-	-	0.63	7.75
-	-	0.92	-	-	1.12	-	2.04
-	-	-	-	-	-	-	-
-	-	0.39	-	-	-	-	0.39
-	-	0.79	-	-	-	-	0.79
1.00	1.30	-	25.78	5.20	20.53	4.54	63.42
-	-	-	-	-	-	-	0.36
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	0.74	0.02	-	0.95	-	-	2.32
-	-	0.47	1.17	-	-	1.05	6.09
-	-	0.93	-	-	-	-	1.18
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	105.13	28.01	14.84	41.74	-	1.53	192.48
-	-	-	7.03	-	-	-	7.03
-	-	-	6.31	-	-	-	6.31
-	-	0.93	-	-	-	-	0.93
-	-	-	-	-	-	-	-
-	1.82	0.07	-	1.96	1.18	3.08	11.99
-	-	0.10	-	0.29	-	-	0.39
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

Contd....

Sl. N.	(1)	(2)	(3)	(4)
115.	TV, video , video players, cassette etc.	-	-	-
117.	Denatured spirit	-	5.48	-
118.	Opium	-	-	-
119.	Lanced poppy heads	-	-	-
120.	Bhang	-	-	-
121.	Arms, weapons and accessories	-	-	-
122.	Country liquor	-	-	-
123.	Khandsari, sugar	-	3.72	17.55
124.	Gur, rah, shira etc.	-	-	-
125.	Tea	-	-	-
125.	Kirana (provisions)	59.16	7.21	1.50
127.	Green coconut	-	-	-
128.	Betal leaves	-	-	-
129.	Gas stove, its parts and lanterns	-	-	-
130.	Furnace oil	-	-	-
131.	Grease	-	0.40	-
132.	Lubricating oil, mobile oil etc.	0.20	-	0.05
133.	Ramboos, ballies	-	-	-
134.	Construction wood	-	-	-
135.	Stones, stoneware, stone slab etc.	2.14	-	3.16
136.	Other construction materials, crushed stone stone powder, kankar, bajari etc.	-	-	-
137.	Bricks	-	-	-
138.	Soap stone (ghia pathar)	-	-	-
139.	Iron scrap	-	-	-
140.	Hardware, nuts, bolts etc.	2.62	-	-
141.	Chemicals	-	-	-
142.	Acid soda	-	-	-
143.	wax, lac and lac articles	-	-	-
144.	Gas cylinders	-	-	-
145.	Oxygen cylinders	-	-	-
146.	Surgical cotton	-	-	-
147.	Umbrella and its parts	-	-	-
148.	Sports goods (including playing cards)	-	-	-
149.	Surgical goods	-	-	-
150.	Stationery	0.35	7.01	-
151.	Bidi	0.67	55.91	2.00
152.	Bidi leaves	-	-	-
153.	Cigarettes	-	0.37	-
154.	Tobacco	-	-	-
155.	Raw tobacco	-	0.19	-
156.	Terylene cloths	-	27.91	-
157.	Cotton cloths	215.67	55.16	20.00
158.	Brass, aluminium, copper and their goods	-	-	-
159.	Other metal goods	-	-	-
160.	Machinery (all kinds)	2.26	0.51	-

IV.3 (Contd')

(5)	(6)	(7)	(8)	(9)	(10)	(11)
-	-	-	-	-	-	12.36
4.78	2.10	-	-	-	-	-
-	-	-	-	-	-	0.01
-	0.01	-	-	-	-	-
-	7.92	-	-	-	-	7.92
47.89	16.59	7.90	-	35.97	8.59	138.32
-	-	-	31.59	-	-	31.59
19.21	2.65	37.50	34.49	12.95	17.15	190.72
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2.64	-	-	-	-	3.04
-	-	-	1.75	-	-	2.01
-	1.59	-	0.85	6.50	-	8.99
3.44	-	-	-	-	-	8.74
0.21	0.13	-	3.86	-	-	4.20
-	5.41	-	0.10	-	-	5.51
-	-	-	0.13	-	-	0.13
-	-	-	-	-	-	-
0.35	-	-	-	-	-	2.62
-	-	-	-	-	-	0.35
0.01	0.04	-	-	-	-	0.04
-	-	-	-	-	-	0.01
-	-	-	-	-	-	-
-	0.06	-	-	-	-	0.06
-	0.64	-	0.13	-	-	8.11
5.84	6.23	-	16.90	-	13.91	101.57
-	2.36	-	-	-	-	2.7
-	-	-	-	-	-	-
-	-	-	2.67	-	-	2.6
20.64	-	-	-	-	-	48.5
51.07	21.14	51.55	83.01	65.76	60.12	625.4
0.13	-	-	-	-	0.55	0.6
-	-	-	-	-	-	-
-	24.21	4.02	5.98	-	9.69	47.1

Contd...

