

**Tax Revenue Forecasts of Central, State and
Local Governments in India
2000-01 to 2004-05**
(For the Eleventh Finance Commission)

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Preface

The National Institute of Public Finance and Policy undertook this study in consultation with the Eleventh Finance Commission. The study team consists of Dr J V M Sarma, Dr T K Sen, Prof O P Mathur, Mr D Chand and Mr Sandeep Thakur. Opinions expressed are those of the authors and the Members of the Governing Body of the Institute are in no way responsible for these.

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I. Introduction

1. In a federal set up, any scheme of resource devolution should strike a dynamic balance between the competing claims of the different layers of the government so as to serve the larger developmental and welfare needs of the country. The first and foremost task of Finance Commissions therefore, is reassessing and forecasting the revenue resources of the Central, the State and the Local Governments. While the reassessment of the States' revenues enables a realistic appraisal of their revenue gaps and correspondingly, their need for the devolution, forecasts of the Central Government revenues help get an idea of the size of the cake to be distributed among the States. Accordingly, the Finance Commission has to first address itself to the question of determining the size of devolution on a broad consideration of the available surplus funds with the Union. "The fixation of States' share should take into account the present level of yield of this source of revenue and its likely future rate of growth..."¹. The need to forecast the revenue sources of the local governments arises from the Eleventh Finance Commission's mandate to assess the revenue gaps at the local level and consider the augmentation of the consolidated funds of the States and sharing by the Government of India of the responsibility in meeting the financial requirements of the local bodies.

Study Objectives and Plan

2. The present study is an attempt to project the Central, State and local tax revenues for the award period of the Eleventh Finance Commission, 2000-01 to 2004-05. Following the terms of reference², the Central tax revenues are projected separately for corporate income tax, non-corporate income tax, excise duty, customs and other taxes, the sum of which yields total tax revenues of the Centre. The projection of State tax

¹ Government of India, Report of the Fourth Finance Commission, 1965. P18.

² *Vide* Finance Commission letter DO No 4(35)EFC/98-TECH dated 31-12-1998, and also NIPFP letter dated 8-12-1998.

revenues follows the same grouping of taxes as in the report of the Working Group on Tax Policy³ - agricultural taxes, sales tax, State excise, stamp duties and registration fees, motor vehicle taxes, electricity duty and other taxes. These projections are carried out for all the 25 individual States. At the local level, estimates of aggregate revenue from local taxes, and for property tax and octroi separately, are made for eleven States for which some data are available.

3. The study plan is as follows. In Chapter II, we shall briefly review the broad approaches of the past Finance Commissions in dealing with the task of reassessment and forecasting of the Central and States tax revenue resources and describe the methodology adopted by us in the present study. In Chapters III, IV and V, we shall present and discuss the forecasts respectively, of the Central, State and local government tax revenue for the award period.

³ Shome, P (ed) (1997) India: Tax Policy for the Ninth Five-Year Plan (1997-98 to 2001-02) - Report of the Working Group on Tax Policy of the Steering Group on Financial Resources, Centax Publications Pvt Ltd, New Delhi.

II. The Approach

Forecast Methods Adopted by the Past Finance Commissions

4. With regard to the Central revenue projections, till the 7th Finance Commission, the budgetary estimates and forecasts provided by the Ministry of Finance were accepted more or less without question. The 7th Finance Commission made a departure by reassessing the forecasts of the Central revenues on the basis of "the long term and recent revenue growth trends, elasticities of the revenues of different taxes with respect to the Net National Product as well as with respect to Net National Product originating in the non-agricultural sector and the manufacturing sector as appropriate, the changes in the tax structure in recent years, concessions which have been given, and so on."⁴ They considered somewhat higher rates of growth of revenues than assumed by the Central Government.

5. Since then, it has become customary to reassess the revenues of the Central Government on the basis of income buoyancies and other factors. The 8th Commission, while considering the projections on the basis of partial elasticities with respect to income and price variables, also took note of certain developments such as the mopping up of Rs 1,000 Crore through bearer bonds and structural change in the industrial production that affected the growth of revenue from Union excise duties. They considered a 6.5 per cent growth rate for income tax, 7.5 per cent for corporation tax and 7 per cent for Union excise duties and customs duties⁵. The 9th Finance Commission assessed the Central tax revenues on the basis of the basic assumption of 5 per cent growth in the GDP and prices. Thus, the projections were made on the assumed growth rates of 8.5 per cent for income tax, 13.09 per cent for corporation tax, 13.4 per cent for Union excise duties and 20.34 per cent for customs duties. These growth rates were applied to the base of

⁴ Government of India (1978) Report of the Seventh Finance Commission, New Delhi, p 44.

⁵ Government of India (1984) Report of the Eight Finance Commission, New Delhi, p35-36.

1987-88 (RE). In doing so, care was taken to see that the overall tax revenue growth rate would be 15 per cent for 1989-90 and the long-term rate would be 14.5 per cent. In the Second Report of the 9th Commission, a 6 per cent growth in GDP during 1990-95 and a 5 per cent rise in prices were assumed. The 10th Commission also followed the same method. In projecting the revenues for the period 1995-2000, first the base year (1994-95) figures were re-estimated in view of the sensitivity of forecast values to the base year estimates. The base year estimates were reworked on the basis of the past behavior. Next, the buoyancy coefficients for individual taxes - income tax, corporate tax, customs, and Union excise duties were estimated with respect to GDP (current market prices) for the sample period 1980-81 to 1990-91. These being historical, forecasting on the basis of these buoyancies implied a continuation of the historical trends in the future which assumption would not be valid in view of the changes in the economic regime. The Commission has however, used this information on buoyancy coefficients as a basis merely for forming judgement regarding reasonable rates of growth of individual taxes during the forecast period. Thus, most Finance Commissions found the budget estimates provided by the Ministry of Finance to be out of line with the past trends and therefore proceeded for reassessing the Government revenues. Thus, revenue-forecasting and reassessment exercises by the Finance Commissions generally took into account the historical patterns of revenue mobilization and trends in the tax policy changes. The underlying assumption was that past trends in the tax bases, as also the effect of structural changes in the tax system would remain more or less the same as in the past.

Forecast Method Adopted for the Present Study

6. In general, tax revenue forecasting can be done either on the basis of past statistical patterns in the time series of tax revenues or on the basis of determinant model with certain behavioral assumptions underlying the growth of tax revenues. The former option is used typically when behavioral assumptions cannot be made with any confidence or when the impact mechanism of the determining factors cannot be meaningfully captured and the factors themselves are difficult to identify. Although the time-series forecast methods are known to be more accurate statistically as compared to

the determinant models, they need continuous observations for a reasonably long time span without much structural change. The determinant models, on the other hand, incorporate greater amount of information and enable simulations of the forecasts for given changes in the determining factors. The choice between the two methods is usually made on the basis of data availability, feasibility and practicability.

7. In the present study, the determinants method is adopted keeping in view mainly the need to facilitate linking of the tax revenue projections to the growth rates targeted for the gross domestic product (GDP) and expected rates of inflation for the 9th Five-Year Plan period⁶. The method basically comprises two steps. First, the relationship between the revenue yield of a tax and the main determining factor namely, its base, is empirically established. As quantitative information on the actual tax base is often hard to come by, it has become conventional to use gross domestic product (or one of its components) as a proxy base with the assumption that the actual base of the tax is a function of the GDP. More specifically, the following log-linear regression is estimated on historical data:

$$\text{Log}(X) = \alpha + \beta \log(Y) + u \quad (1)$$

where X denotes tax revenue, Y, the corresponding proxy tax base namely, the gross domestic product, GDP (or gross state domestic product, GSDP in the case of States) and *u* a stochastic variable. The parameter α is the regression constant while β denotes the coefficient of tax responsiveness or the 'buoyancy' of the tax revenue with respect to the GDP or GSDP. Once the tax-income buoyancy and other parameters of the above relationship are estimated on the basis of past trends the tax revenues are forecasted for future years by plugging the forecasted values of the proxy base, GDP or GSDP as the case may be.

8. The forecast values of the proxy base to be plugged into the above equation are obtained in three alternative ways. The first set of forecasts of the proxy base is obtained on the basis of past trends by fitting a time-growth function for GDP series in the case of the Central tax revenue forecasting and GSDP series in the case of State level tax revenue

⁶ Government of India, Draft Ninth Five-Year Plan, 1997-2002, Planning Commission, New Delhi, p24.

forecasting. The resultant tax revenue forecasts can be viewed as the *status quo* or 'Base-line' forecasts. The second set of forecasts is based on the target growth rate of GDP assumed for the 9th Five-Year Plan, which is 6.5 per cent per annum. The corresponding target rates of growth of GSDP for each of the 25 States are obtained *pro-rata* using the ratio of the GDP target rate to GDP trend rate. The third set of forecasts is based on the 7.4 per cent optimistic growth rate of GDP, also assumed for the 9th Five-Year Plan, and the corresponding State-wise optimistic growth rates of GSDP are derived in the same way.

Decomposition of Tax Revenue Growth into Base and Price Effects

9. It is sometimes useful to have an idea as to how much of the growth in the tax revenue can be attributed to real GDP and how much to inflation. If taxes are charged on the money value of the bases (as is mostly the case in India), the tax response coefficient is same for change in real income and change in prices, the estimated tax-buoyancy equation enables the segregation of real base and price effects in a straightforward manner. If the tax revenue growth is denoted as x_g , real GDP growth as y_g and rate of inflation as p , then

$$x_g = \beta (y_{rg} + p) \quad (2).$$

10. Thus, the growth of the tax yield is the sum of the growth of the proxy base in constant prices and the rate of inflation, together weighted by the buoyancy coefficient⁷.

⁷ Rewrite the tax buoyancy equation in terms of real GDP, y , and inflation, p as

$$\log(X) = \alpha + \beta [\log(Y) + \log(p)] - u$$

and differentiate through as

$$d\log(x) = [\partial \log(x) / \partial y_r] dy_r + [\partial \log(x) / \partial p] dp.$$

Since, $\partial \log(x) / \partial y_r = \beta x / y_r$ and $\partial \log(x) / \partial p = \beta x / p$,

the differentiation yields

$$dx/x = \beta [(dy_r / y_r) + (dp/p)]$$

which approximates to the equation (2).

III. Projections of Central Government Tax Revenues

11. In keeping with the terms of the reference given to us and the requirements of the Eleventh Finance Commission (EFC), the Central tax revenues (before devolution) are projected separately for corporate income tax, non-corporate income tax, Union excise duties, customs and other taxes, the sum of which yields total tax revenues of the Center. Although the period for which the forecasts are required is 2000-01 to 2004-05, we have also included the two years preceding 2000-01 with a view to reassessing the revised estimates for 1998-99 and budget estimates for 1999-2000 prepared by the Ministry of Finance.

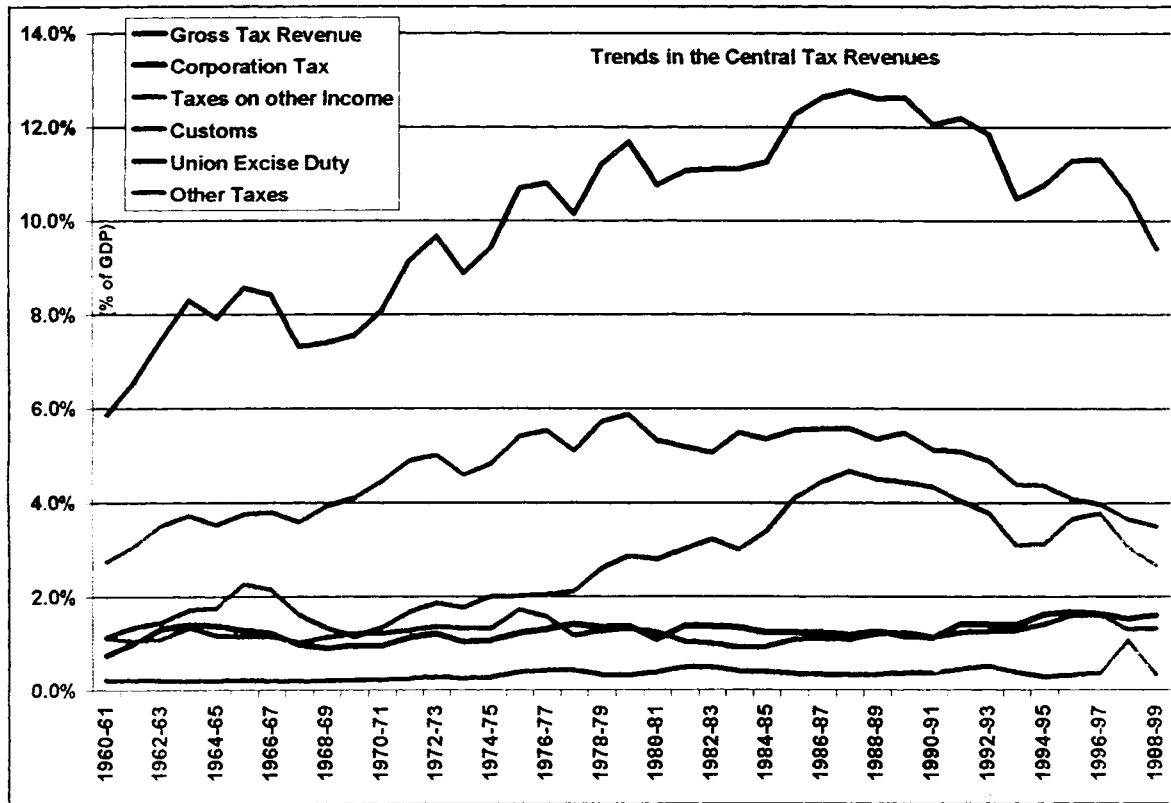
12. As described in the previous chapter, the relationship between each tax revenue component, and the relevant proxy base is empirically established by estimating the equation (1) on past data spanning 1985-86 to 1997-98. The proxy base considered for corporation tax and Union excise duties is GDP from manufacturing sector and the proxy base used for non-corporate income tax is GDP from non-agricultural sector while the proxy base for the other Central taxes is overall GDP. The data on Central government tax revenues are culled out from the Indian Economic Statistics and the Central Government budgets.

Past Trends

13. Before projecting into the future, it is useful to examine the patterns of growth of the tax revenues in the past. Figure 1 shows trends in the ratios of the tax revenue components to GDP. The peak of over 12 per cent attained during 1985-90 could not be sustained basically because of the fall in the customs and Union excise duties. In fact, a major cause of continuing fiscal imbalances at the Center has been the slow growth of tax revenues. While direct tax reform has yielded significant gains, rationalization of the indirect tax rate structure is yet to yield the expected gains. For example, prior to fiscal

reforms, the peak rate of custom tariff was as high as 300 per cent, which subsequently was slashed down to 110 per cent in 1991-2, 85 per cent in 1992-3, 65 per cent in 1993-4, 50 per cent in 1994-5 and finally to 40 per cent in 1997-8.

Figure 1 Trends in the ratios of Central Government tax revenues, 1960-98.



14. The rate reduction however, resulted in significant decline in the revenue from customs. As regards the Union excise duties, the revenue decline was mainly due to the unusually low industrial growth in recent years. To some extent, the extension of MODVAT system where tax credit is given to inputs, was also responsible for the slow growth of revenues.

15. However, the tax-GDP ratios in respect of corporation income tax and non-corporate income taxes show rising trends. The ratio of corporate income tax in particular reached 1.7 per cent in 1995-96 while that of the personal income tax went up to 1.6 per cent. The increase in these two ratios nevertheless, could not compensate the loss in the indirect tax revenues and total tax-GDP ratio continues to fall.

Regression Estimates of the Tax Revenue Functions

16. The estimated response coefficients of the log-linear regressions used for forecasting the major tax revenues are as given in Table 1. The regression exercises have generally yielded good fits in terms of R^2 . In cases where the DW indicated serial correlation, we made efforts to adjust for autocorrelation by the conventional methods such as including auto-regressive lags and estimating through GLS methods. This did improve DWs to some extent, but the overall fits have become worse possibly owing to fewer observations. Attempts to include more observations by going back beyond 1985-86 also did not significantly improve the fits. In the end, we preferred to retain the simpler OLS estimates and confined to the sample of 1985-86 to 1997-98.

Table 1 Estimated parameters of central tax revenue regressions, 1985-86 to 1997-98

	GDP type	GDP coefficient	Constant	R^2	SEE	DW
Gross Tax Revenue	Total (nominal)	0.89	-0.74	0.99	0.04	1.39
Corporation Tax	Manufacturing (nominal)	1.18	-4.70	0.98	0.10	1.49
Taxes on other Income	Non-agricultural (nominal)	1.15	-5.99	0.99	0.07	1.74
Customs	Total (nominal)	0.79	-0.53	0.96	0.10	1.20
Union Excise Duty	Manufacturing (nominal)	0.73	1.72	0.99	0.05	0.83
Other Taxes	Total (nominal)	1.30	-9.06	0.85	0.32	1.28

Notes: All the estimates are statistically significant.

Baseline Forecasts

17. The equations used for deriving the trend forecasts of the relevant proxy tax bases are as given in Table 2 and the forecasts are in Table 3. The average annual trend growth rate of the nominal GDP estimated at 15.8 per cent per annum turns out to be lower to that of both the non-agricultural GDP and the manufacturing GDP.

Table 2 Estimated trend regression used for forecasting the tax bases: 1985-86 to 1996-97.

Base variable	Constant	Trend coefficient	R^2	F	Implicit compound growth rate
GDP (factor cost)	8.52	0.1466	0.99	1716	15.8%
GDP Non-agricultural	8.00	0.1515	0.99	18427	16.4%
GDP Manufacturing	6.72	0.1495	0.99	2214	16.1%

18. For the baseline scenario, the forecasts of the tax bases to be plugged into the tax equations are made on the basis of past trends by estimating the time growth equations on

the data spanning 1985-97. The GDP series are from the Central Statistical Organization (CSO). The alternative forecasts are worked out on the basis of expected growth rate of 14 per cent per annum.

Table 3 Trend forecasts of proxy tax bases: 1997-98 to 2004-05.

	(Rs Crore)		
	GDP (factor cost)	GDP Non-agricultural	GDP Manufacturing
1998-99	1,527.187	1,095.970	282.412
1999-00	1,768.312	1,275.274	327.962
2000-01	2,047.507	1,483.911	380.859
2001-02	2,370.784	1,726.682	442.287
2002-03	2,745.103	2,009.171	513.623
2003-04	3,178.521	2,337.876	596.465
2004-05	3,680.372	2,720.357	692.668

19. Table 4 gives the baseline forecasts of the tax revenues derived on the basis of projections of the past trends of the proxy bases for the period 1998-99 to 2004-05⁸. These projections show that there is likely to be a decline in the overall tax revenue-GDP ratio from 1999-2000. The decline will be mostly due to the two major indirect taxes - customs and Union excise duties. The tax GDP ratio for customs will be going down from 2.7 to 2.4 per cent while that of Union excise duties will be declining from 3.5 to 2.9 per cent. The slight increase in the ratios of corporate tax, non-corporate income tax and other taxes will not be able to neutralize this decline.

Table 4 Baseline forecasts of central government tax revenues: 1998-99 to 2004-05

	(Rs Crore)					
	Gross Tax Revenue	Corporation Tax	Taxes on other Income	Customs	Union Excise Duty	Other Taxes
1998-99	143,797	24,529	20,235	40,668	53,246	5,119
1999-00	178,477	30,084	26,682	51,281	62,155	8,275
2000-01	203,942	35,847	31,652	57,346	69,251	9,845
2001-02	233,262	42,716	37,547	64,129	77,157	11,713
2002-03	267,055	50,900	44,540	71,714	85,965	13,935
2003-04	306,043	60,652	52,837	80,196	95,779	16,579
2004-05	351,071	72,273	62,678	89,682	106,713	19,724

⁸ While the report was in progress, the Central Government Budget 2000-1 was presented and the actual tax revenue figures for the year 1998-99 were available. We have accordingly, corrected the tax revenue forecasts for 1998-99, and adjusted the forecasts for the subsequent years.

Table 5 Baseline forecasts of central government tax revenues as ratios to GDP: 1998-99 to 2004-05

	(Per cent)					
	Gross Tax Revenue	Corporation Tax	Taxes on other Income	Customs	Union Excise Duty	Other Taxes
1998-99	9.4	1.6	1.3	2.7	3.5	0.3
1999-00	10.1	1.7	1.5	2.9	3.5	0.5
2000-01	10.0	1.8	1.5	2.8	3.4	0.5
2001-02	9.8	1.8	1.6	2.7	3.3	0.5
2002-03	9.7	1.9	1.6	2.6	3.1	0.5
2003-04	9.6	1.9	1.7	2.5	3.0	0.5
2004-05	9.5	2.0	1.7	2.4	2.9	0.5

Alternative Forecasts

20. The alternative forecasts are based on assumed growth rates of the proxy bases, which are as shown in Table 6. The Ninth Five-Year Plan sets a target growth rate of 6.5 per cent per annum for real GDP. However, it was felt that this growth performance is likely to be inadequate for the purpose of generating full employment and so an alternative growth rate is proposed at 7.4 per cent per annum⁹. We have taken a rate of 7 per cent per annum following the suggestion made by the present Finance Commission¹⁰. As for the inflation rate, we have retained the 7 per cent rate per annum considered by the Working Group on Tax Policy of the Ninth Plan for the two alternative scenarios¹¹.

Table 6 Alternative growth rates used for forecasting tax revenues

GDP Component	(Per cent)	
	Trend Growth rate	Expected growth rate
GDP factor cost	15.8	14.0
GDP Non-agricultural	16.4	13.0
GDP Manufacturing	16.1	15.6

⁹ Government of India, Draft Ninth Five-Year Plan 1997-2002, Vol I, Planning Commission, p 24.

¹⁰ T K Sen's NIPFP 'Memorandum for File', dated January 21, 2000.

¹¹ Shome, P (ed) (1997) India: Tax Policy for the Ninth Five Year Plan (1997-98 to 2001-02), Centax Publications, New Delhi.

Table 7 Alternative forecasts of proxy tax bases: 1997-98 to 2004-05.

	(Rs Crore)		
	GDP (factor cost)	GDP Non-agricultural	GDP Manufacturing
1998-99	1,503,594	1,064,321	281,126
1999-00	1,714,097	1,202,683	324,982
2000-01	1,954,071	1,359,032	375,679
2001-02	2,227,640	1,535,706	434,285
2002-03	2,539,510	1,735,348	502,033
2003-04	2,895,041	1,960,943	580,351
2004-05	3,300,347	2,215,866	670,885

21. Table 8 gives the forecasts with alternative growth rates¹² and Figure 2 shows the baseline forecasts as well as those of the alternative scenario in terms of the tax-GDP ratios.

Table 8 Forecasts of central tax revenues with expected growth rates: 1998-99 to 2004-05

	(Rs Crore)					
	Gross Tax Revenue	Corporation Tax	Taxes on other Income	Customs	Union Excise Duty	Other Taxes
1998-99	143,797	24,529	20,235	40,668	53,246	5,119
1999-00	174,539	29,763	24,976	50,078	61,746	7,976
2000-01	197,166	35,277	28,665	55,340	68,569	9,315
2001-02	222,890	41,811	32,900	61,155	76,145	10,880
2002-03	252,162	49,556	37,759	67,581	84,558	12,707
2003-04	285,498	58,736	43,337	74,682	93,901	14,842
2004-05	323,496	69,616	49,739	82,530	104,277	17,335

22. It is noteworthy that the forecasts of the total tax revenue under the alternative scenario turn out to be lower than those under the base-line scenario. This can only be expected since the overall nominal GDP growth rate in the past was 15.2 per cent per annum, while under the alternative scenario the growth rate is expected to be 14 per cent¹³.

¹² See Footnote No. 8.

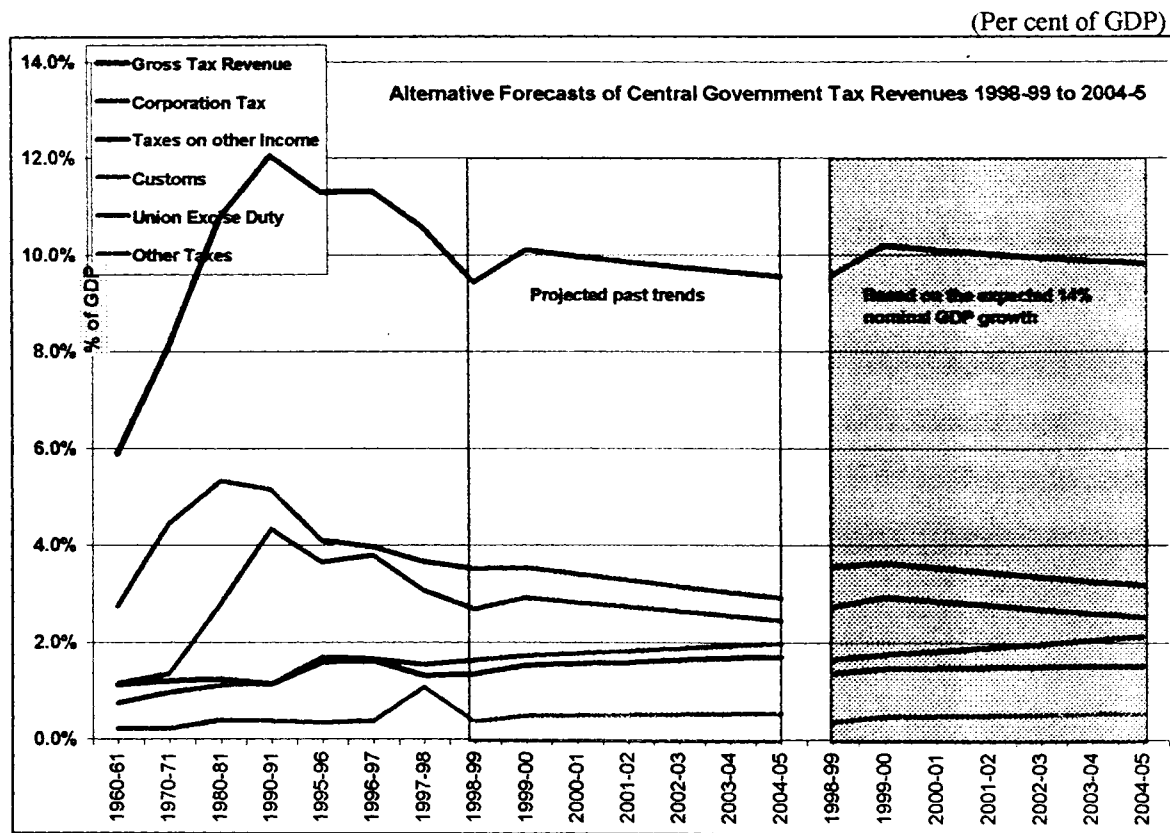
¹³ It is also because the trend inflation rate in the past at over 9 per cent was higher than the 7 per cent rate assumed for the forecast period, even-though the target growth rate of real GDP is higher than the corresponding trend growth rate.

Table 9 Forecasts of central tax revenues with expected growth rates as ratios to GDP: 1998-99 to 2004-05

	(Per cent)					
	Gross Tax Revenue	Corporation Tax	Taxes on other Income	Customs	Union Excise Duty	Other Taxes
1998-99	9.6	1.6	1.3	2.7	3.5	0.3
1999-00	10.2	1.7	1.5	2.9	3.6	0.5
2000-01	10.1	1.8	1.5	2.8	3.5	0.5
2001-02	10.0	1.9	1.5	2.7	3.4	0.5
2002-03	9.9	2.0	1.5	2.7	3.3	0.5
2003-04	9.9	2.0	1.5	2.6	3.2	0.5
2004-05	9.8	2.1	1.5	2.5	3.2	0.5

23. Except for this, the alternative scenario depicts the same pattern as in the base-line scenario. The ratios of the two indirect taxes will decline pulling down the overall tax-GDP ratio even while the ratios of the direct taxes will be rising. There will be a declining trend in the ratio of Union excise duties.

Figure 2 Alternative forecasts of central government tax revenues: 1998-99 to 2004-05



Estimates of Base and Price Effects

24. The overall growth of the tax revenue is decomposed into two components attributable to the growth of the GDP (or its relevant component) and inflation. These are as in Table 10. The table shows that during the period 1985-86 to 1997-98, around two-thirds of the total tax revenue growth was due to inflation and real base growth accounted for only one-third, probably owing to the high inflation rate. The contribution of the real base growth was slightly higher in the case of corporation tax, non-corporate tax and Union excise duties as the growth of real GDP from manufacturing and non-agricultural sectors was higher than that of total real GDP. In the two alternative growth scenarios where real GDP is assumed to grow at rates higher than their past trends along with its components, the situation is likely to change and the contribution of real base will be more.

Table 10 Tax revenue growth attributable to real base and inflation under different scenarios

(Per cent)

Tax	Past trends Scenario		Target growth scenario		Fast growth scenario	
	Real base	Inflation	Real base	Inflation	Real base	Inflation
Gross Tax Revenue	37	63	48	52	51	49
Corporation Tax	44	56	53	47	58	42
Taxes on other Income	43	57	45	55	50	50
Customs	37	63	48	52	51	49
Union Excise Duty	44	56	53	47	58	42
Other Taxes	37	63	48	52	51	49

Source: Table 1 and Table 6

Appendix to Chapter I: Data used for Central Government Tax Revenue Forecasting

Table A 1 Trends in central government tax revenues: 1960-61 to 1998-99

(Rs Crore)

	Gross Tax Revenue	Corporation Tax	Taxes on other Income	Customs	Union Excise Duty	Other Taxes
1960-61	896	110	169	170	416	31
1961-62	1,054	156	165	212	489	30
1962-63	1,285	222	186	246	599	33
1963-64	1,634	275	259	335	730	36
1964-65	1,821	314	267	398	802	41
1965-66	2,061	305	272	539	898	47
1966-67	2,307	329	309	585	1,034	50
1967-68	2,353	311	326	513	1,148	55
1968-69	2,510	300	378	447	1,321	64
1969-70	2,823	353	448	423	1,524	74
1970-71	3,207	371	473	524	1,759	81
1971-72	3,864	472	537	696	2,061	98
1972-73	4,495	558	625	857	2,324	131
1973-74	5,058	583	741	996	2,602	136
1974-75	6,322	709	874	1,333	3,231	174
1975-76	7,609	862	1,214	1,419	3,845	269
1976-77	8,271	984	1,194	1,554	4,221	317
1977-78	8,858	1,221	1,002	1,824	4,448	364
1978-79	10,525	1,251	1,177	2,424	5,367	306
1979-80	11,974	1,392	1,340	2,924	6,011	306
1980-81	13,179	1,311	1,506	3,409	6,500	453
1981-82	15,847	1,970	1,476	4,300	7,421	680
1982-83	17,696	2,185	1,570	5,119	8,059	764
1983-84	20,722	2,493	1,699	5,583	10,222	725
1984-85	23,471	2,556	1,928	7,041	11,151	796
1985-86	28,670	2,865	2,510	9,526	12,956	814
1986-87	32,838	3,160	2,879	11,475	14,470	854
1987-88	37,666	3,433	3,187	13,702	16,426	917
1988-89	44,474	4,407	4,241	15,805	18,841	1,179
1989-90	51,636	4,729	5,004	18,036	22,406	1,461
1990-91	57,577	5,335	5,377	20,644	24,514	1,707
1991-92	67,361	7,853	6,731	22,257	28,110	2,411
1992-93	74,636	8,899	7,896	23,776	30,832	3,234
1993-94	75,742	10,060	9,123	22,193	31,697	2,670
1994-95	92,297	13,822	12,029	26,789	37,347	2,310
1995-96	111,649	16,512	14,273	32,925	44,586	3,352
1996-97	122,685	18,107	16,598	36,798	47,326	3,856
1997-98	140,166	21,633	19,800	41,191	53,098	4,444
1998-99	143,797	24,529	20,235	40,668	53,246	5,119

Data Source: Government of India, Ministry of Finance, Indian Economic Statistics (Public Finance) and Annual Budget documents (various issues).

IV. Projection of State Government Tax Revenues

25. Projection of economic variables generally utilises one of two following basic methods: (a) trend projection method and (b) estimation based on one or more determining variables. The first method utilises past values of the same variable which is being projected, sometimes incorporating additional information about the future (e.g., policy decision impacting on the variable, or exogenous constraints). Thus, information on only one variable is required. In contrast, the second method requires information on at least two variables, the variable being projected and its determinant(s). The methodology consists of first estimating or postulating a behavioural relationship between these variables and then estimating future values of the dependent variable on the basis of independent estimates of the future values of determining variables(s).

26. In the projection of State government tax revenues, a fairly simple version of the second method has been employed. It is assumed that the tax revenues for each State are determined by the State Domestic Product (SDP) of the State. This relationship is assumed to be double-log, so that the elasticity coefficient of tax revenues with respect to SDP (we have taken Gross SDP) can be directly obtained. Given projected values of GSDP, tax revenues have been projected by using these estimated elasticity coefficients.

27. However, data series of actual economic variables often exhibit irregularities that do not allow a simple universal application of a chosen method. In the present exercise, in several cases, the estimated equations were found inadequate in terms of their explanatory power, or the buoyancy coefficients turned out to be statistically insignificant. In all these cases, first the data series were carefully examined to identify discrete changes in the pattern that may signify structural changes. Identified irregularities were taken into account by either excluding the outliers or using a dummy variable for such observations. These two alternative methods substantially increased the number of cases where statistically significant buoyancy estimates could be derived for use in projections.

28. But in the case of all taxes of Jammu and Kashmir, and in several other cases of individual taxes in various States, statistically significant buoyancy estimates could not be computed. In the case of Jammu and Kashmir, the buoyancy coefficients could not be estimated due to non-availability of GSDP figures. In other cases, the irregularities in the entire data series of tax revenues precluded estimation of statistically significant buoyancy coefficients. In all these cases, the alternative method of trend projection of the tax revenue data was adopted. In most of these cases, statistically significant compound growth rates could not be obtained; hence, the simple average annual growth of relevant variables was used. In the interest of realistic projections, the period over which the average annual growth rates were computed was varied as found necessary. In cases where even this procedure was not applicable because of wild annual fluctuations in the data, the annual average growth rate of total own tax revenues was used for projecting these series.

