

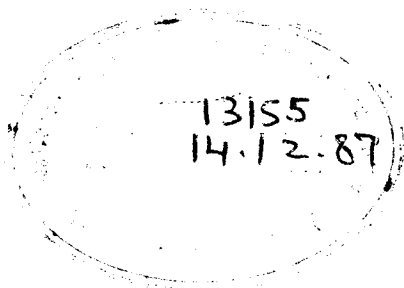
A SURVEY OF THE TAX SYSTEM IN ASSAM



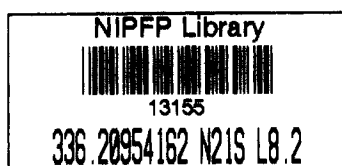
Submitted to
Government of Assam

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STATISTICAL TABLES

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TABLE A.I.1

Net State Domestic Product of Assam, Net National
Product and Per Capita Income
(at current prices)

Year	Net SDP at factor cost (Rs. crore)	NNP at factor cost (Rs. crore)	Per capita SDP (Rs.)	Per capita NNP (Rs.)
1960-61	336.0	13263	315.3	305.6
1965-66	493.7 (8.51)	20637 (3.18)	398.7 (5.34)	425.5 (0.83)
1970-71	758.2 (10.69)	34412 (8.88)	528.0 (7.47)	636.0 (6.44)
1971-72	797.9 (5.24)	36728 (6.73)	537.5 (1.80)	663.0 (4.25)
1972-73	933.2 (16.96)	40391 (9.97)	610.3 (13.54)	714.0 (7.69)
1973-74	1009.9 (8.22)	50498 (25.02)	641.2 (5.06)	874.0 (22.41)
1974-75	1315.1 (30.22)	59417 (17.66)	810.7 (26.43)	1007.0 (15.22)
1975-76	1421.0 (8.05)	60596 (1.98)	850.5 (4.91)	1008.0 (0.10)
Compound rate of growth per cent per annum	9.78	10.94	6.54	8.53

- Source: 1) Government of Assam,
(Feb. 1977) Directorate
of Economics and Sta-
tistics, Estimates of
State Income of Assam
- 2) Government of India,
Economic Surveys 1970-71,
1976-77, 1977-78

Figures within parentheses indicate percentage change over the previous year.

TABLE A.I.2

Net State Domestic Product of Assam, Net NationalProduct and Per Capita Income

(at 1948-49 prices)

Year	Net SDP at factor cost (Rs. crore)	NNP at factor cost (Rs. crore)	Per capita SDP (Rs.)	Per capita NNP (Rs.)
1960-61	267.8	12730	251.3	293.2
1965-66	328.0 (1.14)	14476 (-5.06)	264.9 (-1.82)	298.4 (-7.19)
1970-71	387.9 (2.78)	18329 (6.00)	270.1 (-0.22)	334.9 (2.48)
1971-72	402.4 (3.74)	18573 (1.33)	271.1 (0.37)	322.7 (-3.64)
1972-73	434.7 (8.03)	18282 (-1.57)	284.3 (4.87)	333.4 (3.32)
1973-74	451.1 (3.77)	19272 (5.42)	286.4 (0.74)	329.1 (-1.29)
1974-75	472.7 (4.79)	19417 (0.75)	291.4 (1.75)	350.9 (6.62)
1975-76	497.7 (5.29)	21106 (8.70)	297.9 (2.23)	348.8 (-0.60)
Compound growth rate per cent per annum	4.00	3.29	0.94	1.13

Source: Same as for table A.I.1

For the years 1960-61 to 1970-71, NNP and per capita NNP at 1960-61 prices is made comparable to 1948-49 price series by proportionately adjusting the 1960-61 price series. Similarly from 1970-71 to 1975-76 the NNP and per capita NNP figures at 1970-71 prices have been made comparable to 1948-49 prices.

Figures within parentheses indicate percentage change over the previous year.

TABLE A.I.3

Production, Area and Yield Rates of Important Crops in Assam

Group	Year	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76
Rice	Production (million tonnes)	1.990	1.780	1.980	1.910	2.180	2.070	1.980	2.290
	Area (million hectares)	1.950	1.970	2.000	2.000	2.010	2.100	2.060	2.240
	Yield rates (tonnes/hectare)	1.043	0.927	1.024	0.985	1.068	1.010	0.984	1.037
Wheat	Production (million tonnes)	0.004	0.006	0.012	0.048	0.160	0.048	0.078	0.068
	Area (million hectares)	0.007	0.009	0.021	0.040	0.100	0.048	0.061	0.057
	Yield rates (tonnes/hectare)	0.631	0.613	0.584	1.200	1.431	1.155	1.260	1.194
Maize	Production (million tonnes)	0.006	0.006	0.007	0.006	0.006	0.008	0.008	0.012
	Area (million hectares)	0.011	0.011	0.012	0.012	0.011	0.015	0.016	0.021
	Yield rates (tonnes/hectare)	0.537	0.538	0.546	0.548	0.552	0.548	0.538	0.570
Pulses	Production (million tonnes)	0.039	0.036	0.032	0.031	0.048	0.045	0.040	0.036
	Area (million hectares)	0.090	0.093	0.085	0.092	0.096	0.099	0.097	0.091
	Yield rates (tonnes/hectare)	0.413	0.375	0.360	0.336	0.477	0.457	0.390	0.370
Total food grains	Production (million tonnes)	2.040	1.830	2.040	2.000	2.400	2.170	2.120	2.410
	Area (million hectares)	2.065	2.085	2.096	2.119	2.255	2.277	2.242	2.420
	Yield rates (tonnes/hectare)	1.009	0.896	0.990	0.959	1.056	0.985	0.962	1.010
Jute	Production (million tonnes)	0.737	1.058	0.937	1.138	1.010	1.136	0.825	0.723
	Area (million hectares)	0.108	0.126	0.128	0.134	0.128	0.147	0.120	0.094
	Yield rates (tonnes/hectare)	1.296	1.598	1.304	1.437	1.353	1.372	1.233	1.287
Sugarcane	Production (million tonnes)	0.118	0.161	0.126	0.113	0.135	0.150	0.157	0.159
	Area (million hectares)	0.032	0.033	0.033	0.036	0.033	0.037	0.042	0.041
	Yield rates (tonnes/hectare)	35.288	47.914	37.217	37.716	38.235	40.398	38.367	37.001
Potato	Production (million tonnes)	0.130	0.094	0.111	0.131	0.131	0.093	0.108	0.168
	Area (million hectares)	0.040	0.042	0.024	0.029	0.026	0.026	0.026	0.028
	Yield rates (tonnes/hectare)	5.942	3.573	4.524	5.067	4.790	3.234	4.182	5.947
Tea	Production (million tonnes)	0.203	0.205	0.212	0.224	0.239	0.239	0.266	-
	Area (million hectares)	0.177	0.179	0.180	0.182	0.184	0.186	0.184	-
	Yield rates (tonnes/hectare)	1.146	1.141	1.178	1.229	1.308	1.353	-	-

Source: 1) Government of Assam, Directorate of Economic and Statistics, Gauhati. Economic Survey, 1974/1975-76
2) Government of Assam, Directorate of Economics and Statistics, Gauhati. Statistical Hand Books 1973, 1974, 1975, 1976

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TABLE A.I.4

Index of Industrial Production in Assam (Provisional)
(Base 1970=100)

Industry Group	1971	1972	1973	1974	1975
1. Grain mill product	92.34	83.47	81.44	78.46	75.22
2. Manufacture and refining of sugar	72.54	52.54	42.03	64.07	66.78
3. Manufacture of other edible oils and fats	101.78	101.81	100.24	85.22	87.72
4. Tea processing	105.49	112.12	118.77	125.22	124.10
5. Manufacture of cotton textile	62.35	79.71	97.07	71.88	89.98
6. Manufacture of jute textile	104.98	163.37	218.03	292.58	273.29
7. Manufacture of veneer, plywood and their products	120.43	131.61	160.95	165.31	162.55
8. Sawing and planing of wood (other than plywood)	147.53	192.59	144.55	161.73	132.11
9. Petroleum refineries	92.79	104.86	103.89	102.06	108.73
10. Manufacture of products of petroleum not elsewhere classified	108.70	66.48	58.78	73.90	44.82
11. Manufacture of fertilizer and pesticides	117.29	145.76	155.93	164.07	174.87
12. Manufacture of matches	96.85	86.52	93.98	88.46	76.41
13. Aluminium manufacturing	96.15	96.15	98.08	95.19	78.97
All industries	103.57	110.14	115.08	118.92	117.88

Source: Government of Assam (1975-76), Directorate of Economic and Statistics, Economic Surveys Assam.