Annexure IV.3 (Contd')

Sl. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
161.	Bicycle and its parts	-	-	-	-	1.76	-	-	-	3.15	4.91
162.	Motor parts	-	-	-	-	-	-	-	-	-	-
163.	Turpentine oil	-	-	-	-	-	-	-	-	-	-
164.	Superior kerosene oil	-	2.82	-	1.22	0.78	1.05	-	-	-	5.97
165.	Gum	-	-	-	-	-	-	-	-	-	-
166.	Rapeseeds and oil	-	-	-	-	-	-	-	-	-	-
167.	Mahuva	-	-	-	-	-	-	-	-	-	-
168.	Mehandi	-	-	-	-	-	-	-	-	-	-
169.	Soap oil (used for soap preparation)	-	-	-	-	-	-	-	-	-	-
170.	Plastic goods (including polythene bags etc)	-	-	-	-	-	-	-	-	-	-
171.	All types of cloths	-	-	-	-	-	-	-	-	-	-
172.	Optical goods	-	-	-	-	-	-	-	-	-	-
173.	Canvas goods (including tirpal cotton carpet)	-	-	-	-	-	-	-	-	-	-
174.	Non-edible oils	-	-	-	-	-	-	-	-	-	-
175.	Utensils (all types)	-	-	-	-	0.59	-	-	-	-	0.59
176.	Leather shoes	-	-	-	-	-	-	-	-	-	-
177.	Tamirat	-	-	-	-	-	-	-	-	-	-
178.	Torch cell, dry cell and battery parts	-	-	-	-	-	-	-	-	-	-
179.	Hair oil	-	-	-	-	-	-	-	-	-	-
180.	Soap (toilet and washing)	1.01	3.60	0.10	1.15	7.45	-	5.48	-	-	16.80
181.	Indian made foreign liquor	-	-	-	-	-	-	-	-	-	-
182.	Light diesel oil	25.10	5.99	1.90	-	-	-	29.84	-	14.25	77.99
183.	Petrol	-	-	-	9.19	3.48	1.58	9.60	16.72	-	40.57
184.	Confectionery	-	-	-	-	-	-	-	-	-	-
185.	Cumin seeds, pepper and spices	-	-	-	-	-	-	-	-	-	-
185.	Woollen cloths	-	-	-	-	-	-	-	-	-	-
187.	White cement	-	-	-	-	-	-	-	-	-	-
188.	Lime, stone lime, building plaster and gypsum etc.	-	-	-	0.75	40.64	-	-	-	-	41.39
189.	Coloured cement	-	-	-	-	-	-	-	-	-	-
190.	Match box	-	-	-	-	1.60	-	-	-	-	1.60
191.	Saudagiri	-	-	-	-	-	-	-	-	-	-
192.	Wooden articles	-	-	-	-	-	-	-	-	-	-
193.	Beads goods (including toilet goods)	2.23	1.53	0.10	7.39	0.93	32.03	25.18	25.61	2.47	98.57
194.	Soda and soda water	-	-	-	-	-	-	-	-	-	-
195.	Acid and all types of gas	-	-	-	-	-	-	-	-	-	-
196.	Metal Polish	-	-	-	-	-	-	-	-	-	-
197.	Chewing tobacco (jarda)	-	-	-	-	-	-	-	-	-	-
198.	Agarbati	-	-	-	-	-	-	-	-	-	-
199.	Lock and cash box	-	-	-	-	-	-	-	-	-	-
200.	Rakhi	-	-	-	-	-	-	-	-	-	-

Contd....

Annexure IV.3 (Contd')

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
205. Tooth powder	-	-	-	-	-	-	-	-	-	-	-
206. Fine cloths	-	-	-	-	-	-	-	-	-	-	-
207. Panni	-	-	-	-	-	-	-	-	-	-	-
208. Cattle tallow	-	-	-	-	-	-	-	-	-	-	-
209. Alum	-	-	-	-	-	-	-	-	-	-	-
210. Sewing machines	-	-	-	-	-	-	-	-	-	-	-
211. Khas khas	-	-	-	-	-	-	-	-	-	-	-
212. Silicate	-	-	-	-	-	-	-	-	-	-	-
213. Groundnut	-	0.77	-	-	-	-	0.59	-	-	-	1.36
214. Engine oil	-	-	-	-	-	-	-	-	-	-	-
215. Tinware and sheets	-	-	-	-	-	-	-	-	-	-	-
216. Other goods (gelatine powder and capsules, shoes polish, linolium, glue etc. not classified elsewhere)	6.52	20.84	-	-	1.49	20.31	-	-	-	-	49.16
TOTAL	351.51	581.94	57.11	383.64	1404.16	323.19	589.92	274.06	214.05	4179.58	

Contd...

ANNEXURE IV.3 (contd.)

Value of Tax Base of Entry Tax in the Municipalities of Rajasthan (1976-77)

(Rs lakh)