29. While projecting tax revenues using appropriate growth rate, the base year figure is a key parameter. Although the figure for 1997-98 has been used as the base for projections in general, care has been taken to ensure that the base figures are not outliers. Wherever they seemed to be too high or too low in comparison to the entire series, attempts have been made to rectify this by using an average of three to five years as base year value.

30. Two cases need special mention. First, in Andhra Pradesh, prohibition has been withdrawn, but not fully in that country spirits are still under prohibition. Projections on the basis of pre-prohibition buoyancy can lead to an overestimation of revenues. Furthermore, country liquors fetched almost three quarters of the State excise revenues in Andhra before prohibition was imposed in 1994. A proportionate adjustment for the future years brings the forecast State excise revenues to unrealistically low levels, given the post-prohibition figures. The reason, of course, is that a substantial proportion of the consumers of country liquor have now shifted to cheap foreign liquor. To take this into account, the preliminary forecasts on the basis of pre-prohibition buoyancy have been

adjusted downwards by 35.5 per cent. The underlying assumption here is that half of the country liquor consumers of pre-prohibition days have shifted to foreign liquors.

31. In the case of motor vehicle taxes in West Bengal (including the entry tax), there is a clear structural break after 1994-95 in the data series due to the abolition of the entry tax. This could not, however, be taken care of by using a dummy variable. The introduction of the dummy did not improve the estimated equation significantly. Thus, the buoyancy was estimated by excluding the observations after 1994-95. However, the preliminary projections for 1998-99 onwards obtained by using the estimated buoyancies were adjusted downwards to derive the final projections. The adjustment factor was equal to the average fall in tax revenues (due to abolition of entry tax) for the years 1995-96 to 1997-98 from the estimated values.

32. The tax revenue data for each State has been grouped into 7 categories- : (i) agricultural taxes (land revenue and agricultural income tax), (ii) stamp duty and registration fees, (iii) state excise, (iv) total sales tax, (v) taxes on vehicles (motor vehicle tax, passenger and goods tax and entry tax), (vi) electricity duty and (vii) other taxes (other tax on income and expenditure, tax on immovable property, entertainment tax and miscellaneous tax). All estimations and projections have been carried out and reported according to these categories.

33. Table 11 sets out the actual trend growth rates and assumed growth rates of GSDP for each State. The State-wise assumed growth rates (in col. 3) have been worked out by adjusting the trend rates by a conversion factor that is equal to the ratio of past growth rate of GDP (15.79 per cent) and the assumed growth rate of 14 per cent of the same variable for the projection period. This ratio is 0.89. The underlying assumption is that given an assumed all-India GDP growth, the relativity of the growth rates of individual States will remain the same as in the past.

34. Tables 12 to 18 give the State-wise regression results and estimated buoyancy coefficients for each of the seven tax categories. The details of dropped observations and

use of dummies, as the case may be, are provided as notes to these tables. Table 19 provides the growth rates used for projections where buoyancy coefficients could not be used; some details of the calculations are also outlined in the notes. The disaggregated estimates also contain projections of own tax revenues derived as sums of the projections for seven tax categories.

35. Table 20 provides State-wise details of buoyancy estimates of total own tax revenue, i.e., without breaking it up into the seven tax categories listed above. These, and the projections based on these buoyancies are provided as benchmarks only to compare the projections obtained as the sum of the projections of seven taxes categories. The projections obtained as the sum of seven taxes projected individually are the preferred variant.

36. Table 21 further provides some benchmark results for all States put together. Details of the buoyancy coefficients estimated for the seven tax categories are also provided in this table.

37. Tables 22 to 46 provide the basic data and disaggregated projections for 25 States. Relevant notes explain any departure from the generally applied buoyancy-based projection method. Table 47 provides disaggregated projections for all States put together. Table 48 provides estimates of own tax revenue (total) for each State using the buoyancy coefficients set out in Table 20. Tax-GSDP ratios corresponding to Tables 22-47 are given in the Tables 49 to 74. Table 75 provides tax-GSDP ratios relating to the estimates provided in Table 48.

Table 11 State-wise trend and alternative growth rates: 1985-86 to 1996-97
(per cent)

State	Trend growth rate	Assumed growth rate
	Gross State Domestic Product at current prices	Gross State Domestic product at current prices (col.2 X ratio)
1	2	3
Andhra Pradesh	17.35	15.38
Arunachal Pradesh	16.35	14.50
Assam	12.73	11.29
Bihar	11.85	10.51
Goa	15.98	14.17
Gujarat	17.22	15.27
Haryana	16.57	14.69
Himachal Pradesh@	15.42	13.67
Jammu & Kashmir	NA	NA
Karnataka	16.27	14.43
Kerala	15.88	14.08
Maharashtra	18.15	16.09
Madhya Pradesh	15.49	13.74
Manipur	14.23	12.62
Meghalaya	16.36	14.50
Mizoram@	15.90	14.10
Nagaland	19.59	17.37
Orissa	13.07	11.59
Punjab	15.95	14.14
Rajasthan	16.62	14.73
Sikkim@	14.02	12.43
Tamil Nadu	16.20	14.37
Tripura	12.43	11.02
Uttar Pradesh	14.27	12.65
West Bengal	13.74	12.18
All India growth rate \$	15.79	
Assumed Growth rate \$	14.00	
Ratio	0.89	

Note:

\$ Gross domestic product at market prices

NA =Not available

@ Period 1985-86 to 1995-96

Source:

Gross Domestic Product : Central Statistical Organization (As on June, 1999).

Table 12 Estimated State tax revenue regression- Agricultural taxes

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh	1985-86 to 1997-98	-0.73	0.85		0.79	6.47
Arunachal Pradesh	Buoyancy not used					
Assam	Buoyancy not used					
Bihar	Buoyancy not used					
Goa	1986-87 to 1996-97	-7.79	1.68		0.94	12.40
Gujarat	1985-86 to 1997-98	-1.07	0.90		0.98	21.19
Haryana	Buoyancy not used					
Himachal Pradesh	1985-86 to 1994-95	-2.99	0.93		0.77	5.21
Jammu & Kashmir	Buoyancy not used					
Karnataka@	1985-86 to 1997-98	-0.33	0.84	-0.51	0.94	3.84
Kerala	1985-86 to 1997-98	3.93	0.42		0.55	3.67
Maharashtra	1985-86 to 1997-98	1.79	0.62		0.79	6.37
Madhya Pradesh	Buoyancy not used					
Manipur	Buoyancy not used					
Meghalaya	Buoyancy not used					
Mizoram	1985-86 to 1995-96	-2.71	1.03		0.79	5.81
Nagaland	Buoyancy not used					
Orissa	1991-92 to 1997-98	1.40	0.67		0.92	7.56
Punjab	Buoyancy not used					
Rajasthan\$	1985-86 to 1997-98	3.72	0.43		0.73	4.66
Sikkim	Buoyancy not used					
Tamil Nadu	Buoyancy not used					
Tripura#	1985-86 to 1997-98	1.18	0.54	-0.86	0.81	2.94
Uttar Pradesh	1985-86 to 1997-98	2.32	0.56		0.84	7.67
West Bengal	1985-86 to 1997-98	1.52	0.83		0.66	4.60

Note:

@ Buoyancy coefficient estimated after using two dummy variables for the years 1990-91 to 1994-95 and 1995-96 to 1997-98.

\$ Buoyancy coefficient estimated after dropping observations for the years 1991-92 to 1993-94.

Buoyancy coefficient estimated after using a dummy variable for the years 1994-95 and 1997-98.

Table 13 Estimated State tax revenue regression- Stamps and registration fees

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh	1985-86 to 1997-98	-1.28	1.05		0.98	26.86
Arunachal Pradesh\$	1985-86 to 1997-98	0.69	0.41	-1.31	0.96	3.42
Assam	1985-86 to 1997-98	-2.52	1.03		0.94	13.18
Bihar	1985-86 to 1997-98	-5.07	1.40		0.96	16.52
Goa	1986-87 to 1996-97	-4.82	1.52		0.96	14.42
Gujarat	1985-86 to 1997-98	-2.88	1.20		0.98	24.22
Haryana	1985-86 to 1997-98	-1.44	1.11		0.96	16.89
Himachal Pradesh	1985-86 to 1995-96	-0.99	0.95		0.93	11.09
Jammu & Kashmir	Buoyancy not used					
Karnataka	1985-86 to 1997-98	-4.52	1.40		0.99	28.05
Kerala#	1985-86 to 1997-98	-3.68	1.32	0.45	0.98	22.39
Maharashtra	1985-86 to 1997-98	-6.28	1.50		0.98	26.51
Madhya Pradesh	1985-86 to 1997-98	-3.25	1.23		0.99	32.77
Manipur	1985-86 to 1996-97	-0.68	0.74		0.88	8.39
Meghalaya	Buoyancy not used					
Mizoram	Buoyancy not used					
Nagaland	Buoyancy not used					
Orissa	1985-86 to 1997-98	-1.49	1.02		0.99	30.91
Punjab	1985-86 to 1997-98	0.28	0.91		0.94	13.67
Rajasthan	1987-88 to 1997-98	-2.94	1.33		0.98	19.50
Sikkim@	1985-86 to 1995-96	-3.75	1.24		0.84	6.13
Tamil Nadu	1985-86 to 1997-98	-1.46	1.11		0.99	26.89
Tripura	1985-86 to 1997-98	-1.65	1.00		0.97	20.22
Uttar Pradesh	1985-86 to 1997-98	-2.03	1.15		0.99	30.86
West Bengal	1985-86 to 1997-98	-2.97	1.19		0.97	18.11

Note:

\$ Buoyancy coefficient estimated after using a dummy variable for the years 1995-96 to 1997-98.

@ Buoyancy coefficient estimated after dropping observations for the years 1991-92 to 1992-93.

Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Table 14 Estimated State tax revenue regression- State excise duty

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh@	1985-86 to 1993-94	3.89	0.70		0.99	22.66
Arunachal Pradesh	1985-86 to 1997-98	-3.19	1.29		0.93	11.83
Assam	1985-86 to 1996-97	-6.41	1.47		0.98	25.45
Bihar	1985-86 to 1997-98	-2.71	1.17		0.98	22.69
Goa	1986-87 to 1996-97	-1.19	1.15		0.96	15.36
Gujarat	1985-86 to 1997-98	-0.70	0.76		0.94	13.43
Haryana#	1985-86 to 1995-96	-0.18	1.09		0.99	26.81
Himachal Pradesh	1985-86 to 1995-96	-0.31	1.12		0.99	39.58
Jammu & Kashmir	Buoyancy not used					
Karnataka	1985-86 to 1997-98	0.99	0.95		0.98	23.73
Kerala	1985-86 to 1997-98	1.22	0.90		0.97	18.36
Maharashtra\$	1985-86 to 1997-98	0.79	0.93	-0.23	0.98	21.31
Madhya Pradesh	1985-86 to 1997-98	-1.10	1.11		0.99	36.70
Manipur+	1985-86 to 1996-97	-7.37	1.65	2.01	0.90	6.47
Meghalaya	1985-86 to 1996-97	-2.42	1.39		0.97	17.35
Mizoram	Buoyancy not used					
Nagaland	1990-91 to 1996-97	-0.40	0.73		0.80	4.53
Orissa	1985-86 to 1997-98	-1.74	1.07		0.94	12.69
Punjab	1985-86 to 1997-98	0.57	1.03		0.99	35.49
Rajasthan	1987-88 to 1997-98	-4.56	1.37		0.98	21.24
Sikkim	1985-86 to 1995-96	3.18	0.59		0.71	4.65
Tamil Nadu	1985-86 to 1997-98	-1.23	1.13		0.82	6.96
Tripura	1985-86 to 1997-98	-9.33	2.19		0.96	16.08
Uttar Pradesh	1985-86 to 1997-98	-2.77	1.26		0.91	10.54
West Bengal	1985-86 to 1997-98	-1.39	1.05		0.96	16.23

Note:

@ Buoyancy coefficient estimated after dropping observations for the years 1993-94 to 1997-98 due to prohibition.

\$ Buoyancy coefficient estimated after using a dummy for the year 1997-98.

Buoyancy coefficient estimated after dropping observations for the years 1996-97 to 1997-98 due to prohibition.

+ Buoyancy coefficient estimated after using a dummy variable for the years 1985-86 to 1990-91.

Table 15 Estimated State tax revenue regression- Total sales tax

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh\$	1985-86 to 1997-98	2.87	0.90	-0.29	0.99	32.35
Arunachal Pradesh	Buoyancy not used					
Assam	1985-86 to 1997-98	0.55	1.04		0.99	42.58
Bihar	1985-86 to 1997-98	0.62	1.04		0.98	26.66
Goa	1986-87 to 1996-97	-0.43	1.29		0.97	17.41
Gujarat	1985-86 to 1997-98	2.07	0.97		0.98	21.98
Haryana	1985-86 to 1997-98	0.99	1.04		1.00	48.58
Himachal Pradesh	1985-86 to 1995-96	1.30	0.93		0.98	19.57
Jammu & Kashmir	Buoyancy not used					
Karnataka	1985-86 to 1997-98	0.79	1.09		1.00	59.09
Kerala	1985-86 to 1997-98	0.85	1.11		1.00	97.71
Maharashtra	1985-86 to 1997-98	3.02	0.87		1.00	47.01
Madhya Pradesh	1985-86 to 1997-98	1.63	0.94		0.99	38.58
Manipur	1985-86 to 1996-97	-3.09	1.41		0.98	23.10
Meghalaya	1985-86 to 1996-97	2.52	0.73		0.92	10.42
Mizoram	Buoyancy not used					
Nagaland	Buoyancy not used					
Orissa	1985-86 to 1997-98	-1.34	1.25		0.98	20.81
Punjab	1985-86 to 1997-98	2.31	0.88		0.99	32.34
Rajasthan	1985-86 to 1997-98	2.02	0.93		0.99	34.69
Sikkim	Buoyancy not used					
Tamil Nadu	1985-86 to 1997-98	1.39	1.04		1.00	56.78
Tripura	1985-86 to 1997-98	-2.15	1.35		0.98	25.85
Uttar Pradesh	1985-86 to 1997-98	0.43	1.06		1.00	52.59
West Bengal	1985-86 to 1997-98	1.19	1.01		0.99	38.21

Note:

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Table 16 Estimated State tax revenue regression- Taxes on vehicles

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh\$	1985-86 to 1997-98	1.54	0.84	-0.29	0.95	11.93
Arunachal Pradesh	1985-86 to 1997-98	-1.01	0.77		0.95	14.18
Assam	1985-86 to 1997-98	-5.34	1.42		0.95	13.85
Bihar	1985-86 to 1997-98	-5.26	1.40		0.90	9.75
Goa	1986-87 to 1996-97	-0.45	0.98		0.91	9.33
Gujarat	1985-86 to 1997-98	2.36	0.73		0.90	9.90
Haryana	1985-86 to 1997-98	1.54	0.85		0.98	24.12
Himachal Pradesh	1985-86 to 1995-96	-0.44	1.06		0.96	14.05
Jammu & Kashmir	Buoyancy not used					
Karnataka	1985-86 to 1997-98	1.08	0.90		0.97	19.88
Kerala	1985-86 to 1997-98	-1.43	1.10		0.98	26.22
Maharashtra\$	1985-86 to 1997-98	2.55	0.75	-0.30	0.97	15.47
Madhya Pradesh	1985-86 to 1997-98	-0.36	1.02		0.98	23.47
Manipur	1985-86 to 1996-97	2.48	0.38		0.44	2.81
Meghalaya	1985-86 to 1996-97	-0.21	0.87		0.92	10.38
Mizoram	1985-86 to 1995-96	-2.02	1.03		0.73	4.98
Nagaland	1985-86 to 1996-97	0.87	0.66		0.89	9.06
Orissa	1985-86 to 1997-98	-2.15	1.14		0.98	22.33
Punjab	1985-86 to 1997-98	1.86	0.75		0.98	23.17
Rajasthan	1985-86 to 1997-98	1.03	0.86		0.95	14.81
Sikkim@	1985-86 to 1995-96	-1.87	1.09	-0.49	0.95	8.55
Tamil Nadu	1985-86 to 1997-98	-0.72	1.04		0.99	40.91
Tripura	1985-86 to 1997-98	-1.23	0.84		0.93	12.12
Uttar Pradesh	1985-86 to 1997-98	2.53	0.69		0.96	16.26
West Bengal#	1985-86 to 1997-98	-0.15	0.96		0.99	28.90

Note:

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

@ Buoyancy coefficient estimated after using a dummy variable for the year 1995-96.

Buoyancy coefficient estimated after dropping observations for the years 1995-96 to 1997-98 due to abolition of entry tax.

Table 17 Estimated State tax revenue regression- Electricity duty

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh			Buoyancy not used			
Arunachal Pradesh			Not levied			
Assam			Buoyancy not used			
Bihar#	1985-86 to 1996-97	-2.90	1.08		0.80	6.35
Goa			Not levied			
Gujarat	1985-86 to 1997-98	-2.68	1.26		0.95	15.08
Haryana	1985-86 to 1997-98	5.11	0.32		0.69	4.90
Himachal Pradesh	1985-86 to 1995-96	-6.24	1.51		0.66	4.16
Jammu & Kashmir			Buoyancy not used			
Karnataka*	1985-86 to 1997-98	1.72	0.70		0.83	6.31
Kerala			Buoyancy not used			
Maharashtra\$	1985-86 to 1997-98	4.31	0.54	-0.23	0.95	11.68
Madhya Pradesh\$	1985-86 to 1997-98	-2.52	1.19	0.24	0.90	8.92
Manipur			Not levied			
Meghalaya			Buoyancy not used			
Mizoram			Not levied			
Nagaland			Buoyancy not used			
Orissa@	1985-86 to 1997-98	3.38	0.60		0.89	9.13
Punjab	1985-86 to 1996-97	4.13	0.46		0.93	11.60
Rajasthan	1985-86 to 1997-98	-0.25	0.87		0.95	14.42
Sikkim			Not levied			
Tamil Nadu			Buoyancy not used			
Tripura			Not levied			
Uttar Pradesh\$	1985-86 to 1997-98	2.94	0.54	-0.27	0.89	6.89
West Bengal			Buoyancy not used			

Note:

Buoyancy coefficient estimated after dropping observation for the year 1997-98.

* Buoyancy coefficient estimated after dropping observation for the year 1993-94 to 1995-96.

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

@ Buoyancy coefficient estimated after dropping observation for the year 1989-90.

Table 18 Estimated State tax revenue regression- Other taxes

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh\$	1985-86 to 1997-98	1.76	0.74	-0.31	0.93	9.97
Arunachal Pradesh	1985-86 to 1997-98	-4.85	1.25		0.93	11.80
Assam	1985-86 to 1997-98	-2.93	1.15		0.97	18.80
Bihar	1985-86 to 1997-98	2.07	0.53		0.88	9.07
Goa	1986-87 to 1996-97	-9.93	2.16		0.98	23.92
Gujarat	Buoyancy not used					
Haryana	Buoyancy not used					
Himachal Pradesh	Buoyancy not used					
Jammu & Kashmir	Buoyancy not used					
Karnataka	1985-86 to 1997-98	0.46	0.87		0.98	26.39
Kerala	1985-86 to 1997-98	-6.51	1.34		0.94	12.63
Maharashtra	1985-86 to 1997-98	2.39	0.73		0.99	29.01
Madhya Pradesh	Buoyancy not used					
Manipur	1985-86 to 1996-97	-1.30	1.02		0.91	10.15
Meghalaya	1985-86 to 1996-97	-0.75	0.90		0.92	10.60
Mizoram	1985-86 to 1995-96	-3.94	1.35		0.92	10.11
Nagaland	1985-86 to 1996-97	-1.67	1.05		0.97	19.41
Orissa	Buoyancy not used					
Punjab	Buoyancy not used					
Rajasthan@	1985-86 to 1997-98	2.13	0.61	-0.40	0.97	11.17
Sikkim	Buoyancy not used					
Tamil Nadu	1985-86 to 1997-98	2.24	0.67		0.98	21.91
Tripura	1985-86 to 1997-98	-2.81	1.24		0.96	15.79
Uttar Pradesh	1985-86 to 1997-98	1.58	0.68		0.92	10.93
West Bengal	1985-86 to 1997-98	1.33	0.77		0.98	25.17

Note:

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

@ Buoyancy coefficient estimated after using a dummy variable for the years 1996-97 and 1997-98.

Table 19 Growth rates used to project State s tax revenue

States	Taxes projected	Period over which Estimated	Average annual growth rate (%)	Base year to which applied
1	2	3	4	5
Andhra Pradesh	Electricity duty	1987-88 to 1996-97	2.37	1997-98
Arunachal Pradesh	Agricultural taxes@	1985-86 to 1997-98	20.11	1997-98
	Total sales tax	1985-86 to 1997-98	3.79	Average of 1985-86 to 1997-98
Assam	Agricultural taxes@	1985-86 to 1997-98	11.95	Average of 1995-96 to 1997-98
	Electricity duty	1993-94 to 1997-98	5.67	1997-98
Bihar	Agricultural taxes	1985-86 to 1997-98	5.31	1997-98
Gujarat	Other tax	1992-93 to 1997-98	17.31	1997-98
Haryana	Agricultural taxes	1987-88 to 1997-98	25.06	1997-98
	Other tax	1985-86 to 1995-96	2.58	1997-98
Himachal Pradesh	Other tax	1985-86 to 1997-98	10.23	Average of 1995-96 to 1997-98
Jammu & Kashmir	Agricultural taxes@	1985-86 to 1997-98	11.42	1997-98
	Stamps & Registration fees	1985-86 to 1997-98	6.44	1997-98
	State excise duty	1985-86 to 1997-98	13.67	1997-98
	Total sales tax	1985-86 to 1997-98	11.75	1997-98
	Taxes on vehicles	1985-86 to 1997-98	7.68	1997-98
	Electricity duty	1985-86 to 1997-98	1.16	1997-98
	Other tax@	1985-86 to 1997-98	11.42	1997-98
Kerala@	Electricity duty	1985-86 to 1997-98	16.46	Average of 1995-96 to 1997-98
Madhya Pradesh	Agricultural taxes	1994-95 to 1997-98	6.07	1997-98
	Other tax	1985-86 to 1995-96	5.97	1997-98
Manipur	Agricultural taxes	1985-86 to 1997-98	11.07	1997-98
Meghalaya@	Agricultural taxes	1985-86 to 1997-98	14.68	1997-98
	Stamps & Registration fees	1985-86 to 1997-98	14.68	Average of 1995-96 to 1997-98
	Electricity duty	1985-86 to 1997-98	14.68	Average of 1995-96 to 1997-98
Mizoram	Stamps & Registration fees@	1985-86 to 1997-98	19.13	1997-98
	State excise duty	1988-89 to 1997-98	15.50	1997-98
	Total sales tax@	1985-86 to 1997-98	19.13	1997-98
Nagaland@	Agricultural taxes	1985-86 to 1997-98	8.69	1997-98
	Stamps & Registration fees	1985-86 to 1997-98	8.69	1997-98
	Total sales tax	1985-86 to 1997-98	8.69	1997-98
	Electricity duty	1985-86 to 1997-98	8.69	1997-98
Orissa	Other tax	1992-93 to 1997-98	4.81	1997-98
Punjab@	Agricultural taxes	1985-86 to 1997-98	13.64	1997-98
	Other tax	1985-86 to 1997-98	13.64	1997-98
Sikkim	Agricultural taxes@	1985-86 to 1997-98	15.01	Average of 1995-96 to 1997-98
	Total sales tax@	1985-86 to 1997-98	15.01	1997-98
	Other tax	1993-94 to 1997-98	5.54	1997-98
Tamil Nadu	Agricultural taxes	1985-86 to 1997-98	19.81	Average of 1995-96 to 1997-98
	Electricity duty	1991-92 to 1997-98	14.43	1997-98
West Bengal@	Electricity duty	1985-86 to 1997-98	12.48	Average of 1995-96 to 1997-98

Note: @: Average annual growth rate of own tax revenue has been used.

Table 20 Estimated total own tax revenue regression- All States

State	Sample period	Constant	Buoyancy	Dummy	R ²	T-value
1	2	3	4	5	6	7
Andhra Pradesh\$	1985-86 to 1997-98	0.85	0.70	-0.32	0.99	27.73
Arunachal Pradesh	1985-86 to 1997-98	-1.07	1.08		0.96	15.98
Assam	1985-86 to 1997-98	1.22	1.02		0.98	26.12
Bihar	1985-86 to 1997-98	0.59	1.08		0.99	28.72
Goa	1986-87 to 1996-97	-0.11	1.29		0.98	20.68
Gujarat	1985-86 to 1997-98	2.46	0.97		0.99	29.71
Haryana	1985-86 to 1997-98	3.11	0.89		0.98	25.71
Himachal Pradesh	1985-86 to 1995-96	1.36	1.05		0.99	38.44
Jammu & Kashmir	NA					
Karnataka	1985-86 to 1997-98	1.84	1.04		1.00	73.79
Kerala	1985-86 to 1997-98	1.80	1.05		1.00	67.42
Maharashtra	1985-86 to 1997-98	3.20	0.90		0.99	44.76
Madhya Pradesh	1985-86 to 1997-98	1.80	1.00		0.99	40.17
Manipur	1985-86 to 1996-97	1.12	0.91		0.95	14.44
Meghalaya	1985-86 to 1996-97	1.69	0.95		0.98	24.26
Mizoram	1985-86 to 1995-96	1.86	0.66		0.64	4.00
Nagaland#	1985-86 to 1996-97	6.81	0.17	-0.51	0.78	2.46
Orissa	1985-86 to 1997-98	0.92	1.07		0.96	17.92
Punjab	1985-86 to 1997-98	2.99	0.89		0.99	34.98
Rajasthan	1985-86 to 1997-98	1.70	1.02		0.99	38.79
Sikkim#	1985-86 to 1995-96	3.34	0.70	-0.18	0.89	6.27
Tamil Nadu	1985-86 to 1997-98	1.76	1.05		0.99	34.10
Tripura	1985-86 to 1997-98	-1.82	1.39		1.00	47.55
Uttar Pradesh	1985-86 to 1997-98	1.16	1.05		0.99	34.05
West Bengal	1985-86 to 1997-98	2.48	0.93		0.99	27.78

Note:

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Buoyancy coefficient estimated after using a dummy variable for the year 1996-97.

NA= Not Available.

Table 21 Estimated tax revenue regressions: All States

Tax	Sample period	Constant	Buoyancy	R²	T-value
1	2	3	4	5	6
Agricultural tax	1985-86 to 1996-97	-2.01	0.65	0.88	8.68
Stamp & registration fees	1985-86 to 1996-97	-9.42	1.30	0.99	42.55
State excise duty	1985-86 to 1996-97	-3.37	0.89	0.97	18.41
Total sales tax	1985-86 to 1996-97	-3.50	1.01	1.00	130.33
Taxes on vehicle	1985-86 to 1996-97	-3.62	0.87	1.00	50.33
Electricity duty	1985-86 to 1996-97	-4.52	0.88	0.98	23.16
Other tax	1985-86 to 1996-97	-2.41	0.72	0.99	27.03

Table 22 Forecasts of tax revenues: Andhra Pradesh (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax	Stamps and Registration Fees	State excise duty@	Total sales tax\$	Taxes on Vehicle\$	Electricity duty#	Other tax\$
1	2	3	4	5	6	7	8	9	10
1985-1986	15323	1438.62	21.23	69.26	416.77	761.33	112.53	5.24	52.26
1986-1987	16400	1559.34	13.11	74.13	448.06	803.21	127.72	41.10	52.01
1987-1988	19811	1818.79	16.24	92.16	498.58	970.51	144.14	28.95	68.21
1988-1989	24880	2121.90	41.53	106.79	564.64	1106.70	173.51	33.28	95.45
1989-1990	28554	2384.14	32.85	123.76	660.15	1237.43	201.93	36.48	91.54
1990-1991	34622	2647.26	28.70	147.52	727.98	1425.51	186.93	40.37	90.25
1991-1992	41751	3054.98	30.37	170.05	811.95	1673.63	203.58	76.90	88.50
1992-1993	44184	3388.72	65.36	178.63	922.80	1849.82	221.87	45.13	105.11
1993-1994	53750	3832.92	62.24	222.87	759.42	2323.86	300.67	46.03	117.83
1994-1995	62412	4227.43	60.25	313.60	443.71	2827.24	355.33	84.12	143.18
1995-1996	74546	4120.45	57.50	325.62	77.66	2954.51	461.45	68.48	175.23
1996-1997P	84251	4881.83	67.95	435.16	63.90	3525.62	555.34	1.85	232.01
1997-1998Q	88387	7113.55	72.95	449.61	887.47	4728.36	637.10	74.44	263.62
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	103722	8127.12	88.67	486.53	993.92	5456.84	728.24	76.20	296.72
1999-2000	121718	9330.43	101.59	575.12	1111.80	6297.53	832.42	78.01	333.97
2000-2001	142836	10714.87	116.39	679.83	1243.66	7267.73	951.50	79.86	375.90
2001-2002	167618	12307.98	133.35	803.61	1391.16	8387.40	1087.61	81.75	423.10
2002-2003	196700	14141.53	152.78	949.92	1556.16	9679.57	1243.20	83.69	476.22
2003-2004	230827	16252.17	175.04	1122.87	1740.72	11170.81	1421.04	85.67	536.01
2004-2005	270876	18682.17	200.55	1327.32	1947.18	12891.79	1624.32	87.70	603.31
2005-2006	317873	21480.31	229.77	1568.99	2178.12	14877.91	1856.69	89.78	679.06
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	101981	8009.57	87.40	478.00	982.20	5374.73	718.01	76.20	293.03
1999-2000	117666	9061.90	98.70	555.11	1085.74	6109.42	809.19	78.01	325.72
2000-2001	135763	10254.75	111.47	644.67	1200.19	6944.55	911.96	79.86	362.05
2001-2002	156643	11607.06	125.89	748.68	1326.71	7893.83	1027.77	81.75	402.44
2002-2003	180735	13140.38	142.17	869.47	1466.56	8972.87	1158.29	83.69	447.33
2003-2004	208531	14879.16	160.56	1009.74	1621.16	10199.41	1305.39	85.67	497.24
2004-2005	240604	16851.20	181.32	1172.64	1792.05	11593.62	1471.17	87.70	552.70
2005-2006	277608	19088.10	204.78	1361.83	1980.96	13178.40	1658.00	89.78	614.36

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after dropping observations for the years 1993-94 to 1997-98 due to prohibition.

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Projected using average annual growth rate (2.37 per cent) for the years 1987-88 to 1996-97 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 23 Forecasts of tax revenues: Arunachal Pradesh (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees\$	State excise duty	Total sales tax\$	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	269	1.30	0.10	0.06	0.47	0.31	0.30		0.06
1986-1987	305	1.63	0.19	0.06	0.65	0.32	0.33		0.08
1987-1988	330	2.05	0.41	0.05	0.93	0.21	0.34		0.11
1988-1989	387	2.34	0.59	0.05	0.98	0.22	0.35		0.15
1989-1990	412	2.32	0.33	0.06	1.06	0.31	0.38		0.18
1990-1991	508	2.63	0.26	0.07	1.31	0.32	0.42		0.25
1991-1992	629	4.09	0.83	0.07	2.00	0.43	0.44		0.32
1992-1993	741	4.46	1.04	0.11	1.93	0.50	0.52		0.36
1993-1994	888	3.64	0.33	0.09	1.45	0.70	0.66		0.41
1994-1995	972	5.60	0.56	0.07	3.20	0.49	0.81		0.47
1995-1996	1190	7.68	0.98	0.32	4.50	0.34	0.99		0.55
1996-1997P	1306	8.54	1.27	0.38	4.90	0.40	1.09		0.50
1997-1998Q	1496	9.83	1.98	0.42	5.56	0.32	0.97		0.58
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	1741	11.61	2.38	0.41	6.36	0.38	1.17		0.90
1999-2000	2025	13.84	2.86	0.44	7.74	0.40	1.32		1.09
2000-2001	2356	16.52	3.43	0.47	9.42	0.41	1.48		1.31
2001-2002	2742	19.75	4.12	0.50	11.45	0.43	1.66		1.59
2002-2003	3190	23.64	4.95	0.53	13.93	0.45	1.87		1.92
2003-2004	3711	28.33	5.94	0.56	16.94	0.46	2.10		2.32
2004-2005	4318	33.99	7.14	0.60	20.60	0.48	2.36		2.80
2005-2006	5024	40.81	8.58	0.64	25.06	0.50	2.66		3.39
Projection at Assumed growth rate of gross State domestic product at current prices									
1998-1999	1713	11.44	2.38	0.41	6.23	0.38	1.16		0.88
1999-2000	1961	13.44	2.86	0.44	7.43	0.40	1.28		1.04
2000-2001	2246	15.81	3.43	0.46	8.85	0.41	1.42		1.24
2001-2002	2571	18.62	4.12	0.49	10.54	0.43	1.58		1.46
2002-2003	2944	21.96	4.95	0.51	12.56	0.45	1.76		1.73
2003-2004	3371	25.91	5.94	0.54	14.96	0.46	1.95		2.05
2004-2005	3860	30.61	7.14	0.57	17.82	0.48	2.17		2.43
2005-2006	4420	36.20	8.58	0.61	21.23	0.50	2.41		2.88

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate of own tax revenue (20.11 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

\$ Projected using average annual growth rate (3.79 per cent) for the years 1985-86 to 1997-98 on the base of average value for the years 1985-86 to 1997-98.