TABLE A.II.1

Share of States' Own Tax Revenues, Share in Central Taxes, Non-tax Revenue in their Total Revenue Receipts in respect of Bihar, Orissa and West Bengal
(Per cent of total revenue receipts)

Year	Bihar				Orissa				West Bengal			
	State's own tax revenue	Share in Central taxes	Non-tax revenue	Grants ^{1/} in-aid	State's own tax revenue	Share in Central taxes	Non-tax revenue	Grants ^{1/} in-aid	State's own tax revenue	Share in Central taxes	Non-tax revenue	Grants ^{1/} in-aid
1960-61	42.46	18.56	24.79	14.19	25.52	17.40	22.22	34.86	52.72	18.39	15.62	13.27
1965-66	45.46	21.18	15.00	18.26	25.90	17.05	30.04	27.01	56.35	14.62	14.88	14.14
1970-71	37.00	39.36	8.87	14.77	27.81	25.46	14.20	32.54	50.42	24.50	7.05	18.02
1971-72	35.24	41.68	6.85	16.24	25.72	27.90	13.59	32.79	25.17	19.01	4.52	41.30 ^{2/}
1972-73	32.59	34.25	14.96	18.21	23.76	25.02	22.51	28.70	48.74	24.77	11.03	15.45
1973-74	34.62	36.59	13.62	15.18	24.17	26.58	23.95	25.30	49.94	25.40	11.77	12.89
1974-75	39.44	34.77	10.58	15.21	22.18	20.78	21.13	35.92	48.74	22.10	12.00	17.16

Source: Reserve Bank of India, Monthly Bulletins.

^{1/} comprise statutory grants-in-aid, miscellaneous adjustments between the Centre and the State and the grants under miscellaneous extraordinary items and Community Development from 1961-62, all grants have been grouped together and shown under this head.

^{2/} includes receipts from Government of India on account of refugees from Bangladesh.

No adjustments have been made in the data on account of changes in classification during 1961-62 and 1974-75.

TABLE A.II.2

Components of Total Tax Revenue in Neighbouring States

(Rs. lakh)

Year	Assam			Bihar			Orissa			West Bengal			All States		
	Own tax revenue	Shared taxes	Total tax revenue	Own tax revenue	Shared taxes	Total tax revenue	Own tax revenue	Shared taxes	Total tax revenue	Own tax revenue	Shared taxes	Total tax revenue	Own tax revenue	Shared taxes	Total tax revenue
1960-61	1201 (71.32)	483 (28.68)	1684	3209 (66.88)	1589 (33.12)	4798	860 (57.91)	625 (42.09)	1485	4906 (72.83)	1830 (27.17)	6736	45490 (72.99)	16835 (27.01)	62325
1965-66	2101 (69.78)	910 (30.22)	3011	5664 (68.27)	2632 (31.73)	8296	1975 (60.31)	1300 (39.69)	3275	9381 (79.35)	2442 (20.65)	11823	86092 (75.72)	27600 (24.28)	113692
1970-71	2476 (58.05)	1789 (41.95)	4265	7017 (45.46)	8420 (54.54)	15437	3327 (52.20)	3046 (47.80)	6373	12897 (67.95)	6367 (32.05)	19264	154562 (67.16)	75562 (32.84)	230124
1971-72	2885 (56.45)	2226 (43.56)	5111	8754 (45.82)	10353 (54.18)	19107	3470 (47.96)	3765 (52.04)	7235	14498 (64.91)	7837 (35.09)	22335	170275 (64.38)	94210 (35.62)	264485
1972-73	3106 (55.54)	2486 (44.46)	5592	10591 (48.76)	11131 (51.24)	21722	3994 (48.70)	4207 (51.30)	8201	17238 (66.31)	8760 (33.69)	25998	193086 (64.53)	106140 (35.47)	299220
1973-74	3346 (55.80)	2650 (44.20)	5996	11520 (48.62)	12176 (51.38)	23696	4220 (47.62)	4642 (52.38)	8862	18922 (66.28)	9626 (33.72)	28548	231902 (66.61)	116243 (33.39)	348145
1974-75	3845 (54.62)	3194 (45.38)	7039	14418 (53.15)	12710 (46.85)	27128	5043 (51.63)	4724 (48.37)	9767	22429 (68.81)	10168 (31.19)	32597	290133 (70.25)	122850 (29.75)	412983
1975-76	5915 (58.73)	4157 (41.27)	10072	18394 (52.70)	16509 (47.30)	34903	6842 (52.68)	6146 (47.32)	12988	28296 (67.84)	13414 (32.16)	41710	357294 (69.08)	159912 (30.92)	517206

Figures within parentheses indicate percentages of total tax revenue.

Source: State Government,
Budget Documents

* including Union Territories

TABLE A.II.3

Relative Importance of Direct and Indirect Taxes in Selected States and States as a whole

State	Year	Total State tax revenue (Rs. lakh)	Direct tax revenue (Rs. lakh)	Indirect tax revenue (Rs. lakh)	Direct tax revenue as a proportion of		Indirect tax revenue as a proportion of	
					Total State tax revenue	State Domestic Product ^{1/}	Total State tax revenue	State Domestic Product ^{1/}
Assam	1960-61	1201	592	609	49.29	1.63	50.71	1.68
	1965-66	2101	877	1224	41.74	1.56	58.26	2.18
	1970-71	2476	738	1738	29.81	0.97	70.19	2.29
	1975-76	5915	2293	3622	38.77	1.61	61.23	2.55
Bihar	1960-61	3209	1317	1892	41.04	1.33	58.96	1.91
	1965-66	5664	1964	3700	34.68	1.17	65.32	2.21
	1970-71	8157	1861	6296	22.81	0.78	77.19	2.65
	1974-75	14418	2833	11585	19.65	0.65	80.35	2.67
Orissa	1960-61	860	296	564	34.42	0.79	65.58	1.51
	1965-66	2117	458	1659	21.63	0.72	78.37	2.59
	1970-71	3327	441	2886	13.26	0.41	86.74	2.70
	1975-76	6842	852	5990	12.45	0.45	87.55	3.19
West Bengal	1960-61	4906	1185	3721	24.15	0.88	75.85	2.78
	1965-66	9381	1642	7739	17.50	0.79	82.50	3.74
	1970-71	12897	1455	11442	11.28	0.45	88.72	3.54
	1975-76	28296	3507	24789	12.39	0.69	87.61	4.87
All States ^{2/}	1960-61	45490	15355	30135	33.75	1.16	66.25	2.27
	1965-66	86092	21601	64491	25.09	1.05	74.91	3.13
	1970-71	154562	26712	127850	17.28	0.78	82.72	3.71
	1975-76	357294	50501	306793	14.13	0.84	85.87	5.09

^{1/} In calculations for all-States, NNP at factor cost (current prices) is used.

^{2/} including Union Territories

Source: (i) Same as for table A.II.2
(ii) Government of India, Ministry of Finance, Indian Economic Statistics Pt. II (Volume 1) Public Finance.