Commodity (1)	Class IV - Municipalities					Total (7)
	Kherli (2)	Lalsot (3)	Nokha (4)	Rajaldhasar (5)	Sumerpur (6)	
1. Bullion (gold and silver)	-	-	-	-	-	-
2. Oil cakes	-	-	-	-	-	-
3. All kinds of manmade fibre	-	-	-	-	-	-
4. All kinds of yarn (excluding acrylic)	-	-	-	-	-	-
5. Acrylic yarn	-	-	-	-	-	-
6. Silk fabrics	-	-	-	-	-	-
7. Readymade garments	-	0.50	-	-	-	00.50
8. Iron ore	7.77	-	-	-	-	7.77
9. Paddy, Rice, Wheat (in all forms)	22.25	1.30	0.73	5.62	-	29.90
10. Gram, Tur, Moong etc.	3.82	-	-	-	-	3.82
11. Maida and Suji	11.79	-	-	-	-	11.79
12. Bajra, Barley, Jawar, Maize etc.	77.38	3.33	36.31	8.24	34.89	160.15
13. Bread	-	-	-	-	-	-
14. Silver ornaments	-	-	-	-	-	-
15. Cotton yarn and cotton waste	1.83	0.31	-	-	-	2.14
16. Worsted and semi-worsted woollen yarn	-	-	-	-	-	-
17. Fish (sold in sealed container)	-	-	-	-	-	-
18. Matira seeds	-	-	-	-	-	-
19. Jamba seeds	-	-	-	-	-	-
20. Ghee, Butter and Deshi Ghee	0.21	0.03	0.16	1.17	-	1.57
21. Tamarind seed & powder, Turmeric and Chillid powder	2.18	-	-	-	-	2.18
22. Sewing thread	-	-	-	-	-	-
23. Hides and skins and bones	-	0.58	0.11	0.14	-	0.83
24. Raw wool and wool tops	-	0.37	-	-	-	0.37
25. Goat hair	-	-	-	-	-	-
26. Mica	-	-	-	-	-	-
27. Cotton (including ginned and unginned)	0.07	0.08	0.08	-	81.86	82.09
28. Bangles made of glass or plastic	-	-	-	-	-	-
29. Cotton waste	-	-	-	-	-	-
30. Hosiery (all kinds excluding woollen)	0.41	0.29	-	-	0.30	1.00
31. Oil seeds	37.57	1.54	2.06	0.43	2.70	44.30
32. Coal and coke (all forms)	0.12	0.04	3.28	-	1.73	5.17
33. Iron and steel	-	-	-	-	-	-
34. Iron dust	-	0.23	-	-	-	0.23
35. Jute	-	0.11	-	-	-	0.11
36. Katha, Metal nut, pan masala, Kimam etc.	-	-	-	-	-	-
37. Pesticides and fungicides	-	-	-	-	-	-
38. Cartons, boxes, cans and cylinders	-	-	-	-	-	-
39. Other packing materials (gunny bags, hessian bags, brown paper, empty bottles and cork etc.)	3.56	1.93	6.77	0.02	4.86	17.14
40. Crude oil	-	-	-	-	-	-
41. Tyre cords and fabrics	-	-	-	-	-	-
42. Poppy seeds	-	-	-	-	-	-
43. Deshi Sweets and namkins	2.81	0.17	0.14	0.08	-	3.20
44. Tractors and spare parts	-	-	-	-	-	-
45. Baby food (sold in sealed containers)	-	-	-	-	-	-
46. Gold ornaments	-	-	-	-	-	-
47. Gota, salma, sitara, kinari & jari thread	-	-	-	-	-	-
48. Synthetic gems and stones	-	-	-	-	-	-
49. Articles of gold and silver	-	-	-	-	-	-
50. Articles of ivory	-	-	-	-	-	-
51. Electrical motors and equipments	-	0.27	-	-	-	0.27
52. All edible oils	0.48	0.44	4.24	-	1.45	6.61
53. Chemical fertilizers	22.16	2.27	-	-	26.76	51.19
54. Medicines and drugs-pharmas	9.75	0.77	6.57	0.01	19.82	36.92
55. Dyes and dry colours	-	-	-	-	-	-
56. Plywood, straw board	-	-	-	-	-	-
57. Refined coconut oil	-	-	-	-	-	-
58. Hydrogenated vegetable oil (banaspati)	0.02	0.44	3.98	-	5.66	10.10
59. Margarine	-	-	-	-	-	-
60. Jewellery (including gems and stones)	0.14	0.01	-	-	0.04	0.20
61. Leather goods (excluding footwear)	1.87	0.22	-	1.01	0.38	3.48
62. Sheets, cushions, pillows, mattresses	0.06	-	-	-	-	0.06
63. All types of furniture and equipments	-	0.04	-	0.62	-	0.66
64. All types of sanitary goods	-	-	-	-	-	-
65. All articles of glass (excluding bangles)	-	0.32	-	-	3.07	3.39
66. Motor vehicles	-	-	5.08	-	23.15	28.23
67. Tyres and tubes of motor vehicles	-	0.15	7.39	0.18	4.13	11.85

Contd.

ANNEXURE IV.3 (Contd')