§ Buoyancy coefficient estimated after using a dummy variable for the years 1995-96 to 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 24 Forecasts of tax revenues: Assam (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at Current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees	State excise duty\$	Total sales tax	Taxes on vehicle	Electricity duty#	Other Tax
1	2	3	4	5	6	7	8	9	10
1985-1986	5673	235.00	69.41	5.88	4.68	128.42	12.35	2.76	11.50
1986-1987	6176	253.05	66.64	5.81	5.75	147.45	13.23	2.27	11.90
1987-1988	7001	249.22	31.16	10.49	7.03	168.92	13.90	3.05	14.67
1988-1989	7600	278.90	33.65	7.65	9.34	192.98	16.05	2.25	16.98
1989-1990	9084	332.90	44.18	10.32	11.25	231.31	16.25	1.32	18.27
1990-1991	10621	420.14	103.43	10.12	13.04	243.49	19.53	1.86	28.67
1991-1992	11848	512.15	142.64	11.72	15.60	293.22	22.89	2.79	23.29
1992-1993	13048	517.71	96.37	13.55	18.73	322.64	33.16	1.82	31.44
1993-1994	14717	612.81	125.42	16.05	23.07	368.88	45.24	1.63	32.52
1994-1995	16511	632.21	87.64	18.45	26.49	407.90	54.61	1.85	35.27
1995-1996	18680	702.46	87.48	21.42	28.95	464.05	56.07	1.65	42.84
1996-1997P	19904	766.91	74.33	22.56	29.42	517.41	72.52	2.29	48.38
1997-1998Q	21336	881.94	145.20	24.50	77.74	507.66	65.68	1.86	59.30
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	24052	932.90	114.57	26.80	43.96	604.95	80.39	1.97	60.27
1999-2000	27114	1062.57	128.26	30.33	52.40	684.98	95.31	2.08	69.20
2000-2001	30566	1210.65	143.59	34.33	62.47	775.61	113.01	2.19	79.46
2001-2002	34456	1379.83	160.75	38.85	74.47	878.22	133.98	2.32	91.24
2002-2003	38843	1573.18	179.96	43.96	88.78	994.41	158.85	2.45	104.77
2003-2004	43787	1794.24	201.46	49.75	105.84	1125.96	188.34	2.59	120.30
2004-2005	49362	2047.11	225.54	56.31	126.17	1274.93	223.30	2.74	138.14
2005-2006	55645	2336.47	252.49	63.72	150.41	1443.60	264.75	2.89	158.62
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	23745	921.38	114.57	26.45	43.14	596.94	78.94	1.97	59.38
1999-2000	26426	1036.37	128.26	29.54	50.47	666.96	91.89	2.08	67.18
2000-2001	29409	1165.99	143.59	32.99	59.04	745.20	106.98	2.19	76.00
2001-2002	32729	1312.11	160.75	36.84	69.06	832.62	124.54	2.32	85.99
2002-2003	36425	1476.89	179.96	41.14	80.79	930.28	144.98	2.45	97.28
2003-2004	40537	1662.77	201.46	45.94	94.52	1039.41	168.79	2.59	110.06
2004-2005	45113	1872.50	225.54	51.31	110.57	1161.34	196.49	2.74	124.51
2005-2006	50207	2109.22	252.49	57.30	129.35	1297.57	228.75	2.89	140.87

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate of own tax revenue (11.95 per cent) for the years 1985-86 to 1997-98 with average value for the years 1995-96 to 1997-98 as base.

\$ Buoyancy coefficient estimated after dropping observation for the year 1997-98.

Projected using average annual growth rate (5.67 per cent) for the years 1993-94 to 1997-98 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 25 Forecasts of tax revenues: Bihar (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty#	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	14295	575.48	27.85	45.75	44.66	388.05	43.30	15.29	10.58
1986-1987	16261	647.46	19.12	45.74	54.65	437.74	45.66	29.97	13.58
1987-1988	17638	709.94	14.81	55.96	63.16	500.39	43.75	16.57	15.30
1988-1989	21181	830.87	18.60	61.00	74.06	581.70	51.23	27.93	16.35
1989-1990	22610	905.63	15.61	64.17	86.30	648.71	51.07	23.74	16.03
1990-1991	26429	1015.91	22.12	87.09	101.99	718.21	47.82	22.92	15.76
1991-1992	29519	1132.66	16.97	109.10	120.32	754.21	83.25	31.13	17.68
1992-1993	31914	1313.87	20.31	155.77	123.19	842.11	123.16	31.40	17.93
1993-1994	36924	1435.29	20.47	157.94	126.50	964.61	104.25	43.18	18.34
1994-1995	41410	1664.13	12.74	152.63	145.24	1116.29	153.92	62.90	20.41
1995-1996	41342	1967.29	28.81	205.82	182.07	1310.00	163.91	51.73	24.95
1996-1997P	49797	2251.11	24.87	227.41	218.74	1496.40	189.78	70.57	23.34
1997-1998Q	55552	2399.83	23.49	253.13	226.36	1567.64	260.97	43.32	24.92
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	62135	2734.85	24.74	311.11	265.50	1773.97	255.02	78.02	26.50
1999-2000	69498	3099.57	26.05	363.79	302.63	1992.82	298.16	88.01	28.11
2000-2001	77733	3514.14	27.43	425.39	344.95	2238.66	348.61	99.26	29.82
2001-2002	86945	3985.54	28.89	497.43	393.18	2514.84	407.60	111.97	31.63
2002-2003	97248	4521.75	30.43	581.66	448.17	2825.09	476.57	126.29	33.55
2003-2004	108772	5131.89	32.04	680.16	510.84	3173.61	557.21	142.45	35.59
2004-2005	121661	5826.38	33.74	795.33	582.27	3565.12	651.49	160.67	37.75
2005-2006	136078	6617.18	35.53	930.01	663.69	4004.94	761.72	181.23	40.05
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	61391	2698.45	24.74	305.91	261.79	1751.90	250.76	77.02	26.33
1999-2000	67843	3017.36	26.05	351.74	294.22	1943.54	288.30	85.75	27.76
2000-2001	74973	3374.88	27.43	404.44	330.67	2156.14	331.46	95.48	29.26
2001-2002	82853	3775.78	28.89	465.03	371.64	2392.00	381.07	106.31	30.84
2002-2003	91560	4225.46	30.43	534.70	417.69	2653.66	438.12	118.37	32.50
2003-2004	101183	4729.98	32.04	614.80	469.43	2943.94	503.70	131.79	34.26
2004-2005	111818	5296.19	33.74	706.91	527.59	3265.98	579.11	146.74	36.11
2005-2006	123570	5931.80	35.53	812.82	592.96	3623.24	665.80	163.38	38.07

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate (5.31 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

Buoyancy coefficient estimated after dropping observation for the year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 26 Forecasts of tax revenues: Goa (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural Tax	Stamps and Registration fees	State Excise duty	Total Sales Tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9	10
1986-1987	771	60.59	0.31	2.20	6.90	45.10	5.23		0.85
1987-1988	856	51.45	0.29	2.24	5.82	38.17	4.16		0.77
1988-1989	978	61.66	0.44	3.27	7.35	42.13	6.90		1.57
1989-1990	1128	69.97	0.56	3.56	9.24	48.78	5.47		2.36
1990-1991	1257	84.74	0.84	3.67	12.62	58.71	6.34		2.56
1991-1992	1551	113.48	0.88	5.24	14.98	81.30	7.09		3.99
1992-1993	1872	143.53	0.88	5.24	19.08	104.11	8.75		5.47
1993-1994	2245	187.71	1.48	9.31	21.10	135.51	11.03		9.28
1994-1995	2503	226.00	2.90	13.12	26.01	159.23	13.65		11.09
1995-1996	2901	271.70	2.31	17.85	26.95	193.50	17.22		13.87
1996-1997P	3091	302.73	3.30	16.96	26.75	220.30	19.79		15.63
1997-1998	NA	365.30	3.22	16.55	31.99	258.22	37.10		18.22
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	4158	426.90	4.82	25.34	42.91	299.42	22.15		32.25
1999-2000	4822	521.27	6.19	31.74	50.86	362.44	25.61		44.43
2000-2001	5593	637.50	7.93	39.76	60.28	438.71	29.61		61.21
2001-2002	6487	781.02	10.17	49.80	71.46	531.04	34.24		84.32
2002-2003	7523	958.64	13.03	62.38	84.70	642.80	39.58		116.15
2003-2004	8725	1179.09	16.71	78.14	100.39	778.08	45.76		160.01
2004-2005	10120	1453.45	21.42	97.87	119.00	941.83	52.91		220.42
2005-2006	11737	1795.96	27.47	122.60	141.05	1140.03	61.17		303.64
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	4029	409.27	4.58	24.16	41.39	287.53	21.48		30.13
1999-2000	4600	489.08	5.72	29.54	48.18	341.06	24.46		40.12
2000-2001	5252	585.18	7.14	36.13	56.09	404.55	27.84		53.43
2001-2002	5996	701.11	8.91	44.19	65.29	479.87	31.70		71.14
2002-2003	6846	841.21	11.13	54.05	76.01	569.21	36.09		94.72
2003-2004	7816	1010.87	13.89	66.10	88.49	675.18	41.09		126.13
2004-2005	8923	1216.80	17.35	80.84	103.01	800.87	46.78		167.95
2005-2006	10187	1467.31	21.67	98.87	119.91	949.97	53.26		223.63

Note:

P= Provisional (Gross State domestic product at current prices).

NA = Not available (Gross State domestic product at current prices).

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 27 Forecasts of tax revenues: Gujarat (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural Tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity duty	Other tax#
1	2	3	4	5	6	7	8	9	10
1985-1986	13988	1074.98	17.25	47.38	5.67	690.69	100.18	118.31	95.50
1986-1987	16174	1264.21	21.14	52.84	6.47	839.30	107.32	139.12	98.02
1987-1988	16339	1525.57	18.83	67.69	8.45	1020.36	190.16	133.88	86.20
1988-1989	22349	1871.01	25.62	86.39	10.50	1294.62	171.10	189.61	93.17
1989-1990	24777	2159.72	30.62	110.14	13.29	1534.57	180.44	180.97	109.69
1990-1991	27996	2399.83	34.19	125.26	12.00	1739.98	201.26	187.39	99.75
1991-1992	30632	2893.44	36.61	166.94	13.08	2010.53	188.56	376.33	101.39
1992-1993	40316	3456.55	46.00	184.56	14.85	2300.58	266.58	544.19	99.79
1993-1994	45124	3941.72	59.16	210.77	18.42	2771.03	292.13	465.53	124.68
1994-1995	59027	4742.86	60.75	270.68	21.08	3185.99	273.57	791.21	139.58
1995-1996	66179	5322.87	77.48	355.48	21.36	3593.37	412.98	695.58	166.62
1996-1997P	76565	6065.96	87.58	399.13	24.32	4025.69	430.13	900.60	198.51
1997-1998Q	86609	6591.06	75.13	411.01	24.35	4402.39	434.25	1023.54	220.39
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	101523	8347.68	105.10	558.05	30.91	5568.61	503.34	1323.13	258.54
1999-2000	119005	9809.54	121.18	675.09	34.86	6494.20	565.62	1615.29	303.29
2000-2001	139498	11532.72	139.72	816.67	39.32	7573.64	635.62	1971.96	355.79
2001-2002	163520	13564.93	161.10	987.94	44.36	8832.50	714.27	2407.38	417.38
2002-2003	191678	15962.75	185.75	1195.13	50.03	10300.60	802.66	2938.95	489.63
2003-2004	224685	18793.36	214.17	1445.77	56.44	12012.72	901.99	3587.89	574.38
2004-2005	263375	22136.53	246.94	1748.98	63.66	14009.42	1013.61	4380.13	673.81
2005-2006	308729	26087.08	284.72	2115.77	71.81	16338.00	1139.04	5347.29	790.45
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	99834	8211.20	103.54	546.95	30.51	5478.94	497.17	1295.55	258.54
1999-2000	115079	9490.59	117.60	648.49	33.99	6286.72	551.86	1548.65	303.29
2000-2001	132651	10973.44	133.56	768.87	37.85	7213.61	612.56	1851.19	355.79
2001-2002	152907	12692.77	151.70	911.61	42.16	8277.15	679.93	2212.84	417.38
2002-2003	176256	14687.08	172.30	1080.85	46.95	9497.49	754.72	2645.14	489.63
2003-2004	203171	17001.25	195.70	1281.50	52.29	10897.75	837.73	3161.90	574.38
2004-2005	234195	19687.67	222.27	1519.40	58.24	12504.46	929.87	3779.61	673.81
2005-2006	269956	22807.44	252.46	1801.47	64.87	14348.06	1032.14	4518.00	790.45

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

Projected using average annual growth rate (17.31 per cent) for the years 1992-93 to 1997-98 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 28 Forecasts of tax revenues: Haryana (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration Fees	State excise duty#	Total sales tax	Taxes on vehicle	Electricity duty	Other tax\$
1	2	3	4	5	6	7	8	9	10
1985-1986	6552	501.72	3.79	37.39	110.96	234.35	81.17	22.40	11.66
1986-1987	6889	565.85	2.33	45.68	132.74	256.24	88.87	27.21	12.78
1987-1988	7739	664.41	0.53	50.23	158.54	314.93	96.90	27.67	15.61
1988-1989	10015	795.42	0.73	70.71	192.87	370.56	113.58	33.36	13.61
1989-1990	11147	910.12	0.73	92.55	236.68	415.18	122.26	29.43	13.29
1990-1991	13636	1069.54	0.94	101.50	286.35	494.70	137.88	34.36	13.81
1991-1992	16339	1300.20	1.09	97.71	341.87	620.30	188.30	38.49	12.44
1992-1993	17343	1446.88	1.35	104.72	393.84	676.41	212.17	43.43	14.96
1993-1994	20519	1588.91	1.35	119.64	431.76	768.51	213.69	39.06	14.90
1994-1995	24467	1887.85	1.34	163.81	529.34	890.08	240.38	48.00	14.90
1995-1996	27836	2168.96	1.31	244.63	552.96	1055.41	253.98	46.46	14.21
1996-1997P	34089	2143.13	2.43	273.10	64.14	1380.07	321.23	35.48	66.68
1997-1998Q	37427	2368.63	3.93	301.67	49.63	1552.69	398.32	40.53	21.86
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	43629	3539.73	4.91	339.68	992.95	1721.88	409.16	48.72	22.42
1999-2000	50858	4141.62	6.15	402.77	1174.26	2018.19	466.11	51.14	23.00
2000-2001	59285	4847.70	7.69	477.57	1388.69	2365.49	530.98	53.68	23.60
2001-2002	69109	5676.14	9.61	566.26	1642.27	2772.55	604.88	56.35	24.20
2002-2003	80560	6648.33	12.02	671.43	1942.16	3249.67	689.06	59.16	24.83
2003-2004	93909	7789.39	15.03	796.12	2296.81	3808.89	784.97	62.10	25.47
2004-2005	109469	9128.87	18.80	943.98	2716.22	4464.34	894.22	65.19	26.13
2005-2006	127608	10701.51	23.51	1119.29	3212.22	5232.58	1018.67	68.43	26.80
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	42925	3481.53	4.91	333.60	975.44	1693.13	403.55	48.47	22.42
1999-2000	49231	4006.23	6.15	388.48	1133.23	1951.36	453.40	50.62	23.00
2000-2001	56463	4611.44	7.69	452.38	1316.53	2248.97	509.42	52.86	23.60
2001-2002	64757	5309.62	9.61	526.79	1529.49	2591.96	572.35	55.21	24.20
2002-2003	74270	6115.19	12.02	613.44	1776.90	2987.27	643.06	57.65	24.83
2003-2004	85180	7044.78	15.03	714.34	2064.33	3442.88	722.51	60.21	25.47
2004-2005	97693	8117.64	18.80	831.85	2398.25	3967.96	811.77	62.88	26.13
2005-2006	112044	9356.04	23.51	968.68	2786.19	4573.13	912.06	65.67	26.80

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate (25.06 per cent) for the years 1987-88 to 1997-98 with base year 1997-98.

Buoyancy coefficient estimated after dropping observations for the years 1996-97 to 1997-98 due to prohibition.

\$ Projected using average annual growth rate (2.58 per cent) for the years 1985-86 to 1995-96 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 29 Forecasts of tax revenues: Himachal Pradesh (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps And Registration Fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity duty	Other tax#
1	2	3	4	5	6	7	8	9	10
1985-1986	1372	73.65	0.47	3.83	23.18	30.30	11.15	1.17	3.55
1986-1987	1517	92.41	0.47	4.33	26.49	39.85	14.40	1.32	5.55
1987-1988	1722	103.28	0.43	4.39	30.67	39.16	21.31	1.75	5.57
1988-1989	2157	118.09	0.43	4.38	36.06	44.86	24.85	1.57	5.94
1989-1990	2436	141.97	0.88	5.00	42.40	52.59	27.96	5.00	8.14
1990-1991	2815	160.91	0.80	5.49	54.21	62.11	28.72	1.81	7.77
1991-1992	3317	192.94	0.90	7.98	66.25	66.90	35.76	2.77	12.38
1992-1993	3824	221.67	1.59	9.52	75.78	75.20	38.51	5.27	15.80
1993-1994	4226	255.75	1.01	10.19	83.53	93.88	46.78	2.11	18.25
1994-1995	4876	299.45	1.15	12.00	94.55	107.18	50.94	9.88	23.75
1995-1996	5519	341.51	0.87	13.78	105.50	122.83	58.11	17.92	22.50
1996-1997	NA	412.10	5.95	15.44	132.46	146.26	79.73	18.64	13.62
1997-1998	NA	476.16	1.67	18.77	159.54	171.18	112.63	7.05	5.32
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	8486	499.71	2.21	19.09	178.42	172.95	95.42	16.39	15.22
1999-2000	9795	579.77	2.53	21.86	209.39	197.75	111.11	20.35	16.78
2000-2001	11305	672.91	2.89	25.03	245.73	226.11	129.39	25.26	18.50
2001-2002	13048	781.30	3.30	28.66	288.38	258.54	150.67	31.36	20.39
2002-2003	15060	907.49	3.77	32.82	338.44	295.61	175.45	38.93	22.47
2003-2004	17382	1054.47	4.30	37.59	397.18	338.01	204.30	48.32	24.77
2004-2005	20063	1225.75	4.91	43.04	466.12	386.48	237.90	59.99	27.31
2005-2006	23156	1425.42	5.61	49.29	547.02	441.90	277.02	74.47	30.10
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	8106	477.03	2.12	18.28	169.52	165.70	90.89	15.30	15.22
1999-2000	9214	544.85	2.39	20.63	195.58	186.78	104.13	18.56	16.78
2000-2001	10473	622.48	2.69	23.29	225.65	210.53	119.31	22.51	18.50
2001-2002	11905	711.36	3.03	26.29	260.34	237.31	136.69	27.31	20.39
2002-2003	13533	813.16	3.41	29.67	300.36	267.50	156.61	33.13	22.47
2003-2004	15383	929.79	3.84	33.49	346.53	301.52	179.44	40.19	24.77
2004-2005	17485	1063.45	4.33	37.80	399.81	339.88	205.58	48.76	27.31
2005-2006	19876	1216.70	4.87	42.66	461.27	383.11	235.54	59.15	30.10

Note:

NA = Not available (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after dropping observation for the year 1995-96.

Projected using average annual growth rate (10.23 per cent) for the years 1985-86 to 1997-98 with base year of average value of 1995-96 to 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 30 Forecasts of tax revenues: Jammu and Kashmir (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps And Registration fees\$	State excise duty#	Total sales tax+	Taxes on vehicle^	Electricity Duty*	Other tax@
1	2	3	4	5	6	7	8	9	10
1985-1986	NA	95.11	1.83	3.88	36.00	36.64	9.97	3.86	2.93
1986-1987	NA	102.13	1.33	4.14	37.26	41.04	12.31	2.80	3.25
1987-1988	NA	123.30	1.11	5.39	55.42	43.55	10.78	3.51	3.54
1988-1989	NA	137.35	1.02	6.10	56.20	51.65	12.34	4.95	5.09
1989-1990	NA	140.95	0.75	4.59	60.45	52.39	15.82	4.33	2.62
1990-1991	NA	149.87	0.68	3.54	68.96	61.52	8.58	4.21	2.38
1991-1992	NA	153.90	1.28	4.17	73.91	59.90	8.77	3.93	1.94
1992-1993	NA	201.38	0.63	4.69	106.37	73.75	9.43	4.19	2.32
1993-1994	NA	213.12	0.75	6.51	108.42	82.32	10.55	2.54	2.03
1994-1995	NA	242.14	1.81	5.91	123.36	93.19	13.52	2.08	2.27
1995-1996	NA	292.19	0.66	6.00	146.34	112.53	20.19	3.45	3.02
1996-1997	NA	293.91	0.48	8.43	135.32	119.25	23.72	3.72	2.99
1997-1998	NA	368.29	0.63	11.43	161.93	144.65	38.59	8.07	2.99
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	NA	411.63	0.70	12.16	184.07	161.65	41.55	8.16	3.33
1999-2000	NA	460.31	0.78	12.95	209.23	180.64	44.75	8.26	3.71
2000-2001	NA	515.02	0.87	13.78	237.83	201.87	48.18	8.35	4.14
2001-2002	NA	576.51	0.97	14.67	270.34	225.58	51.88	8.45	4.61
2002-2003	NA	645.63	1.08	15.61	307.30	252.09	55.87	8.55	5.13
2003-2004	NA	723.37	1.21	16.62	349.30	281.71	60.16	8.65	5.72
2004-2005	NA	810.80	1.34	17.69	397.05	314.81	64.78	8.75	6.37
2005-2006	NA	909.16	1.50	18.83	451.33	351.80	69.75	8.85	7.10
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	NA	411.63	0.70	12.16	184.07	161.65	41.55	8.16	3.33
1999-2000	NA	460.31	0.78	12.95	209.23	180.64	44.75	8.26	3.71
2000-2001	NA	515.02	0.87	13.78	237.83	201.87	48.18	8.35	4.14
2001-2002	NA	576.51	0.97	14.67	270.34	225.58	51.88	8.45	4.61
2002-2003	NA	645.63	1.08	15.61	307.30	252.09	55.87	8.55	5.13
2003-2004	NA	723.37	1.21	16.62	349.30	281.71	60.16	8.65	5.72
2004-2005	NA	810.80	1.34	17.69	397.05	314.81	64.78	8.75	6.37
2005-2006	NA	909.16	1.50	18.83	451.33	351.80	69.75	8.85	7.10

Note:

NA = Not Available (GSDP)

@ Projected using average annual growth rate of own tax revenue (11.42 per cent) for the period 1985-86 to 1997-98 with base year 1997-98.

\$ Projected using average annual growth rate (6.44 per cent) for the period 1985-86 to 1997-98 with base year 1997-98.

Projected using average annual growth rate (13.67 per cent) for the period 1985-86 to 1997-98 with base year 1997-98.

+ Projected using average annual growth rate (11.75 per cent) for the period 1985-86 to 1997-98 with base year 1997-98.

^ Projected using average annual growth rate (7.68 per cent) for the period 1985-86 to 1997-98 with base year 1997-98.

* Projected using average annual growth rate (1.16 per cent) for the period 1985-86 to 1997-98 with base year 1997-98.

Source:

Tax Revenue: Finance Accounts, various issues.

Table 31 Forecasts of tax revenues: Karnataka (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity Duty#	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	11575	1075.57	14.75	51.33	188.56	596.05	122.83	47.85	54.20
1986-1987	13271	1205.98	19.37	61.32	206.75	647.00	166.84	47.97	56.73
1987-1988	15158	1414.65	28.73	85.53	243.67	776.09	180.18	31.99	68.46
1988-1989	17709	1698.79	28.87	107.08	256.53	987.24	205.66	42.61	70.80
1989-1990	20214	1932.24	30.68	126.49	327.57	1081.21	214.86	65.08	86.35
1990-1991	23300	2332.12	22.59	144.28	429.69	1316.92	257.91	52.72	108.01
1991-1992	30092	2900.19	26.24	206.01	510.32	1653.23	309.53	76.15	118.71
1992-1993	33036	3097.80	27.64	224.38	515.33	1775.79	330.35	85.85	138.46
1993-1994	38241	3812.35	25.08	240.85	639.07	2277.90	392.46	70.69	166.30
1994-1995	45447	4289.31	36.60	372.49	713.47	2505.76	407.99	69.69	183.31
1995-1996	51020	5273.92	78.29	536.53	820.20	2954.45	624.37	62.51	197.57
1996-1997P	58069	5767.83	85.56	487.63	843.87	3510.19	525.19	106.50	208.89
1997-1998Q	65515	6411.88	74.63	609.39	863.69	3828.78	678.69	140.19	216.51
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	76174	7736.46	90.94	761.96	1141.14	4591.06	736.77	140.25	274.33
1999-2000	88568	9084.27	103.23	941.35	1316.40	5410.88	843.93	155.79	312.68
2000-2001	102978	10671.95	117.18	1162.98	1518.57	6377.10	966.69	173.04	356.39
2001-2002	119732	12543.15	133.01	1436.78	1751.80	7515.85	1107.30	192.21	406.20
2002-2003	139213	14749.66	150.98	1775.04	2020.85	8857.95	1268.36	213.50	462.98
2003-2004	161863	17352.94	171.38	2192.94	2331.22	10439.71	1452.84	237.15	527.70
2004-2005	188198	20425.97	194.53	2709.23	2689.25	12303.92	1664.17	263.41	601.46
2005-2006	218818	24055.53	220.81	3347.06	3102.27	14501.03	1906.23	292.59	685.54
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	74969	7606.30	89.73	745.11	1124.02	4511.93	726.26	138.70	270.56
1999-2000	85787	8780.34	100.50	900.16	1277.19	5225.96	820.02	152.36	304.14
2000-2001	98166	10139.43	112.56	1087.48	1451.24	6053.00	925.90	167.37	341.89
2001-2002	112331	11713.39	126.06	1313.79	1649.00	7010.92	1045.44	183.85	384.32
2002-2003	128541	13536.92	141.19	1587.18	1873.72	8120.44	1180.42	201.96	432.02
2003-2004	147089	15650.50	158.13	1917.47	2129.05	9405.54	1332.82	221.85	485.64
2004-2005	168314	18101.31	177.10	2316.50	2419.19	10894.02	1504.91	243.70	545.91
2005-2006	192602	20944.38	198.35	2798.56	2748.86	12618.06	1699.21	267.69	613.66

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after using two dummy variables for the years 1990-91 to 1994-95 and 1995-96 to 1997-98.

Buoyancy coefficient estimated after dropping observations for the years 1993-94 to 1995-96.

Source:

Gross State Domestic Product: Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 32 Forecasts of tax revenues: Kerala (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural Tax	Stamps and registration fees\$	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty@	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	7520	730.48	26.65	46.27	104.07	458.42	47.12	46.27	1.68
1986-1987	8536	813.89	22.40	54.43	117.60	516.72	53.38	46.77	2.59
1987-1988	9578	925.24	16.57	66.67	145.69	599.65	55.21	37.97	3.48
1988-1989	10673	1065.47	25.42	95.41	167.92	690.41	62.87	18.36	5.08
1989-1990	12213	1232.50	27.56	113.05	174.68	768.74	69.95	72.82	5.70
1990-1991	14098	1340.35	35.06	122.00	175.41	897.43	74.15	30.56	5.74
1991-1992	17530	1673.96	46.57	152.19	210.30	1122.10	94.77	41.15	6.88
1992-1993	19937	1886.96	24.37	189.61	222.21	1305.59	111.90	22.15	11.13
1993-1994	22516	2344.87	40.67	230.16	330.95	1533.24	151.11	44.46	14.28
1994-1995	26992	2799.09	39.89	295.81	353.21	1864.93	183.91	49.99	11.35
1995-1996	32036	3382.68	49.79	353.79	449.29	2285.96	222.87	7.51	13.47
1996-1997P	37136	3898.50	34.43	360.30	418.53	2772.28	247.59	46.75	18.62
1997-1998Q	43433	4501.05	45.13	331.36	543.41	3084.09	301.63	168.56	26.87
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	50330	5236.30	50.06	402.50	604.78	3718.00	343.22	86.49	31.25
1999-2000	58323	6151.82	53.29	488.91	690.98	4376.37	403.45	100.73	38.09
2000-2001	67584	7229.37	56.72	593.87	789.45	5151.31	474.26	117.31	46.45
2001-2002	78317	8497.93	60.38	721.36	901.97	6063.49	557.49	136.62	56.63
2002-2003	90753	9991.67	64.27	876.23	1030.51	7137.18	655.33	159.11	69.04
2003-2004	105165	11750.95	68.41	1064.34	1177.38	8401.00	770.35	185.30	84.17
2004-2005	121865	13823.42	72.81	1292.84	1345.18	9888.62	905.54	215.80	102.62
2005-2006	141217	16265.35	77.51	1570.39	1536.90	11639.65	1064.47	251.32	125.11
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	49548	5148.91	49.73	394.27	596.28	3654.17	337.37	86.49	30.60
1999-2000	56525	5947.87	52.59	469.12	671.69	4227.39	389.83	100.73	36.52
2000-2001	64483	6872.30	55.60	558.18	756.64	4890.53	450.44	117.31	43.60
2001-2002	73563	7942.11	58.80	664.15	852.32	5657.69	520.48	136.62	52.05
2002-2003	83920	9180.37	62.17	790.24	960.11	6545.20	601.41	159.11	62.14
2003-2004	95736	10613.86	65.74	940.26	1081.53	7571.92	694.91	185.30	74.18
2004-2005	109216	12273.63	69.51	1118.77	1218.31	8759.71	802.96	215.80	88.56
2005-2006	124594	14195.73	73.50	1331.17	1372.38	10133.82	927.81	251.32	105.72

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate of own tax revenue (16.46 per cent) for the years 1985-86 to 1997-98 on the base of average value of 1995-96 to 1997-98.

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 33 Forecasts of tax revenues: Maharashtra (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax	Stamps and Registration fees	State Excise Duty@	Total sales tax	Taxes on vehicle@	Electricity duty@	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	29616	2377.35	37.66	94.08	206.69	1504.66	182.52	134.79	216.95
1986-1987	32009	2791.98	30.40	133.49	259.94	1756.48	215.20	176.00	220.47
1987-1988	37754	3219.06	49.74	148.46	309.05	2046.97	262.39	173.10	229.35
1988-1989	45160	3822.74	46.16	189.63	382.16	2386.61	350.33	215.47	252.38
1989-1990	55674	4400.77	79.37	255.99	456.48	2745.27	309.84	217.85	335.97
1990-1991	64433	5119.70	61.65	286.39	542.30	3174.42	406.18	277.50	371.26
1991-1992	73406	5954.30	44.11	369.78	600.88	3808.73	432.32	296.35	402.13
1992-1993	90921	6560.93	71.66	484.40	689.74	4141.20	444.55	276.33	453.05
1993-1994	109816	7696.21	76.92	612.66	903.16	4740.78	522.13	336.66	503.90
1994-1995	125225	9454.62	113.84	1116.58	944.37	5758.46	623.63	336.68	561.06
1995-1996	150477	10934.44	120.52	1235.97	1070.91	6844.32	671.54	357.12	634.06
1996-1997P	171650	11714.98	109.96	1274.57	1068.50	7290.00	814.61	403.31	754.03
1997-1998Q	182295	13719.25	92.09	1690.35	1650.88	7825.48	1093.10	535.64	831.71
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	215382	15786.31	126.69	1979.48	1926.80	9062.49	1238.22	586.40	866.22
1999-2000	254473	18436.21	140.57	2544.21	2248.84	10479.39	1402.60	641.98	978.61
2000-2001	300660	21565.75	155.97	3270.05	2624.70	12117.83	1588.81	702.82	1105.58
2001-2002	355230	25270.01	173.06	4202.96	3063.38	14012.43	1799.73	769.43	1249.03
2002-2003	419704	29664.75	192.02	5402.02	3575.37	16203.25	2038.65	842.35	1411.08
2003-2004	495881	34891.40	213.05	6943.16	4172.94	18736.59	2309.30	922.19	1594.17
2004-2005	585883	41123.24	236.39	8923.98	4870.38	21666.03	2615.87	1009.59	1801.01
2005-2006	692221	48573.14	262.29	11469.90	5684.39	25053.47	2963.14	1105.27	2034.69
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	211626	15531.48	125.31	1927.78	1895.65	8924.71	1222.05	580.83	855.14
1999-2000	245677	17840.23	137.52	2413.03	2176.71	10163.18	1366.21	629.84	953.75
2000-2001	285206	20518.35	150.93	3020.42	2499.44	11573.50	1527.37	682.97	1063.72
2001-2002	331096	23630.41	165.63	3780.71	2870.03	13179.53	1707.54	740.60	1186.37
2002-2003	384369	27253.34	181.78	4732.38	3295.55	15008.43	1908.96	803.08	1323.17
2003-2004	446214	31479.09	199.49	5923.59	3784.17	17091.12	2134.15	870.83	1475.74
2004-2005	518010	36417.73	218.93	7414.66	4345.23	19462.81	2385.89	944.31	1645.90
2005-2006	601353	42201.41	240.27	9281.04	4989.48	22163.63	2667.34	1023.98	1835.68

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 34 Forecasts of tax revenues: Madhya Pradesh (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps And Registration Fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty\$	Other tax#
1	2	3	4	5	6	7	8	9	10
1985-1986	13905	816.06	19.54	46.69	129.32	403.16	132.87	52.82	31.66
1986-1987	14513	951.39	15.53	56.09	152.16	457.99	131.95	104.56	33.01
1987-1988	18397	1115.13	19.41	66.93	181.78	514.51	171.07	120.93	40.50
1988-1989	21663	1337.03	24.04	76.36	218.37	614.89	183.40	180.22	39.75
1989-1990	24492	1577.87	20.54	91.21	243.86	720.39	219.13	237.59	45.15
1990-1991	30472	1754.78	24.80	110.90	300.83	798.67	227.41	231.47	60.70
1991-1992	32609	2117.33	30.67	151.78	375.36	947.85	297.47	282.23	31.97
1992-1993	36583	2333.63	28.55	168.52	444.24	1051.98	319.24	294.97	26.13
1993-1994	44642	2677.11	31.47	188.95	501.46	1214.06	428.05	286.29	26.83
1994-1995	49920	2870.62	24.58	226.22	553.96	1309.99	402.99	328.91	23.97
1995-1996	57279	3518.19	20.22	275.47	615.67	1519.60	554.04	494.79	38.40
1996-1997P	65014	4103.50	24.04	318.89	742.54	1731.25	635.33	516.37	135.08
1997-1998Q	70832	4564.32	28.14	361.17	845.29	2056.19	690.01	478.29	105.23
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	81804	5035.83	29.85	420.68	972.25	2179.35	754.48	567.71	111.51
1999-2000	94475	5837.42	31.66	502.10	1141.14	2496.03	874.46	673.85	118.17
2000-2001	109110	6769.56	33.58	599.28	1339.38	2858.73	1013.53	799.84	125.22
2001-2002	126011	7853.85	35.62	715.26	1572.05	3274.14	1174.71	949.37	132.70
2002-2003	145530	9115.53	37.78	853.70	1845.14	3749.91	1361.52	1126.87	140.62
2003-2004	168072	10584.07	40.08	1018.92	2165.66	4294.81	1578.04	1337.55	149.02
2004-2005	194107	12293.92	42.51	1216.12	2541.87	4918.89	1828.99	1587.62	157.91
2005-2006	224174	14285.31	45.09	1451.49	2983.44	5633.66	2119.85	1884.44	167.34
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	80564	4958.58	29.85	412.87	955.88	2148.22	742.77	557.49	111.51
1999-2000	91634	5659.05	31.66	483.62	1103.03	2425.24	847.52	649.80	118.17
2000-2001	104224	6460.58	33.58	566.49	1272.85	2737.99	967.05	757.40	125.22
2001-2002	118545	7378.00	35.62	663.56	1468.81	3091.06	1103.44	882.81	132.70
2002-2003	134833	8428.33	37.78	777.27	1694.93	3489.67	1259.06	1029.00	140.62
2003-2004	153359	9631.11	40.08	910.46	1955.87	3939.67	1436.63	1199.38	149.02
2004-2005	174430	11008.81	42.51	1066.48	2256.98	4447.71	1639.24	1397.98	157.91
2005-2006	198397	12587.26	45.09	1249.23	2604.44	5021.26	1870.43	1629.47	167.34

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate (6.07 per cent) for the years 1994-95 to 1997-98 with base year 1997-98.