TABLE A.II.4
Revenue from State Taxes in Assam

Year	(Rs. lakh)													Total State tax revenue
	Agricultural income tax	Land revenue	Professional tax	Stamp duty and registration fee	General sales tax	Central sales tax	Sales tax on motor spirit	Passenger and goods tax	Motor vehicles tax	State excise	Entertainment tax	Electricity duty	Other taxes	
1960-61	274 (22.81)	251 (20.90)	11 (0.92)	56 (4.66)	179 (14.90)	3 (0.25)	100 (8.33)	41 (3.41)	64 (5.33)	194 (16.15)	28 (2.33)	-	-	1201
1961-62	288 (19.59)	252 (17.14)	12 (0.82)	56 (3.81)	193 (13.13)	6 (0.41)	146 (9.93)	204 (13.88)	77 (5.24)	204 (13.88)	31 (2.11)	-	1 (0.07)	1470
1962-63	349 (22.86)	316 (20.69)	12 (0.79)	65 (4.26)	272 (17.81)	8 (0.52)	135 (8.84)	45 (2.95)	76 (4.98)	213 (13.95)	32 (2.10)	-	4 (0.26)	1527
1963-64	412 (24.44)	241 (14.29)	15 (0.89)	75 (4.45)	236 (14.00)	30 (1.78)	275 (16.31)	45 (2.67)	119 (7.06)	200 (11.86)	37 (2.19)	-	1 (0.06)	1686
1964-65	389 (20.74)	296 (15.78)	16 (0.85)	84 (4.48)	364 (19.40)	36 (1.92)	281 (14.98)	51 (2.72)	129 (6.88)	184 (9.81)	41 (2.19)	1 (0.05)	4 (0.21)	1876
1965-66	284 (13.52)	489 (23.27)	16 (0.76)	84 (4.00)	449 (21.37)	60 (2.86)	290 (13.80)	37 (1.76)	118 (5.62)	216 (10.28)	46 (2.19)	7 (0.33)	5 (0.24)	2101
1966-67	274 (12.44)	482 (21.88)	17 (0.77)	98 (4.45)	401 (18.20)	43 (1.95)	395 (17.93)	42 (1.91)	131 (5.95)	251 (11.39)	52 (2.36)	11 (0.50)	6 (0.27)	2203
1967-68	338 (14.01)	302 (12.52)	19 (0.78)	142 (5.89)	737 (30.56)	51 (2.11)	232 (9.62)	51 (2.11)	162 (6.72)	296 (12.27)	49 (2.03)	24 (1.00)	9 (0.37)	2412
1968-69	95 (4.17)	285 (12.51)	21 (0.92)	129 (5.66)	648 (28.43)	50 (2.19)	479 (21.02)	40 (1.76)	154 (6.76)	290 (12.72)	66 (2.90)	17 (0.75)	5 (0.22)	2279
1969-70	438 (15.38)	394 (13.83)	23 (0.81)	143 (5.02)	671 (23.56)	58 (2.04)	495 (17.38)	71 (2.49)	166 (5.83)	262 (9.20)	105 (3.69)	19 (0.67)	3 (0.11)	2848

continued

TABLE A.II.4 (contd.)
Revenue from State Taxes in Assam

Year	(Rs. lakh)													
	Agricul- tural income tax	Land revenue	Pro- fes- sion tax	Stamp duty and regis- tration fee	General sales tax	Central sales tax	Sales tax on motor spirit	Passen- ger and goods tax	Motor vehi- cles tax	State excise duty	Enter- tain- ment tax	Elec- tri- city duty	Other taxes	Total State tax revenue
1970-71	214 (8.64)	360 (14.54)	22 (0.89)	142 (5.74)	613 (24.76)	60 (2.42)	481 (19.43)	46 (1.86)	171 (6.91)	260 (10.50)	88 (3.55)	18 (0.73)	1 (0.04)	2476
1971-72	356 (12.34)	306 (10.61)	27 (0.94)	154 (5.34)	1032 (35.77)	60 (2.08)	324 (11.23)	26 (0.90)	198 (6.86)	255 (8.84)	105 (3.64)	22 (0.76)	20 (0.69)	2885
1972-73	371 (11.94)	459 (14.78)	29 (0.93)	169 (5.44)	794 (25.56)	128 (4.12)	553 (17.80)	37 (1.19)	198 (6.37)	214 (6.89)	119 (3.83)	21 (0.68)	14 (0.45)	3106
1973-74	368 (11.00)	383 (11.45)	36 (1.08)	182 (5.44)	868 (25.94)	170 (5.08)	580 (17.33)	54 (1.61)	215 (6.43)	284 (8.49)	130 (3.89)	28 (0.84)	48 (1.43)	3346
1974-75	468 (12.17)	303 (7.88)	36 (0.94)	200 (5.20)	1029 (26.76)	437 (11.37)	610 (15.86)	61 (1.59)	200 (5.20)	277 (7.20)	140 (3.64)	41 (1.07)	43 (1.12)	3845
1975-76	1294 (21.88)	716 (12.10)	54 (0.91)	229 (3.87)	1337 (22.60)	699 (11.82)	664 (11.23)	93 (1.57)	239 (4.04)	295 (4.99)	159 (2.69)	42 (0.71)	94 (1.59)	5915
1976-77	1744 (27.56)	400* (6.32)	60 (.95)	230 (3.64)	1492 (23.58)	637 (10.07)	692 (10.94)	85 (1.34)	272* (4.30)	386 (6.10)	188 (2.97)	46 (0.73)	95 (1.50)	6327

Figures within parentheses indicate percentages of total State tax revenue. Source: Same as table II.1

* Revised estimates

TABLE A.II.5
State Taxes as Per Cent of State's Own Tax Revenue

State	Year	Agricultural income tax	Land revenue	Profession tax	Stamp duty and registration fee	General sales tax	Central sales tax	Sales tax on motor spirit	Passenger and goods tax	Motor vehicles tax	State excise duty	Entertainment tax	Electricity duty	Other taxes
Assam	1960-61	22.81	20.90	0.92	4.66	14.90	0.25	8.33	3.41	5.33	16.15	2.33	-	0.00
	1965-66	13.52	23.27	0.76	4.00	21.37	2.86	13.80	1.76	5.62	10.28	2.19	0.33	0.24
	1970-71	8.64	14.54	0.89	5.74	24.76	2.42	19.43	1.86	6.91	10.50	3.55	0.73	0.04
	1975-76	21.88	12.10	0.91	3.87	22.60	11.82	11.23	1.57	4.04	4.99	2.69	0.71	1.59
Bihar	1960-61	1.59	27.30	-	12.15	21.44	8.35	3.05	1.12	0.37	18.04	2.18	1.78	2.63
	1965-66	0.39	21.27	-	13.01	24.35	10.79	2.77	1.38	0.37	14.44	2.60	5.69	2.94
	1970-71	0.36	11.50	-	10.96	28.20	12.23	3.91	2.15	4.51	14.56	3.32	5.88	2.42
	1975-76	0.10	11.83	-	9.27	42.55	7.72	-	2.67	5.54	14.08	2.54	4.59	0.11
Orissa	1960-61	0.47	24.53	-	9.42	27.67	5.58	3.26	1.98	9.53	15.47	1.63	0.47	-
	1965-66	0.35	14.53	-	8.30	32.25	14.84	3.19	0.61	8.66	11.29	1.52	4.41	0.05
	1970-71	0.24	5.02	-	8.00	30.30	19.09	3.34	2.58	8.81	12.77	1.47	8.39	-
	1975-76	0.12	4.66	-	7.67	42.81	11.55	1.23	2.88	8.35	8.96	1.93	9.85	-
West Bengal	1960-61	1.73	12.84	-	9.58	22.81	11.84	5.56	4.61	4.46	12.58	3.22	7.97	2.80
	1965-66	1.15	7.16	-	9.19	26.31	17.12	4.95	2.84	5.97	12.41	3.40	7.45	2.05
	1970-71	0.84	3.13	-	7.31	27.74	19.58	5.36	3.76	5.10	13.24	3.93	6.87	3.14
	1975-76	0.85	4.58	-	6.95	35.17	16.54	4.52	6.64	3.61	9.38	4.94	4.53	2.29
All States ^{1/}	1960-61	2.13	21.37	0.68 ^{2/}	9.57	31.31 ^{3/}	-	3.58	1.22	7.39	11.67	3.43	2.75	4.90
	1965-66	1.15	13.93	0.70 ^{2/}	9.31	39.66 ^{3/}	-	3.20	3.91	6.96	11.44	3.45	4.11	2.18
	1970-71	0.68	7.80	0.54 ^{2/}	8.25	46.04 ^{3/}	-	2.99	3.78	7.10	12.69	3.72	4.34	2.07
	1975-76	0.80	6.54	0.70 ^{2/}	6.09	50.96 ^{3/}	-	2.36	4.89	5.73	12.36	3.92	3.12	2.53