Sl. No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
68.	Motor cycles, motor-cycle combinations	-	-	-	-	-	-
69.	Ball bearings, fuel injections etc.	-	-	-	-	-	-
70.	Welding electrodes, rods etc.	-	-	-	-	0.14	0.14
71.	Perambulators and parts	-	-	-	-	-	-
72.	Dry fruits	-	-	0.08	-	-	0.08
73.	All kinds of eatables(non-alcoholic liquids etc)	-	-	-	-	-	-
74.	Corn flakes and wheat flakes	-	-	-	-	-	-
75.	Custard, baking powders	-	-	-	-	-	-
76.	Biscuits, cakes, pastry etc.	-	-	4.12	-	7.94	12.06
77.	All kinds of clocks & time pieces	-	-	-	-	0.04	0.04
78.	Sinoculars, telescopes etc.	-	-	-	-	-	-
79.	Vacuum flasks	-	-	-	-	-	-
80.	Computers (analog, digitals and parts)	-	-	-	-	-	-
81.	Teleprinters, registering and punching machines	-	-	-	-	-	-
82.	Typewriters, tabulating, duplicating machines	-	-	-	-	-	-
83.	Saltpetre and gunpowder	-	-	-	-	-	-
84.	All kinds of electrical goods	2.09	-	5.96	0.37	2.83	11.25
85.	Potash and explosives	-	-	-	-	-	-
86.	Perfumes and cosmetics	-	-	-	-	-	-
87.	All types of crockery	0.34	-	-	-	-	0.34
88.	Chinaware, earthenware, porcelain	-	-	-	-	-	-
89.	Gramophones, record players and parts	-	-	-	-	-	-
90.	Refrigerators, airconditioners, cooling plants etc.	-	-	-	-	0.16	0.16
91.	Beer and other liquors	0.14	-	1.82	-	3.57	5.53
92.	Fur and skins	-	-	-	-	-	-
93.	Table cutlery etc.	-	-	-	-	-	-
94.	Marbles (in all forms)	-	-	0.25	-	-	0.25
95.	Picnic sets	-	-	-	-	-	-
96.	Tiles; glazed, mosaic, formica & sunmica	-	-	-	-	-	-
97.	Aerated water	0.10	0.09	-	-	0.39	0.58
98.	Paints, pigments, indigo, varnishes	2.17	0.12	2.32	0.12	1.80	6.53
99.	Wireless, radio, gramophones, amplifiers	0.15	0.13	-	-	-	0.29
100.	Dictaphones, tape recorders and parts	-	-	-	-	-	-
101.	Sound transmitting equipments, telephone etc.	-	-	-	-	-	-
102.	Cinematographic equipments, projectors	-	-	-	-	0.01	0.01
103.	Photographic equipments, X-ray camera and films	-	-	-	-	0.07	0.07
104.	Photographic chemicals, albums etc.	-	-	-	-	-	-
105.	Iron and steel safes, almirahs, iron goods	-	0.58	2.63	0.11	25.95	29.27
106.	All kinds of metal furniture	-	-	-	-	-	-
107.	Pile carpets	-	-	-	-	-	-
108.	Stainless steel articles	-	-	-	-	-	-
109.	Fire-works and crackers	0.01	-	-	-	-	0.01
110.	Tobacco pipes, cigar holder etc.	-	-	-	-	-	-
111.	Cement and its articles	3.00	0.01	3.25	-	0.52	6.78
112.	Asbestos products and sheets	-	0.35	1.45	0.01	3.51	5.32
113.	Aviation spirits	-	-	-	0.03	-	0.03
114.	Arms and ammunitions	-	-	-	-	-	-
115.	Cigarette cases and lighters	-	-	-	-	-	-
116.	TV, Video, Video players, cassettes etc.	-	-	-	-	-	-
117.	Denatured spirit	-	0.47	-	3.00	2.86	6.33
118.	Opium	-	-	-	-	0.01	0.01
119.	Lanced poppy heads	-	-	-	-	-	-
120.	Bhang	0.02	-	-	-	-	0.02
121.	Arms, weapons and accessories	-	-	-	-	-	-
122.	Country liquor	0.98	0.32	-	-	-	1.30
123.	Khandsari, sugar	18.45	1.85	12.91	5.49	4.26	42.96
124.	Gur, rab, shira etc.	20.48	-	-	-	-	20.48
125.	Tea	-	-	-	-	-	-
126.	Kirana (Provisions)	6.55	1.41	5.45	3.12	9.73	26.36
127.	Green coconut	-	-	-	-	-	-
128.	Metel leaves	-	-	-	-	-	-
129.	Gas stove, its parts and lanterns	-	-	-	-	-	-
130.	Furnace oil	-	-	-	-	-	-
131.	Grease	0.08	1.97	2.54	-	4.49	9.08
132.	Lubricating oil, mobile oil etc.	5.49	-	-	-	-	6.49
133.	Bamboos, ballies	-	-	-	-	0.38	0.38
134.	Construction wood	1.96	0.03	5.40	0.64	18.88	26.94
135.	Stone, stoneware, stone slab etc.	8.12	1.25	2.77	0.87	0.98	13.99
136.	Other construction materials, crushed stone, stone powder, kankar, bajari, etc.	-	0.19	-	0.28	0.29	0.76
137.	Bricks	1.54	0.04	-	-	-	1.58
138.	Soap Stone (Ghia pathar)	9.85	-	-	-	-	9.85
139.	Iron scrap	-	-	-	-	-	-
140.	Hardware, nuts, bolts, etc.	1.91	-	-	-	-	1.91
141.	Chemicals	-	-	-	-	-	-
142.	Acid soda	-	-	-	-	-	-

contd.

ANNEXURE IV.3 (Contd')