Projected using average annual growth rate (5.97 per cent) for the years 1985-86 to 1996-97 with base year 1997-98.

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 35 Forecasts of tax revenues: Manipur (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and registration fees	State Excise Duty#	Total sales tax	Taxes on vehicles	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	418	7.02	0.32	0.40	1.13	2.56	0.86	0.43	1.32
1986-1987	479	9.15	0.57	0.49	1.45	3.04	1.36	0.10	2.14
1987-1988	604	10.95	0.47	0.52	1.61	3.94	1.43	1.46	1.52
1988-1989	680	11.98	0.63	0.55	2.14	4.01	1.84	0.90	1.91
1989-1990	720	13.12	0.46	0.79	2.85	4.47	1.85	0.76	1.94
1990-1991	821	12.45	0.35	0.90	2.16	5.44	1.45	0.00	2.15
1991-1992	986	14.35	0.48	0.92	0.47	7.76	1.84	0.00	2.88
1992-1993	1093	15.31	0.63	0.95	0.58	7.97	1.61	0.00	3.57
1993-1994	1308	18.53	0.46	0.84	0.81	10.58	1.68	0.00	4.16
1994-1995	1482	23.80	0.24	0.98	0.94	14.07	2.89	0.00	4.68
1995-1996	1618	27.90	0.44	1.15	1.59	17.64	1.72	0.00	5.36
1996-1997P	1809	31.18	0.76	1.40	1.80	19.29	1.72	0.00	6.21
1997-1998	NA	35.72	0.30	1.44	1.85	23.98	1.76	0.00	6.39
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	2360	40.25	0.33	1.57	2.30	26.26	2.36		7.43
1999-2000	2696	47.63	0.37	1.73	2.86	31.68	2.48		8.51
2000-2001	3080	56.46	0.41	1.91	3.56	38.22	2.61		9.74
2001-2002	3518	67.02	0.46	2.11	4.43	46.11	2.75		11.16
2002-2003	4019	79.66	0.51	2.33	5.52	55.64	2.89		12.78
2003-2004	4591	94.81	0.56	2.57	6.88	67.13	3.05		14.63
2004-2005	5244	112.97	0.63	2.83	8.56	80.99	3.21		16.75
2005-2006	5990	134.75	0.69	3.13	10.66	97.71	3.37		19.18
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	2294	38.84	0.33	1.54	2.19	25.23	2.33		7.22
1999-2000	2584	45.14	0.37	1.68	2.67	29.83	2.44		8.15
2000-2001	2910	52.52	0.41	1.83	3.24	35.28	2.56		9.20
2001-2002	3277	61.18	0.46	2.00	3.94	41.72	2.67		10.38
2002-2003	3691	71.34	0.51	2.19	4.80	49.34	2.80		11.71
2003-2004	4157	83.28	0.56	2.39	5.84	58.35	2.93		13.22
2004-2005	4681	97.32	0.63	2.61	7.10	69.00	3.07		14.92
2005-2006	5272	113.83	0.69	2.84	8.64	81.60	3.21		16.84

Note:

P= Provisional (Gross State domestic product at current prices).

NA = Not available (Gross State domestic product at current prices).

@ Projected using average annual growth rate (11.07 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

Buoyancy coefficient estimated after using a dummy for the years 1985-86 to 1990-91.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 36 Forecasts of tax revenues: Meghalaya (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax\$	Stamps and Registration fees@	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity Duty@	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	393	14.92	0.11	0.36	3.37	8.54	1.62	0.03	0.89
1986-1987	447	17.74	0.25	0.51	4.08	10.18	1.62	0.09	1.01
1987-1988	534	19.62	0.03	0.50	4.69	10.85	1.77	0.19	1.59
1988-1989	589	27.68	0.10	0.55	5.94	17.54	1.99	0.01	1.55
1989-1990	761	31.20	0.21	0.60	10.87	15.02	2.46	0.01	2.03
1990-1991	890	36.01	0.04	0.70	12.57	17.46	3.02	0.04	2.18
1991-1992	1037	42.55	0.12	0.72	17.62	18.24	3.43	0.01	2.41
1992-1993	1152	44.18	0.14	0.68	18.25	19.64	3.60	0.01	1.86
1993-1994	1322	47.93	0.21	0.94	20.74	19.71	3.71	0.01	2.61
1994-1995	1470	56.28	0.06	0.98	20.58	27.18	3.80	0.01	3.67
1995-1996	1837	66.26	0.70	1.38	26.15	29.44	4.60	0.06	3.93
1996-1997P	2033	77.37	0.15	1.16	31.28	31.40	8.66	0.01	4.71
1997-1998	NA	73.55	0.12	2.09	28.12	36.83	4.26	0.09	2.04
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	2753	108.20	0.14	1.77	53.98	38.82	7.75	0.06	5.69
1999-2000	3203	127.57	0.16	2.03	66.65	43.33	8.84	0.07	6.51
2000-2001	3727	150.76	0.18	2.32	82.28	48.37	10.08	0.08	7.46
2001-2002	4337	178.55	0.21	2.66	101.58	53.98	11.49	0.09	8.54
2002-2003	5046	211.93	0.24	3.05	125.40	60.26	13.10	0.10	9.79
2003-2004	5872	252.10	0.27	3.50	154.81	67.26	14.94	0.11	11.21
2004-2005	6832	300.52	0.31	4.02	191.13	75.07	17.03	0.13	12.84
2005-2006	7950	358.98	0.36	4.61	235.95	83.79	19.42	0.15	14.70
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	2665	104.56	0.14	1.77	51.62	37.92	7.54	0.06	5.52
1999-2000	3052	121.11	0.16	2.03	62.31	41.84	8.47	0.07	6.24
2000-2001	3494	140.53	0.18	2.32	75.22	46.16	9.53	0.08	7.04
2001-2002	4001	163.35	0.21	2.66	90.81	50.92	10.71	0.09	7.95
2002-2003	4581	190.21	0.24	3.05	109.62	56.17	12.05	0.10	8.97
2003-2004	5245	221.88	0.27	3.50	132.34	61.97	13.55	0.11	10.13
2004-2005	6006	259.26	0.31	4.02	159.76	68.37	15.23	0.13	11.44
2005-2006	6877	303.44	0.36	4.61	192.86	75.42	17.13	0.15	12.91

Note:

P= Provisional (Gross State domestic product at current prices).

NA = Not available (Gross State domestic product at current prices).

\$ Projected using average annual growth rate of own tax revenue (14.68 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

@ Projected using average annual growth rate of own tax revenue (14.68 per cent) for the years 1985-86 to 1997-98 on the base of average value for the year 1995-96 to 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 37 Forecasts of tax revenues: Mizoram (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural income tax	Stamps and registration fees@	State Excise Duty#	Total sales tax@	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	181	1.80	0.16	0.02	1.12	0.05	0.17	0.06	0.22
1986-1987	214	3.00	0.16	0.03	2.22	0.05	0.27	0.01	0.26
1987-1988	286	3.92	0.22	0.01	2.94	0.07	0.41	0.00	0.27
1988-1989	288	1.55	0.13	0.01	0.40	0.09	0.57	0.00	0.35
1989-1990	312	2.59	0.38	0.01	0.80	0.12	0.76	0.00	0.52
1990-1991	341	3.43	0.34	0.01	0.80	0.68	0.90	0.00	0.70
1991-1992	465	3.34	0.40	0.02	0.74	0.34	0.88	0.00	0.96
1992-1993	533	4.45	0.32	0.01	0.77	1.52	0.85	0.00	0.98
1993-1994	623	4.65	0.46	0.03	0.78	1.42	0.85	0.00	1.11
1994-1995	670	4.58	0.58	0.08	0.49	1.23	0.92	0.00	1.28
1995-1996	844	5.79	0.79	0.05	0.83	1.60	1.10	0.00	1.42
1996-1997	NA	6.67	0.80	0.02	0.89	1.99	1.23	0.00	1.74
1997-1998	NA	7.87	0.68	0.06	0.91	2.51	1.66	0.00	2.05
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	1314	10.49	1.09	0.07	1.05	2.99	2.16		3.12
1999-2000	1523	12.46	1.27	0.09	1.21	3.56	2.51		3.81
2000-2001	1765	14.80	1.48	0.10	1.40	4.24	2.93		4.65
2001-2002	2046	17.60	1.72	0.12	1.62	5.06	3.41		5.67
2002-2003	2371	20.93	2.01	0.14	1.87	6.02	3.97		6.92
2003-2004	2748	24.91	2.34	0.17	2.16	7.17	4.62		8.45
2004-2005	3185	29.65	2.72	0.20	2.50	8.55	5.37		10.31
2005-2006	3691	35.31	3.17	0.24	2.88	10.18	6.26		12.58
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	1295	10.38	1.08	0.07	1.05	2.99	2.13		3.06
1999-2000	1490	12.26	1.24	0.09	1.21	3.56	2.46		3.70
2000-2001	1714	14.49	1.44	0.10	1.40	4.24	2.84		4.47
2001-2002	1972	17.14	1.66	0.12	1.62	5.06	3.28		5.40
2002-2003	2269	20.27	1.92	0.14	1.87	6.02	3.79		6.52
2003-2004	2610	23.98	2.22	0.17	2.16	7.17	4.38		7.88
2004-2005	3003	28.39	2.56	0.20	2.50	8.55	5.06		9.52
2005-2006	3455	33.61	2.96	0.24	2.88	10.18	5.84		11.50

Note:

NA = Not available (Gross State domestic product at current prices)

@ Projected using average annual growth rate of own tax revenue (19.13 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

Projected using average annual growth rate (15.50 per cent) for the years 1988-89 to 1997-98 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 38 Forecasts of tax revenues: Nagaland (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees@	State Excise Duty\$	Total sales tax@	Taxes on vehicle	Electricity duty@	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	273	13.76	0.06	0.06	4.73	7.13	1.05	0.00	0.73
1986-1987	308	13.79	0.09	0.07	4.80	7.00	1.06	0.00	0.77
1987-1988	395	17.89	0.07	0.07	5.81	10.02	1.05	0.00	0.87
1988-1989	477	17.09	0.08	0.10	5.67	9.09	1.18	0.00	0.97
1989-1990	545	14.82	0.07	0.10	1.11	10.23	1.69	0.00	1.62
1990-1991	655	14.68	0.10	0.12	0.80	9.40	2.38	0.00	1.88
1991-1992	786	16.71	0.10	0.61	1.01	10.75	2.17	0.00	2.07
1992-1993	918	13.92	0.10	0.13	1.00	7.83	2.44	0.00	2.42
1993-1994	1174	17.66	0.10	0.19	0.98	10.76	2.70	0.00	2.93
1994-1995	1356	17.49	0.07	0.19	1.10	9.93	2.32	0.01	3.87
1995-1996	1606	23.29	0.07	1.74	1.59	12.32	2.92	0.01	4.64
1996-1997P	1914	32.59	0.15	5.76	2.00	16.15	3.88	0.01	4.64
1997-1998	NA	31.57	0.08	3.66	2.10	16.52	3.86	0.01	5.34
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	2737	36.37	0.09	3.98	2.22	17.96	4.59	0.01	7.54
1999-2000	3274	40.73	0.09	4.32	2.53	19.52	5.17	0.01	9.09
2000-2001	3915	45.70	0.10	4.70	2.88	21.21	5.82	0.01	10.97
2001-2002	4682	51.36	0.11	5.11	3.28	23.06	6.55	0.01	13.23
2002-2003	5599	57.83	0.12	5.55	3.74	25.06	7.38	0.02	15.96
2003-2004	6696	65.25	0.13	6.03	4.27	27.24	8.31	0.02	19.25
2004-2005	8008	73.77	0.14	6.56	4.86	29.60	9.36	0.02	23.22
2005-2006	9576	83.58	0.16	7.13	5.55	32.18	10.55	0.02	28.01
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	2637	35.91	0.09	3.98	2.16	17.96	4.47	0.01	7.25
1999-2000	3095	39.92	0.09	4.32	2.42	19.52	4.98	0.01	8.57
2000-2001	3632	44.43	0.10	4.70	2.73	21.21	5.54	0.01	10.14
2001-2002	4263	49.51	0.11	5.11	3.07	23.06	6.16	0.01	11.99
2002-2003	5004	55.23	0.12	5.55	3.45	25.06	6.85	0.02	14.19
2003-2004	5873	61.69	0.13	6.03	3.88	27.24	7.62	0.02	16.78
2004-2005	6893	69.00	0.14	6.56	4.36	29.60	8.48	0.02	19.85
2005-2006	8090	77.28	0.16	7.13	4.90	32.18	9.43	0.02	23.47

Note:

P= Provisional (Gross State domestic product at current prices).

NA = Not available (Gross State domestic product at current prices).

@ Projected using average annual growth rate of own tax revenue (8.69 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

\$ Buoyancy coefficient estimated after dropping observations for the years 1985-86 to 1989-90.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 39 Forecasts of tax revenues: Orissa (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and registration fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty#	Other tax\$
1	2	3	4	5	6	7	8	9	10
1985-1986	6823	285.91	15.92	17.29	21.63	148.35	27.85	49.81	5.06
1986-1987	7427	337.83	20.81	20.34	22.83	176.14	32.03	60.18	5.50
1987-1988	7614	386.74	30.16	22.18	26.52	206.06	35.28	61.12	5.42
1988-1989	9613	442.73	35.60	25.62	30.96	238.34	38.26	68.42	5.53
1989-1990	11025	524.84	78.94	27.98	38.30	297.20	43.96	33.39	5.07
1990-1991	10904	668.79	81.90	30.94	45.64	354.58	52.37	98.75	4.61
1991-1992	14012	673.64	24.77	35.43	55.07	394.16	59.76	99.46	4.99
1992-1993	15138	761.91	27.16	40.64	62.77	452.00	77.14	97.34	4.86
1993-1994	17426	859.89	31.46	47.99	76.17	514.33	86.45	98.46	5.03
1994-1995	20416	922.62	31.00	53.32	59.43	578.09	95.13	100.91	4.74
1995-1996	24038	1127.19	39.47	63.05	73.44	716.10	107.51	121.35	6.27
1996-1997 ^P	23218	1342.04	35.20	68.52	90.77	893.51	128.26	120.06	5.72
1997-1998 ^Q	27065	1421.73	38.69	76.77	105.80	925.08	141.78	127.73	5.88
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	30602	1621.95	43.28	84.09	116.13	1071.79	158.12	142.37	6.16
1999-2000	34602	1866.30	47.02	95.30	132.51	1249.78	181.99	153.25	6.46
2000-2001	39125	2148.79	51.09	108.01	151.21	1457.31	209.45	164.95	6.77
2001-2002	44238	2475.47	55.50	122.41	172.54	1699.31	241.07	177.55	7.10
2002-2003	50020	2853.40	60.30	138.73	196.88	1981.50	277.45	191.11	7.44
2003-2004	56558	3290.76	65.51	157.23	224.65	2310.55	319.33	205.70	7.79
2004-2005	63950	3797.05	71.17	178.20	256.34	2694.24	367.52	221.41	8.17
2005-2006	72308	4383.30	77.32	201.96	292.50	3141.64	422.99	238.32	8.56
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	30202	1597.81	42.90	82.97	114.50	1054.28	155.75	141.25	6.16
1999-2000	33702	1810.93	46.19	92.78	128.82	1209.26	176.58	150.85	6.46
2000-2001	37608	2053.48	49.74	103.74	144.92	1387.02	200.19	161.09	6.77
2001-2002	41967	2329.61	53.56	116.01	163.04	1590.92	226.96	172.03	7.10
2002-2003	46831	2644.06	57.68	129.73	183.42	1824.78	257.30	183.71	7.44
2003-2004	52259	3002.25	62.11	145.06	206.36	2093.03	291.71	196.19	7.79
2004-2005	58316	3410.35	66.88	162.21	232.16	2400.71	330.71	209.51	8.17
2005-2006	65074	3875.44	72.01	181.39	261.18	2753.62	374.93	223.74	8.56

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after dropping observations for the years 1985-86 to 1990-91.

Buoyancy coefficient estimated after dropping observation for the year 1989-90.

\$ Projected using average annual growth rate (4.81 per cent) for the years 1992-93 to 1997-98 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 40 Forecasts of tax revenues: Punjab (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and registration fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty#	Other tax@
1	2	3	4	5	6	7	8	9	10
1985-1986	9506	670.23	3.23	51.71	195.86	313.19	56.32	40.78	9.14
1986-1987	10429	803.16	3.03	58.33	245.18	377.13	65.62	45.61	8.26
1987-1988	12255	915.91	2.97	69.28	272.06	430.82	83.88	48.98	7.92
1988-1989	14088	1041.04	3.21	81.94	328.94	473.74	93.16	53.62	6.43
1989-1990	16980	1227.50	3.15	108.81	406.57	537.18	103.86	61.76	6.17
1990-1991	18883	1291.41	2.63	110.39	435.78	569.72	107.38	59.64	5.87
1991-1992	22842	1542.95	3.50	119.47	479.64	752.71	121.13	60.55	5.95
1992-1993	26275	1758.75	3.65	143.50	592.78	807.67	138.31	66.34	6.50
1993-1994	31045	2149.64	2.90	173.63	766.13	961.18	166.36	73.04	6.40
1994-1995	35529	2599.06	3.87	245.57	883.41	1195.59	178.10	87.27	5.25
1995-1996	40207	2651.00	3.21	227.52	943.61	1183.41	190.65	92.87	9.73
1996-1997P	45720	2734.66	3.02	182.44	1000.72	1264.50	195.23	79.92	8.83
1997-1998Q	50358	3044.68	3.57	233.84	1143.70	1401.14	215.68	37.79	8.96
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	58390	3685.88	4.06	295.73	1369.72	1654.22	251.50	100.46	10.18
1999-2000	67703	4223.32	4.61	338.47	1594.31	1885.58	281.19	107.60	11.57
2000-2001	78502	4840.40	5.24	387.38	1855.72	2149.28	314.39	115.24	13.15
2001-2002	91023	5549.05	5.95	443.36	2160.00	2449.87	351.50	123.42	14.94
2002-2003	105541	6363.02	6.77	507.43	2514.16	2792.50	392.99	132.18	16.98
2003-2004	122375	7298.15	7.69	580.76	2926.40	3183.04	439.39	141.57	19.30
2004-2005	141894	8372.67	8.74	664.68	3406.23	3628.21	491.26	151.63	21.93
2005-2006	164526	9607.60	9.93	760.73	3964.74	4135.63	549.25	162.39	24.92
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	57479	3633.18	4.06	291.52	1347.79	1631.36	248.53	99.73	10.18
1999-2000	65606	4103.19	4.61	328.89	1543.66	1833.82	274.60	106.04	11.57
2000-2001	74883	4634.98	5.24	371.06	1768.00	2061.40	303.39	112.74	13.15
2001-2002	85471	5236.77	5.95	418.63	2024.94	2317.22	335.21	119.87	14.94
2002-2003	97557	5917.87	6.77	472.30	2319.22	2604.79	370.36	127.45	16.98
2003-2004	111351	6688.86	7.69	532.85	2656.27	2928.05	409.20	135.51	19.30
2004-2005	127096	7561.74	8.74	601.16	3042.30	3291.43	452.11	144.08	21.93
2005-2006	145068	8550.12	9.93	678.23	3484.43	3699.91	499.52	153.19	24.92

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Projected using average annual growth rate of own tax revenue (13.64 per cent) for the years 1985-86 to 1997-98 with base year 1997-98.

Buoyancy coefficient estimated after dropping observation for the year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 41 Forecasts of tax revenues: Rajasthan (1998-99 to 2005-2006)

(Rupees crore)									
Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees#	State Excise Duty#	Total sales tax	Taxes on vehicle	Electricity duty	Other tax\$
1	2	3	4	5	6	7	8	9	10
1985-1986	8797	565.94	15.62	27.41	84.42	335.35	70.07	19.03	14.04
1986-1987	9957	655.86	20.02	30.06	100.65	376.44	88.16	25.61	14.92
1987-1988	10925	772.46	22.63	127.30	39.94	450.46	86.00	28.04	18.09
1988-1989	14555	893.16	28.48	140.28	45.04	540.26	90.77	25.29	23.04
1989-1990	15794	1072.52	36.96	219.76	68.38	592.40	100.43	34.08	20.51
1990-1991	20710	1216.49	36.33	260.46	83.47	653.96	107.54	53.56	21.17
1991-1992	23012	1548.81	32.58	356.32	118.51	823.93	139.28	53.36	24.83
1992-1993	27047	1734.29	30.09	414.15	118.30	926.13	168.51	50.13	26.98
1993-1994	28536	1950.22	22.79	461.12	140.42	1058.14	180.63	57.32	29.80
1994-1995	34829	2307.16	38.38	558.86	181.69	1184.71	232.20	74.26	37.06
1995-1996	38698	2730.60	33.87	705.57	228.08	1399.66	246.51	80.35	36.56
1996-1997P	47471	3123.76	37.74	784.57	276.26	1598.85	276.94	91.96	57.44
1997-1998Q	52481	3610.57	44.76	922.79	312.27	1826.54	347.20	88.96	68.05
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	61203	4207.44	47.79	1187.27	396.53	2043.67	347.91	113.45	70.82
1999-2000	71375	4957.57	51.06	1455.87	489.85	2356.51	396.79	129.68	77.80
2000-2001	83238	5848.43	54.56	1785.25	605.13	2717.25	452.54	148.23	85.47
2001-2002	97072	6907.63	58.30	2189.14	747.54	3133.20	516.13	169.43	93.89
2002-2003	113205	8168.46	62.30	2684.42	923.46	3612.82	588.65	193.67	103.14
2003-2004	132020	9670.99	66.57	3291.74	1140.78	4165.87	671.35	221.38	113.31
2004-2005	153962	11463.61	71.13	4036.46	1409.24	4803.57	765.68	253.04	124.47
2005-2006	179550	13604.71	76.01	4949.67	1740.88	5538.89	873.27	289.24	136.74
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	60211	4135.01	47.45	1161.81	387.73	2012.97	343.08	111.85	70.12
1999-2000	69081	4787.20	50.35	1394.11	468.33	2286.24	385.86	126.05	76.26
2000-2001	79256	5547.55	53.42	1672.86	565.70	2596.62	433.97	142.04	82.94
2001-2002	90931	6434.82	56.68	2007.35	683.31	2949.12	488.07	160.07	90.21
2002-2003	104325	7471.14	60.14	2408.71	825.37	3349.48	548.93	180.39	98.12
2003-2004	119692	8682.67	63.82	2890.33	996.96	3804.19	617.37	203.29	106.72
2004-2005	137322	10100.32	67.71	3468.25	1204.22	4320.64	694.34	229.09	116.07
2005-2006	157550	11760.65	71.84	4161.71	1454.58	4907.19	780.92	258.16	126.24

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after dropping observations for the years 1991-92 to 1993-94.

Buoyancy coefficient estimated after dropping observations for the years 1985-86 and 1986-87.

\$ Buoyancy coefficient estimated after using a dummy variable for the years 1996-97 and 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Table 42 Forecasts of tax revenues: Sikkim (1998-99 to 2005-2006)

(Rupees crore)									
Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax@	Stamps and Registration fees#	State Excise Duty#	Total sales tax	Taxes on vehicle	Electricity duty	Other tax\$
1	2	3	4	5	6	7	8	9	10
1985-1986	122	5.70	0.05	0.09	3.49	1.43	0.15		0.49
1986-1987	145	6.81	0.09	0.08	4.07	1.69	0.17		0.71
1987-1988	167	8.13	0.08	0.18	4.73	2.10	0.29		0.75
1988-1989	185	10.64	0.13	0.18	6.67	2.37	0.33		0.96
1989-1990	204	11.72	0.08	0.19	7.57	2.72	0.33		0.83
1990-1991	234	11.33	0.28	0.18	6.43	3.08	0.37		0.99
1991-1992	259	11.37	0.09	0.15	6.66	3.28	0.37		0.82
1992-1993	267	11.62	0.05	0.12	6.11	3.98	0.47		0.89
1993-1994	362	14.29	0.34	0.23	7.23	5.09	0.52		0.88
1994-1995	430	13.75	0.11	0.23	6.89	5.11	0.62		0.79
1995-1996	474	20.73	0.14	0.34	10.64	7.40	1.25		0.96
1996-1997	NA	21.72	0.17	0.42	10.54	8.23	1.22		1.14
1997-1998	NA	27.44	0.96	0.37	10.81	12.71	1.54		1.05
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	703	30.62	0.48	0.80	11.70	14.62	1.92		1.11
1999-2000	801	34.33	0.56	0.94	12.64	16.81	2.21		1.17
2000-2001	913	38.53	0.64	1.10	13.67	19.34	2.55		1.23
2001-2002	1042	43.29	0.73	1.30	14.77	22.24	2.94		1.30
2002-2003	1188	48.68	0.85	1.53	15.97	25.58	3.39		1.37
2003-2004	1354	54.81	0.97	1.80	17.26	29.41	3.91		1.45
2004-2005	1544	61.76	1.12	2.12	18.65	33.83	4.51		1.53
2005-2006	1760	69.67	1.29	2.49	20.16	38.91	5.21		1.62
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	683	30.34	0.48	0.77	11.50	14.62	1.86		1.11
1999-2000	768	33.87	0.56	0.89	12.33	16.81	2.11		1.17
2000-2001	864	37.86	0.64	1.03	13.22	19.34	2.40		1.23
2001-2002	971	42.36	0.73	1.19	14.17	22.24	2.73		1.30
2002-2003	1092	47.46	0.85	1.38	15.19	25.58	3.10		1.37
2003-2004	1227	53.23	0.97	1.59	16.28	29.41	3.52		1.45
2004-2005	1380	59.77	1.12	1.84	17.45	33.83	3.99		1.53
2005-2006	1551	67.18	1.29	2.13	18.71	38.91	4.54		1.62

Note:

NA = Not available (Gross State domestic product at current prices).

@ Projected using average annual growth rate of own tax revenue (15.01 per cent) for the years 1985-86 to 1997-98 on the base of average value for the years 1995-96 to 1997-98.

Buoyancy coefficient estimated after dropping observations for the years 1991-92 to 1992-93.

* Projected using average annual growth rate of own tax revenue (15.01 per cent) for the years 1985-86 to 1997-98 with base year of 1997-98.

+ Buoyancy coefficient estimated after using a dummy variable for the year 1995-96.

\$ Projected using average annual growth rate (5.54 per cent) for the years 1993-94 to 1997-98 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 43 Forecasts of tax revenues: Tamil Nadu (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue#	Agricultural tax@	Stamps and Registration fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty\$	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	15648	1547.52	35.78	95.09	241.84	992.48	110.54	7.89	63.90
1986-1987	17513	1757.06	22.92	121.54	286.56	1105.09	145.32	8.29	67.34
1987-1988	20693	1761.96	23.55	141.52	120.16	1242.45	152.51	9.61	72.16
1988-1989	23199	1994.22	21.84	164.65	148.03	1414.36	162.41	7.61	75.32
1989-1990	27134	2489.01	22.82	208.34	301.82	1654.98	196.99	5.27	98.79
1990-1991	31339	3124.05	32.40	226.39	434.86	2065.94	249.91	6.94	107.61
1991-1992	36957	3734.11	52.70	296.46	483.12	2441.87	274.59	82.95	102.42
1992-1993	43010	4162.05	39.34	291.82	564.86	2743.12	336.58	69.17	117.16
1993-1994	51858	4801.39	44.64	383.69	568.82	3209.99	385.58	78.17	130.50
1994-1995	60734	5833.76	52.00	506.69	614.64	3913.84	482.47	114.41	149.71
1995-1996	67589	7151.20	44.68	613.01	934.66	4689.27	554.20	140.53	174.85
1996-1997P	78124	7983.45	32.63	590.60	1063.07	5341.07	612.68	150.64	192.76
1997-1998Q	87394	8685.64	99.67	631.55	1299.85	5603.79	684.64	171.42	194.72
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	101552	10282.52	70.68	835.35	1356.81	6795.30	810.41	196.16	217.82
1999-2000	118003	12041.97	84.68	986.75	1608.15	7949.17	947.82	224.46	240.94
2000-2001	137120	14103.96	101.45	1165.60	1906.04	9298.98	1108.52	256.85	266.52
2001-2002	159333	16520.71	121.55	1376.86	2259.12	10877.98	1296.47	293.91	294.81
2002-2003	185145	19353.48	145.63	1626.41	2677.61	12725.11	1516.29	336.33	326.10
2003-2004	215139	22674.13	174.48	1921.19	3173.62	14885.89	1773.39	384.86	360.71
2004-2005	249991	26566.99	209.04	2269.40	3761.51	17413.58	2074.07	440.39	399.00
2005-2006	290490	31130.98	250.45	2680.72	4458.31	20370.48	2425.73	503.94	441.35
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	99953	10116.41	70.68	820.77	1332.65	6683.55	797.10	196.16	215.51
1999-2000	114316	11655.80	84.68	952.60	1551.38	7689.87	916.94	224.46	235.86
2000-2001	130743	13430.58	101.45	1105.62	1806.02	8847.71	1054.80	256.85	258.12
2001-2002	149531	15476.89	121.55	1283.21	2102.45	10179.89	1213.38	293.91	282.49
2002-2003	171018	17836.43	145.63	1489.32	2447.54	11712.64	1395.81	336.33	309.16
2003-2004	195593	20557.34	174.48	1728.55	2849.28	13476.17	1605.66	384.86	338.35
2004-2005	223700	23695.17	209.04	2006.19	3316.95	15505.24	1847.07	440.39	370.29
2005-2006	255846	27314.05	250.45	2328.44	3861.38	17839.81	2124.77	503.94	405.25

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

Does not include income tax levied by the State.

@ Projected using average annual growth rate (19.81 per cent) for the years

1985-86 to 1997-98 with base year of average value of 1995-96 to 1997-98.