- ^{1/} includes Union Territories
^{2/} includes tax on urban immovable property
^{3/} includes Central sales tax

TABLE A.II.6

Buoyancy, Elasticity and Time Trends - Comparative Position
(1963-64 - 1975-76)

<u>State's own tax revenue</u>	<u>Assam^{1/}</u>	<u>Bihar^{2/}</u>	<u>Orissa</u>	<u>West Bengal</u>	<u>All-States^{3/}</u>
Buoyancy	0.81	0.96	1.08	1.13	1.26
Elasticity	0.70	0.72	0.93	0.77	1.02 ⁴
Compound growth rate (per cent per annum)	8.71	10.03	11.17	10.70	13.92
Marginal rate with respect to State Domestic Product (per cent)	2.79	3.23	3.42	5.36	6.10
<u>State's direct tax revenue</u>					
Buoyancy	0.52	0.39	0.47	0.58	0.62
Elasticity	0.45	0.02	0.46	0.39	0.49 ⁴
Compound growth rate (per cent per annum)	5.43	3.74	4.71	5.09	6.47
Marginal rate with respect to State Domestic Product (per cent)	0.78	0.36	0.27	0.43	0.47
<u>State's indirect tax revenue</u>					
Buoyancy	0.97	1.17	1.20	1.20	1.22
Elasticity	0.84	0.98	1.04	0.84	1.17 ^{4/}
Compound growth rate (per cent per annum)	10.56	12.64	12.48	11.22	15.86
Marginal rate with respect to State Domestic Product (per cent)	2.01	2.87	3.02	4.80	5.52

1/ including Meghalaya

2/ period. 1963-64 - 1974-75

3/ including Union Territories. Buoyancy and marginal tax rates are calculated with respect to NNP at factor costs (at current prices.)

4/ 18 States, period 1963-64 - 1974-75

Extent of Additional Tax Mobilisation in Assam*
(1963-64 - 1975-76)

Year	(Rs. lakh)			
	Total State tax revenue	Hypothetical tax series at 1963-64 rates	Additional tax mobilisation	Additional tax revenue as per cent of total State's tax revenue
1963-64	1686	1685	1	0.06
1964-65	1876	1824	52	2.77
1965-66	2101	2020	81	3.85
1966-67	2203	2069	134	6.08
1967-68	2412	2268	144	5.97
1968-69	2279	2100	179	7.85
1969-70	2848	2635	213	7.48
1970-71	2486	2292	194	7.80
1971-72	2909	2645	264	9.07
1972-73	3229	2880	349	10.81
1973-74	3501	3104	397	11.34
1974-75	4040	3480	560	13.86
1975-76	6101	5268	833	13.65

* including Meghalaya

TABLE A.II.8
Additional Mobilisation by Individual State Taxes in Assam
 (1964-65 - 1968-69)

Tax	Year					Total additional mobilisation (1964-65 to 1968-69)	Total revenue (1964-65 to 1968-69)	Percentage share of additional effort
	1964-65	1965-66	1966-67	1967-68	1968-69			
A. Direct taxes								
Agricultural income tax	11.00 (23.39)	-	-	-	-	11.00 (5.33)	1380	0.80
Land revenue	35.02 (74.48)	-	-	0.14 (0.77)	7.00 (9.41)	42.16 (20.44)	1854	2.27
Profession tax	-	-	-	-	-	-	-	-
Stamp duty and registration fee	-	-	-	-	-	-	-	-
B. Indirect taxes								
General sales tax	1.00 (2.13)	-	12.50 (24.11)	9.00 (49.61)	7.00 (9.41)	29.50 (14.30)	2599	1.14
Central sales tax	-	-	4.73 (9.12)	-	-	4.73 (2.29)	240	1.97
Sales tax on motor spirit	-	-	19.10 (36.84)	9.00 (49.61)	14.00 (18.82)	42.10 (20.41)	1677	2.51
Purchase tax	-	-	-	-	40.00* (53.76)	40.00 (19.39)	1	-
Passenger and goods tax	-	-	-	-	-	-	-	-
Motor vehicles tax	-	-	11.39 (21.97)	-	-	11.39 (5.52)	694	1.64
State excise	-	8.28 (55.72)	-	-	-	8.28 (4.01)	1237	0.67
Entertainment tax	-	-	4.12 (7.95)	-	6.40 (8.60)	10.52 (5.10)	254	4.14
Electricity duty	-	6.58 (44.28)	-	-	-	6.58 (3.19)	60	10.97
TOTAL	47.02	14.86	51.84	18.14	74.40	206.26	9996	2.06

Figures within parentheses indicate percentages of total.

Source: Same as for table II.7

* Revised estimate

TABLE A.II.9
Additional Mobilisation by Individual State Taxes in Assam
 (1969-70 - 1975-76)

Tax	Year						(Rs. lakh)			
	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	Total additional mobilisation (1969-70 - 1975-76)	Total tax revenue (1969-70-1975-76)	Percentage share of additional effort
A. Direct taxes										
Agricultural income tax	-	-	35 (74.47)	-	-	-	-	35 (9.64)	3509	1.00
Land revenue	-	-	-	-	-	-	-	-	-	-
Profession tax	-	-	5 (10.64)	-	-	-	-	5 (1.38)	227	2.20
Stamp duty and registration fee	-	-	5 (10.64)	2 (1.04)	-	-	-	7 (1.93)	1220	0.57
B. Indirect taxes										
General sales tax	-	-	-	19 (9.90)	-	-	-	19 (5.23)	6344	0.30
Central sales tax	-	-	-	-	-	-	-	-	-	-
Sales tax on motor spirit	-	-	-	152* (79.17)	-	96 (77.42)	-	248 (68.32)	3707	6.69
Purchase tax	-	-	2 (4.26)	-	-	-	-	2 (0.55)	169	1.18
Passenger and goods tax	-	-	-	-	-	-	-	-	-	-
Motor vehicles tax	-	-	-	-	-	-	-	-	-	-
State excise	-	-	-	-	-	28 (22.58)	-	28 (7.71)	1847	1.52
Entertainment tax	-	-	-	16 (8.33)	-	-	-	16 (4.41)	845	1.89
Electricity duty	-	-	-	3 (1.56)	-	-	-	3 (0.83)	191	1.57
TOTAL	-	-	47	192	-	124	-	363	18059	2.01

* Additional yield due to increase in the rates of royalty and crude oil.
 Figures within parentheses indicate percentages of total.