(1)	(2)	(3)	(4)	(5)	(6)	(7)
43. Wax, lac and lac articles	-	-	0.05	-	0.03	0.08
44. Gas cylinders	-	-	0.04	-	-	0.04
45. Oxygen cylinders	-	-	-	-	-	-
46. Surgical cotton	-	-	-	-	-	-
47. Umbrella and its parts	-	-	-	-	-	0.00
48. Sports goods (including playing cards)	-	0.06	-	-	-	-
49. Surgical goods	-	-	-	-	-	2.50
50. Stationery	1.09	8.27	0.19	0.97	-	9.22
51. Bidi	1.40	1.49	-	-	6.36	-
52. Bidi leaves	-	-	-	-	-	-
53. Cigarettes	-	0.43	15.10	1.88	0.03	17.44
54. Tobacco	-	-	-	-	-	1.00
55. Rau botacco	0.59	0.40	-	-	0.10	-
56. Teryline cloths	-	-	-	-	-	-
57. Cotton cloths	86.80	0.76	76.58	0.45	3.00	167.59
58. Brass, aluminium, copper and their goods	0.23	-	-	-	-	0.23
59. Other metal goods etc.	-	-	0.27	-	-	0.27
60. Machinery (all kinds)	23.74	1.91	-	0.38	26.29	52.32
61. Bicycle and its parts	0.58	0.57	-	-	-	1.15
62. Motor parts	-	-	-	-	-	-
63. Turpentine oil	-	-	-	-	-	-
64. Superior Kerosene oil	13.98	-	2.20	0.33	-	16.51
65. Gum	-	-	-	-	-	-
66. Rapeseeds and oil	-	-	-	-	-	-
67. Mahuva	-	-	-	-	-	-
68. Mahandi	-	0.06	-	-	-	0.06
69. Soap oil (used for soap preparation)	-	-	-	-	-	-
70. Plastic goods (including polythene bags etc.)	-	-	-	-	0.49	0.49
71. All types of cloths	-	-	-	-	-	-
72. Optical goods	-	-	-	-	-	-
73. Canvas goods (including tarpal, cotton carpet)	-	-	-	-	-	-
74. Non-edible oil	-	-	-	-	-	-
75. Utensils (all types)	0.14	0.12	0.19	11.26	1.13	12.84
76. Leather shoes	-	-	-	-	-	-
77. Tamirat	-	-	-	-	-	-
78. Torch cell, dry cell and battery parts	0.29	0.18	1.78	-	-	2.25
79. Hair oil	-	0.79	-	-	-	0.79
80. Soap (toilet and washing)	0.47	-	10.27	-	10.49	21.23
81. Indian made foreign liquor	-	-	-	-	-	-
82. Petrol	-	1.92	0.15	-	7.42	9.49
83. Light diesel oil	7.23	9.12	25.72	-	21.65	63.72
84. Confectionary	-	-	-	-	-	-
85. Woollen cloths	-	-	-	-	-	-
86. Cumin seeds, pepper and spices	0.33	-	-	-	6.31	6.64
87. White cement	-	-	-	-	-	-
88. Lime, stone lime, building plaster and gypsum etc.	0.15	0.22	0.62	-	0.41	1.40
89. Coloured cement	-	-	-	0.78	-	0.78
90. Match box	0.31	0.03	1.64	-	5.18	7.16
91. Saugagiri	-	-	-	-	-	-
92. Wooden articles	-	-	-	-	-	-
93. Beads goods (including toilet goods)	-	0.35	1.02	3.02	0.46	4.85
94. Soda and soda water	0.16	1.13	-	-	-	1.29
95. Acid and all types of gas	-	-	-	-	-	-
96. Metal polish	-	-	-	-	-	-
97. Chewing tobacco (jarda)	-	-	-	-	-	-
98. Agarbat	-	0.08	-	-	-	0.08
99. Lock and cash box	-	0.02	-	-	-	0.02
200. Rakhi	-	-	-	-	-	-
201. Tooth powder	-	0.05	-	-	-	0.05
202. Fine cloths	-	-	-	-	-	-
203. Panni	-	-	-	-	-	-
204. Cattle tallow	-	-	-	-	-	-
205. Alum	-	-	-	-	-	-
206. Sewing machines	-	-	-	-	-	-
207. Khas khas	-	-	-	-	-	-
208. Silicate	-	-	-	-	-	-
209. Groundnut	-	-	-	-	-	-
210. Engine oil	-	-	-	-	-	-
211. Tinuere and sheets	-	-	-	-	-	-
212. Other goods (gelatine powder and capsules, shoe polish, linolium, glua etc. not classified elsewhere)	-	0.36	-	-	0.32	0.68
TOTAL	428.28	44.87	264.47	50.63	389.28	1177.53

ANNEXURE IV. 3 (Contd.)

Value of Tax Base of Entry Tax in the Municipalities
of Rajasthan (1976-77)

		(Rs lakh)	
Sl. No.	Commodity	Total base of 39 municipalities	Total estimated base for 195 municipalities
	(1)	(2)	(3)
1.	Bullion (gold and silver)	0.03	0.08
2.	Oil cake	-	-
3.	All kinds of manmade fibre	-	-
4.	All kinds of yarn (excluding acrylic)	4.98	13.39
5.	Acrylic yarn	-	-
6.	Silk fabrics	45.31	121.80
7.	Readymade garments	23.42	62.96
8.	Iron ore	186.84	502.26
9.	Paddy, Rice, Wheat (in all forms)	2170.21	5833.97
10.	Gram, Tur, Moong etc	780.98	2099.43
11.	Maida and suji	86.96	233.77
12.	Bajra, Barley, Jowar, Maize etc.	2235.34	6009.05
13.	Bread	5.83	15.67
14.	Silver ornaments	1.45	3.90
15.	Cotton yarn and cotton waste	907.86	2440.51
16.	Worsted and semi-worsted woollen yarn	86.13	231.54
17.	Fish (sold in sealed container)	-	-
18.	Matira seeds	-	-
19.	Tumba seeds	-	-
20.	Ghee, Butter and Deshi ghee	175.26	471.13
21.	Tamarind seed and powder turmeric and Chilly powder	157.66	423.82
22.	Sewing thread	54.03	145.24
23.	Hides and skins & bones	87.42	235.00
24.	Raw wool and wool tops	54.20	145.70
25.	Goat hair	0.05	0.13
26.	Mica	1.03	2.77

Contd...