\$ Projected using average annual growth rate (14.43 per cent) for the years 1991-92 to 1997-98 with base year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 44 Forecasts of tax revenues: Tripura (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax\$	Stamps and registration fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	524	9.77	0.58	0.98	0.67	5.66	0.54	0.00	1.34
1986-1987	580	11.50	0.44	1.17	0.88	6.90	0.60	0.00	1.51
1987-1988	668	13.58	0.26	1.19	1.14	8.59	0.64	0.00	1.76
1988-1989	853	18.36	0.56	1.51	2.61	10.24	0.82	0.00	2.62
1989-1990	936	21.28	0.56	1.84	4.10	11.32	0.89	0.00	2.57
1990-1991	1031	26.01	0.76	2.24	4.63	13.34	0.93	0.00	4.11
1991-1992	1165	28.84	0.55	2.42	5.23	15.31	1.12	0.01	4.20
1992-1993	1231	33.73	0.69	2.77	7.24	16.81	1.43	0.00	4.79
1993-1994	1412	37.12	0.90	2.82	7.49	19.40	1.26	0.00	5.25
1994-1995	1500	43.46	1.99	2.91	8.26	23.23	1.56	0.00	5.51
1995-1996	1765	47.99	0.81	3.21	9.16	27.37	1.36	0.01	6.07
1996-1997P	1933	60.49	0.78	3.62	12.41	35.69	1.40	0.00	6.59
1997-1998Q	2118	71.64	1.84	3.93	14.96	42.39	1.83	0.00	6.69
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	2381	84.03	2.24	4.65	22.71	43.22	1.97		9.25
1999-2000	2677	100.48	2.39	5.23	29.36	50.65	2.17		10.69
2000-2001	3010	120.50	2.54	5.88	37.96	59.36	2.39		12.36
2001-2002	3384	144.90	2.71	6.61	49.09	69.56	2.64		14.29
2002-2003	3805	174.75	2.89	7.44	63.47	81.51	2.91		16.53
2003-2004	4278	211.36	3.08	8.36	82.07	95.52	3.21		19.11
2004-2005	4810	256.40	3.28	9.41	106.12	111.94	3.55		22.10
2005-2006	5407	311.94	3.50	10.58	137.22	131.18	3.91		25.55
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	2351	82.44	2.22	4.59	22.09	42.49	1.95		9.10
1999-2000	2611	96.66	2.35	5.10	27.78	48.95	2.13		10.36
2000-2001	2898	113.59	2.49	5.66	34.94	56.39	2.32		11.80
2001-2002	3218	133.79	2.64	6.29	43.94	64.96	2.53		13.43
2002-2003	3572	157.93	2.79	6.98	55.27	74.84	2.76		15.28
2003-2004	3966	186.85	2.96	7.75	69.51	86.22	3.02		17.40
2004-2005	4403	221.59	3.13	8.61	87.43	99.32	3.29		19.80
2005-2006	4888	263.40	3.31	9.56	109.96	114.42	3.59		22.54

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

\$ Buoyancy coefficient estimated after using a dummy variable for the years 1994-95 and 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 45 Forecasts of tax revenues: Uttar Pradesh (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax revenue	Agricultural tax	Stamps And Registration Fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty@	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	27748	1291.39	27.91	149.98	173.67	734.26	126.72	30.79	48.06
1986-1987	30657	1528.60	29.48	174.10	228.11	856.90	142.93	36.21	60.87
1987-1988	34352	1988.65	35.75	250.32	494.15	954.03	159.35	41.78	53.27
1988-1989	41102	2065.73	35.77	251.76	338.24	1090.21	214.91	62.00	72.84
1989-1990	46926	2448.58	53.17	310.17	422.13	1337.39	214.57	50.98	60.17
1990-1991	55506	3162.12	39.65	359.73	724.79	1680.37	237.11	53.07	67.40
1991-1992	64677	3497.38	42.20	445.19	715.62	1898.47	254.41	57.13	84.36
1992-1993	70704	3886.30	60.31	460.47	884.72	2021.01	298.08	63.57	98.13
1993-1994	79481	4132.00	47.77	531.62	957.03	2149.24	293.05	56.43	96.87
1994-1995	90267	4878.31	53.80	631.54	1104.64	2605.43	302.85	68.69	111.36
1995-1996	101519	5468.91	62.53	734.78	1158.61	2941.45	353.83	75.71	142.00
1996-1997P	117975	6305.97	72.63	875.06	1322.91	3473.18	360.97	78.33	122.89
1997-1998Q	129977	6997.95	66.57	956.01	1404.09	3934.94	388.96	110.88	136.50
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	148525	8315.44	75.82	1124.30	1954.31	4440.00	449.10	119.19	152.72
1999-2000	169719	9601.86	81.66	1310.24	2310.78	5111.71	492.22	128.11	167.13
2000-2001	193938	11092.30	87.94	1526.94	2732.28	5885.04	539.48	137.71	182.90
2001-2002	221613	12819.68	94.71	1779.47	3230.66	6775.36	591.29	148.03	200.16
2002-2003	253237	14822.32	102.00	2073.78	3819.95	7800.37	648.06	159.12	219.04
2003-2004	289374	17144.83	109.85	2416.75	4516.73	8980.45	710.29	171.04	239.71
2004-2005	330668	19839.10	118.30	2816.45	5340.61	10339.06	778.49	183.85	262.33
2005-2006	377854	22965.59	127.41	3282.26	6314.76	11903.21	853.24	197.63	287.08
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	146419	8188.61	75.23	1106.03	1919.57	4373.55	444.71	118.27	151.25
1999-2000	164941	9310.33	80.37	1268.01	2229.37	4959.85	482.65	126.15	163.94
2000-2001	185806	10589.55	85.88	1453.71	2589.16	5624.74	523.83	134.55	177.68
2001-2002	209311	12048.76	91.75	1666.60	3007.02	6378.76	568.52	143.52	192.58
2002-2003	235788	13713.73	98.03	1910.68	3492.32	7233.86	617.03	153.08	208.72
2003-2004	265616	15613.95	104.74	2190.50	4055.94	8203.60	669.67	163.28	226.22
2004-2005	299216	17783.21	111.91	2511.30	4710.52	9303.33	726.80	174.16	245.19
2005-2006	337067	20260.20	119.57	2879.08	5470.74	10550.48	788.81	185.77	265.75

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@: Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 46 Forecasts of tax revenues: West Bengal (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross State domestic product at current prices	Own tax Revenue	Agricultural tax	Stamps and Registration Fees	State Excise Duty	Total sales tax	Taxes on vehicle@	Electricity duty\$	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	19033	1123.74	145.15	58.14	65.98	630.19	112.10	36.50	75.68
1986-1987	20803	1218.93	155.74	63.87	71.47	695.75	122.08	31.82	78.20
1987-1988	25078	1448.56	195.12	73.71	96.10	832.09	130.31	35.66	85.57
1988-1989	27107	1735.08	285.66	101.05	119.03	959.34	149.19	31.52	89.29
1989-1990	30623	1938.17	301.73	120.17	143.61	1067.64	170.14	29.33	105.55
1990-1991	34797	2133.69	248.05	144.78	164.29	1226.60	192.58	29.39	128.00
1991-1992	40380	2449.75	305.84	173.03	183.11	1414.83	213.56	22.50	136.88
1992-1993	43290	2608.82	180.10	171.05	204.19	1622.42	240.27	51.83	138.96
1993-1994	49534	2912.93	236.58	181.33	218.49	1813.22	273.37	35.13	154.81
1994-1995	59657	3730.28	601.32	282.03	233.03	2091.18	329.71	22.86	170.15
1995-1996	69377	4132.86	755.27	304.00	266.77	2447.23	126.90	51.56	181.13
1996-1997P	79394	4258.90	470.49	309.81	326.80	2704.16	134.21	88.29	225.14
1997-1998Q	89490	4516.78	446.17	335.82	358.79	2844.31	147.92	135.92	246.85
Projection at trend growth rate of gross State domestic product at current prices									
1998-1999	101786	5688.82	630.43	457.47	440.06	3541.55	250.15	103.77	265.39
1999-2000	115771	6499.16	701.19	533.09	503.60	4030.88	320.71	116.73	292.97
2000-2001	131678	7420.48	779.89	621.22	576.32	4587.82	400.52	131.29	323.42
2001-2002	149771	8468.11	867.42	723.91	659.54	5221.72	490.81	147.68	357.03
2002-2003	170349	9659.53	964.77	843.57	754.78	5943.20	592.95	165.11	394.14
2003-2004	193755	11014.66	1073.06	983.02	863.78	6764.37	708.50	186.84	435.10
2004-2005	220377	12556.20	1193.49	1145.52	988.51	7699.00	839.21	210.16	480.32
2005-2006	250657	14310.03	1327.45	1334.88	1131.25	8762.76	987.07	235.38	530.24
Projection at assumed growth rate of gross State domestic product at current prices									
1998-1999	100390	5609.20	623.28	450.02	433.74	3492.72	243.09	103.77	262.59
1999-2000	112617	6319.36	685.37	515.88	489.24	3920.50	304.83	116.73	286.82
2000-2001	126334	7115.86	753.64	591.37	551.84	4400.67	373.76	131.29	313.29
2001-2002	141722	8009.32	828.72	677.91	622.46	4939.65	450.70	147.68	342.20
2002-2003	158983	9011.64	911.27	777.12	702.11	5544.65	536.61	165.11	373.78
2003-2004	178348	10136.20	1002.05	890.84	791.95	6223.74	632.51	186.84	408.27
2004-2005	200070	11398.05	1101.87	1021.21	893.29	6986.01	739.57	210.16	445.95
2005-2006	224439	12814.09	1211.64	1170.65	1007.60	7841.64	859.09	235.38	487.10

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

@ Buoyancy coefficient estimated after dropping observations for the years

1995-96 to 1997-98 to be adjusted due to abolition of entry tax.

\$ Projected using average annual growth rate of own tax revenue (12.48 per cent) for the years 1985-86 to 1997-98 on the base of average value for 1995-96 to 1997-98.

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts, various issues.

Table 47 Forecasts of tax revenues: All States (1998-99 to 2005-2006)

(Rupees crore)

Year	Gross domestic product at market prices	Own tax Revenue	Agricultural Tax	Stamps and registration fees	State Excise Duty	Total sales tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9	10
1985-1986	262243	14533.02	485.42	853.33	2068.94	8411.57	1364.28	636.08	713.40
1986-1987	292949	16673.34	465.94	1010.85	2427.72	9604.75	1584.66	827.11	752.31
1987-1988	333201	19270.46	509.57	1342.97	2778.64	11184.90	1847.21	806.21	800.96
1988-1989	395782	22400.83	659.29	1583.02	3010.65	13124.16	2127.60	998.98	897.13
1989-1990	456821	25986.45	783.19	1999.65	3731.52	15067.55	2273.29	1090.19	1041.06
1990-1991	535534	30198.24	778.89	2284.67	4642.91	17592.56	2559.07	1186.56	1153.58
1991-1992	616799	35567.42	842.49	2883.48	5223.62	20873.98	2945.27	1604.19	1194.39
1992-1993	705918	39609.42	728.33	3249.99	6009.66	23149.78	3389.48	1753.12	1329.05
1993-1994	810749	45548.66	834.95	3810.42	6713.40	27048.34	3914.91	1736.74	1489.90
1994-1995	963492	53771.86	1227.47	5244.75	7093.09	31876.32	4407.82	2253.73	1668.68
1995-1996	1118964	61758.06	1468.20	6248.48	7757.49	36883.76	5110.27	2369.65	1920.21
1996-1997	1276974	68589.83	1176.67	6663.34	7912.84	42123.14	5642.45	2715.30	2356.09
1997-1998	NA	78296.23	1271.60	7647.69	10211.09	46798.39	6690.13	3195.29	2482.04
Projection at trend growth rate of gross domestic product at market prices									
1998-1999	1712080.43	94530.81	1597.99	10518.01	11908.18	56975.69	7329.93	3553.26	2617.75
1999-2000	1982417.93	109407.93	1758.75	12729.74	13565.56	66036.82	8329.95	4079.56	2907.55
2000-2001	2295441.72	126675.27	1935.69	15406.55	15453.61	76538.97	9466.41	4644.60	3229.45
2001-2002	2657891.97	146725.23	2130.42	18646.24	17604.44	88711.34	10757.91	5287.90	3586.97
2002-2003	3077573.11	170016.08	2344.74	22567.18	20054.63	102819.54	12225.62	6020.30	3984.08
2003-2004	3563521.90	197083.35	2580.62	27312.61	22845.83	119171.43	13893.56	6854.14	4425.16
2004-2005	4126202.01	228553.09	2840.24	33055.91	26025.51	138123.84	15789.07	7803.47	4915.06
2005-2006	4777729.31	265157.63	3125.97	40006.92	29647.73	160090.35	17943.17	8884.29	5459.20
Projection at assumed growth rate of gross domestic product at market prices									
1998-1999	1659555.41	91643.98	1565.77	10099.90	11582.91	55216.24	7133.37	3485.83	2559.98
1999-2000	1891893.17	104422.59	1705.82	11978.29	13013.55	63001.64	7997.15	3914.30	2811.84
2000-2001	2156758.21	119019.56	1858.40	14206.03	14620.90	71884.78	8965.52	4395.44	3088.48
2001-2002	2458704.36	135699.14	2024.63	16848.09	16426.78	82020.43	10051.15	4935.72	3392.34
2002-2003	2802922.97	154764.89	2205.72	19981.52	18455.71	93585.20	11268.24	5542.41	3726.09
2003-2004	3195332.19	176565.61	2403.02	23697.70	20735.25	106780.57	12632.71	6223.67	4092.68
2004-2005	3642678.69	201502.22	2617.96	28105.03	23296.33	121836.48	14162.41	6988.68	4495.34
2005-2006	4152653.71	230035.80	2852.13	33332.04	26173.75	139015.24	15877.33	7847.71	4937.61

Source:

Gross Domestic Product at Market Prices : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts various issues.

Table 48 Independent forecasts of total own tax revenues: State-wise

(Rupees crore)

Year	All States	Andhra Pradesh\$	Arunachal Pradesh	Assam	Bihar	Goa
1	2	3	4	5	6	7
1985-1986	14533.02	1438.62	1.30	235.00	575.48	
1986-1987	16673.34	1559.34	1.63	253.05	647.46	60.59
1987-1988	19270.46	1818.79	2.05	249.22	709.94	51.45
1988-1989	22400.83	2121.90	2.34	278.90	830.87	61.66
1989-1990	25986.45	2384.14	2.32	332.90	905.63	69.97
1990-1991	30198.24	2647.26	2.63	420.14	1015.91	84.74
1991-1992	35567.42	3054.98	4.09	512.15	1132.66	113.48
1992-1993	39609.42	3388.72	4.46	517.71	1313.87	143.53
1993-1994	45548.66	3832.92	3.64	612.81	1435.29	187.71
1994-1995	53771.86	4227.43	5.60	632.21	1664.13	226.00
1995-1996	61758.06	4120.45	7.68	702.46	1967.29	271.70
1996-1997P	68589.83	4881.83	8.54	766.91	2251.11	302.73
1997-1998Q	78296.23	7113.55	9.83	881.94	2399.83	365.30
Projection at trend growth rate of gross State domestic product at current prices						
1998-1999	90966.50	7961.25	10.84	955.15	2703.75	419.70
1999-2000	104986.50	8910.01	12.77	1078.71	3051.40	508.19
2000-2001	121196.04	9971.84	15.03	1218.26	3443.76	615.35
2001-2002	139941.00	11160.21	17.71	1375.86	3886.56	745.10
2002-2003	161622.43	12490.20	20.85	1553.85	4386.30	902.21
2003-2004	186705.44	13978.69	24.56	1754.86	4950.30	1092.44
2004-2005	215729.56	15644.56	28.92	1981.88	5586.81	1322.79
2005-2006	249320.69	17508.97	34.06	2238.27	6305.17	1601.70
Projection at assumed growth rate of gross State domestic product at current prices						
1998-1999	89597.69	7866.96	10.65	942.76	2668.78	419.70
1999-2000	101848.57	8700.21	12.33	1050.91	2972.98	497.98
2000-2001	115796.48	9621.72	14.27	1171.47	3311.85	590.87
2001-2002	131679.18	10640.83	16.52	1305.87	3689.35	701.08
2002-2003	149768.04	11767.89	19.12	1455.68	4109.88	831.84
2003-2004	170372.88	13014.31	22.13	1622.67	4578.34	987.00
2004-2005	193847.46	14392.76	25.62	1808.83	5100.20	1171.10
2005-2006	220595.74	15917.21	29.65	2016.34	5681.54	1389.53

Table 48 Independent forecasts of total own tax revenues: State-wise (contd.)

(Rupees crore)

Year	Gujarat	Haryana	Himachal Pradesh	Jammu & Kashmir@	Karnataka	Kerala	Maharashtra
1	2	3	4	5	6	7	8
1985-1986	1074.98	501.72	73.65	95.11	1075.57	730.48	2377.35
1986-1987	1264.21	565.85	92.41	102.13	1205.98	813.89	2791.98
1987-1988	1525.57	664.41	103.28	123.30	1414.65	925.24	3219.06
1988-1989	1871.01	795.42	118.09	137.35	1698.79	1065.47	3822.74
1989-1990	2159.72	910.12	141.97	140.95	1932.24	1232.50	4400.77
1990-1991	2399.83	1069.54	160.91	149.87	2332.12	1340.35	5119.70
1991-1992	2893.44	1300.20	192.94	153.90	2900.19	1673.96	5954.30
1992-1993	3456.55	1446.88	221.67	201.38	3097.80	1886.96	6560.93
1993-1994	3941.72	1588.91	255.75	213.12	3812.35	2344.87	7696.21
1994-1995	4742.86	1887.85	299.45	242.14	4289.31	2799.09	9454.62
1995-1996	5322.87	2168.96	341.51	292.19	5273.92	3382.68	10934.44
1996-1997P	6065.96	2143.13	412.10	293.91	5767.83	3898.50	11714.98
1997-1998Q	6591.06	2368.63	476.16	368.29	6411.88	4501.05	13719.25
Projection at trend growth rate of gross State domestic product at current prices							
1998-1999	8185.14	2994.28	526.39	411.63	7649.85	5301.70	14995.56
1999-2000	9544.96	3431.52	612.08	460.31	8949.93	6190.48	17416.62
2000-2001	11130.68	3932.59	711.72	515.02	10470.96	7228.25	20228.57
2001-2002	12979.84	4506.83	827.58	576.51	12250.49	8440.00	23494.52
2002-2003	15136.21	5164.93	962.30	645.63	14332.45	9854.89	27287.76
2003-2004	17650.82	5919.12	1118.95	723.37	16768.24	11506.97	31693.42
2004-2005	20583.19	6783.44	1301.10	810.80	19617.99	13436.01	36810.39
2005-2006	24002.71	7773.97	1512.90	909.16	22952.05	15688.43	42753.51
Projection at assumed growth rate of gross State domestic product at current prices							
1998-1999	8053.39	2951.32	509.75	411.63	7523.83	5215.13	14760.72
1999-2000	9240.15	3333.74	583.28	460.31	8657.51	5989.98	16875.39
2000-2001	10601.80	3765.71	667.42	515.02	9962.00	6879.94	19293.01
2001-2002	12164.09	4253.66	763.69	576.51	11463.04	7902.13	22056.99
2002-2003	13956.61	4804.84	873.86	645.63	13190.26	9076.20	25216.94
2003-2004	16013.28	5427.43	999.91	723.37	15177.74	10424.70	28829.60
2004-2005	18373.02	6130.70	1144.15	810.80	17464.68	11973.56	32959.82
2005-2006	21080.49	6925.09	1309.20	909.16	20096.21	13752.54	37681.75

Table 48 Independent forecasts of total own tax revenues: State-wise (contd.)

(Rupees crore)

Year	Madhya Pradesh	Manipur	Meghalaya	Mizoram	Nagaland#	Orissa
1	2	3	4	5	6	7
1985-1986	816.06	7.02	14.92	1.80	13.76	285.91
1986-1987	951.39	9.15	17.74	3.00	13.79	337.83
1987-1988	1115.13	10.95	19.62	3.92	17.89	386.74
1988-1989	1337.03	11.98	27.68	1.55	17.09	442.73
1989-1990	1577.87	13.12	31.20	2.59	14.82	524.84
1990-1991	1754.78	12.45	36.01	3.43	14.68	668.79
1991-1992	2117.33	14.35	42.55	3.34	16.71	673.64
1992-1993	2333.63	15.31	44.18	4.45	13.92	761.91
1993-1994	2677.11	18.53	47.93	4.65	17.66	859.89
1994-1995	2870.62	23.80	56.28	4.58	17.49	922.62
1995-1996	3518.19	27.90	66.26	5.79	23.29	1127.19
1996-1997P	4103.50	31.18	77.37	6.67	32.59	1342.04
1997-1998Q	4564.32	35.72	73.55	7.87	31.57	1421.73
Projection at trend growth rate of gross state domestic product at current prices						
1998-1999	5062.88	35.54	102.22	7.44	34.62	1596.77
1999-2000	5848.91	40.11	118.09	8.20	35.68	1821.28
2000-2001	6756.99	45.26	136.43	9.04	36.78	2077.36
2001-2002	7806.04	51.07	157.60	9.97	37.91	2369.45
2002-2003	9017.96	57.63	182.07	10.99	39.07	2702.61
2003-2004	10418.04	65.04	210.34	12.12	40.27	3082.61
2004-2005	12035.49	73.39	242.99	13.36	41.51	3516.05
2005-2006	13904.05	82.82	280.71	14.73	42.78	4010.42
Projection at assumed growth rate of gross state domestic product at current prices						
1998-1999	4986.00	34.64	99.13	7.28	34.51	1574.39
1999-2000	5672.63	38.59	112.78	7.95	35.46	1770.60
2000-2001	6453.82	42.98	128.30	8.67	36.43	1991.26
2001-2002	7342.59	47.88	145.96	9.46	37.43	2239.41
2002-2003	8353.76	53.34	166.05	10.33	38.46	2518.50
2003-2004	9504.17	59.42	188.91	11.27	39.51	2832.36
2004-2005	10813.01	66.20	214.91	12.30	40.60	3185.34
2005-2006	12302.09	73.74	244.50	13.42	41.71	3582.30

Table 48 Independent forecasts of total own tax revenues: State-wise (contd.)

(Rupees crore)

Year	Punjab	Rajasthan	Sikkim#	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal
1	2	3	4	5	6	7	8
1985-1986	670.23	565.94	5.70	1547.52	9.77	1291.39	1123.74
1986-1987	803.16	655.86	6.81	1757.06	11.50	1528.60	1218.93
1987-1988	915.91	772.46	8.13	1761.96	13.58	1988.65	1448.56
1988-1989	1041.04	893.16	10.64	1994.22	18.36	2065.73	1735.08
1989-1990	1227.50	1072.52	11.72	2489.01	21.28	2448.58	1938.17
1990-1991	1291.41	1216.49	11.33	3124.05	26.01	3162.12	2133.69
1991-1992	1542.95	1548.81	11.37	3734.11	28.84	3497.38	2449.75
1992-1993	1758.75	1734.29	11.62	4162.05	33.73	3886.30	2608.82
1993-1994	2149.64	1950.22	14.29	4801.39	37.12	4132.00	2912.93
1994-1995	2599.06	2307.16	13.75	5833.76	43.46	4878.31	3730.28
1995-1996	2651.00	2730.60	20.73	7151.20	47.99	5468.91	4132.86
1996-1997P	2734.66	3123.76	21.72	7983.45	60.49	6305.97	4258.90
1997-1998Q	3044.68	3610.57	27.44	8685.64	71.64	6997.95	4516.78
Projection at trend growth rate of gross State domestic product at current prices							
1998-1999	3642.16	4125.08	27.27	10276.93	79.83	8201.79	5658.73
1999-2000	4157.72	4824.98	29.88	12028.86	93.95	9430.22	6381.64
2000-2001	4746.25	5643.63	32.74	14079.44	110.56	10842.64	7196.89
2001-2002	5418.08	6601.18	35.88	16479.60	130.12	12466.60	8116.30
2002-2003	6185.02	7721.19	39.31	19288.91	153.13	14333.79	9153.16
2003-2004	7060.52	9031.24	43.07	22577.13	180.21	16480.65	10322.48
2004-2005	8059.94	10563.56	47.20	26425.90	212.08	18949.05	11641.18
2005-2006	9200.84	12355.87	51.71	30930.78	249.59	21787.16	13128.35
Projection at assumed growth rate of gross State domestic product at current prices							
1998-1999	3591.26	4056.95	26.74	10107.32	78.44	8080.17	5586.22
1999-2000	4042.31	4666.91	29.02	11635.08	90.71	9152.63	6219.14
2000-2001	4550.01	5368.58	31.49	13393.77	104.90	10367.42	6923.77
2001-2002	5121.48	6175.74	34.16	15418.29	121.30	11743.46	7708.23
2002-2003	5764.72	7104.26	37.07	17748.83	140.27	13302.13	8581.57
2003-2004	6488.75	8172.38	40.22	20431.64	162.21	15067.68	9553.86
2004-2005	7303.72	9401.09	43.64	23519.97	187.57	17067.56	10636.31
2005-2006	8221.04	10814.54	47.35	27075.11	216.91	19332.88	11841.40

Note:

P= Provisional (Gross State domestic product at current prices).

Q= Quick Estimate (Gross State domestic product at current prices).

\$ Buoyancy coefficient estimated after using a dummy variable for the year 1997-98.

Buoyancy coefficient estimated after using a dummy variable for the year 1996-97.

@ Using growth rate

Source:

Gross State Domestic Product : Central Statistical Organization (As on June, 1999).

Tax Revenue: Finance Accounts various issues.

Table 49 Tax Revenues as Ratio of Gross State Domestic Product: Andhra Pradesh

(per cent)

Year	Own tax revenue	Agricultural Tax	Stamps and registration fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity Duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	9.39	0.14	0.45	2.72	4.97	0.73	0.03	0.34
1986-1987	9.51	0.08	0.45	2.73	4.90	0.78	0.25	0.32
1987-1988	9.18	0.08	0.47	2.52	4.90	0.73	0.15	0.34
1988-1989	8.53	0.17	0.43	2.27	4.45	0.70	0.13	0.38
1989-1990	8.35	0.12	0.43	2.31	4.33	0.71	0.13	0.32
1990-1991	7.65	0.08	0.43	2.10	4.12	0.54	0.12	0.26
1991-1992	7.32	0.07	0.41	1.94	4.01	0.49	0.18	0.21
1992-1993	7.67	0.15	0.40	2.09	4.19	0.50	0.10	0.24
1993-1994	7.13	0.12	0.41	1.41	4.32	0.56	0.09	0.22
1994-1995	6.77	0.10	0.50	0.71	4.53	0.57	0.13	0.23
1995-1996	5.53	0.08	0.44	0.10	3.96	0.62	0.09	0.24
1996-1997P	5.79	0.08	0.52	0.08	4.18	0.66	0.00	0.28
1997-1998Q	8.05	0.08	0.51	1.00	5.35	0.72	0.08	0.30
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	7.84	0.09	0.47	0.96	5.26	0.70	0.07	0.29
1999-2000	7.67	0.08	0.47	0.91	5.17	0.68	0.06	0.27
2000-2001	7.50	0.08	0.48	0.87	5.09	0.67	0.06	0.26
2001-2002	7.34	0.08	0.48	0.83	5.00	0.65	0.05	0.25
2002-2003	7.19	0.08	0.48	0.79	4.92	0.63	0.04	0.24
2003-2004	7.04	0.08	0.49	0.75	4.84	0.62	0.04	0.23
2004-2005	6.90	0.07	0.49	0.72	4.76	0.60	0.03	0.22
2005-2006	6.76	0.07	0.49	0.69	4.68	0.58	0.03	0.21
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	7.85	0.09	0.47	0.96	5.27	0.70	0.07	0.29
1999-2000	7.70	0.08	0.47	0.92	5.19	0.69	0.07	0.28
2000-2001	7.55	0.08	0.47	0.88	5.12	0.67	0.06	0.27
2001-2002	7.41	0.08	0.48	0.85	5.04	0.66	0.05	0.26
2002-2003	7.27	0.08	0.48	0.81	4.96	0.64	0.05	0.25
2003-2004	7.14	0.08	0.48	0.78	4.89	0.63	0.04	0.24
2004-2005	7.00	0.08	0.49	0.74	4.82	0.61	0.04	0.23
2005-2006	6.88	0.07	0.49	0.71	4.75	0.60	0.03	0.22

Source: Ratios calculated as per table 22.

Table 50 Tax Revenues as Ratio of Gross State Domestic Product: Arunachal Pradesh
(per cent)

Year	Own tax revenue	Agricultural Tax	Stamps and registration fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity Duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	0.48	0.04	0.02	0.17	0.12	0.11		0.02
1986-1987	0.53	0.06	0.02	0.21	0.10	0.11		0.03
1987-1988	0.62	0.12	0.02	0.28	0.06	0.10		0.03
1988-1989	0.60	0.15	0.01	0.25	0.06	0.09		0.04
1989-1990	0.56	0.08	0.01	0.26	0.08	0.09		0.04
1990-1991	0.52	0.05	0.01	0.26	0.06	0.08		0.05
1991-1992	0.65	0.13	0.01	0.32	0.07	0.07		0.05
1992-1993	0.60	0.14	0.01	0.26	0.07	0.07		0.05
1993-1994	0.41	0.04	0.01	0.16	0.08	0.07		0.05
1994-1995	0.58	0.06	0.01	0.33	0.05	0.08		0.05
1995-1996	0.65	0.08	0.03	0.38	0.03	0.08		0.05
1996-1997P	0.65	0.10	0.03	0.38	0.03	0.08		0.04
1997-1998Q	0.66	0.13	0.03	0.37	0.02	0.05		0.04
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	0.67	0.14	0.02	0.37	0.02	0.07		0.05
1999-2000	0.68	0.14	0.02	0.38	0.02	0.06		0.05
2000-2001	0.70	0.15	0.02	0.40	0.02	0.06		0.06
2001-2002	0.72	0.15	0.02	0.42	0.02	0.06		0.06
2002-2003	0.74	0.16	0.02	0.44	0.01	0.06		0.06
2003-2004	0.76	0.16	0.02	0.46	0.01	0.06		0.06
2004-2005	0.79	0.17	0.01	0.48	0.01	0.05		0.06
2005-2006	0.81	0.17	0.01	0.50	0.01	0.05		0.07
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	0.67	0.14	0.02	0.36	0.02	0.07		0.05
1999-2000	0.69	0.15	0.02	0.38	0.02	0.07		0.05
2000-2001	0.70	0.15	0.02	0.39	0.02	0.06		0.05
2001-2002	0.72	0.16	0.02	0.41	0.02	0.06		0.06
2002-2003	0.75	0.17	0.02	0.43	0.02	0.06		0.06
2003-2004	0.77	0.18	0.02	0.44	0.01	0.06		0.06
2004-2005	0.79	0.18	0.01	0.46	0.01	0.06		0.06
2005-2006	0.82	0.19	0.01	0.48	0.01	0.05		0.07

Source: Ratios calculated as per table 23.

Table 51 Tax Revenues as Ratio of Gross State Domestic Product: Assam

(per cent)

Year	Own tax revenue	Agricultural Tax	Stamps and registration fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity duty	Other Tax
1	2	3	4	5	6	7	8	9
1985-1986	4.14	1.22	0.10	0.08	2.26	0.22	0.05	0.20
1986-1987	4.10	1.08	0.09	0.09	2.39	0.21	0.04	0.19
1987-1988	3.56	0.45	0.15	0.10	2.41	0.20	0.04	0.21
1988-1989	3.67	0.44	0.10	0.12	2.54	0.21	0.03	0.22
1989-1990	3.66	0.49	0.11	0.12	2.55	0.18	0.01	0.20
1990-1991	3.96	0.97	0.10	0.12	2.29	0.18	0.02	0.27
1991-1992	4.32	1.20	0.10	0.13	2.47	0.19	0.02	0.20
1992-1993	3.97	0.74	0.10	0.14	2.47	0.25	0.01	0.24
1993-1994	4.16	0.85	0.11	0.16	2.51	0.31	0.01	0.22
1994-1995	3.83	0.53	0.11	0.16	2.47	0.33	0.01	0.21
1995-1996	3.76	0.47	0.11	0.15	2.48	0.30	0.01	0.23
1996-1997P	3.85	0.37	0.11	0.15	2.60	0.36	0.01	0.24
1997-1998Q	4.13	0.68	0.11	0.36	2.38	0.31	0.01	0.28
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	3.88	0.48	0.11	0.18	2.52	0.33	0.01	0.25
1999-2000	3.92	0.47	0.11	0.19	2.53	0.35	0.01	0.26
2000-2001	3.96	0.47	0.11	0.20	2.54	0.37	0.01	0.26
2001-2002	4.00	0.47	0.11	0.22	2.55	0.39	0.01	0.26
2002-2003	4.05	0.46	0.11	0.23	2.56	0.41	0.01	0.27
2003-2004	4.10	0.46	0.11	0.24	2.57	0.43	0.01	0.27
2004-2005	4.15	0.46	0.11	0.26	2.58	0.45	0.01	0.28
2005-2006	4.20	0.45	0.11	0.27	2.59	0.48	0.01	0.29
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	3.88	0.48	0.11	0.18	2.51	0.33	0.01	0.25
1999-2000	3.92	0.49	0.11	0.19	2.52	0.35	0.01	0.25
2000-2001	3.96	0.49	0.11	0.20	2.53	0.36	0.01	0.26
2001-2002	4.01	0.49	0.11	0.21	2.54	0.38	0.01	0.26
2002-2003	4.05	0.49	0.11	0.22	2.55	0.40	0.01	0.27
2003-2004	4.10	0.50	0.11	0.23	2.56	0.42	0.01	0.27
2004-2005	4.15	0.50	0.11	0.25	2.57	0.44	0.01	0.28
2005-2006	4.20	0.50	0.11	0.26	2.58	0.46	0.01	0.28

Source: Ratios calculated as per table 24.

Table 52 Tax Revenues as Ratio of Gross State Domestic Product: Bihar

(per cent)

Year	Own tax revenue	Agricultural Tax	Stamps and registration fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	4.03	0.19	0.32	0.31	2.71	0.30	0.11	0.07
1986-1987	3.98	0.12	0.28	0.34	2.69	0.29	0.18	0.08
1987-1988	4.03	0.08	0.32	0.36	2.84	0.25	0.09	0.09
1988-1989	3.92	0.09	0.29	0.35	2.75	0.24	0.13	0.08
1989-1990	4.01	0.07	0.28	0.38	2.87	0.23	0.10	0.07
1990-1991	3.84	0.08	0.33	0.39	2.72	0.18	0.09	0.06
1991-1992	3.84	0.06	0.37	0.41	2.55	0.28	0.11	0.06
1992-1993	4.12	0.06	0.49	0.39	2.64	0.39	0.10	0.06
1993-1994	3.89	0.06	0.43	0.34	2.61	0.28	0.12	0.05
1994-1995	4.02	0.03	0.37	0.35	2.70	0.37	0.15	0.05
1995-1996	4.76	0.07	0.50	0.44	3.17	0.40	0.13	0.06
1996-1997P	4.52	0.05	0.46	0.44	3.01	0.38	0.14	0.05
1997-1998Q	4.32	0.04	0.46	0.41	2.82	0.47	0.08	0.04
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	4.40	0.04	0.50	0.43	2.86	0.41	0.13	0.04
1999-2000	4.46	0.04	0.52	0.44	2.87	0.43	0.13	0.04
2000-2001	4.52	0.04	0.55	0.44	2.88	0.45	0.13	0.04
2001-2002	4.58	0.03	0.57	0.45	2.89	0.47	0.13	0.04
2002-2003	4.65	0.03	0.60	0.46	2.91	0.49	0.13	0.03
2003-2004	4.72	0.03	0.63	0.47	2.92	0.51	0.13	0.03
2004-2005	4.79	0.03	0.65	0.48	2.93	0.54	0.13	0.03
2005-2006	4.86	0.03	0.68	0.49	2.94	0.56	0.13	0.03
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	4.40	0.04	0.50	0.43	2.85	0.41	0.13	0.04
1999-2000	4.45	0.04	0.52	0.43	2.86	0.42	0.13	0.04
2000-2001	4.50	0.04	0.54	0.44	2.88	0.44	0.13	0.04
2001-2002	4.56	0.03	0.56	0.45	2.89	0.46	0.13	0.04
2002-2003	4.61	0.03	0.58	0.46	2.90	0.48	0.13	0.04
2003-2004	4.67	0.03	0.61	0.46	2.91	0.50	0.13	0.03
2004-2005	4.74	0.03	0.63	0.47	2.92	0.52	0.13	0.03
2005-2006	4.80	0.03	0.66	0.48	2.93	0.54	0.13	0.03

Source: Ratios calculated as per table 25.