Source: Same as for table II.7

TABLE A.II.10

State Taxes as Percentage of State Domestic Product-Comparative Position

State	Year	Agricultural income tax	Land revenue	Profession tax	Stamp duty and registration fee	General sales tax	Central sales tax	Sales tax on motor spirit	Passenger and goods tax	Motor vehicles tax	State excise duty	Entertainment tax	Electricity duty	Total State taxes (including other taxes) as per cent of SDP
Assam	1960-61	0.75	0.69	0.03	0.15	0.49	0.01	0.28	0.11	0.18	0.53	0.08	-	3.30
	1965-66	0.51	0.87	0.03	0.15	0.80	0.11	0.52	0.07	0.21	0.39	0.08	0.01	3.75
	1970-71	0.28	0.47	0.03	0.19	0.81	0.08	0.63	0.06	0.23	0.34	0.12	0.02	3.27
	1975-76	0.91	0.50	0.04	0.16	0.94	0.49	0.47	0.07	0.17	0.21	0.11	0.03	4.16
Bihar	1960-61	0.05	0.88	-	0.39	0.69	0.27	0.10	0.04	0.01	0.58	0.07	0.06	3.23
	1965-66	0.01	0.72	-	0.44	0.82	0.36	0.09	0.05	0.01	0.49	0.09	0.19	3.38
	1970-71	0.01	0.39	-	0.38	0.97	0.42	0.13	0.07	0.15	0.50	0.11	0.02	3.43
	1974-75	0.00	0.28	-	0.37	1.37	0.24	-	0.09	0.14	0.51	0.09	0.18	3.33
Orissa	1960-61	0.01	0.56	-	0.06	0.64	0.13	0.07	0.05	0.14	0.51	0.04	0.01	2.30
	1965-66	0.01	0.45	-	0.26	1.00	0.46	0.10	0.02	0.27	0.35	0.03	0.14	3.09
	1970-71	0.01	0.16	-	0.25	0.94	0.59	0.10	0.08	0.27	0.40	0.05	0.26	3.11
	1975-76	0.00	0.17	-	0.28	1.56	0.42	0.04	0.10	0.30	0.33	0.07	0.36	3.64
West Bengal	1960-61	0.06	0.47	-	0.35	0.84	0.43	0.20	0.17	0.16	0.46	0.12	0.29	3.66
	1965-66	0.05	0.32	-	0.42	1.19	0.78	0.22	0.13	0.27	0.56	0.15	0.34	4.53
	1970-71	0.03	0.13	-	0.29	1.11	0.78	0.21	0.15	0.20	0.53	0.16	0.27	3.99
	1975-76	0.05	0.25	-	0.39	1.95	0.92	0.25	0.37	0.20	0.52	0.27	0.25	5.55
All States ^{1/}	1960-61	0.07	0.73	0.02 ^{2/}	0.33	1.07 ^{3/}	-	0.12	0.04	0.25	0.40	0.12	0.09	3.43
	1965-66	0.05	0.58	0.03 ^{2/}	0.39	1.65 ^{3/}	-	0.13	0.16	0.29	0.48	0.14	0.17	4.17
	1970-71	0.03	0.35	0.02 ^{2/}	0.37	2.07 ^{3/}	-	0.13	0.17	0.32	0.57	0.17	0.19	4.48
	1975-76	0.05	0.39	0.04 ^{2/}	0.36	3.02 ^{3/}	-	0.14	0.29	0.34	0.73	0.23	0.18	5.93

^{1/} includes Union Territories. In the computation for all-States, NNP at factor cost (current prices) is used
^{2/} includes tax on urban immovable property.
^{3/} includes Central sales tax.

TABLE A.II.11
State Taxes as Percentage of State Domestic Product
 (Assam)

Year	Agricultural income tax	Land revenue	Profession tax	Stamp duty and registration fee	General sales tax	Central sales tax	Sales tax on motor spirit	Passenger and goods tax	Motor vehicles tax	State excise duty	Entertainment tax	Electricity duty	Other taxes	Total State taxes
1960-61	0.75	0.69	0.03	0.15	0.49	0.01	0.28	0.11	0.18	0.53	0.08	-	-	3.30
1961-62	0.75	0.64	0.03	0.14	0.49	0.02	0.37	0.52	0.20	0.52	0.08	-	0.00	3.74
1962-63	0.87	0.79	0.05	0.16	0.68	0.02	0.34	0.11	0.19	0.53	0.08	-	0.01	3.83
1963-64	0.91	0.53	0.03	0.17	0.52	0.07	0.61	0.10	0.26	0.44	0.08	-	0.00	3.72
1964-65	0.76	0.58	0.03	0.16	0.71	0.07	0.55	0.10	0.25	0.36	0.08	0.00	0.00	3.65
1965-66	0.51	0.87	0.03	0.15	0.80	0.11	0.52	0.07	0.21	0.39	0.08	0.01	0.01	3.75
1966-67	0.40	0.70	0.02	0.14	0.58	0.06	0.57	0.06	0.19	0.36	0.08	0.02	0.01	3.20
1967-68	0.43	0.38	0.02	0.18	0.93	0.06	0.29	0.06	0.20	0.37	0.06	0.03	0.01	3.05
1968-69	0.12	0.35	0.03	0.16	0.80	0.06	0.59	0.05	0.19	0.36	0.08	0.02	0.01	2.81
1969-70	0.54	0.48	0.03	0.18	0.82	0.07	0.61	0.09	0.20	0.32	0.13	0.02	0.00	3.49
1970-71	0.28	0.47	0.03	0.19	0.81	0.08	0.63	0.06	0.23	0.34	0.12	0.02	0.00	3.27
1971-72	0.45	0.38	0.03	0.19	1.29	0.08	0.41	0.03	0.25	0.32	0.13	0.03	0.03	3.62
1972-73	0.40	0.49	0.03	0.18	0.85	0.14	0.59	0.04	0.21	0.23	0.13	0.02	0.02	3.33
1973-74	0.36	0.38	0.04	0.18	0.86	0.17	0.57	0.05	0.21	0.28	0.13	0.03	0.05	3.31
1974-75	0.36	0.23	0.03	0.15	0.78	0.33	0.56	0.05	0.15	0.21	0.11	0.03	0.03	2.92
1975-76	0.91	0.50	0.04	0.16	0.94	0.49	0.47	0.07	0.17	0.21	0.11	0.03	0.07	4.16

TABLE A.II.12

Tax-Income Ratios and Income-Elasticity
of State Tax Revenue

State	Tax income ratio				Elasticity
	1960-61	1965-66	1970-71	1975-76	(1963 - 64 - 1975 - 76)
Andhra Pradesh	4.30	4.81	5.41	7.37	1.02
Assam ^{1/}	3.30	3.75	3.27	4.14	0.70
Bihar	3.23	3.38	3.43	3.33 ^{2/}	0.72 ^{3/}
Gujarat	2.82	4.42	4.88	6.68	0.92 ^{3/}
Haryana	-	4.05 ^{4/}	5.25	7.40 ^{2/}	1.20 ^{5/}
Jammu and Kashmir	1.80	2.49	3.22	3.17 ^{2/}	0.76 ^{3/}
Karnataka	3.66	4.59	6.50	9.08	1.34
Kerala	4.67	5.43	5.53	6.24 ^{2/}	0.79 ^{3/}
Madhya Pradesh	3.27	4.42	4.29	6.29	0.86
Maharashtra	4.02	5.20	6.42	7.84	1.07
Orissa	2.30	3.09	3.11	3.64	0.93
Punjab	-	4.93 ^{4/}	6.50	7.05 ^{2/}	1.20 ^{5/}
Rajasthan	3.23	4.29	3.87	4.65 ^{2/}	0.85 ^{3/}
Tamil Nadu	4.21	6.20	6.29	8.25	0.99
Uttar Pradesh	3.09	3.19	3.46	5.26	0.98
West Bengal	3.66	4.53	3.99	5.55	0.77
All States ^{6/}	3.43	4.17	4.48	5.93	1.02

^{1/} including Meghalaya

^{3/} 1963-68 to 1974-75

^{5/} 1967-68 to 1974-75

^{2/} 1974-75

^{4/} 1967-68

^{6/} including Union Territories

TABLE A.II.13

Comparison of Tax Ratios in Different States

State	<u>Average tax ratio</u>		<u>Marginal tax ratio</u>		<u>Buoyancy</u>		Aggregate ranks
	(1972-73 - 1974-75)		(1963-64 - 1975-76)		(1963-64 - 1975-76)		
	Value	Rank	Value	Rank	Value	Rank	
Andhra Pradesh	5.09	8	6.70	6	1.19	9.5	23.5
Assam ^{1/}	3.20	16	2.79	15	0.81	17	48.0
Bihar	3.40	14.5	3.23 ^{2/}	17	0.96 ^{2/}	16	47.5
Gujarat	6.08	6	6.68 ^{2/}	7	1.29 ^{2/}	7	20.0
Haryana	6.49	5	8.46 ^{3/}	4	1.37 ^{3/}	2.5	11.5
Himachal Pradesh	3.55	13	3.87 ^{4/}	13	1.03 ^{4/}	12.5	38.5
Jammu and Kashmir	3.82	12	3.80 ^{2/}	14	1.32 ^{2/}	5.5	31.5
Karnataka	7.40	2	10.53	1	1.62	1	4.0
Kerala	5.75	7	5.99 ^{2/}	8	1.03	12.5	27.5
Madhya Pradesh	4.33	11	5.63	9	1.19	9.5	29.5
Maharashtra	6.83	3	8.55	3	1.33	4	10.0
Orissa	2.88	17	3.42	16	1.08	14	47.0
Punjab	6.60	4	7.99 ^{3/}	5	1.32 ^{3/}	5.5	14.5
Rajasthan	4.58	9	4.47 ^{2/}	12	1.03 ^{2/}	15	36.0
Tamil Nadu	7.83	1	9.80	2	1.37	2.5	5.5
Uttar Pradesh	3.40	14.5	4.90	11	1.25	8	33.5
West Bengal	4.53	10	5.36	10	1.13	11	31.0