ANNEXURE IV.3 (Contd.)

	(1)	(2)	(3)
27. Cotton (manufactured and unmanufactured)		235.85	634.01
28. Bangles made of glass or plastic		0.41	1.10
29. Cotton waste		98.05	263.58
30. Hosiery (all kinds excluding woollen)		225.70	606.73
31. Oil seeds		325.79	875.79
32. Coal and coke (all forms)		1511.29	4062.66
33. Iron and steel		206.09	554.01
34. Iron dust		0.23	0.62
35. Jute		66.65	179.17
36. Katha, betel nut, pan masala, kimam etc.		32.16	86.45
37. Pesticides and fungicides		0.65	1.75
38. Cartons, boxes, cans and cylinders		0.26	0.70
39. Other packing materials (gunny bags, hessian bags, brown paper, empty bottles and cork etc.)		375.90	1010.50
40. Crude oil		-	-
41. Tyre cords and fabrics		47.18	126.83
42. Poppy seeds		-	-
43. Deshi sweets and namkins		118.51	318.58
44. Tractors and spare parts		0.22	00.59
45. Baby foods (sold in containers)		-	-
46. Gold ornaments		-	-
47. Gota, salma, shivara, kinari and jari thread		1.59	4.27
48. Synthetic gems and stones		25.16	67.64
49. Articles of gold and silver		0.01	0.03
50. Articles of ivory		-	-
51. Electrical motors, equipments		9.50	25.54
52. All edible oils		1703.38	4579.03
53. Chemical fertilisers		512.38	1377.38
54. Medicines and drugs-pharmas		1167.43	3138.29
55. Dyes and dry colours		117.47	315.78
56. Plywood, straw board		67.60	181.72
57. Refined coconut oil		4.32	11.61
58. Hydrogenated oils (vanaspati)		861.22	2315.14
59. Margarine		-	-

Contd...

ANNEXURE IV.3 (Contd.)

	(1)	(2)	(3)
60. Jewellery (including gems and stones)		4.17	11.21
61. Leather goods (excluding footwear)		391.71	1053.00
62. Sheets, cushions, pillows, mattresses		116.82	314.04
63. All types of furniture and equipments		79.16	212.80
64. All types of sanitary goods		4.81	12.93
65. All articles of glass (excluding bangles)		4.42	11.88
66. Motor vehicles		173.26	465.76
67. Tyres and tubes of motor vehicles		118.35	318.15
68. Motor cycles, motor cycles combinations		57.95	155.78
69. Ball bearings, fuel injection		-	-
70. Welding electrodes, rods etc.		7.75	20.83
71. Perambulators and parts		-	-
72. Dry fruits		33.09	88.95
73. All kinds of eatables (non-alcoholic liquids etc.)		51.21	137.66
74. Corn flakes and wheat flakes		-	-
75. Custard, baking powders		12.91	34.70
76. Biscuits, cakes, pastry etc.		87.36	234.84
77. All kinds of clocks, timepieces		15.73	42.29
78. Binoculars, telescopes etc.		0.66	1.77
79. Vacuum flasks		-	-
80. Computers, (analog, digitals and parts)		-	-
81. Teleprinters, registering and punching machines		-	-
82. Typewriters, tabulating duplicating		19.19	51.59
83. Saltpetre and gunpowder		-	-
84. All kinds of electrical goods		851.74	2289.65
85. Potash and explosives		-	-
86. Perfumes and cosmetics		43.55	117.07
87. All types of crockery		43.22	116.18
88. Chinaware, earthenware, porcelain		6.34	17.04
89. Gramophones, recordplayers and parts		0.39	1.05

Contd...

ANNEXURE IV.3 (Contd.)

	(1)	(2)	(3)
90. Refrigerators, airconditioners, cooling plants etc.		1.32	3.55
91. Beer and other liquors		171.91	462.13
92. Fur and skins		-	-
93. Table cutlery etc.		0.64	1.72
94. Marbles(in all forms)		9.03	24.27
95. Picnic sets		-	-
96. Tiles: glazed, mosaic, formica & sunmica		0.02	0.05
97. Aerated water		22.47	60.40
98. Paints, pigments, indigo, varnishes		151.20	406.46
99. Wireless, radio, gramophones, amplifiers		37.40	100.54
100. Dictaphones, taperecorders and parts		-	-
101. Sound transmitting equipments, telephone etc.		-	-
102. Cinematographic equipments, projectors		0.01	0.03
103. Photographic equipments, X-ray camera & films		29.26	78.66
104. Photographic chemicals, albums etc.		-	-
105. Iron and steel safes, almiras, iron goods		255.28	686.24
106. All kinds of metal furniture		0.97	2.61
107. Pile carpets		7.83	21.05
108. Stainless steel articles		6.35	17.07
109. Fire works and crackers		64.74	174.03
110. Tobacco pipes, cigar holder etc.		-	-
111. Cement and its articles		255.09	685.73
112. Asbestos products and sheets		162.07	435.68
113. Aviation spirits		0.22	0.59
114. Arms and ammunitions		0.65	1.75
115. Cigarette cases and lighters		-	-
116. TV, video, video players, cassettes etc.		-	-
117. Denatured spirit		90.29	242.72
118. Opium		3.76	10.11
119. Lanced poppy heads		0.92	2.47
120. Bhang		2.17	5.83

Contd...