Table 53 Tax Revenues as Ratio of Gross State Domestic Product: Goa

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and registration fees	State excise duty	Total Sales Tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1986-1987	7.86	0.04	0.29	0.89	5.85	0.68		0.11
1987-1988	6.01	0.03	0.26	0.68	4.46	0.49		0.09
1988-1989	6.30	0.04	0.33	0.75	4.31	0.71		0.16
1989-1990	6.20	0.05	0.32	0.82	4.32	0.48		0.21
1990-1991	6.74	0.07	0.29	1.00	4.67	0.50		0.20
1991-1992	7.32	0.06	0.34	0.97	5.24	0.46		0.26
1992-1993	7.67	0.05	0.28	1.02	5.56	0.47		0.29
1993-1994	8.36	0.07	0.41	0.94	6.04	0.49		0.41
1994-1995	9.03	0.12	0.52	1.04	6.36	0.55		0.44
1995-1996	9.37	0.08	0.62	0.93	6.67	0.59		0.48
1996-1997P	9.79	0.11	0.55	0.87	7.13	0.64		0.51
1997-1998	NA	NA	NA	NA	NA	NA		NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	10.27	0.12	0.61	1.03	7.20	0.53		0.78
1999-2000	10.81	0.13	0.66	1.05	7.52	0.53		0.92
2000-2001	11.40	0.14	0.71	1.08	7.84	0.53		1.09
2001-2002	12.04	0.16	0.77	1.10	8.19	0.53		1.30
2002-2003	12.74	0.17	0.83	1.13	8.54	0.53		1.54
2003-2004	13.51	0.19	0.90	1.15	8.92	0.52		1.83
2004-2005	14.36	0.21	0.97	1.18	9.31	0.52		2.18
2005-2006	15.30	0.23	1.04	1.20	9.71	0.52		2.59
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	10.16	0.11	0.60	1.03	7.14	0.53		0.75
1999-2000	10.63	0.12	0.64	1.05	7.41	0.53		0.87
2000-2001	11.14	0.14	0.69	1.07	7.70	0.53		1.02
2001-2002	11.69	0.15	0.74	1.09	8.00	0.53		1.19
2002-2003	12.29	0.16	0.79	1.11	8.31	0.53		1.38
2003-2004	12.93	0.18	0.85	1.13	8.64	0.53		1.61
2004-2005	13.64	0.19	0.91	1.15	8.98	0.52		1.88
2005-2006	14.40	0.21	0.97	1.18	9.32	0.52		2.20

Note: NA = Not Available

Source: Ratios calculated as per Table 26.

Table 54 Tax Revenues as Ratio of Gross State Domestic Product: Gujarat

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	7.69	0.12	0.34	0.04	4.94	0.72	0.85	0.68
1986-1987	7.82	0.13	0.33	0.04	5.19	0.66	0.86	0.61
1987-1988	9.34	0.12	0.41	0.05	6.24	1.16	0.82	0.53
1988-1989	8.37	0.11	0.39	0.05	5.79	0.77	0.85	0.42
1989-1990	8.72	0.12	0.44	0.05	6.19	0.73	0.73	0.44
1990-1991	8.57	0.12	0.45	0.04	6.22	0.72	0.67	0.36
1991-1992	9.45	0.12	0.54	0.04	6.56	0.62	1.23	0.33
1992-1993	8.57	0.11	0.46	0.04	5.71	0.66	1.35	0.25
1993-1994	8.74	0.13	0.47	0.04	6.14	0.65	1.03	0.28
1994-1995	8.04	0.10	0.46	0.04	5.40	0.46	1.34	0.24
1995-1996	8.04	0.12	0.54	0.03	5.43	0.62	1.05	0.25
1996-1997P	7.92	0.11	0.52	0.03	5.26	0.56	1.18	0.26
1997-1998Q	7.61	0.09	0.47	0.03	5.08	0.50	1.18	0.25
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	8.22	0.10	0.55	0.03	5.49	0.50	1.30	0.25
1999-2000	8.24	0.10	0.57	0.03	5.46	0.48	1.36	0.25
2000-2001	8.27	0.10	0.59	0.03	5.43	0.46	1.41	0.26
2001-2002	8.30	0.10	0.60	0.03	5.40	0.44	1.47	0.26
2002-2003	8.33	0.10	0.62	0.03	5.37	0.42	1.53	0.26
2003-2004	8.36	0.10	0.64	0.03	5.35	0.40	1.60	0.26
2004-2005	8.40	0.09	0.66	0.02	5.32	0.38	1.66	0.26
2005-2006	8.45	0.09	0.69	0.02	5.29	0.37	1.73	0.26
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	8.22	0.10	0.55	0.03	5.49	0.50	1.30	0.26
1999-2000	8.25	0.10	0.56	0.03	5.46	0.48	1.35	0.26
2000-2001	8.27	0.10	0.58	0.03	5.44	0.46	1.40	0.27
2001-2002	8.30	0.10	0.60	0.03	5.41	0.44	1.45	0.27
2002-2003	8.33	0.10	0.61	0.03	5.39	0.43	1.50	0.28
2003-2004	8.37	0.10	0.63	0.03	5.36	0.41	1.56	0.28
2004-2005	8.41	0.09	0.65	0.02	5.34	0.40	1.61	0.29
2005-2006	8.45	0.09	0.67	0.02	5.31	0.38	1.67	0.29

Source: Ratios calculated as per Table 27.

Table 55 Tax Revenues as Ratio of Gross State Domestic Product: Haryana

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	7.66	0.06	0.57	1.69	3.58	1.24	0.34	0.18
1986-1987	8.21	0.03	0.66	1.93	3.72	1.29	0.39	0.19
1987-1988	8.59	0.01	0.65	2.05	4.07	1.25	0.36	0.20
1988-1989	7.94	0.01	0.71	1.93	3.70	1.13	0.33	0.14
1989-1990	8.16	0.01	0.83	2.12	3.72	1.10	0.26	0.12
1990-1991	7.84	0.01	0.74	2.10	3.63	1.01	0.25	0.10
1991-1992	7.96	0.01	0.60	2.09	3.80	1.15	0.24	0.08
1992-1993	8.34	0.01	0.60	2.27	3.90	1.22	0.25	0.09
1993-1994	7.74	0.01	0.58	2.10	3.75	1.04	0.19	0.07
1994-1995	7.72	0.01	0.67	2.16	3.64	0.98	0.20	0.06
1995-1996	7.79	0.00	0.88	1.99	3.79	0.91	0.17	0.05
1996-1997P	6.29	0.01	0.80	0.19	4.05	0.94	0.10	0.20
1997-1998Q	6.33	0.01	0.81	0.13	4.15	1.06	0.11	0.06
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	8.11	0.01	0.78	2.28	3.95	0.94	0.11	0.05
1999-2000	8.14	0.01	0.79	2.31	3.97	0.92	0.10	0.05
2000-2001	8.18	0.01	0.81	2.34	3.99	0.90	0.09	0.04
2001-2002	8.21	0.01	0.82	2.38	4.01	0.88	0.08	0.04
2002-2003	8.25	0.01	0.83	2.41	4.03	0.86	0.07	0.03
2003-2004	8.29	0.02	0.85	2.45	4.06	0.84	0.07	0.03
2004-2005	8.34	0.02	0.86	2.48	4.08	0.82	0.06	0.02
2005-2006	8.39	0.02	0.88	2.52	4.10	0.80	0.05	0.02
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	8.11	0.01	0.78	2.27	3.94	0.94	0.11	0.05
1999-2000	8.14	0.01	0.79	2.30	3.96	0.92	0.10	0.05
2000-2001	8.17	0.01	0.80	2.33	3.98	0.90	0.09	0.04
2001-2002	8.20	0.01	0.81	2.36	4.00	0.88	0.09	0.04
2002-2003	8.23	0.02	0.83	2.39	4.02	0.87	0.08	0.03
2003-2004	8.27	0.02	0.84	2.42	4.04	0.85	0.07	0.03
2004-2005	8.31	0.02	0.85	2.45	4.06	0.83	0.06	0.03
2005-2006	8.35	0.02	0.86	2.49	4.08	0.81	0.06	0.02

Source: Ratios calculated as per Table 28.

Table 56 Tax Revenues as Ratio of Gross State Domestic Product: Himachal Pradesh

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and registration fees	State excise duty	Total sales tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	5.37	0.03	0.28	1.69	2.21	0.81	0.09	0.26
1986-1987	6.09	0.03	0.29	1.75	2.63	0.95	0.09	0.37
1987-1988	6.00	0.02	0.25	1.78	2.27	1.24	0.10	0.32
1988-1989	5.47	0.02	0.20	1.67	2.08	1.15	0.07	0.28
1989-1990	5.83	0.04	0.21	1.74	2.16	1.15	0.21	0.33
1990-1991	5.72	0.03	0.20	1.93	2.21	1.02	0.06	0.28
1991-1992	5.82	0.03	0.24	2.00	2.02	1.08	0.08	0.37
1992-1993	5.80	0.04	0.25	1.98	1.97	1.01	0.14	0.41
1993-1994	6.05	0.02	0.24	1.98	2.22	1.11	0.05	0.43
1994-1995	6.14	0.02	0.25	1.94	2.20	1.04	0.20	0.49
1995-1996	6.19	0.02	0.25	1.91	2.23	1.05	0.32	0.41
1996-1997	NA	NA	NA	NA	NA	NA	NA	NA
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	5.89	0.03	0.22	2.10	2.04	1.12	0.19	0.18
1999-2000	5.92	0.03	0.22	2.14	2.02	1.13	0.21	0.17
2000-2001	5.95	0.03	0.22	2.17	2.00	1.14	0.22	0.16
2001-2002	5.99	0.03	0.22	2.21	1.98	1.15	0.24	0.16
2002-2003	6.03	0.03	0.22	2.25	1.96	1.16	0.26	0.15
2003-2004	6.07	0.02	0.22	2.28	1.94	1.18	0.28	0.14
2004-2005	6.11	0.02	0.21	2.32	1.93	1.19	0.30	0.14
2005-2006	6.16	0.02	0.21	2.36	1.91	1.20	0.32	0.13
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	5.89	0.03	0.23	2.09	2.04	1.12	0.19	0.19
1999-2000	5.91	0.03	0.22	2.12	2.03	1.13	0.20	0.18
2000-2001	5.94	0.03	0.22	2.15	2.01	1.14	0.21	0.18
2001-2002	5.98	0.03	0.22	2.19	1.99	1.15	0.23	0.17
2002-2003	6.01	0.03	0.22	2.22	1.98	1.16	0.24	0.17
2003-2004	6.04	0.02	0.22	2.25	1.96	1.17	0.26	0.16
2004-2005	6.08	0.02	0.22	2.29	1.94	1.18	0.28	0.16
2005-2006	6.12	0.02	0.21	2.32	1.93	1.19	0.30	0.15

Source: Ratios calculated as per Table 29.

Table 57 Tax Revenues as Ratio of Gross State Domestic Product: Jammu & Kashmir
(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	NA	NA	NA	NA	NA	NA	NA	NA
1986-1987	NA	NA	NA	NA	NA	NA	NA	NA
1987-1988	NA	NA	NA	NA	NA	NA	NA	NA
1988-1989	NA	NA	NA	NA	NA	NA	NA	NA
1989-1990	NA	NA	NA	NA	NA	NA	NA	NA
1990-1991	NA	NA	NA	NA	NA	NA	NA	NA
1991-1992	NA	NA	NA	NA	NA	NA	NA	NA
1992-1993	NA	NA	NA	NA	NA	NA	NA	NA
1993-1994	NA	NA	NA	NA	NA	NA	NA	NA
1994-1995	NA	NA	NA	NA	NA	NA	NA	NA
1995-1996	NA	NA	NA	NA	NA	NA	NA	NA
1996-1997	NA	NA	NA	NA	NA	NA	NA	NA
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	NA	NA	NA	NA	NA	NA	NA	NA
1999-2000	NA	NA	NA	NA	NA	NA	NA	NA
2000-2001	NA	NA	NA	NA	NA	NA	NA	NA
2001-2002	NA	NA	NA	NA	NA	NA	NA	NA
2002-2003	NA	NA	NA	NA	NA	NA	NA	NA
2003-2004	NA	NA	NA	NA	NA	NA	NA	NA
2004-2005	NA	NA	NA	NA	NA	NA	NA	NA
2005-2006	NA	NA	NA	NA	NA	NA	NA	NA
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	NA	NA	NA	NA	NA	NA	NA	NA
1999-2000	NA	NA	NA	NA	NA	NA	NA	NA
2000-2001	NA	NA	NA	NA	NA	NA	NA	NA
2001-2002	NA	NA	NA	NA	NA	NA	NA	NA
2002-2003	NA	NA	NA	NA	NA	NA	NA	NA
2003-2004	NA	NA	NA	NA	NA	NA	NA	NA
2004-2005	NA	NA	NA	NA	NA	NA	NA	NA
2005-2006	NA	NA	NA	NA	NA	NA	NA	NA

Note: NA =Not Available

Source: Ratios calculated as per Table 30.

Table 58 Tax Revenues as Ratio of Gross State Domestic Product: Karnataka

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	9.29	0.13	0.44	1.63	5.15	1.06	0.41	0.47
1986-1987	9.09	0.15	0.46	1.56	4.88	1.26	0.36	0.43
1987-1988	9.33	0.19	0.56	1.61	5.12	1.19	0.21	0.45
1988-1989	9.59	0.16	0.60	1.45	5.57	1.16	0.24	0.40
1989-1990	9.56	0.15	0.63	1.62	5.35	1.06	0.32	0.43
1990-1991	10.01	0.10	0.62	1.84	5.65	1.11	0.23	0.46
1991-1992	9.64	0.09	0.68	1.70	5.49	1.03	0.25	0.39
1992-1993	9.38	0.08	0.68	1.56	5.38	1.00	0.26	0.42
1993-1994	9.97	0.07	0.63	1.67	5.96	1.03	0.18	0.43
1994-1995	9.44	0.08	0.82	1.57	5.51	0.90	0.15	0.40
1995-1996	10.34	0.15	1.05	1.61	5.79	1.22	0.12	0.39
1996-1997P	9.93	0.15	0.84	1.45	6.04	0.90	0.18	0.36
1997-1998Q	9.79	0.11	0.93	1.32	5.84	1.04	0.21	0.33
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	10.16	0.12	1.00	1.50	6.03	0.97	0.18	0.36
1999-2000	10.26	0.12	1.06	1.49	6.11	0.95	0.18	0.35
2000-2001	10.36	0.11	1.13	1.47	6.19	0.94	0.17	0.35
2001-2002	10.48	0.11	1.20	1.46	6.28	0.92	0.16	0.34
2002-2003	10.60	0.11	1.28	1.45	6.36	0.91	0.15	0.33
2003-2004	10.72	0.11	1.35	1.44	6.45	0.90	0.15	0.33
2004-2005	10.85	0.10	1.44	1.43	6.54	0.88	0.14	0.32
2005-2006	10.99	0.10	1.53	1.42	6.63	0.87	0.13	0.31
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	10.15	0.12	0.99	1.50	6.02	0.97	0.19	0.36
1999-2000	10.24	0.12	1.05	1.49	6.09	0.96	0.18	0.35
2000-2001	10.33	0.11	1.11	1.48	6.17	0.94	0.17	0.35
2001-2002	10.43	0.11	1.17	1.47	6.24	0.93	0.16	0.34
2002-2003	10.53	0.11	1.23	1.46	6.32	0.92	0.16	0.34
2003-2004	10.64	0.11	1.30	1.45	6.39	0.91	0.15	0.33
2004-2005	10.75	0.11	1.38	1.44	6.47	0.89	0.14	0.32
2005-2006	10.87	0.10	1.45	1.43	6.55	0.88	0.14	0.32

Source: Ratios calculated as per Table 31.

Table 59 Tax Revenues as Ratio of Gross State Domestic Product: Kerala

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	9.71	0.35	0.62	1.38	6.10	0.63	0.62	0.02
1986-1987	9.53	0.26	0.64	1.38	6.05	0.63	0.55	0.03
1987-1988	9.66	0.17	0.70	1.52	6.26	0.58	0.40	0.04
1988-1989	9.98	0.24	0.89	1.57	6.47	0.59	0.17	0.05
1989-1990	10.09	0.23	0.93	1.43	6.29	0.57	0.60	0.05
1990-1991	9.51	0.25	0.87	1.24	6.37	0.53	0.22	0.04
1991-1992	9.55	0.27	0.87	1.20	6.40	0.54	0.23	0.04
1992-1993	9.46	0.12	0.95	1.11	6.55	0.56	0.11	0.06
1993-1994	10.41	0.18	1.02	1.47	6.81	0.67	0.20	0.06
1994-1995	10.37	0.15	1.10	1.31	6.91	0.68	0.19	0.04
1995-1996	10.56	0.16	1.10	1.40	7.14	0.70	0.02	0.04
1996-1997P	10.50	0.09	0.97	1.13	7.47	0.67	0.13	0.05
1997-1998Q	10.36	0.10	0.76	1.25	7.10	0.69	0.39	0.06
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	10.40	0.10	0.80	1.20	7.39	0.68	0.17	0.06
1999-2000	10.55	0.09	0.84	1.18	7.50	0.69	0.17	0.07
2000-2001	10.70	0.08	0.88	1.17	7.62	0.70	0.17	0.07
2001-2002	10.85	0.08	0.92	1.15	7.74	0.71	0.17	0.07
2002-2003	11.01	0.07	0.97	1.14	7.86	0.72	0.18	0.08
2003-2004	11.17	0.07	1.01	1.12	7.99	0.73	0.18	0.08
2004-2005	11.34	0.06	1.06	1.10	8.11	0.74	0.18	0.08
2005-2006	11.52	0.05	1.11	1.09	8.24	0.75	0.18	0.09
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	10.39	0.10	0.80	1.20	7.37	0.68	0.17	0.06
1999-2000	10.52	0.09	0.83	1.19	7.48	0.69	0.18	0.06
2000-2001	10.66	0.09	0.87	1.17	7.58	0.70	0.18	0.07
2001-2002	10.80	0.08	0.90	1.16	7.69	0.71	0.19	0.07
2002-2003	10.94	0.07	0.94	1.14	7.80	0.72	0.19	0.07
2003-2004	11.09	0.07	0.98	1.13	7.91	0.73	0.19	0.08
2004-2005	11.24	0.06	1.02	1.12	8.02	0.74	0.20	0.08
2005-2006	11.39	0.06	1.07	1.10	8.13	0.74	0.20	0.08

Source: Ratios calculated as per Table 32.

Table 60 Tax Revenues as Ratio of Gross State Domestic Product: Maharashtra

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	8.03	0.13	0.32	0.70	5.08	0.62	0.46	0.73
1986-1987	8.72	0.09	0.42	0.81	5.49	0.67	0.55	0.69
1987-1988	8.53	0.13	0.39	0.82	5.42	0.69	0.46	0.61
1988-1989	8.46	0.10	0.42	0.85	5.28	0.78	0.48	0.56
1989-1990	7.90	0.14	0.46	0.82	4.93	0.56	0.39	0.60
1990-1991	7.95	0.10	0.44	0.84	4.93	0.63	0.43	0.58
1991-1992	8.11	0.06	0.50	0.82	5.19	0.59	0.40	0.55
1992-1993	7.22	0.08	0.53	0.76	4.55	0.49	0.30	0.50
1993-1994	7.01	0.07	0.56	0.82	4.32	0.48	0.31	0.46
1994-1995	7.55	0.09	0.89	0.75	4.60	0.50	0.27	0.45
1995-1996	7.27	0.08	0.82	0.71	4.55	0.45	0.24	0.42
1996-1997P	6.82	0.06	0.74	0.62	4.25	0.47	0.23	0.44
1997-1998Q	7.53	0.05	0.93	0.91	4.29	0.60	0.29	0.46
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	7.33	0.06	0.92	0.89	4.21	0.57	0.27	0.40
1999-2000	7.24	0.06	1.00	0.88	4.12	0.55	0.25	0.38
2000-2001	7.17	0.05	1.09	0.87	4.03	0.53	0.23	0.37
2001-2002	7.11	0.05	1.18	0.86	3.94	0.51	0.22	0.35
2002-2003	7.07	0.05	1.29	0.85	3.86	0.49	0.20	0.34
2003-2004	7.04	0.04	1.40	0.84	3.78	0.47	0.19	0.32
2004-2005	7.02	0.04	1.52	0.83	3.70	0.45	0.17	0.31
2005-2006	7.02	0.04	1.66	0.82	3.62	0.43	0.16	0.29
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	7.34	0.06	0.91	0.90	4.22	0.58	0.27	0.40
1999-2000	7.26	0.06	0.98	0.89	4.14	0.56	0.26	0.39
2000-2001	7.19	0.05	1.06	0.88	4.06	0.54	0.24	0.37
2001-2002	7.14	0.05	1.14	0.87	3.98	0.52	0.22	0.36
2002-2003	7.09	0.05	1.23	0.86	3.90	0.50	0.21	0.34
2003-2004	7.05	0.04	1.33	0.85	3.83	0.48	0.20	0.33
2004-2005	7.03	0.04	1.43	0.84	3.76	0.46	0.18	0.32
2005-2006	7.02	0.04	1.54	0.83	3.69	0.44	0.17	0.31

Source: Ratios calculated as per Table 33.

Table 61 Tax Revenues as Ratio of Gross State Domestic Product: Madhya Pradesh
(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	5.87	0.14	0.34	0.93	2.90	0.96	0.38	0.23
1986-1987	6.56	0.11	0.39	1.05	3.16	0.91	0.72	0.23
1987-1988	6.06	0.11	0.36	0.99	2.80	0.93	0.66	0.22
1988-1989	6.17	0.11	0.35	1.01	2.84	0.85	0.83	0.18
1989-1990	6.44	0.08	0.37	1.00	2.94	0.89	0.97	0.18
1990-1991	5.76	0.08	0.36	0.99	2.62	0.75	0.76	0.20
1991-1992	6.49	0.09	0.47	1.15	2.91	0.91	0.87	0.10
1992-1993	6.38	0.08	0.46	1.21	2.88	0.87	0.81	0.07
1993-1994	6.00	0.07	0.42	1.12	2.72	0.96	0.64	0.06
1994-1995	5.75	0.05	0.45	1.11	2.62	0.81	0.66	0.05
1995-1996	6.14	0.04	0.48	1.07	2.65	0.97	0.86	0.07
1996-1997P	6.31	0.04	0.49	1.14	2.66	0.98	0.79	0.21
1997-1998Q	6.44	0.04	0.51	1.19	2.90	0.97	0.68	0.15
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	6.16	0.04	0.51	1.19	2.66	0.92	0.69	0.14
1999-2000	6.18	0.03	0.53	1.21	2.64	0.93	0.71	0.13
2000-2001	6.20	0.03	0.55	1.23	2.62	0.93	0.73	0.11
2001-2002	6.23	0.03	0.57	1.25	2.60	0.93	0.75	0.11
2002-2003	6.26	0.03	0.59	1.27	2.58	0.94	0.77	0.10
2003-2004	6.30	0.02	0.61	1.29	2.56	0.94	0.80	0.09
2004-2005	6.33	0.02	0.63	1.31	2.53	0.94	0.82	0.08
2005-2006	6.37	0.02	0.65	1.33	2.51	0.95	0.84	0.07
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	6.15	0.04	0.51	1.19	2.67	0.92	0.69	0.14
1999-2000	6.18	0.03	0.53	1.20	2.65	0.92	0.71	0.13
2000-2001	6.20	0.03	0.54	1.22	2.63	0.93	0.73	0.12
2001-2002	6.22	0.03	0.56	1.24	2.61	0.93	0.74	0.11
2002-2003	6.25	0.03	0.58	1.26	2.59	0.93	0.76	0.10
2003-2004	6.28	0.03	0.59	1.28	2.57	0.94	0.78	0.10
2004-2005	6.31	0.02	0.61	1.29	2.55	0.94	0.80	0.09
2005-2006	6.34	0.02	0.63	1.31	2.53	0.94	0.82	0.08

Source: Ratios calculated as per Table 34.

Table 62 Tax Revenues as Ratio of Gross State Domestic Product: Manipur

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	1.68	0.08	0.10	0.27	0.61	0.21	0.10	0.32
1986-1987	1.91	0.12	0.10	0.30	0.63	0.28	0.02	0.45
1987-1988	1.81	0.08	0.09	0.27	0.65	0.24	0.24	0.25
1988-1989	1.76	0.09	0.08	0.31	0.59	0.27	0.13	0.28
1989-1990	1.82	0.06	0.11	0.40	0.62	0.26	0.11	0.27
1990-1991	1.52	0.04	0.11	0.26	0.66	0.18	0.00	0.26
1991-1992	1.46	0.05	0.09	0.05	0.79	0.19	0.00	0.29
1992-1993	1.40	0.06	0.09	0.05	0.73	0.15	0.00	0.33
1993-1994	1.42	0.04	0.06	0.06	0.81	0.13	0.00	0.32
1994-1995	1.61	0.02	0.07	0.06	0.95	0.20	0.00	0.32
1995-1996	1.72	0.03	0.07	0.10	1.09	0.11	0.00	0.33
1996-1997P	1.72	0.04	0.08	0.10	1.07	0.10	0.00	0.34
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	1.71	0.01	0.07	0.10	1.11	0.10	0.00	0.31
1999-2000	1.77	0.01	0.06	0.11	1.17	0.09	0.00	0.32
2000-2001	1.83	0.01	0.06	0.12	1.24	0.08	0.00	0.32
2001-2002	1.90	0.01	0.06	0.13	1.31	0.08	0.00	0.32
2002-2003	1.98	0.01	0.06	0.14	1.38	0.07	0.00	0.32
2003-2004	2.07	0.01	0.06	0.15	1.46	0.07	0.00	0.32
2004-2005	2.15	0.01	0.05	0.16	1.54	0.06	0.00	0.32
2005-2006	2.25	0.01	0.05	0.18	1.63	0.06	0.00	0.32
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	1.69	0.01	0.07	0.10	1.10	0.10	0.00	0.31
1999-2000	1.75	0.01	0.07	0.10	1.15	0.09	0.00	0.32
2000-2001	1.80	0.01	0.06	0.11	1.21	0.09	0.00	0.32
2001-2002	1.87	0.01	0.06	0.12	1.27	0.08	0.00	0.32
2002-2003	1.93	0.01	0.06	0.13	1.34	0.08	0.00	0.32
2003-2004	2.00	0.01	0.06	0.14	1.40	0.07	0.00	0.32
2004-2005	2.08	0.01	0.06	0.15	1.47	0.07	0.00	0.32
2005-2006	2.16	0.01	0.05	0.16	1.55	0.06	0.00	0.32

Note: NA =Not Available

Source: Ratios calculated as per Table 35.

Table 63 Tax Revenues as Ratio of Gross State Domestic Product:: Meghalaya

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and registration fees	State excise duty	Total Sales Tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	3.80	0.03	0.09	0.86	2.17	0.41	0.01	0.23
1986-1987	3.97	0.06	0.11	0.91	2.28	0.36	0.02	0.23
1987-1988	3.67	0.01	0.09	0.88	2.03	0.33	0.04	0.30
1988-1989	4.70	0.02	0.09	1.01	2.98	0.34	0.00	0.26
1989-1990	4.10	0.03	0.08	1.43	1.97	0.32	0.00	0.27
1990-1991	4.05	0.00	0.08	1.41	1.96	0.34	0.00	0.24
1991-1992	4.10	0.01	0.07	1.70	1.76	0.33	0.00	0.23
1992-1993	3.84	0.01	0.06	1.58	1.70	0.31	0.00	0.16
1993-1994	3.63	0.02	0.07	1.57	1.49	0.28	0.00	0.20
1994-1995	3.83	0.00	0.07	1.40	1.85	0.26	0.00	0.25
1995-1996	3.61	0.04	0.08	1.42	1.60	0.25	0.00	0.21
1996-1997P	3.81	0.01	0.06	1.54	1.54	0.43	0.00	0.23
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	3.93	0.00	0.06	1.96	1.41	0.28	0.00	0.21
1999-2000	3.98	0.00	0.06	2.08	1.35	0.28	0.00	0.20
2000-2001	4.05	0.00	0.06	2.21	1.30	0.27	0.00	0.20
2001-2002	4.12	0.00	0.06	2.34	1.24	0.26	0.00	0.20
2002-2003	4.20	0.00	0.06	2.49	1.19	0.26	0.00	0.19
2003-2004	4.29	0.00	0.06	2.64	1.15	0.25	0.00	0.19
2004-2005	4.40	0.00	0.06	2.80	1.10	0.25	0.00	0.19
2005-2006	4.52	0.00	0.06	2.97	1.05	0.24	0.00	0.18
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	3.92	0.01	0.07	1.94	1.42	0.28	0.00	0.21
1999-2000	3.97	0.01	0.07	2.04	1.37	0.28	0.00	0.20
2000-2001	4.02	0.01	0.07	2.15	1.32	0.27	0.00	0.20
2001-2002	4.08	0.01	0.07	2.27	1.27	0.27	0.00	0.20
2002-2003	4.15	0.01	0.07	2.39	1.23	0.26	0.00	0.20
2003-2004	4.23	0.01	0.07	2.52	1.18	0.26	0.00	0.19
2004-2005	4.32	0.01	0.07	2.66	1.14	0.25	0.00	0.19
2005-2006	4.41	0.01	0.07	2.80	1.10	0.25	0.00	0.19

Note: NA =Not Available

Source: Ratios calculated as per Table 36.

Table 64 Tax Revenues as Ratio of Gross State Domestic Product: Mizoram

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	0.99	0.09	0.01	0.62	0.03	0.09	0.03	0.12
1986-1987	1.40	0.07	0.01	1.04	0.02	0.13	0.00	0.12
1987-1988	1.37	0.08	0.00	1.03	0.02	0.14	0.00	0.09
1988-1989	0.54	0.05	0.00	0.14	0.03	0.20	0.00	0.12
1989-1990	0.83	0.12	0.00	0.26	0.04	0.24	0.00	0.17
1990-1991	1.01	0.10	0.00	0.23	0.20	0.26	0.00	0.21
1991-1992	0.72	0.09	0.00	0.16	0.07	0.19	0.00	0.21
1992-1993	0.83	0.06	0.00	0.14	0.29	0.16	0.00	0.18
1993-1994	0.75	0.07	0.00	0.13	0.23	0.14	0.00	0.18
1994-1995	0.68	0.09	0.01	0.07	0.18	0.14	0.00	0.19
1995-1996	0.69	0.09	0.01	0.10	0.19	0.13	0.00	0.17
1996-1997P	NA	NA	NA	NA	NA	NA	NA	NA
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	0.80	0.08	0.01	0.08	0.23	0.16	0.00	0.24
1999-2000	0.82	0.08	0.01	0.08	0.23	0.17	0.00	0.25
2000-2001	0.84	0.08	0.01	0.08	0.24	0.17	0.00	0.26
2001-2002	0.86	0.08	0.01	0.08	0.25	0.17	0.00	0.28
2002-2003	0.88	0.08	0.01	0.08	0.25	0.17	0.00	0.29
2003-2004	0.91	0.09	0.01	0.08	0.26	0.17	0.00	0.31
2004-2005	0.93	0.09	0.01	0.08	0.27	0.17	0.00	0.32
2005-2006	0.96	0.09	0.01	0.08	0.28	0.17	0.00	0.34
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	0.80	0.08	0.01	0.08	0.23	0.16	0.00	0.24
1999-2000	0.82	0.08	0.01	0.08	0.24	0.17	0.00	0.25
2000-2001	0.85	0.08	0.01	0.08	0.25	0.17	0.00	0.26
2001-2002	0.87	0.08	0.01	0.08	0.26	0.17	0.00	0.27
2002-2003	0.89	0.08	0.01	0.08	0.27	0.17	0.00	0.29
2003-2004	0.92	0.08	0.01	0.08	0.27	0.17	0.00	0.30
2004-2005	0.95	0.09	0.01	0.08	0.28	0.17	0.00	0.32
2005-2006	0.97	0.09	0.01	0.08	0.29	0.17	0.00	0.33

Note: NA =Not Available

Source: Ratios calculated as per Table 37.

Table 65 Tax Revenues as Ratio of Gross State Domestic Product: Nagaland

(per cent)

Year	Own tax revenue	Agricultural Tax	Stamps and registration fees	State excise duty	Total Sales Tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	5.04	0.02	0.02	1.73	2.61	0.38	0.00	0.27
1986-1987	4.48	0.03	0.02	1.56	2.27	0.34	0.00	0.25
1987-1988	4.53	0.02	0.02	1.47	2.54	0.27	0.00	0.22
1988-1989	3.58	0.02	0.02	1.19	1.91	0.25	0.00	0.20
1989-1990	2.72	0.01	0.02	0.20	1.88	0.31	0.00	0.30
1990-1991	2.24	0.02	0.02	0.12	1.44	0.36	0.00	0.29
1991-1992	2.13	0.01	0.08	0.13	1.37	0.28	0.00	0.26
1992-1993	1.52	0.01	0.01	0.11	0.85	0.27	0.00	0.26
1993-1994	1.50	0.01	0.02	0.08	0.92	0.23	0.00	0.25
1994-1995	1.29	0.01	0.01	0.08	0.73	0.17	0.00	0.29
1995-1996	1.45	0.00	0.11	0.10	0.77	0.18	0.00	0.29
1996-1997P	1.70	0.01	0.30	0.10	0.84	0.20	0.00	0.24
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	1.33	0.00	0.15	0.08	0.66	0.17	0.00	0.28
1999-2000	1.24	0.00	0.13	0.08	0.60	0.16	0.00	0.28
2000-2001	1.17	0.00	0.12	0.07	0.54	0.15	0.00	0.28
2001-2002	1.10	0.00	0.11	0.07	0.49	0.14	0.00	0.28
2002-2003	1.03	0.00	0.10	0.07	0.45	0.13	0.00	0.29
2003-2004	0.97	0.00	0.09	0.06	0.41	0.12	0.00	0.29
2004-2005	0.92	0.00	0.08	0.06	0.37	0.12	0.00	0.29
2005-2006	0.87	0.00	0.07	0.06	0.34	0.11	0.00	0.29
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	1.36	0.00	0.15	0.08	0.68	0.17	0.00	0.27
1999-2000	1.29	0.00	0.14	0.08	0.63	0.16	0.00	0.28
2000-2001	1.22	0.00	0.13	0.08	0.58	0.15	0.00	0.28
2001-2002	1.16	0.00	0.12	0.07	0.54	0.14	0.00	0.28
2002-2003	1.10	0.00	0.11	0.07	0.50	0.14	0.00	0.28
2003-2004	1.05	0.00	0.10	0.07	0.46	0.13	0.00	0.29
2004-2005	1.00	0.00	0.10	0.06	0.43	0.12	0.00	0.29
2005-2006	0.96	0.00	0.09	0.06	0.40	0.12	0.00	0.29

Note: NA =Not Available

Source: Ratios calculated as per Table 38.