1/ including Meghalaya
 2/ period 1963-64 - 1974-75
 3/ period 1967-68 - 1974-75
 4/ period 1971-72 - 1975-76

TABLE A.IV.1
Statement Showing the Break-up of Assesses According to Slabs
(Tea and Non-tea Combined)

Income slab (Yearly agricultural income) (Rs.)	1972-73	1973-74	1974-75	1975-76	1976-77
Below 12,000	533 (70.04)	525 (68.27)	518 (67.54)	509 (64.76)	519 (64.39)
12,000 - 25,000	26 (3.42)	24 (3.12)	23 (3.00)	13 1.65)	19 (2.36)
25,000 - 50,000	26 (3.42)	31 (4.03)	32 (4.17)	18 (2.29)	25 (3.10)
50,000 - 1 lakh	39 (5.12)	39 (5.07)	34 (4.43)	29 (3.69)	31 (3.85)
1 lakh - 2 lakh	47 (6.18)	40 (5.20)	39 (5.08)	32 (4.07)	25 (3.10)
2 lakh - 3 lakh	31 (4.07)	34 (4.42)	38 (4.95)	33 (4.20)	28 (3.47)
3 lakh - 5 lakh	26 (3.42)	34 (4.42)	42 (5.48)	31 (3.94)	35 (4.34)
Above 5 lakh	33 (4.34)	42 (5.46)	41 (5.35)	121 (15.39)	124 (15.38)
TOTAL	761	769	767	786	806

Figures within parentheses indicate percentages of total. Source: Same as for table IV.8

TABLE. A.IV.2

Statement Showing Collection out of Current Demand
of Agricultural Income Tax According to Income
Slabs, 1975-76.

Income slab (Rs)	Tax assessed (Rs. lakh)	(Rs. lakh)
12,000 to 25,000	0.34 (0.35)	0.14 (0.20)
25,000 to 50,000	1.12 (1.14)	0.33 (0.47)
50,000 to 1 lakh	4.51 (4.61)	1.02 (1.46)
1 lakh to 2 lakh	15.43 (15.79)	12.49 (17.87)
2 lakh to 3 lakh	18.86 (19.30)	15.69 (22.50)
3 lakh to 5 lakh	23.34 (23.88)	17.25 (24.74)
Above 5 lakh	34.14 (34.93)	22.84 (32.76)
TOTAL	97.74	69.73

Excludes tax collected through
advance payment.

Source: Same as for
table IV.8

Figures within parentheses indicate
percentages of total.

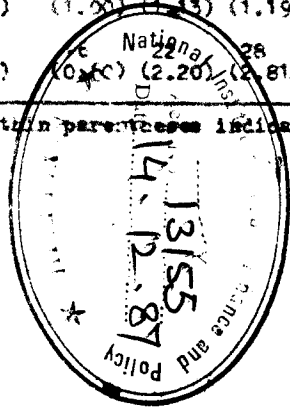
TABLE A.IV.3

Year wise Break-up of Pending Assessment Cases under Agricultural Income Tax 1959 and 1961-62

Assessment year	1960-61	61-62	62-63	63-64	64-65	65-66	66-67	67-68	68-69	69-70	70-71	71-72	72-73	73-74	74-75	75-76	TOTAL	Total of all old cases excluding the cases during the year under reference
1975-74																		
Tax	22 (1.84)	27 (2.26)	29 (2.43)	30 (2.5)		43 (3.49)	46 (3.85)	73 (6.11)	109 (9.13)	129 (10.80)	182 (15.24)	250 (19.26)	237 (19.85)	680			1874	1194 (100.00)
Non-tax	22 (0.90)	26 (2.84)	42 (4.58)	48 (5.25)		60 (6.54)	73 (7.95)	88 (9.60)	84 (9.15)	109 (11.89)	97 (10.58)	101 (11.01)	117 (12.76)	501			1418	917 (100.00)
1974-73																		
Tax	15 (0.97)	20 (1.29)	23 (1.48)	23 (1.48)	27 (1.74)	30 (1.93)	45 (2.90)	66 (4.25)	100 (6.44)	222 (14.30)	175 (11.28)	222 (14.30)	252 (14.95)	352 (22.68)	326		1878	1552 (100.00)
Non-tax	10 (0.91)	14 (1.13)	32 (2.59)	36 (2.91)	39 (3.15)	53 (4.28)	64 (5.17)	81 (6.55)	78 (6.31)	101 (8.16)	89 (7.19)	92 (7.44)	111 (8.97)	437 (35.35)	228		1465	1237 (100.00)
1973-72																		
Tax	11 (0.69)	15 (1.00)	18 (1.13)	19 (1.19)	20 (1.25)	22 (1.38)	27 (1.65)	61 (3.82)	97 (6.08)	116 (7.27)	168 (10.53)	217 (13.61)	229 (14.36)	262 (16.45)	312 (19.56)	330	1925	1595 (100.00)
Non-tax	2 (0.20)	10 (1.00)	22 (2.20)	28 (2.81)	30 (3.01)	48 (4.81)	55 (5.51)	75 (7.52)	71 (7.11)	95 (9.52)	84 (8.42)	87 (8.72)	103 (10.32)	107 (10.72)	181 (18.14)	425	1421	998 (100.00)

Figures within parentheses indicate the percentages of the total after subtracting the year under reference.

Source: Same as for table IV.1



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TABLE A.IV.4
Trends in Production and Prices of Tea in Assam and India

Year	Production (tonnes)		Average price per kilogram (Rs.)	
	Assam	India	Assam ^{1/}	India ^{2/}
1970-71	212,027	418,517	5.68	6.78
1971-72	223,665	435,468	5.89	6.97
1972-73	239,206	455,996	5.65	6.77
1973-74	251,825	471,952	5.93	7.23
1974-75	265,281	489,475	8.88	10.28
1975-76	263,055	487,137	9.84	10.92
1976-77	276,308	512,441	11.51	13.57

^{1/} The average price of leaf and dust combined sold at Gauhati auction centre. Source: Tea Board

^{2/} The average auction price of Indian Tea sold at different places in India and London.

TABLE A.IV.5
Incidence of Tax on Tea
(1977-78)

	(Rs. per kilogram)
	Incidence
1. Central levies	1.51
(a) Union excise	1.30
(b) income tax	0.21
2. State levies	0.32
(a) land revenue	0.01
(b) agricultural income tax	0.31
3. TOTAL	1.83

TABLE A.V.1
Revenue from Sales Tax according to Different Acts

Year	A.S.T. (1)	A.P.S.T. (2)	Total (1+2)	P.T. (3)	M.S.T. (4)	C.S.T. (5)	TOTAL (1+2+3+4+5)
1960-61	132.89 (51.85)	17.11 (6.68)	150.00 (58.53)	-	100.92 (39.38)	5.38 (2.10)	256.30
1965-66	135.66 (17.34)	221.06 (28.25)	356.72 (45.59)	-	367.53 (46.96)	58.32 (7.45)	782.57
1970-71	95.72 (8.00)	491.01 (41.02)	586.73 (49.02)	-	547.05 (45.70)	63.16 (5.28)	1196.94
1971-72	107.22 (8.22)	547.22 (41.96)	654.44 (50.18)	1.48 (0.11)	571.62 (43.83)	76.71 (5.88)	1304.25
1972-73	131.06 (9.07)	628.06 (43.46)	759.12 (52.52)	14.43 (1.00)	539.67 (37.34)	132.08 (9.14)	1445.30
1973-74	141.62 (8.49)	723.31 (43.69)	869.93 (52.18)	47.48 (2.85)	579.90 (34.78)	169.91 (10.19)	1667.18
1974-75	167.78 (7.83)	851.98 (39.78)	1019.76 (47.62)	51.54 (2.41)	632.79 (29.55)	437.39 (20.42)	2141.48
1975-76	218.86 (7.88)	1118.15 (40.27)	1337.01 (48.16)	91.61 (3.30)	657.25 (23.67)	690.57 (24.87)	2776.44
1976-77	295.67 (10.14)	1196.75 (41.03)	1492.42 (51.17)	95.07 (3.26)	692.26 (23.73)	637.02 (21.84)	2916.77
Annual rate of growth			15.00		11.10	30.65	

Figures within parentheses indicate percentage of total sales tax revenue.