ANNEXURE IV.3 (Contd.)

(1)	(2)	(3)
121. Arms, weapons and accessories	1.39	3.74
122. Country liquor	95.13	255.73
123. Khandsari sugar	916.44	2463.58
124. Gur, rab, shira etc.	233.61	627.99
125. Tea	322.17	866.06
126. Kirana (provisions)	1912.06	5140.01
127. Green coconut	13.34	35.86
128. Betel leaves	3.05	8.20
129. Gas stove, its parts and lanterns	7274.79	19556.13
130. Furnace oil	6.56	17.63
131. Grease	103.60	278.50
132. Lubricating oil, mobil oil etc.	212.01	569.93
133. Bamboos, ballies	162.90	437.91
134. Construction wood	125.49	337.34
135. Stone, stoneware, stone slab etc.	247.17	664.44
136. Other construction materials, crushed stone, stone powder, kankar, bajari etc.	19.26	51.77
137. Bricks	73.23	196.86
138. Soap stone (ghia pathar)	123.05	330.78
139. Iron scrap	53.54	143.93
140. Hardware, nuts, bolts etc.	123.19	331.16
141. Chemicals	26.42	71.02
142. Acid soda	-	-
143. Wax, lac and lac articles	0.92	2.47
144. Gas cylinders	38.28	102.90
145. Oxygen cylinders	-	-
146. Surgical cotton	-	-
147. Umbrella and parts	22.33	60.02
148. Sports goods (including playing cards)	3.76	10.11
149. Surgical goods	91.89	247.02
150. Stationery	306.34	823.50
151. Biri	188.26	506.08
152. Biri leaves	502.48	1350.77
153. Cigarettes	361.85	972.73
154. Tobacco	46.28	124.41
155. Raw tobacco	28.94	77.80

Contd...

ANNEXURE IV.3 (Contd.)

(1)	(2)	(3)
156. Terylene cloths	1984.40	5334.47
157. Cotton cloths	1302.95	3502.60
158. Brass, aluminium, copper and their goods	622.45	1673.27
159. Other metal goods etc.	2210.41	5942.03
160. Machinery (all kinds)	369.06	992.11
161. Bicycle and its parts	344.93	927.24
162. Motor parts	-	-
163. Turpentine oil	158.27	425.46
164. Superior kerosene oil	98.92	265.92
165. Gum	7.85	21.10
166. Rapeseeds and oils	30.79	82.77
167. Mahuva	4.63	12.45
168. Mehandi	3.06	8.23
169. Soap oil (used for soap preparation)	3.35	9.01
170. Plastic goods (including polythene bags etc.)	517.77	1391.87
171. All types of cloths	0.06	0.16
172. Optical goods	0.37	0.99
173. Canvas goods (including tirpal, cotton carpet)	175.18	470.92
174. Non-edible oils	4.01	10.78
175. Utensils (all types)	17.66	47.47
176. Leather shoes	22.56	60.65
177. Tamirat	1.43	3.84
178. Torch cell, dry cell and battery parts	153.56	412.80
179. Hair oil	115.12	309.47
180. Soap (toilet and washing)	618.03	1661.39
181. Indian made foreign liquor	196.52	528.29
182. Light deisel oil	762.87	2050.75
183. Petrol	409.44	1100.66
184. Confectionery	4.56	12.26
185. Cumin seeds, pepper and spices	18.34	49.30
186. Woollen cloths	42.79	115.03
187. White cement	0.12	0.32
188. Lime, stone lime, building plaster and gypsum etc.	163.10	438.45
189. Coloured cement	10.27	27.61
190. Match box	19.35	52.02

Contd...

ANNEXURE IV.3 (Contd.)

(1)	(2)	(3)
191. Saudagiri	719.73	1934.78
192. Wooden articles	1.03	2.77
193. Beads goods (including toilet goods).	192.63	517.83
194. Soda and soda water	4.36	11.72
195. Acid and all types of gas	0.08	0.22
196. Metal polish	5.80	15.59
197. Chewing tobacco (jarda)	0.06	0.16
198. Agarbati	2.92	7.85
199. Lock and cash box	0.02	0.05
200. Rakhi	4.52	12.15
201. Tooth powder	15.49	41.64
202. Fine cloths	0.37	0.99
203. Panni	-	-
204. Cattle tallow	8.69	23.36
205. Alum	2.54	6.83
206. Sewing machines	1.93	5.19
207. Khas khas	-	-
208. Silicate	-	-
209. Groundnut	2.59	6.96
210. Engine oil	-	-
211. Tinware and sheets	-	-
212. Other goods (gelatine powder and capsules, shoe polish, linoleum, glue etc., not classified elsewhere).	3360.42	9033.50
TOTAL	46543.22	125117.77

V. CONCLUSIONS

5.1.1 In the preceding two chapters, we have suggested several alternatives which could be considered for effectively replacing octroi. The alternatives fall into two categories: (i) modification of some existing levies, such as by introducing surcharge on sales tax, or levying an additional goods tax and providing for devolution of proceeds from entertainment tax, land and building tax and stamp duty and registration fees, and (ii) levying some new taxes, such as mineral rights tax and entry tax. Not all of the alternatives suggested can generate enough yield to compensate for the revenue loss from octroi -- with the exception of the surcharge on sales tax and entry tax.