Table 66 Tax Revenues as Ratio of Gross State Domestic Product: Orissa

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity Duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	4.19	0.23	0.25	0.32	2.17	0.41	0.73	0.07
1986-1987	4.55	0.28	0.27	0.31	2.37	0.43	0.81	0.07
1987-1988	5.08	0.40	0.29	0.35	2.71	0.46	0.80	0.07
1988-1989	4.61	0.37	0.27	0.32	2.48	0.40	0.71	0.06
1989-1990	4.76	0.72	0.25	0.35	2.70	0.40	0.30	0.05
1990-1991	6.13	0.75	0.28	0.42	3.25	0.48	0.91	0.04
1991-1992	4.81	0.18	0.25	0.39	2.81	0.43	0.71	0.04
1992-1993	5.03	0.18	0.27	0.41	2.99	0.51	0.64	0.03
1993-1994	4.93	0.18	0.28	0.44	2.95	0.50	0.57	0.03
1994-1995	4.52	0.15	0.26	0.29	2.83	0.47	0.49	0.02
1995-1996	4.69	0.16	0.26	0.31	2.98	0.45	0.50	0.03
1996-1997P	5.78	0.15	0.30	0.39	3.85	0.55	0.52	0.02
1997-1998Q	5.25	0.14	0.28	0.39	3.42	0.52	0.47	0.02
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	5.30	0.14	0.27	0.38	3.50	0.52	0.47	0.02
1999-2000	5.39	0.14	0.28	0.38	3.61	0.53	0.44	0.02
2000-2001	5.49	0.13	0.28	0.39	3.72	0.54	0.42	0.02
2001-2002	5.60	0.13	0.28	0.39	3.84	0.54	0.40	0.02
2002-2003	5.70	0.12	0.28	0.39	3.96	0.55	0.38	0.01
2003-2004	5.82	0.12	0.28	0.40	4.09	0.56	0.36	0.01
2004-2005	5.94	0.11	0.28	0.40	4.21	0.57	0.35	0.01
2005-2006	6.06	0.11	0.28	0.40	4.34	0.58	0.33	0.01
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	5.29	0.14	0.27	0.38	3.49	0.52	0.47	0.02
1999-2000	5.37	0.14	0.28	0.38	3.59	0.52	0.45	0.02
2000-2001	5.46	0.13	0.28	0.39	3.69	0.53	0.43	0.02
2001-2002	5.55	0.13	0.28	0.39	3.79	0.54	0.41	0.02
2002-2003	5.65	0.12	0.28	0.39	3.90	0.55	0.39	0.02
2003-2004	5.74	0.12	0.28	0.39	4.01	0.56	0.38	0.01
2004-2005	5.85	0.11	0.28	0.40	4.12	0.57	0.36	0.01
2005-2006	5.96	0.11	0.28	0.40	4.23	0.58	0.34	0.01

Source: Ratios calculated as per Table 39.

Table 67 Tax Revenues as Ratio of Gross State Domestic Product: Punjab

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	7.05	0.03	0.54	2.06	3.29	0.59	0.43	0.10
1986-1987	7.70	0.03	0.56	2.35	3.62	0.63	0.44	0.08
1987-1988	7.47	0.02	0.57	2.22	3.52	0.68	0.40	0.06
1988-1989	7.39	0.02	0.58	2.33	3.36	0.66	0.38	0.05
1989-1990	7.23	0.02	0.64	2.39	3.16	0.61	0.36	0.04
1990-1991	6.84	0.01	0.58	2.31	3.02	0.57	0.32	0.03
1991-1992	6.75	0.02	0.52	2.10	3.30	0.53	0.27	0.03
1992-1993	6.69	0.01	0.55	2.26	3.07	0.53	0.25	0.02
1993-1994	6.92	0.01	0.56	2.47	3.10	0.54	0.24	0.02
1994-1995	7.32	0.01	0.69	2.49	3.37	0.50	0.25	0.01
1995-1996	6.59	0.01	0.57	2.35	2.94	0.47	0.23	0.02
1996-1997P	5.98	0.01	0.40	2.19	2.77	0.43	0.17	0.02
1997-1998Q	6.05	0.01	0.46	2.27	2.78	0.43	0.08	0.02
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	6.31	0.01	0.51	2.35	2.83	0.43	0.17	0.02
1999-2000	6.24	0.01	0.50	2.35	2.79	0.42	0.16	0.02
2000-2001	6.17	0.01	0.49	2.36	2.74	0.40	0.15	0.02
2001-2002	6.10	0.01	0.49	2.37	2.69	0.39	0.14	0.02
2002-2003	6.03	0.01	0.48	2.38	2.65	0.37	0.13	0.02
2003-2004	5.96	0.01	0.47	2.39	2.60	0.36	0.12	0.02
2004-2005	5.90	0.01	0.47	2.40	2.56	0.35	0.11	0.02
2005-2006	5.84	0.01	0.46	2.41	2.51	0.33	0.10	0.02
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	6.32	0.01	0.51	2.34	2.84	0.43	0.17	0.02
1999-2000	6.25	0.01	0.50	2.35	2.80	0.42	0.16	0.02
2000-2001	6.19	0.01	0.50	2.36	2.75	0.41	0.15	0.02
2001-2002	6.13	0.01	0.49	2.37	2.71	0.39	0.14	0.02
2002-2003	6.07	0.01	0.48	2.38	2.67	0.38	0.13	0.02
2003-2004	6.01	0.01	0.48	2.39	2.63	0.37	0.12	0.02
2004-2005	5.95	0.01	0.47	2.39	2.59	0.36	0.11	0.02
2005-2006	5.89	0.01	0.47	2.40	2.55	0.34	0.11	0.02

Source: Ratios calculated as per Table 40.

Table 68 Tax Revenues as Ratio of Gross State Domestic Product: Rajasthan

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	6.43	0.18	0.31	0.96	3.81	0.80	0.22	0.16
1986-1987	6.59	0.20	0.30	1.01	3.78	0.89	0.26	0.15
1987-1988	7.07	0.21	1.17	0.37	4.12	0.79	0.26	0.17
1988-1989	6.14	0.20	0.96	0.31	3.71	0.62	0.17	0.16
1989-1990	6.79	0.23	1.39	0.43	3.75	0.64	0.22	0.13
1990-1991	5.87	0.18	1.26	0.40	3.16	0.52	0.26	0.10
1991-1992	6.73	0.14	1.55	0.51	3.58	0.61	0.23	0.11
1992-1993	6.41	0.11	1.53	0.44	3.42	0.62	0.19	0.10
1993-1994	6.83	0.08	1.62	0.49	3.71	0.63	0.20	0.10
1994-1995	6.62	0.11	1.60	0.52	3.40	0.67	0.21	0.11
1995-1996	7.06	0.09	1.82	0.59	3.62	0.64	0.21	0.09
1996-1997P	6.58	0.08	1.65	0.58	3.37	0.58	0.19	0.12
1997-1998Q	6.88	0.09	1.76	0.60	3.48	0.66	0.17	0.13
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	6.87	0.08	1.94	0.65	3.34	0.57	0.19	0.12
1999-2000	6.95	0.07	2.04	0.69	3.30	0.56	0.18	0.11
2000-2001	7.03	0.07	2.14	0.73	3.26	0.54	0.18	0.10
2001-2002	7.12	0.06	2.26	0.77	3.23	0.53	0.17	0.10
2002-2003	7.22	0.06	2.37	0.82	3.19	0.52	0.17	0.09
2003-2004	7.33	0.05	2.49	0.86	3.16	0.51	0.17	0.09
2004-2005	7.45	0.05	2.62	0.92	3.12	0.50	0.16	0.08
2005-2006	7.58	0.04	2.76	0.97	3.08	0.49	0.16	0.08
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	6.87	0.08	1.93	0.64	3.34	0.57	0.19	0.12
1999-2000	6.93	0.07	2.02	0.68	3.31	0.56	0.18	0.11
2000-2001	7.00	0.07	2.11	0.71	3.28	0.55	0.18	0.10
2001-2002	7.08	0.06	2.21	0.75	3.24	0.54	0.18	0.10
2002-2003	7.16	0.06	2.31	0.79	3.21	0.53	0.17	0.09
2003-2004	7.25	0.05	2.41	0.83	3.18	0.52	0.17	0.09
2004-2005	7.36	0.05	2.53	0.88	3.15	0.51	0.17	0.08
2005-2006	7.46	0.05	2.64	0.92	3.11	0.50	0.16	0.08

Source: Ratios calculated as per Table 41.

Table 69 Tax Revenues as Ratio of Gross State Domestic Product: Sikkim

(per cent)

Year	Own tax Revenue#	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	4.67	0.04	0.07	2.86	1.17	0.12		0.40
1986-1987	4.70	0.06	0.06	2.81	1.17	0.12		0.49
1987-1988	4.87	0.05	0.11	2.83	1.26	0.17		0.45
1988-1989	5.75	0.07	0.10	3.61	1.28	0.18		0.52
1989-1990	5.75	0.04	0.09	3.71	1.33	0.16		0.41
1990-1991	4.84	0.12	0.08	2.75	1.32	0.16		0.42
1991-1992	4.39	0.03	0.06	2.57	1.27	0.14		0.32
1992-1993	4.35	0.02	0.04	2.29	1.49	0.18		0.33
1993-1994	3.95	0.09	0.06	2.00	1.41	0.14		0.24
1994-1995	3.20	0.03	0.05	1.60	1.19	0.14		0.18
1995-1996	4.37	0.03	0.07	2.24	1.56	0.26		0.20
1996-1997	NA	NA	NA	NA	NA	NA		NA
1997-1998	NA	NA	NA	NA	NA	NA		NA
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	4.36	0.07	0.11	1.66	2.08	0.27		0.16
1999-2000	4.29	0.07	0.12	1.58	2.10	0.28		0.15
2000-2001	4.22	0.07	0.12	1.50	2.12	0.28		0.14
2001-2002	4.16	0.07	0.12	1.42	2.14	0.28		0.13
2002-2003	4.10	0.07	0.13	1.34	2.15	0.29		0.12
2003-2004	4.05	0.07	0.13	1.27	2.17	0.29		0.11
2004-2005	4.00	0.07	0.14	1.21	2.19	0.29		0.10
2005-2006	3.96	0.07	0.14	1.15	2.21	0.30		0.09
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	4.44	0.07	0.11	1.68	2.14	0.27		0.16
1999-2000	4.41	0.07	0.12	1.61	2.19	0.28		0.15
2000-2001	4.38	0.07	0.12	1.53	2.24	0.28		0.14
2001-2002	4.36	0.08	0.12	1.46	2.29	0.28		0.13
2002-2003	4.35	0.08	0.13	1.39	2.34	0.28		0.13
2003-2004	4.34	0.08	0.13	1.33	2.40	0.29		0.12
2004-2005	4.33	0.08	0.13	1.26	2.45	0.29		0.11
2005-2006	4.33	0.08	0.14	1.21	2.51	0.29		0.10

Note:

NA =Not Available

Does not include income tax levied by the State.

Source:

Ratios calculated as per Table 42.

Table 70 Tax Revenues as Ratio of Gross State Domestic Product: Tamil Nadu

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	9.89	0.23	0.61	1.55	6.34	0.71	0.05	0.41
1986-1987	10.03	0.13	0.69	1.64	6.31	0.83	0.05	0.38
1987-1988	8.51	0.11	0.68	0.58	6.00	0.74	0.05	0.35
1988-1989	8.60	0.09	0.71	0.64	6.10	0.70	0.03	0.32
1989-1990	9.17	0.08	0.77	1.11	6.10	0.73	0.02	0.36
1990-1991	9.97	0.10	0.72	1.39	6.59	0.80	0.02	0.34
1991-1992	10.10	0.14	0.80	1.31	6.61	0.74	0.22	0.28
1992-1993	9.68	0.09	0.68	1.31	6.38	0.78	0.16	0.27
1993-1994	9.26	0.09	0.74	1.10	6.19	0.74	0.15	0.25
1994-1995	9.61	0.09	0.83	1.01	6.44	0.79	0.19	0.25
1995-1996	10.58	0.07	0.91	1.38	6.94	0.82	0.21	0.26
1996-1997P	10.22	0.04	0.76	1.36	6.84	0.78	0.19	0.25
1997-1998Q	9.94	0.11	0.72	1.49	6.41	0.78	0.20	0.22
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	10.13	0.07	0.82	1.34	6.69	0.80	0.19	0.21
1999-2000	10.20	0.07	0.84	1.36	6.74	0.80	0.19	0.20
2000-2001	10.29	0.07	0.85	1.39	6.78	0.81	0.19	0.19
2001-2002	10.37	0.08	0.86	1.42	6.83	0.81	0.18	0.19
2002-2003	10.45	0.08	0.88	1.45	6.87	0.82	0.18	0.18
2003-2004	10.54	0.08	0.89	1.48	6.92	0.82	0.18	0.17
2004-2005	10.63	0.08	0.91	1.50	6.97	0.83	0.18	0.16
2005-2006	10.72	0.09	0.92	1.53	7.01	0.84	0.17	0.15
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	10.12	0.07	0.82	1.33	6.69	0.80	0.20	0.22
1999-2000	10.20	0.07	0.83	1.36	6.73	0.80	0.20	0.21
2000-2001	10.27	0.08	0.85	1.38	6.77	0.81	0.20	0.20
2001-2002	10.35	0.08	0.86	1.41	6.81	0.81	0.20	0.19
2002-2003	10.43	0.09	0.87	1.43	6.85	0.82	0.20	0.18
2003-2004	10.51	0.09	0.88	1.46	6.89	0.82	0.20	0.17
2004-2005	10.59	0.09	0.90	1.48	6.93	0.83	0.20	0.17
2005-2006	10.68	0.10	0.91	1.51	6.97	0.83	0.20	0.16

Source: Ratios calculated as per Table 43.

Table 71 Tax Revenues as Ratio of Gross State Domestic Product: Tripura

(per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	1.86	0.11	0.19	0.13	1.08	0.10		0.26
1986-1987	1.98	0.08	0.20	0.15	1.19	0.10		0.26
1987-1988	2.03	0.04	0.18	0.17	1.29	0.10		0.26
1988-1989	2.15	0.07	0.18	0.31	1.20	0.10		0.31
1989-1990	2.27	0.06	0.20	0.44	1.21	0.10		0.27
1990-1991	2.52	0.07	0.22	0.45	1.29	0.09		0.40
1991-1992	2.48	0.05	0.21	0.45	1.31	0.10		0.36
1992-1993	2.74	0.06	0.23	0.59	1.37	0.12		0.39
1993-1994	2.63	0.06	0.20	0.53	1.37	0.09		0.37
1994-1995	2.90	0.13	0.19	0.55	1.55	0.10		0.37
1995-1996	2.72	0.05	0.18	0.52	1.55	0.08		0.34
1996-1997P	3.13	0.04	0.19	0.64	1.85	0.07		0.34
1997-1998Q	3.38	0.09	0.19	0.71	2.00	0.09		0.32
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	3.53	0.09	0.20	0.95	1.82	0.08		0.39
1999-2000	3.75	0.09	0.20	1.10	1.89	0.08		0.40
2000-2001	4.00	0.08	0.20	1.26	1.97	0.08		0.41
2001-2002	4.28	0.08	0.20	1.45	2.06	0.08		0.42
2002-2003	4.59	0.08	0.20	1.67	2.14	0.08		0.43
2003-2004	4.94	0.07	0.20	1.92	2.23	0.08		0.45
2004-2005	5.33	0.07	0.20	2.21	2.33	0.07		0.46
2005-2006	5.77	0.06	0.20	2.54	2.43	0.07		0.47
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	3.51	0.09	0.20	0.94	1.81	0.08		0.39
1999-2000	3.70	0.09	0.20	1.06	1.88	0.08		0.40
2000-2001	3.92	0.09	0.20	1.21	1.95	0.08		0.41
2001-2002	4.16	0.08	0.20	1.37	2.02	0.08		0.42
2002-2003	4.42	0.08	0.20	1.55	2.10	0.08		0.43
2003-2004	4.71	0.07	0.20	1.75	2.17	0.08		0.44
2004-2005	5.03	0.07	0.20	1.99	2.26	0.07		0.45
2005-2006	5.39	0.07	0.20	2.25	2.34	0.07		0.46

Source: Ratios calculated as per Table 44.

Table 72 Tax Revenues as Ratio of Gross State Domestic Product: Uttar Pradesh (per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	4.65	0.10	0.54	0.63	2.65	0.46	0.11	0.17
1986-1987	4.99	0.10	0.57	0.74	2.80	0.47	0.12	0.20
1987-1988	5.79	0.10	0.73	1.44	2.78	0.46	0.12	0.16
1988-1989	5.03	0.09	0.61	0.82	2.65	0.52	0.15	0.18
1989-1990	5.22	0.11	0.66	0.90	2.85	0.46	0.11	0.13
1990-1991	5.70	0.07	0.65	1.31	3.03	0.43	0.10	0.12
1991-1992	5.41	0.07	0.69	1.11	2.94	0.39	0.09	0.13
1992-1993	5.50	0.09	0.65	1.25	2.86	0.42	0.09	0.14
1993-1994	5.20	0.06	0.67	1.20	2.70	0.37	0.07	0.12
1994-1995	5.40	0.06	0.70	1.22	2.89	0.34	0.08	0.12
1995-1996	5.39	0.06	0.72	1.14	2.90	0.35	0.07	0.14
1996-1997P	5.35	0.06	0.74	1.12	2.94	0.31	0.07	0.10
1997-1998Q	5.38	0.05	0.74	1.08	3.03	0.30	0.09	0.11
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	5.60	0.05	0.76	1.32	2.99	0.30	0.08	0.10
1999-2000	5.66	0.05	0.77	1.36	3.01	0.29	0.08	0.10
2000-2001	5.72	0.05	0.79	1.41	3.03	0.28	0.07	0.09
2001-2002	5.78	0.04	0.80	1.46	3.06	0.27	0.07	0.09
2002-2003	5.85	0.04	0.82	1.51	3.08	0.26	0.06	0.09
2003-2004	5.92	0.04	0.84	1.56	3.10	0.25	0.06	0.08
2004-2005	6.00	0.04	0.85	1.62	3.13	0.24	0.06	0.08
2005-2006	6.08	0.03	0.87	1.67	3.15	0.23	0.05	0.08
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	5.59	0.05	0.76	1.31	2.99	0.30	0.08	0.10
1999-2000	5.64	0.05	0.77	1.35	3.01	0.29	0.08	0.10
2000-2001	5.70	0.05	0.78	1.39	3.03	0.28	0.07	0.10
2001-2002	5.76	0.04	0.80	1.44	3.05	0.27	0.07	0.09
2002-2003	5.82	0.04	0.81	1.48	3.07	0.26	0.06	0.09
2003-2004	5.88	0.04	0.82	1.53	3.09	0.25	0.06	0.09
2004-2005	5.94	0.04	0.84	1.57	3.11	0.24	0.06	0.08
2005-2006	6.01	0.04	0.85	1.62	3.13	0.23	0.06	0.08

Source: Ratios calculated as per Table 45.

Table 73 Tax Revenues as Ratio of Gross State Domestic Product: West Bengal (per cent)

Year	Own tax revenue	Agricultural tax	Stamps and Registration fees	State excise duty	Total sales tax	Taxes on Vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	5.90	0.76	0.31	0.35	3.31	0.59	0.19	0.40
1986-1987	5.86	0.75	0.31	0.34	3.34	0.59	0.15	0.38
1987-1988	5.78	0.78	0.29	0.38	3.32	0.52	0.14	0.34
1988-1989	6.40	1.05	0.37	0.44	3.54	0.55	0.12	0.33
1989-1990	6.33	0.99	0.39	0.47	3.49	0.56	0.10	0.34
1990-1991	6.13	0.71	0.42	0.47	3.53	0.55	0.08	0.37
1991-1992	6.07	0.76	0.43	0.45	3.50	0.53	0.06	0.34
1992-1993	6.03	0.42	0.40	0.47	3.75	0.56	0.12	0.32
1993-1994	5.88	0.48	0.37	0.44	3.66	0.55	0.07	0.31
1994-1995	6.25	1.01	0.47	0.39	3.51	0.55	0.04	0.29
1995-1996	5.96	1.09	0.44	0.38	3.53	0.18	0.07	0.26
1996-1997P	5.36	0.59	0.39	0.41	3.41	0.17	0.11	0.28
1997-1998Q	5.05	0.50	0.38	0.40	3.18	0.17	0.15	0.28
Projection at trend growth rate of gross State domestic product at current prices								
1998-1999	5.59	0.62	0.45	0.43	3.48	0.25	0.10	0.26
1999-2000	5.61	0.61	0.46	0.43	3.48	0.28	0.10	0.25
2000-2001	5.64	0.59	0.47	0.44	3.48	0.30	0.10	0.25
2001-2002	5.65	0.58	0.48	0.44	3.49	0.33	0.10	0.24
2002-2003	5.67	0.57	0.50	0.44	3.49	0.35	0.10	0.23
2003-2004	5.68	0.55	0.51	0.45	3.49	0.37	0.10	0.22
2004-2005	5.70	0.54	0.52	0.45	3.49	0.38	0.10	0.22
2005-2006	5.71	0.53	0.53	0.45	3.50	0.39	0.09	0.21
Projection at assumed growth rate of gross State domestic product at current prices								
1998-1999	5.59	0.62	0.45	0.43	3.48	0.24	0.10	0.26
1999-2000	5.61	0.61	0.46	0.43	3.48	0.27	0.10	0.25
2000-2001	5.63	0.60	0.47	0.44	3.48	0.30	0.10	0.25
2001-2002	5.65	0.58	0.48	0.44	3.49	0.32	0.10	0.24
2002-2003	5.67	0.57	0.49	0.44	3.49	0.34	0.10	0.24
2003-2004	5.68	0.56	0.50	0.44	3.49	0.35	0.10	0.23
2004-2005	5.70	0.55	0.51	0.45	3.49	0.37	0.11	0.22
2005-2006	5.71	0.54	0.52	0.45	3.49	0.38	0.11	0.22

Source: Ratios calculated as per Table 46.

Table 74 Tax Revenues as Ratio of Gross Domestic Product: All States

(per cent)

Year	Own tax revenue	Agricultural Tax	Stamps and registration fees	State excise duty	Total Sales Tax	Taxes on vehicle	Electricity duty	Other tax
1	2	3	4	5	6	7	8	9
1985-1986	5.54	0.19	0.33	0.79	3.21	0.52	0.24	0.27
1986-1987	5.69	0.16	0.35	0.83	3.28	0.54	0.28	0.26
1987-1988	5.78	0.15	0.40	0.83	3.36	0.55	0.24	0.24
1988-1989	5.66	0.17	0.40	0.76	3.32	0.54	0.25	0.23
1989-1990	5.69	0.17	0.44	0.82	3.30	0.50	0.24	0.23
1990-1991	5.64	0.15	0.43	0.87	3.29	0.48	0.22	0.22
1991-1992	5.77	0.14	0.47	0.85	3.38	0.48	0.26	0.19
1992-1993	5.61	0.10	0.46	0.85	3.28	0.48	0.25	0.19
1993-1994	5.62	0.10	0.47	0.83	3.34	0.48	0.21	0.18
1994-1995	5.58	0.13	0.54	0.74	3.31	0.46	0.23	0.17
1995-1996	5.52	0.13	0.56	0.69	3.30	0.46	0.21	0.17
1996-1997 ^P	5.37	0.09	0.52	0.62	3.30	0.44	0.21	0.18
1997-1998	NA	NA	NA	NA	NA	NA	NA	NA
Projection at trend growth rate of gross domestic product at market prices								
1998-1999	5.52	0.09	0.61	0.70	3.33	0.43	0.21	0.15
1999-2000	5.52	0.09	0.64	0.68	3.33	0.42	0.21	0.15
2000-2001	5.52	0.08	0.67	0.67	3.33	0.41	0.20	0.14
2001-2002	5.52	0.08	0.70	0.66	3.34	0.40	0.20	0.13
2002-2003	5.52	0.08	0.73	0.65	3.34	0.40	0.20	0.13
2003-2004	5.53	0.07	0.77	0.64	3.34	0.39	0.19	0.12
2004-2005	5.54	0.07	0.80	0.63	3.35	0.38	0.19	0.12
2005-2006	5.55	0.07	0.84	0.62	3.35	0.38	0.19	0.11
Projection at assumed growth rate of gross domestic product at market prices								
1998-1999	5.52	0.09	0.61	0.70	3.33	0.43	0.21	0.15
1999-2000	5.52	0.09	0.63	0.69	3.33	0.42	0.21	0.15
2000-2001	5.52	0.09	0.66	0.68	3.33	0.42	0.20	0.14
2001-2002	5.52	0.08	0.69	0.67	3.34	0.41	0.20	0.14
2002-2003	5.52	0.08	0.71	0.66	3.34	0.40	0.20	0.13
2003-2004	5.53	0.08	0.74	0.65	3.34	0.40	0.19	0.13
2004-2005	5.53	0.07	0.77	0.64	3.34	0.39	0.19	0.12
2005-2006	5.54	0.07	0.80	0.63	3.35	0.38	0.19	0.12

Note: NA =Not Available

Source: Ratios calculated as per Table 47.

Table 75 Total Own Tax Revenues as Ratio of Gross State Domestic Product: State-wise
(per cent)

Year	All States	Andhra Pradesh	Arunachal Pradesh	Assam	Bihar	Goa
1	2	3	4	5	6	7
1985-1986	6.94	9.39	0.48	4.14	4.03	
1986-1987	7.19	9.51	0.53	4.10	3.98	7.86
1987-1988	7.25	9.18	0.62	3.56	4.03	6.01
1988-1989	7.06	8.53	0.60	3.67	3.92	6.30
1989-1990	7.13	8.35	0.56	3.66	4.01	6.20
1990-1991	7.08	7.65	0.52	3.96	3.84	6.74
1991-1992	7.17	7.32	0.65	4.32	3.84	7.32
1992-1993	7.02	7.67	0.60	3.97	4.12	7.67
1993-1994	6.93	7.13	0.41	4.16	3.89	8.36
1994-1995	7.00	6.77	0.58	3.83	4.02	9.03
1995-1996	7.03	5.53	0.65	3.76	4.76	9.37
1996-1997P	6.80	5.79	0.65	3.85	4.52	9.79
1997-1998Q	7.05	8.05	0.66	4.13	4.32	NA
Projection at trend growth rate of gross State domestic product at current prices						
1998-1999	7.07	7.68	0.62	3.97	4.35	10.09
1999-2000	7.04	7.32	0.63	3.98	4.39	10.54
2000-2001	7.01	6.98	0.64	3.99	4.43	11.00
2001-2002	6.98	6.66	0.65	3.99	4.47	11.49
2002-2003	6.95	6.35	0.65	4.00	4.51	11.99
2003-2004	6.92	6.06	0.66	4.01	4.55	12.52
2004-2005	6.89	5.78	0.67	4.02	4.59	13.07
2005-2006	6.86	5.51	0.68	4.02	4.63	13.65
Projection at assumed growth rate of gross State domestic product at current prices						
1998-1999	7.07	7.71	0.62	3.97	4.35	10.09
1999-2000	7.04	7.39	0.63	3.98	4.38	10.49
2000-2001	7.02	7.09	0.64	3.98	4.42	10.90
2001-2002	6.99	6.79	0.64	3.99	4.45	11.33
2002-2003	6.97	6.51	0.65	4.00	4.49	11.78
2003-2004	6.94	6.24	0.66	4.00	4.52	12.24
2004-2005	6.92	5.98	0.66	4.01	4.56	12.72
2005-2006	6.89	5.73	0.67	4.02	4.60	13.22

Source: Ratios calculated as per Table 48.

Table 75 Total Own Tax Revenues as Ratio of Gross State Domestic Product: State-wise (contd.)
(per cent)

Year	Gujarat	Haryana	Himachal Pradesh	Jammu & Kashmir	Karnataka	Kerala	Maharashtra
1	2	3	4	5	6	7	8
1985-1986	7.69	7.66	5.37	NA	9.29	9.71	8.03
1986-1987	7.82	8.21	6.09	NA	9.09	9.53	8.72
1987-1988	9.34	8.59	6.00	NA	9.33	9.66	8.53
1988-1989	8.37	7.94	5.47	NA	9.59	9.98	8.46
1989-1990	8.72	8.16	5.83	NA	9.56	10.09	7.90
1990-1991	8.57	7.84	5.72	NA	10.01	9.51	7.95
1991-1992	9.45	7.96	5.82	NA	9.64	9.55	8.11
1992-1993	8.57	8.34	5.80	NA	9.38	9.46	7.22
1993-1994	8.74	7.74	6.05	NA	9.97	10.41	7.01
1994-1995	8.04	7.72	6.14	NA	9.44	10.37	7.55
1995-1996	8.04	7.79	6.19	NA	10.34	10.56	7.27
1996-1997P	7.92	6.29	NA	NA	9.93	10.50	6.82
1997-1998Q	7.61	6.33	NA	NA	9.79	10.36	7.53
Projection at trend growth rate of gross State domestic product at current prices							
1998-1999	8.06	6.86	6.20	NA	10.04	10.53	6.96
1999-2000	8.02	6.75	6.25	NA	10.11	10.61	6.84
2000-2001	7.98	6.63	6.30	NA	10.17	10.70	6.73
2001-2002	7.94	6.52	6.34	NA	10.23	10.78	6.61
2002-2003	7.90	6.41	6.39	NA	10.30	10.86	6.50
2003-2004	7.86	6.30	6.44	NA	10.36	10.94	6.39
2004-2005	7.82	6.20	6.49	NA	10.42	11.03	6.28
2005-2006	7.77	6.09	6.53	NA	10.49	11.11	6.18
Projection at assumed growth rate of gross State domestic product at current prices							
1998-1999	8.07	6.88	6.19	NA	10.04	10.53	6.97
1999-2000	8.03	6.77	6.23	NA	10.09	10.60	6.87
2000-2001	7.99	6.67	6.28	NA	10.15	10.67	6.76
2001-2002	7.96	6.57	6.32	NA	10.20	10.74	6.66
2002-2003	7.92	6.47	6.36	NA	10.26	10.82	6.56
2003-2004	7.88	6.37	6.40	NA	10.32	10.89	6.46
2004-2005	7.85	6.28	6.44	NA	10.38	10.96	6.36
2005-2006	7.81	6.18	6.49	NA	10.43	11.04	6.27

Source: Ratios calculated as per Table 48.

Table 75 Total Own Tax Revenues as Ratio of Gross State Domestic Product: State-wise (contd.)
(per cent)

Year	Madhya Pradesh	Manipur	Meghalaya	Mizoram	Nagaland	Orissa
1	2	3	4	5	6	7
1985-1986	5.87	1.68	3.80	0.99	5.04	4.19
1986-1987	6.56	1.91	3.37	1.40	4.48	4.55
1987-1988	6.06	1.81	3.67	1.37	4.53	5.08
1988-1989	6.17	1.76	4.70	0.54	3.58	4.61
1989-1990	6.44	1.82	4.10	0.83	2.72	4.76
1990-1991	5.76	1.52	4.05	1.01	2.24	6.13
1991-1992	6.49	1.46	4.10	0.72	2.13	4.81
1992-1993	6.38	1.40	3.84	0.83	1.52	5.03
1993-1994	6.00	1.42	3.63	0.75	1.50	4.93
1994-1995	5.75	1.61	3.83	0.68	1.29	4.52
1995-1996	6.14	1.72	3.61	0.69	1.45	4.69
1996-1997P	6.31	1.72	3.81	NA	1.70	5.78
1997-1998Q	6.44	NA	NA	NA	NA	5.25
Projection at trend growth rate of gross State domestic product at current prices						
1998-1999	6.19	1.51	3.71	0.57	1.26	5.22
1999-2000	6.19	1.49	3.69	0.54	1.09	5.26
2000-2001	6.19	1.47	3.66	0.51	0.94	5.31
2001-2002	6.19	1.45	3.63	0.49	0.81	5.36
2002-2003	6.20	1.43	3.61	0.46	0.70	5.40
2003-2004	6.20	1.42	3.58	0.44	0.60	5.45
2004-2005	6.20	1.40	3.56	0.42	0.52	5.50
2005-2006	6.20	1.38	3.53	0.40	0.45	5.55
Projection at assumed growth rate of gross State domestic product at current prices						
1998-1999	6.19	1.51	3.72	0.57	1.28	5.21
1999-2000	6.19	1.49	3.70	0.55	1.12	5.25
2000-2001	6.19	1.48	3.67	0.52	0.98	5.29
2001-2002	6.19	1.46	3.65	0.50	0.86	5.34
2002-2003	6.20	1.45	3.62	0.48	0.75	5.38
2003-2004	6.20	1.43	3.60	0.46	0.66	5.42
2004-2005	6.20	1.41	3.58	0.44	0.58	5.46
2005-2006	6.20	1.40	3.56	0.42	0.51	5.50

Source: Ratios calculated as per Table 48.

Table 75 Total Own Tax Revenues as Ratio of Gross State Domestic Product: State-wise (contd.)