Comparative list of exempted goods in neighbouring States

Sl. No.	Description of goods exempted in Assam	West Bengal	Orissa	Bihar
1.	All Cereals and pulses, including all forms of rice. Plough	E ¹	E ²	
2.	Plough, /Points, Spade, (Kodali), Sickles, Khurpi, Axe, Khanta (for digging hole in the soil) and L ^o .	E		E
3.	Books, periodicals, and News paper.	E	E	E
4.	Bread.	E	E	
5.	Betelnuts.			
6.	Cotton	E	E	
7.	Electrical energy	E	E	
8.	Chemical Fertilisers and bone meal			
9.	Fish, Ghee but not vegetable ghee. Dahi, Butter, Cream Casein, meat and vegetables but not Onion, Garlic, Spices and condiments. ¹	E ¹	E ¹	E ^{1,3}
10.	Flour, including atta, maida, suji and bran.	E	E ⁴	
11.	Fresh fruits.		E ¹	
12.	Gur and Molassas	E		E ⁵
13.(i)	Anti-malaria drugs, viz. quinine in powder form, Quinine pills (but not sugar coated), Quinine alkaloids, salts of Cinchona and its alkaloids, Totaquina, Cinchona fabrifuge and Chloroquine group of drugs, e.g. Nivaquine, Reschochin and Comoquine whether in solution or in powder or in tablet form paludrine and Daraprim.		E	E
(ii)	Anti-kala-azar drugs, viz. Urea, Stibamine and Pentamidine Isethionate.			
(iii)	Vaccine, viz. Small pox vaccine Cholera vaccine and T.A.B. vaccine.			

Sl. No.	Description of goods exempted in Assam	West Bengal	Orissa	Bihar
14.	Mustard Oil, rape oil and mixtures of mustard and rape oil.	E		
15.	Mustard seed and rape seed.	E		
16.	Sago.	E		
17.	Salt ¹ .	E	E	E ¹
18.	Water but not distilled, aerated or mineral water when sold in bottles of sealed containers.	E		E
19.	Milk ¹ .	E	E	E
20.	Fire wood			
21.	Mathematical instruments for students.			
22.	Spun Silk yarn as distinguished from raw silk and noilyarn.			
23.	Goods sold at Defence Services installations .			E
24.	Slates and slate pencils.		E	
25A.	Pencil, paper, blotting paper, ink, ink-pot, penholder, nib and eraser purchased for use and by students .	E ²		
B.	Scale, colour box, painting box, School map, exercise book and drawing book.		E	E
26.	Grass used as Cattle fodder only.			
27.	Endi and Muga cloth.			
28.	Endi and Muga yarn.			
29.	Handspun cotton yarn.	E	E	E
30.	Handloom cloth woven out of handspun cotton yarn.	E	E	E
31.	Mill-made cotton yarn excluding sewing thread.	E	E	
32.	Publications issued by the Publications Division of the Government of India, Ministry of Information and Broadcasting.			

Table A.V.2 (Contd.)

Sl. No.	Description of goods exempted in Assam	West Bengal	Orissa	Bihar
33.	All varieties of textiles, namely cotton, woollen or silken including rayon, art silk or nylon whether manufactured by handloom, powerloom or otherwise.		E	E
34.	Sugar.			E
35.	Tobacco and all its products.	E		E
36.	Ayurvedic, Homeopathic and Unani Medicines.			
37.	Raw Jute.	E		
38.	Potteries. ⁹			
39.	Sugar cane. ¹⁰			E
40.	Khadi/and or products of village Industries as defined in the Khadi and Village Industries Commission's Act, 1956. ¹¹	E	E	E
41.	Hand woven Silk (Pat) Cloth. ¹²		E	E
42.	Goods exported to Bhutan. ¹³		E	
43.	Leather cloth and inferior or imitation leather cloth ordinarily used in book-binding.			
44.	Rubberised or synthetic waterproof fabrics whether single textured or double-textured.			
45.	Book-binding cotton fabrics.			
46.	Endi Spinning and Muga-cum-Tassar twisting and reeling machines popular known as Nidhiram Type.			
47.	Article donated by manufacturers and dealers as gift for the use by the Armed Forces. ¹⁴			
48.	Goods purchased by the Indian Aid Mission, Nepal. ¹⁵			
49.	Green tea leaf.			
50.	Furnace oil. ¹⁶	E		
51.	Goods exported to Sikkim. ¹⁷			
52.	Paper used for printing of Text Books approved by the Text Book Committee and the University. ¹⁸		E ¹⁹	
53.	Patidoi Sut.			

Notes

1. Except when sold in sealed container
2. Including dal and paddy
3. Only meat and fish
4. Bason only
5. Palm gur and khandsari gur
6. Exemption is allowed on condition that the goods are sold, to personnel of the Defence Services at prices fixed by the government of India.
7. On production of a certificate from the Head of the Institution.
8. Only blotting paper.
9. When sold by producer's Cooperatives furnishing an annual certificate from the competent officer of the Cooperative Department to the effect they continued to produce these goods of their own members without engaging any hired labour.
10. When sold to sugar factories.
11. When sold by a producer and/or organisation certified for the purpose by the Khadi and Village Industries Commission Act, 1956 or the Statutory State Khadi and Village Industries Board, constituted under the Act of the State.
12. When produced and sold by weaver's Cooperative Societies.
13. On production of a certificate from the Commissioners, the Deputy Commissioners, the S.D.O.'s of the Southern Bhutan, Sarbhong to the effect that the goods are for export of Bhutan.
14. On production of a certificate from the Local Station Commander of the Armed forces or his authorised agent to the effect that the articles are donated as gift for use by the Armed forces.

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15. On production of a certificate from the Director, Indian Aid Mission, Nepal, to the effect that the goods are for use in Indian aided projects in Nepal.
16. When sold to public utility undertakings for the generation of electric energy in Assam.
17. On production of Land Customs receipt or certificate of the government of Sikkim to the effect that the goods are meant for consumption in that country.
18. On production of certificates, Book Committee, University and other Educational Authorities.
19. Only upto class V.

TABLE A.V.3

Comparative rates of Sales Taxes in Assam and its neighbouring States

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
<u>A. Necessities</u>				
<u>I. Cereals and pulses in all forms including flour</u>				
(i) All cereals and pulses including all forms of rice except when sold in sealed containers	E	4 ¹	4 ²	E
(ii) All cereals and pulses when sold in sealed containers	3	4 ¹	4 ²	7
(iii) Paddy	2 P.F.	3	4	2
(iv) Flour including Atta, Maida, Suji and Bran	E	3	4	E
<u>II. Other food articles</u>				
<u>(i) Edible oil</u>				
(a) Mustard oil	E	4	4	E
(b) Rape oil	E	4	4	E
(c) Other edible oil	7	9	4	E
(ii) Vanaspati Ghee	7	9	7	8
(iii) Ghee (pure) except when sold in sealed container	7	9	7	8
(iv) Butter, fresh milk, and fresh vegetable except when sold in sealed container	E	E	E	E
(v) Butter, fresh milk and fresh vegetable when sold in sealed container	7	5 ³	E	E

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W.Bengal
(vi) Fresh fruits except	E	5	E	E
(vii) Meat/when sold in sealed container	E	E	E	E
(viii) Meat when sold in sealed container	7	6	4	
(ix) Fish except when sold in sealed container	E	E	E	E
(x) Fish when sold in sealed container	7	6	4 ⁴	
(xi) Egges	6	E	E	E
(xii) Salt except when sold in sealed container	E	E	E	E
(xiii) Salt when sold in sealed container	6		4	E
(xiv) Gur (jaggery)	E	6	4	E
(xv) Tea leaf	6	9	7	6
(xvi) Coffee powder	6	9	7	6
(xvii) Pepper	6	9	7	6
(xviii) Other spices	6	9	7	6
(xix) Curd except when sold in sealed container	E	6	7	E
(xx) Lassi and buttermilk	6	6	7	E
<u>III. Books and Stationery articles</u>				
(i) Student's exercise books	E	3	E	E
(ii) Writing and other papers	6	9	7	8
(iii) Books and periodicals, map etc.	E	7	E	E
(iv) Other stationery articles	6		10	7