5.1.2 It is not easy to make a clear choice in favour of one alternative or a combination of alternatives. Some of them envisage, nothing more than devolution of revenue from certain State taxes without the State government raising any additional revenue. This could obviously put a severe strain on the already difficult finances of the State and would be unacceptable. One therefore has to look for alternatives which would help to mobilise more revenue.

5.1.3 Sales tax and the entry tax are the two important alternatives which can effectively replace octroi. Both these, surcharge on sales tax and entry tax, bear strong resemblance and are levied on commodities collected at the point of purchase or sale. But while the former is applicable on all sales or purchases, the latter is applicable only on those sales or purchases of goods which result in the inflow of goods to a local body's jurisdiction from outside. Therefore, from the angle of benefit

principle, we would prefer the entry tax rather than a surcharge on sales tax to replace octroi. While the burden of the former will fall largely on the urban households, under the latter, residents outside the urban areas may be made to bear a significant proportion of the burden of financing municipal services.

5.1.4 If the finances of the municipalities are not to be strained in any way and the entire loss from the abolition of octroi is to be fully recouped by the alternatives, the State government may have to introduce a combination of the different alternatives rather than rely only on one. This would be particularly true, if it is decided not to go in for the entry tax or the surcharge on sales tax to replace octroi. Whatever be the alternative chosen, it is necessary that the compensation given to the local bodies should not fall short of the octroi revenue collections in the municipalities. If anything, the State should be more generous to the local bodies than it has been in the past and should make an earnest attempt at raising the standards of public services in a phased manner, at least to the average level prevailing in the municipalities in the country as a whole.

5.1.5 After careful examination of all aspects, we feel that the entry tax offers the best alternative to octroi. Partly, this is based on the consideration that the tax has a good potential in terms of revenue and can thus play a very useful role in strengthening the municipal (local) finances. The experience of the tax in Karnataka and Madhya Pradesh supports this feeling. We would like to stress that our estimate of the revenue potential from the tax is, if anything, on a conservative side. If

properly administered, the entry tax should help to ease the financial situation of the municipalities considerably.

5.1.6 In choosing between the two alternatives, two important issues should be given consideration. First, the compensation provided to the municipalities should be adequate, in any case not lower than their potential collection of octroi (calculated on trend basis). This implies that not only the municipalities taken together should receive the existing amount of revenue from octroi, but also, a growth of at least 6 per cent per year in real terms should be provided for. Secondly, enough care should be taken to see that the liquidity position of the municipalities is not adversely affected. Hence, it is necessary that the compensation should be paid to the municipalities in 12 equal monthly instalments. This arrangement retains a major advantage of octroi, namely, liquidity and safeguards political victimisation of municipalities where the ruling party of the State is not in power.

5.1.7 Our calculations suggest that entry tax is likely to grow at a faster rate than octroi and hence there should be no difficulty compensating the local bodies adequately.

5.1.8 There is an important related issue, which though not mentioned in our terms of reference, need to be addressed carefully. This relates to the amount of compensation to be paid to difference municipalities in successive years. While presumably, at the aggregate level the revenue from entry tax should not be less than what is accruing to all municipalities at present taken together and a growth rate of 6 per cent in real terms should be ensured in successive years, we have not indicated what would be the

amount of compensation to be paid to each municipality. The main issue here is whether the rate of growth to be applied to the base figures should be uniform for all local bodies or should be determined on the basis of their own past performance. Compensation on the basis of past performance might result in an inequitable reallocation of resources among the different municipalities. As the rate of the entry tax will be uniform, payment of compensation at different rates on the basis of the growth rate of octroi in different urban local bodies might result in devolving the money to some local bodies from the revenue collected from others. If, on the other hand, a uniform growth rate is used, in addition to the resource transfer of the type mentioned above, some municipalities which would have raised octroi at a higher rate, would lose. Perhaps compensating the different classes of municipalities at different rates, on the basis of their past performance, could be an acceptable via media. In this case the growth rate to be applied to the base figures would be uniform among the individual municipalities within a class, but would be different for different classes. We have already observed that the rates of growth vary markedly among the different classes of municipalities. As economically the municipalities within each of the classes would be more or less homogeneous, the potential growth of entry tax would also be more or less the same and therefore it would not be inappropriate to apply a uniform rate of growth of compensation for municipalities within each class and different rates for different classes.

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PREFACE

The National Institute of Public Finance and Policy is an autonomous non-profit organisation established for carrying out research, undertaking consultancy work and imparting training in the field of public finance and policy.

The present study was sponsored by the Government of Rajasthan. The work on the study commenced effectively in July 1984 and was completed by the end of August 1985.

The study was carried out by a research team headed by Dr M Govinda Rao, who planned and conducted it. An attempt has been made in the study to examine the feasibility of replacing octroi in Rajasthan by a suitable alternative. In examining this question the study has taken into account the relative merits and drawbacks of possible alternatives to octroi from the economic as well as administrative angles. It is hoped that the findings of this painstaking study would be of some use to the Government of Rajasthan and also of wider interest.

The Governing Body of the Institute does not take responsibility for any of the views expressed in this report. This responsibility belongs to the Director and staff of the Institute, and more particularly to the authors of the report.

September 16, 1985

A Bagchi
Director