(per cent)							
Year	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal
1	2	3	4	5	6	7	
1985-1986	7.05	6.43	4.67	9.89	1.86	4.65	5.90
1986-1987	7.70	6.59	4.70	10.03	1.98	4.99	5.86
1987-1988	7.47	7.07	4.87	8.51	2.03	5.79	5.78
1988-1989	7.39	6.14	5.75	8.60	2.15	5.03	6.40
1989-1990	7.23	6.79	5.75	9.17	2.27	5.22	6.33
1990-1991	6.84	5.87	4.84	9.97	2.52	5.70	6.13
1991-1992	6.75	6.73	4.39	10.10	2.48	5.41	6.07
1992-1993	6.69	6.41	4.35	9.68	2.74	5.50	6.03
1993-1994	6.92	6.83	3.95	9.26	2.63	5.20	5.88
1994-1995	7.32	6.62	3.20	9.61	2.90	5.40	6.25
1995-1996	6.59	7.06	4.37	10.58	2.72	5.39	5.96
1996-1997P	5.98	6.58	NA	10.22	3.13	5.35	5.36
1997-1998Q	6.05	6.88	NA	9.94	3.38	5.38	5.05
Projection at trend growth rate of gross State domestic product at current prices							
1998-1999	6.24	6.74	3.88	10.12	3.35	5.52	5.56
1999-2000	6.14	6.76	3.73	10.19	3.51	5.56	5.51
2000-2001	6.05	6.78	3.58	10.27	3.67	5.59	5.47
2001-2002	5.95	6.80	3.44	10.34	3.84	5.63	5.42
2002-2003	5.86	6.82	3.31	10.42	4.02	5.66	5.37
2003-2004	5.77	6.84	3.18	10.49	4.21	5.70	5.33
2004-2005	5.68	6.86	3.06	10.57	4.41	5.73	5.28
2005-2006	5.59	6.88	2.94	10.65	4.62	5.77	5.24
Projection at assumed growth rate of gross State domestic product at current prices							
1998-1999	6.25	6.74	3.91	10.11	3.34	5.52	5.56
1999-2000	6.16	6.76	3.78	10.18	3.47	5.55	5.52
2000-2001	6.08	6.77	3.65	10.24	3.62	5.58	5.48
2001-2002	5.99	6.79	3.52	10.31	3.77	5.61	5.44
2002-2003	5.91	6.81	3.40	10.38	3.93	5.64	5.40
2003-2004	5.83	6.83	3.28	10.45	4.09	5.67	5.36
2004-2005	5.75	6.85	3.16	10.51	4.26	5.70	5.32
2005-2006	5.67	6.86	3.05	10.58	4.44	5.74	5.28

Source: Ratios calculated as per Table 48.

V. Projection of Local Government Tax Revenues in Selected States

38. According to Articles 243H and 243W of the Constitution, the power to impose taxes by the Panchayats and Municipalities rests with the legislature of a State. The Panchayats and Municipalities are referred as local bodies. Local taxes typically consist of taxes on lands and buildings, taxes on the entry of goods into a local area for consumption, use or sale therein, taxes on advertisement other than advertisements published in the newspapers and advertisements broadcast by radio or television. taxes on non-motorised vehicles, animals and boats, and taxes on entertainment. The relevant entries in the seventh schedule of the Constitution corresponding to these taxes are 49, 52, 55, 58 and 62, respectively. These taxes have no or insignificant inter-jurisdictional implications, and are, therefore, considered appropriate for being levied by local bodies. There are, however, inter-state differences in the tax jurisdiction of local bodies; these are shown in Tables 76 and 77, respectively for urban local bodies and Panchayats.

Data Sources

39. Unlike in the case of the Central and state government finance accounts which are maintained, audited and published regularly, there is no formal mechanism of collating and publishing local government accounts. The result is that there are no published data on the finances of local bodies, excepting the data that are, from time to time collected by research institutions, through small-scale sample surveys¹. The estimates of revenue

¹⁴ The two institutions which have been involved in sample surveys are the National Institute of Urban Affairs (NIUA), and the National Institute of Public Finance and Policy (NIPFP).

receipts and expenditure, in particular of urban local bodies, are constructed on the basis of such sample surveys.

40. For the purpose of this study, estimates of revenue receipts from local taxes for the period 1993/94 to 1997/98, are obtained from the state governments. The estimates of tax revenue receipts relate to 12 states in the case of urban local bodies and 10 states in the case of Panchayats. These estimates have been used for projecting the yields for the period 1998-99 to 2005-06. The individual tax components for which projections are made comprise (i) taxes on land and property, referred to as property tax/house tax; (ii) taxes on the entry of goods into a local area for consumption, use or sale therein, called octroi; and (iii) land revenue.

Projection Method

Two methods are used for projecting the yields from local taxes. These are:

41. **Trend growth rate method:** Annual growth rate of individual local taxes observed during the period 1993-94 to 1997-98 are used for projecting the local tax revenue receipts, for the reference period 1998-99 to 2005-06.

42. **Assumed growth rate method:** Following the buoyancy method employed for estimating the revenue receipts from state-level taxes, the growth rates for individual local taxes are assumed to equal its trend growth rate adjusted by the ratio of the actual growth rate of all-India GDP to an assumed all-India growth rate of GDP (see Table 11 in Chapter IV).

43. The growth rates of individual taxes thus derived are applied to the 1997-98 base of individual local taxes, in order to arrive at the estimated tax yields for the period 1998-99 to 2005-06. The total yields are the sum of the projected yields of individual tax components. The results are shown in tables 79 to 91.

Table 76 Tax jurisdiction of local governments: Urban local bodies

States	Tax jurisdiction							
	Property tax	Octroi	Non motorized vehicles & animals	Advertisement tax	Lighting tax	Water tax	Scavenging tax	Other tax
Andhra Pradesh	X	-	X	X	-	-	-	X
Assam	X	-	X	-	-	-	-	X
Goa	X	X	X	X	-	-	-	X
Gujarat	X	X	-	X	-	-	-	X
Karnataka	X	-	-	X	X	X	X	X
Kerala	X	-	-	X	-	-	-	X
Meghalaya	-	-	-	-	X	X	-	-
Orissa	X	X	X	X	-	-	-	X
Punjab	X	X	X	X	-	-	-	X
Rajasthan	X	X	-	-	-	-	-	X
Tamil Nadu	X	-	X	-	-	-	-	X
Uttar Pradesh	X	-	-	-	-	-	-	X

Note : x denotes where the tax is being levied.
 - denotes where the tax is not being levied.

Table 77 Tax jurisdiction of local governments: Panchayats

States	Tax jurisdiction									
	House tax	Octroi	Advertisement tax	Non motorized vehicles & animals	Land tax	Pilgrim tax	Special tax on property	Drain age tax	Latrine tax	Other tax
Andhra Pradesh	X	-	-	-	-	-	-	-	-	-
Assam	-	-	-	-	-	-	-	-	-	X
Goa	X	X	X	X	-	-	-	-	-	X
Gujarat	X	-	-	-	X	-	X	X	-	X
Himachal Pradesh	X	-	-	-	X	-	-	-	-	X
Karnataka	X	-	-	X	-	-	-	-	-	X
Kerala	X	-	-	-	-	-	-	-	-	X
Orissa	X	-	-	X	X	-	-	X	X	X
Punjab	X	X	-	-	X	-	-	-	-	X
Uttar Pradesh	X	-	-	-	-	X	-	-	-	-

Note : x denotes where the tax is being levied.
 - denotes where the tax is not being levied.

Table 78 Growth Rate of Local Government Tax Revenues

(Per cent)

	Urban Local Bodies			Panchayats			
	Property Tax	Octroi tax	Other Tax	House tax	Octroi tax	Land Revenue	Other Tax
Andhra Pradesh							
Trend growth rate	9.59		7.00	6.25			
Assumed growth rate	8.50		6.21	5.54			
Assam							
Trend growth rate	7.85		-2.12				2.00
Assumed growth rate	6.96		-1.88				1.77
Goa							
Trend growth rate	20.87	27.25	14.73	23.32	16.65		15.46
Assumed growth rate	18.51	24.16	13.06	20.68	14.76		13.71
Gujarat							
Trend growth rate	8.69	23.01	5.51	6.26		9.75	4.03
Assumed growth rate	7.71	20.40	4.89	5.55		8.65	3.58
Himachal Pradesh							
Trend growth rate				21.56		-5.49	-2.39
Assumed growth rate				19.11		-4.87	-2.12
Karnataka							
Trend growth rate	15.09		2.20	11.55			7.29
Assumed growth rate	13.38		1.95	10.24			6.47
Kerala							
Trend growth rate	10.04		9.72	18.07			7.00
Assumed growth rate	8.90		8.62	16.02			6.21
Meghalaya							
Trend growth rate			6.54				
Assumed growth rate			5.79				
Orissa							
Trend growth rate	9.59	11.92	10.26	3.65		14.95	-1.01
Assumed growth rate	8.51	10.57	9.10	3.24		13.26	-0.90
Punjab							
Trend growth rate	14.66	16.04	7.99	1.37	18.25	-32.58 *	
Assumed growth rate	12.99	14.22	7.08	1.21	16.18	-28.89 *	
Rajasthan							
Trend growth rate	11.08	16.90	9.81				
Assumed growth rate	9.82	14.98	8.69				
Tamil Nadu							
Trend growth rate	18.78		27.84				
Assumed growth rate	16.66		24.10				
Uttar Pradesh							
Trend growth rate	5.14		9.11	5.62		-7.55	
Assumed growth rate	4.56		8.08	4.98		-6.69	

Note :

Trend growth rate is the compound growth rate observed during the period 1993-94 and 1997-98.

Assumed growth rate of local taxes is calculated by multiplying the ratio to the trend growth rate of individual local tax where the ratio is obtained by dividing the assumed growth rate of All-India GDP at market prices by actual growth rate of All-India GDP at market prices.

* = These growth rates are not applied as land revenue stands abolished in the state of Punjab.

Table 79: Forecasts of Local Government Tax Revenues: Andhra Pradesh (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax *	Own tax revenue	House tax	Octroi tax	Land revenue	Other Tax
1993-1994	53750	11324.24	9530.04		1794.20	3387.63	3387.63			
1994-1995	62412	11904.74	9830.28		2074.46	3457.76	3457.76			
1995-1996	74546	15411.99	12009.01		3402.98	4149.31	4149.31			
1996-1997P	84251	17827.84	13702.67		4125.17	4232.29	4232.29			
1997-1998Q	88387	18779.93	13745.90		5034.03	4316.94	4316.94			
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	103722	20450.50	15064.09		5386.41	4586.65	4586.65			
1999-2000	121718	22272.14	16508.68		5763.46	4873.22	4873.22			
2000-2001	142836	24258.71	18091.81		6166.90	5177.69	5177.69			
2001-2002	167618	26425.34	19826.75		6598.59	5501.18	5501.18			
2002-2003	196700	28788.56	21728.07		7060.49	5844.89	5844.89			
2003-2004	230827	31366.45	23811.73		7554.72	6210.06	6210.06			
2004-2005	270876	34178.74	26095.19		8083.55	6598.06	6598.06			
2005-2006	317873	37247.03	28597.63		8649.40	7010.29	7010.29			
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	101931	20260.81	14914.41		5346.40	4556.03	4556.03			
1999-2000	117656	21860.41	16182.26		5678.16	4808.36	4808.36			
2000-2001	135763	23588.38	17557.88		6030.50	5074.67	5074.67			
2001-2002	156643	25455.14	19050.45		6404.70	5355.72	5355.72			
2002-2003	180735	27472.01	20669.89		6802.12	5652.35	5652.35			
2003-2004	208531	29651.20	22427.00		7224.21	5965.40	5965.40			
2004-2005	240604	32005.96	24333.47		7672.48	6295.78	6295.78			
2005-2006	277608	34550.59	26402.02		8148.57	6644.47	6644.47			

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = The growth rate of other taxes has been taken at 7 per cent per annum which is the inflation rate.

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 80: Forecasts of Local Government Tax Revenues: Assam (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	14717	765.92	213.26		552.66	363.37				363.37
1994-1995	16511	894.63	269.87		624.76	370.54				370.54
1995-1996	18680	900.55	354.61		545.94	378.04				378.04
1996-1997P	19904	779.70	346.80		432.90	385.60				385.60
1997-1998Q	21336	795.78	288.48		507.30	393.31				393.31
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	24052	807.67	311.11		496.55	401.17				401.17
1999-2000	27114	821.56	335.52		486.04	409.19				409.19
2000-2001	30566	837.58	361.84		475.74	417.37				417.37
2001-2002	34456	855.89	390.23		465.66	425.72				425.72
2002-2003	38843	876.65	420.85		455.80	434.23				434.23
2003-2004	43787	900.01	453.86		446.14	442.91				442.91
2004-2005	49362	926.16	489.47		436.69	451.76				451.76
2005-2006	55645	955.31	527.87		427.44	460.79				460.79
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	23745	806.32	308.55		497.77	400.28				400.28
1999-2000	26426	818.44	330.02		488.42	407.38				407.38
2000-2001	29409	832.23	352.98		479.24	414.60				414.60
2001-2002	32729	847.78	377.54		470.24	421.95				421.95
2002-2003	36425	865.22	403.81		461.41	429.44				429.44
2003-2004	40537	884.65	431.91		452.74	437.05				437.05
2004-2005	45113	906.19	461.96		444.23	444.80				444.80
2005-2006	50207	929.99	494.11		435.89	452.68				452.68

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 81: Forecasts of Local Government Tax Revenues: Goa (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax *
1993-1994	2245	337.49	120.58	58.86	158.05	162.89	56.12	60.20		46.57
1994-1995	2503	402.22	146.49	85.79	169.94	258.74	64.00	108.03		86.71
1995-1996	2901	457.96	167.34	88.27	202.35	304.39	88.35	99.77		116.27
1996-1997P	3091	560.50	210.99	106.52	242.99	358.56	119.21	104.23		135.12
1997-1998Q	NA	685.60	257.40	154.33	273.87	396.24	129.79	111.46		154.99
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	4158	821.73	311.13	196.38	314.22	469.02	160.06	130.02		178.95
1999-2000	4622	986.49	376.08	249.90	360.51	555.65	197.38	151.66		206.60
2000-2001	5593	1186.20	454.58	318.00	413.63	658.86	243.41	176.91		238.54
2001-2002	6467	1428.68	549.47	404.65	474.56	781.94	300.17	206.37		275.41
2002-2003	7523	1723.56	664.16	514.92	544.48	928.87	370.17	240.73		317.98
2003-2004	8725	2082.73	802.80	655.23	624.70	1104.41	456.49	280.80		367.12
2004-2005	10120	2520.89	970.38	833.78	716.73	1314.36	562.93	327.55		423.87
2005-2006	11737	3056.25	1172.94	1060.99	822.33	1565.68	694.21	382.09		489.38
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	4029	806.31	305.04	191.62	309.65	460.78	156.63	127.91		176.23
1999-2000	4600	949.53	361.51	237.92	350.10	536.20	189.02	146.80		200.39
2000-2001	5252	1119.67	428.42	295.41	395.84	624.42	228.10	168.47		227.85
2001-2002	5936	1322.07	507.72	366.80	447.55	727.69	275.27	193.34		259.08
2002-2003	6646	1563.15	601.70	455.43	506.02	848.66	332.19	221.89		294.59
2003-2004	7616	1850.67	713.07	565.47	572.13	990.48	400.88	254.64		334.96
2004-2005	8923	2194.04	845.06	702.11	646.87	1156.88	483.77	292.24		380.87
2005-2006	10167	2604.62	1001.48	871.77	731.38	1352.26	583.80	335.38		433.07

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = Trend growth rate is based on the period 1995-96 to 1997-98.

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 82: Forecasts of Local Government Tax Revenues: Gujarat (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax *	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	45124	8454.64	1387.89	6366.70	700.05	1608.46	617.41		749.65	241.41
1994-1995	59027	13715.66	2338.39	9246.74	2130.53	1728.15	722.92		760.68	244.55
1995-1996	66179	15715.46	2315.98	11223.70	2175.78	1722.52	663.84		853.60	205.08
1996-1997P	76565	17146.03	1859.92	12909.12	2376.99	2051.61	860.68		938.51	252.42
1997-1998Q	86609	19015.15	1937.19	14575.39	2502.57	2157.71	787.26		1087.67	282.78
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	101523	22674.71	2105.60	17928.61	2640.50	2324.49	836.57		1193.73	294.19
1999-2000	119005	27127.96	2288.66	22053.27	2786.03	2505.16	888.97		1310.13	306.06
2000-2001	139498	32554.06	2487.63	27126.86	2939.58	2700.95	944.66		1437.89	318.40
2001-2002	163520	39173.16	2703.89	33367.68	3101.59	2913.18	1003.83		1578.10	331.25
2002-2003	191678	47255.75	2938.96	41044.26	3272.53	3143.31	1066.71		1731.99	344.61
2003-2004	224685	57134.28	3194.46	50486.92	3452.90	3392.92	1133.53		1900.88	358.51
2004-2005	263375	69217.34	3472.18	62101.96	3643.20	3663.75	1204.54		2086.24	372.97
2005-2006	308729	84007.20	3774.04	76389.17	3843.99	3957.69	1279.99		2289.68	388.02
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	99834	22260.30	2086.53	17548.89	2624.88	2305.60	830.99		1181.72	292.90
1999-2000	115079	26129.56	2247.39	21129.01	2753.16	2464.42	877.14		1283.90	303.37
2000-2001	132651	30747.87	2420.64	25439.50	2887.72	2635.02	925.87		1394.92	314.23
2001-2002	152907	36265.48	2607.25	30629.37	3028.85	2818.31	977.30		1515.54	325.47
2002-2003	176256	42863.15	2808.25	36878.02	3176.88	3015.29	1031.58		1646.59	337.11
2003-2004	203171	50758.33	3024.75	44401.44	3332.15	3227.03	1088.88		1788.98	349.17
2004-2005	234195	60212.63	3257.93	53459.70	3495.00	3454.70	1149.37		1943.67	361.66
2005-2006	269956	71540.83	3509.09	64365.93	3665.81	3699.55	1213.21		2111.74	374.60

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = Trend growth rate is based on the period 1994-95 to 1997-98.

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 83: Forecasts of Local Government Tax Revenues: Himachal Pradesh (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax *
1993-1994	4226					77.75	31.24		35.09	11.42
1994-1995	4876					92.03	54.01		27.87	10.16
1995-1996	5519					76.31	47.45		16.55	12.32
1996-1997P	NA					85.50	41.20		31.29	13.01
1997-1998Q	NA					105.91	68.20		27.99	9.71
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	8486					118.84	82.90		26.46	9.48
1999-2000	9795					135.03	100.78		25.01	9.25
2000-2001	11305					155.16	122.50		23.63	9.03
2001-2002	13048					180.06	148.91		22.34	8.81
2002-2003	15060					210.72	181.01		21.11	8.60
2003-2004	17382					248.38	220.03		19.95	8.39
2004-2005	20063					294.52	267.47		18.86	8.19
2005-2006	23156					350.95	325.13		17.82	8.00
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	8106					117.37	81.24		26.63	9.50
1999-2000	9214					131.40	96.76		25.34	9.30
2000-2001	10473					148.46	115.25		24.10	9.10
2001-2002	11905					169.12	137.28		22.93	8.91
2002-2003	13533					194.05	163.51		21.81	8.72
2003-2004	15383					224.05	194.76		20.75	8.54
2004-2005	17485					260.08	231.99		19.74	8.35
2005-2006	19876					303.28	276.32		18.78	8.18

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = Annual average growth rate is used instead of trend growth rate.

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 84: Forecasts of Local Government Tax Revenues: Karnataka (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax *	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax *
1993-1994	38241	6882.92	3728.14		3154.78	3450.18	1562.27			1887.91
1994-1995	45447	11699.33	8338.70		3360.63	5135.58	2029.93			3105.65
1995-1996	51020	10590.96	8666.74		1924.22	5679.88	2162.81			3517.07
1996-1997P	58069	14237.59	11044.46		3193.13	5959.38	2159.30			3800.08
1997-1998Q	65515	16152.95	12710.89		3442.06	6254.67	2418.58			3836.09
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	76174	18146.45	14628.57		3517.88	6813.74	2697.81			4115.93
1999-2000	88568	20430.93	16835.57		3595.37	7425.46	3009.28			4416.18
2000-2001	102978	23050.09	19375.53		3674.56	8095.04	3356.71			4738.33
2001-2002	119732	26054.19	22298.69		3755.50	8828.23	3744.25			5083.98
2002-2003	139213	29501.10	25662.88		3838.22	9631.38	4176.53			5454.85
2003-2004	161863	33457.37	29534.61		3922.77	10511.49	4658.72			5852.77
2004-2005	188198	37999.63	33990.46		4009.17	11476.30	5196.59			6279.72
2005-2006	218818	43216.05	39118.57		4097.48	12534.36	5796.54			6737.81
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	74969	17921.00	14411.70		3509.30	6750.51	2666.23			4084.28
1999-2000	85787	19917.94	16340.08		3577.86	7287.77	2939.24			4348.53
2000-2001	98166	22174.25	18526.50		3647.76	7870.08	3240.21			4629.87
2001-2002	112331	24724.49	21005.47		3719.02	8501.41	3571.99			4929.41
2002-2003	128541	27607.82	23816.15		3791.67	9186.09	3937.75			5248.34
2003-2004	147089	30868.66	27002.91		3865.75	9928.86	4340.96			5587.90
2004-2005	168314	34557.36	30616.09		3941.27	10734.88	4785.46			5949.42
2005-2006	192602	38731.00	34712.74		4018.26	11609.81	5275.47			6334.34

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = Trend growth rate is based on the period 1994-95 to 1997-98.

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 85: Forecasts of Local Government Tax Revenues: Kerala (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax *
1993-1994	22516	7844.01	1667.03		6176.98	4696.68	2225.57			2471.11
1994-1995	26992	8352.87	1787.63		6565.24	5561.34	2672.52			2888.82
1995-1996	32036	9092.54	1903.35		7189.19	7792.12	3720.73			4071.39
1996-1997P	37136	10240.02	2169.65		8070.37	8939.88	3911.47			5028.41
1997-1998Q	43433	11395.35	2443.83		8951.52	9909.35	4325.10			5584.25
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	50330	12510.55	2689.07		9821.48	11081.78	5106.64			5975.15
1999-2000	58323	13734.92	2958.93		10775.99	12422.80	6029.39			6393.41
2000-2001	67584	15079.13	3255.87		11823.26	13959.84	7118.89			6840.95
2001-2002	78317	16554.91	3582.60		12972.31	15725.07	8405.26			7319.81
2002-2003	90753	18175.16	3942.13		14233.04	17756.27	9924.07			7832.20
2003-2004	105165	19954.01	4337.73		15616.28	20097.78	11717.33			8380.45
2004-2005	121865	21906.99	4773.03		17133.96	22801.70	13834.62			8967.09
2005-2006	141217	24051.16	5252.02		18799.14	25929.28	16334.50			9594.78
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	49548	12384.15	2661.28		9722.87	10948.89	5018.05			5930.84
1999-2000	56525	13458.76	2898.07		10560.69	12120.96	5822.02			6298.94
2000-2001	64483	14626.63	3155.93		11470.70	13444.68	6754.80			6689.89
2001-2002	73563	15895.87	3436.74		12459.12	14942.12	7837.02			7105.10
2002-2003	83920	17275.26	3742.53		13532.72	16638.71	9092.63			7546.08
2003-2004	95736	18774.37	4075.54		14698.83	18563.84	10549.41			8014.43
2004-2005	109216	20403.60	4438.17		15965.43	20751.45	12239.60			8511.85
2005-2006	124594	22174.23	4833.07		17341.17	23240.71	14200.57			9040.14

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = The growth rate of other taxes has been taken at 7 per cent per annum which is the inflation rate.

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 86: Forecasts of Local Government Tax Revenues: Meghalaya (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	1322	19.88			19.88					
1994-1995	1470	16.08			16.08					
1995-1996	1837	21.96			21.96					
1996-1997P	2033	15.17			15.17					
1997-1998Q	NA	25.61			25.61					
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	2753	27.28			27.28					
1999-2000	3203	29.07			29.07					
2000-2001	3727	30.97			30.97					
2001-2002	4337	32.99			32.99					
2002-2003	5046	35.15			35.15					
2003-2004	5872	37.45			37.45					
2004-2005	6832	39.89			39.89					
2005-2006	7950	42.50			42.50					
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	2665	27.09			27.09					
1999-2000	3052	28.66			28.66					
2000-2001	3494	30.32			30.32					
2001-2002	4001	32.08			32.08					
2002-2003	4581	33.94			33.94					
2003-2004	5245	35.91			35.91					
2004-2005	6006	37.99			37.99					
2005-2006	6877	40.19			40.19					

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 87: Forecasts of Local Government Tax Revenues: Orissa (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	17426	5578.16	241.21	3837.81	1499.14	444.90	354.58		63.00	27.32
1994-1995	20416	6574.20	234.03	4475.04	1865.13	506.02	408.76		63.00	34.26
1995-1996	24038	7369.78	256.21	5122.07	1991.50	552.25	414.74		110.00	27.51
1996-1997P	23218	8043.20	282.02	5260.01	2501.17	530.76	393.92		110.00	26.84
1997-1998Q	27065	8584.91	347.94	6021.30	2215.67	545.55	409.32		110.00	26.23
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	30602	9563.24	381.31	6738.95	2442.98	576.69	424.28		126.45	25.96
1999-2000	34602	10653.63	417.89	7542.12	2693.62	610.83	439.78		145.35	25.70
2000-2001	39125	11868.97	457.97	8441.03	2969.97	648.38	455.85		167.08	25.44
2001-2002	44238	13223.64	501.90	9447.07	3274.67	689.76	472.51		192.06	25.18
2002-2003	50020	14733.68	550.04	10573.01	3610.64	735.49	489.78		220.78	24.93
2003-2004	56558	16417.01	602.79	11833.15	3981.07	786.14	507.68		253.79	24.68
2004-2005	63950	18293.59	660.61	13243.48	4389.50	842.39	526.23		291.73	24.43
2005-2006	72308	20385.71	723.97	14821.90	4839.84	904.98	545.46		335.35	24.18
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	30202	9452.46	377.53	6657.68	2417.24	573.16	422.58		124.58	25.99
1999-2000	33702	10408.13	409.65	7361.32	2637.16	603.14	436.28		141.10	25.76
2000-2001	37608	11460.90	444.49	8139.33	2877.08	635.75	450.42		159.81	25.53
2001-2002	41967	12620.68	482.29	8999.56	3138.83	671.31	465.01		181.00	25.30
2002-2003	46831	13898.41	523.31	9950.71	3424.39	710.15	480.08		204.99	25.07
2003-2004	52259	15306.14	567.82	11002.39	3735.93	752.65	495.64		232.17	24.85
2004-2005	58316	16857.15	616.12	12165.22	4075.81	799.27	511.70		262.95	24.62
2005-2006	65074	18566.08	668.53	13450.94	4446.61	850.50	528.28		297.81	24.40

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 88: Forecasts of Local Government Tax Revenues: Punjab (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax *	Land revenue #	Other tax
1993-1994	31045	24126.00	2024.00	13452.00	8650.00	138.16	66.14	34.04	37.98	
1994-1995	35529	29034.91	2547.00	17302.00	9185.91	135.72	65.20	42.09	28.43	
1995-1996	40207	33431.00	2996.00	21203.00	9232.00	160.75	66.30	67.27	27.18	
1996-1997P	45720	37073.00	3467.00	22929.00	10677.00	141.21	68.00	56.28	16.93	
1997-1998Q	50358	39652.00	3498.00	24391.00	11763.00	77.71	69.84	1.62	6.25	
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	58390	45016.86	4010.72	28303.51	12702.63	149.49	70.80	78.69	0.00	
1999-2000	67703	51159.52	4598.59	32843.62	13717.31	164.82	71.77	93.05	0.00	
2000-2001	78502	58197.67	5272.62	38111.99	14813.05	182.78	72.75	110.03	0.00	
2001-2002	91023	66267.24	6045.46	44225.46	15996.32	203.85	73.75	130.11	0.00	
2002-2003	105541	75525.25	6931.57	51319.57	17274.11	228.60	74.76	153.84	0.00	
2003-2004	122375	86153.16	7947.56	59551.64	18653.96	257.70	75.78	181.92	0.00	
2004-2005	141894	98360.70	9112.47	69104.20	20144.04	291.93	76.82	215.11	0.00	
2005-2006	164526	112390.33	10448.13	80189.06	21753.15	332.23	77.87	254.36	0.00	
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	57479	44408.05	3952.53	27859.52	12596.00	146.65	70.69	75.96	0.00	
1999-2000	65606	49775.40	4466.13	31821.28	13487.99	159.79	71.55	88.25	0.00	
2000-2001	74883	55836.03	5046.47	36346.42	14443.14	174.94	72.42	102.52	0.00	
2001-2002	85471	62683.21	5702.21	41515.06	15465.94	192.40	73.30	119.11	0.00	
2002-2003	97557	70423.04	6443.17	47418.71	16561.16	212.56	74.19	138.37	0.00	
2003-2004	111351	79176.22	7280.40	54161.88	17733.95	235.84	75.09	160.76	0.00	
2004-2005	127096	89080.17	8226.43	61863.96	18989.78	262.76	76.00	186.76	0.00	
2005-2006	145008	100291.24	9295.38	70661.32	20334.55	293.89	76.92	216.97	0.00	

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = Trend growth rate is projected on the period 1993-94 to 1996-97 and the base year for projections is 1996-97, and figures for Octroi in case of Panchayats includes values for other taxes also.

= Land revenue is abolished.

Source :

Gross State Domestic Product : Central Statistical Organisation (as on June, 1999).

Local tax revenue : based on information received from State Government.

Table 89: Forecasts of Local Government Tax Revenues: Rajasthan (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	28536	14984.35	692.49	14185.02	106.84					
1994-1995	34829	18010.91	615.06	17246.44	149.41					
1995-1996	38698	23633.71	674.58	22835.97	123.16					
1996-1997P	47471	25532.54	943.75	24452.72	136.07					
1997-1998Q	52481	27700.29	1054.16	26490.81	155.32					
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	61203	32309.36	1170.93	30967.89	170.55					
1999-2000	71375	37689.51	1300.63	36201.61	187.27					
2000-2001	83233	43970.19	1444.70	42319.86	205.64					
2001-2002	97072	51302.64	1604.72	49472.12	225.80					
2002-2003	113205	59863.56	1782.47	57833.15	247.94					
2003-2004	132020	69859.40	1979.91	67607.23	272.25					
2004-2005	153962	81531.35	2199.22	79033.19	298.94					
2005-2006	179550	95161.26	2442.83	92390.18	328.26					
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	60211	31785.23	1157.65	30458.76	168.82					
1999-2000	69081	36475.84	1271.30	35021.05	183.49					
2000-2001	79255	41862.25	1396.10	40266.71	199.43					
2001-2002	90931	48048.02	1533.16	46298.10	216.77					
2002-2003	104325	55152.18	1683.67	53232.90	235.60					
2003-2004	119692	63311.48	1848.96	61206.44	256.08					
2004-2005	137322	72683.11	2030.47	70374.30	278.33					
2005-2006	157550	83447.71	2229.81	80915.38	302.52					

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.

Table 90: Forecasts of Local Government Tax Revenues: Tamil Nadu (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax *	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	51858	10556.50	10466.00		90.50					
1994-1995	60734	12782.70	12589.00		193.70					
1995-1996	67589	19800.80	18708.00		1092.80					
1996-1997P	78124	17744.20	16443.00		1301.20					
1997-1998Q	87394	22619.00	20833.00		1786.00					
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	101552	27028.65	24745.41		2283.24					
1999-2000	118003	32311.48	29392.56		2918.92					
2000-2001	137120	38644.01	34912.43		3731.58					
2001-2002	159333	46239.43	41468.94		4770.49					
2002-2003	185145	55355.39	49256.74		6098.65					
2003-2004	215139	66303.66	58507.08		7796.57					
2004-2005	249991	79461.85	69494.62		9967.22					
2005-2006	290490	95287.81	82545.61		12742.20					
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	99953	26530.52	24303.45		2227.07					
1999-2000	114316	31129.09	28352.02		2777.07					
2000-2001	130743	36537.92	33075.02		3462.90					
2001-2002	149531	42902.89	38584.80		4318.10					
2002-2003	171018	50396.91	45012.41		5384.50					
2003-2004	195593	59225.03	52510.77		6714.25					
2004-2005	223700	69630.65	61258.24		8372.41					
2005-2006	255846	81902.96	71462.89		10440.07					

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

* = Trend growth rate is based on the period 1995-96 to 1997-98.

Source :

Gross State Domestic Product : Central Statistical Organisation (as on June, 1999).

Local tax revenue : based on information received from State Government.

Table 91: Forecasts of Local Government Tax Revenues: Uttar Pradesh (1998-99 to 2005-06)

(Rupees lakh)

Year	Gross state Domestic product at current prices (Rs. Crore)	Urban Local Bodies				Panchayats				
		Own tax revenue	Property tax	Octroi tax	Other tax	Own tax revenue	House tax	Octroi tax	Land revenue	Other tax
1993-1994	79431	4460.42	4044.07		416.35	911.36	388.29		523.07	
1994-1995	90257	4307.36	3891.24		416.12	900.01	415.75		484.26	
1995-1996	101519	4512.21	4037.53		474.68	798.53	392.24		406.29	
1996-1997P	117975	5029.19	4492.76		536.43	661.63	430.44		231.19	
1997-1998Q	129977	5532.11	4942.03		590.08	865.36	483.23		382.13	
Projection at /based on trend growth rate of gross state domestic product at current prices										
1998-1999	148525	5839.93	5196.09		643.83	863.68	510.39		353.28	
1999-2000	169719	6165.71	5463.22		702.49	865.69	539.08		326.62	
2000-2001	193938	6510.56	5744.08		766.48	871.34	569.38		301.96	
2001-2002	221513	6875.68	6039.38		836.30	880.55	601.38		279.17	
2002-2003	253237	7262.34	6349.85		912.49	893.28	635.19		258.09	
2003-2004	289374	7671.90	6676.29		995.61	909.50	670.89		238.61	
2004-2005	330668	8105.82	7019.52		1086.31	929.20	708.60		220.60	
2005-2006	377854	8565.65	7380.38		1185.27	952.37	748.43		203.95	
Projection at /based on assumed growth rate of gross state domestic product at current prices										
1998-1999	146419	5804.98	5167.25		637.73	863.87	507.31		356.56	
1999-2000	164541	6091.97	5402.74		689.23	865.28	532.59		332.70	
2000-2001	185606	6393.85	5648.96		744.89	869.56	559.12		310.44	
2001-2002	209311	6711.44	5906.39		805.04	876.64	586.98		289.66	
2002-2003	235788	7045.62	6175.57		870.05	886.51	616.23		270.28	
2003-2004	265516	7397.32	6457.00		940.32	899.13	646.93		252.19	
2004-2005	299216	7767.52	6751.27		1016.25	914.48	679.17		235.32	
2005-2006	337067	8157.26	7058.94		1098.32	932.58	713.01		219.57	

Note :

P = Provisional (Gross state domestic product at current prices).

Q= Quick estimate (Gross state domestic product at current prices).

Source :

Gross State Domestic Product: Central Statistical Organisation (as on June, 1999).

Local tax revenue: based on information received from State Government.