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
<u>IV. Fuel items</u>				
(i) Fire wood	E	7	4	E
(ii) Coal and coke in all its forms	3	4	4	4
(iii) Inferior kerosene	2	5	E	E
(iv) Superior kerosene	3	7	7	5
(v) Cooking gas	7	7	7	7
<u>V. Match boxes</u>	7	9	7	6
<u>VI. Toilet article</u>				
(i) Tooth paste/powder	7	8	7	6
(ii) Washing soap	7	7	7	8
(iii) Toilet soap	7	8	10 ⁵	8
(iv) Hair oil	7		7	6
(v) Razor and/or razor blades	7		7	6
(vi) Other shaving articles	7	13	13	6
(vii) Cosmetics	12	8	7	12
(viii) Boot polish	7	8	7	9
(ix) Shoe cream and shoe brush	7	8	7	9
<u>VII. Medicines</u>	7 ⁶	7	7	6
<u>VIII. Garments and footwear</u>				
(i) Cotton hosiery products	6	2	4	E
(ii) Ready-made garments containing synthetic fibres	6	7	10	7

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
(iii) Ready-made garments not containing synthetic fibre	3	7	10	7
(iv) Footwear	7	8		6 to 9 ⁷
IX. <u>Cycle and its accessories</u>	7	8	10	7
B. <u>Refreshment and addition articles</u>				
(i) Bread	E	4	E	E
(ii) Cakes, biscuits and pastries	6	9	7	6
(iii) Toffees and chocolates	7	9	7	6
(iv) Aerated waters	6	11	7	12
(v) Country liquor	14	E	E	
(vi) Indian made foreign liquor	25	21	E	18
(vii) Foreign liquor	25	21	E	50
(viii) Bhang	6	E	E	7
(ix) Ganja	6	E	E	7
(x) Opium	6	E	E	7
C. <u>Luxury Goods</u>				
(i) Bullion and specie	6	2	7	7
(ii) Articles made of gold and silver	6	2	7	7
(iii) Articles made of ivory	12	13	13	7
(iv) Marbles and articles made of marbles	6	13	10	7

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
(v) Synthetic gems and stone	7	10	13	15
(vi) All kinds of gota, gota kinari, salma sitara (gold and embroidery work)	6	8	10	7
(vii) Articles and wares made of stainless steel	12	12	13	15 ⁸
(viii) Ladies hand bags and vanity purses	7	10	13	7
(ix) All kinds of leather goods excluding footwear and items at (8) mentioned above	7	8	13	7
(x) Suitcases, attache cases, and despatch cases	7	8	13	7
(xi) All kinds of stoves	7	8	10	7
(xii) Incandescent lanterns and lamps	7	9	10	7
(xiii) Domestic electrical appliances, including electric fans and parts thereof	12	11	10	7
(xiv) Clocks, timepieces, watches and parts	12	13	13	12
(xv) Refrigerators and airconditioners	12	16	13	15
(xvi) Furniture				
(a) Wooden furniture	12		10	
(b) Steel safes and almirahs	12	13	13	15
(c) Other steel furniture	12	13	13	15
(xvii) Sound transmitting equipments	12	13	13	12
(xviii) Cinematographic equipments including cameras, projectors, and sound recording and sound reproducing equipments	12	13	13	12

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assem	Bihar	Orissa	W. Bengal
(xix) Motor vehicles, including chassis of motor-vehicles, motor tyres and tubes accessories components and spare parts	12	13	13	15 ⁹
(xx) Motorcycles and motorcycle combinations, motor-scooters, motorettes, tyres and tubes accessories thereof	12	13	13	15
(xxi) Lifts whether operated by electricity or hydraulic power	6	8	7	15
(xxii) Tabulating and calculating machines	12	14	13	15
(xxiii) Cash registering, indexing, card punching, framing machines	7	14	13	15
(xxiv) Typewriters	12	14	13	15
(xxv) Binoculars, telescopes, opera glasses and spare parts thereof	12	15	13	15
(xxvi) Sewing machines	7	8	10	7
(xxvii) Vacuum flasks of all kinds	12	13	13	12
(xxviii) Table cutlery	7	8	10	7
(xxix) Crockery	7	8	10	7
(xxx) Chinaware and glazed earthenwares and articles made of procelain etc.	7	8	10	7
(xxxi) Floor and wall tiles, sanitary goods and fittings etc.	7	10	13	15
(xxxii) Arms including rifles, revolvers, pistols and ammunition, etc.	12	16	13	15
(xxxiii) Fire works	7	7	10	7

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
(xxxiv) Cigarette cases and lighters	12	15	13	15
(xxxv) Sheets, cushions, pillows mattresses and other articles made of foam rubber or plastic foam	12	13	13	15
(xxxvi) Pile carpets	12	13	13	15
(xxxvii) Dry fruits	7	9	8	8
<u>D. Raw Materials and other producers goods</u>				
<u>I. Raw Materials and other Inputs</u>				
(i) Mica	6	4 P.T.	10	7
(ii) Manganese	6	4 P.T.	10	7
(iii) Coal including coke in all its forms (as defined under section 14 of the CST)	3	4 P.T.	4	4
(iv) Hides and skins	3	4 P.T.	4 P.T.	4
(v) Oil seeds	3	4 P.T.	4 P.T.	4
(vi) Jute	4	3 P.T.	4 P.T.	4
(vii) Coconuts	3	4 P.T.	4 P.T.	4
(viii) Copra	3	4 P.T.	4 P.T.	4
(ix) Cotton yarn waste	6	8 P.T.	7 P.T.	7
(x) Iron and steel (as defined under section 14 of the CST)	3	4 P.T.	4 P.T.	4
(xi) Copper wire	6	8 P.T.	7 P.T.	7

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
(xii) Sugarcane when sold to sugar factories	E	E	4	7
(xiii) Sugarcane when sold otherwise	6	7	4	7
(xiv) Goat hair	6	8	7	7
(xv) Raw wool, wool tops and yarn	6	8	10	7
(xvi) Woollen knitting yarn	6	8	10	7
(xvii) Artificial silk yarn	6	8	10	7
(xviii) Staple fibre and staple fibre yarn	6	8	10	7
(xix) Non-ferrous metal sheets, rods, bars, blocks, ingots, circle scrap, etc.	6		4	7
(xx) Cement (and items made of cement)	10	11	10	7
(xxi) Manure	6	7		4
(xxii) Chemical fertilisers	E	5		4
(xxiii) Pesticides including fungicides	7	5		7
II. <u>Fuel items</u>				
(i) Motor spirits	30 paise per litre	9	10	10
(ii) Light diesel oil	11 paise per litre	14	13	13
(iii) High speed diesel oil	11 paise per litre	17	13	13
(iv) Aviation spirit	30 paise per litre	16	13	25

TABLE A.V.3 (contd)

		(Rate in per cent)			
		Assam	Bihar	Orissa	W. Bengal
(v) Other petroleum products used as fuel	30 paise per litre		9	10	7
(vi) Petroleum coke		4	8	7	7
(vii) Petroleum gas		7	8	7	7
(viii) Natural gas		7	8	7	7
<u>III. Lubricants and other aids in production process</u>					
(i) Dyes, paints, lacquers and varnishes		7	12	10	12
(ii) Lubricants	10 paise per litre		9	10	9
(iii) Caustic soda and soda ash		7	7	10	7
(iv) Potash and explosives		7	7	10	7
(v) Other chemicals		7	7	7	7
(vi) Starches		6	9	7	7
<u>IV. Machinery</u>					
(i) Ball bearings		7	8	7	7
(ii) Fuel injection equipments		7	8	7	7
(iii) All plants and equipments and their accessories		7	8	7	7
(iv) Tractors and spare parts thereof		12	8	4	7

TABLE A.V.3 (contd)

	(Rate in per cent)			
	Assam	Bihar	Orissa	W. Bengal
(v) Other agricultural implements	E	8	7	7
(vi) Bullock-cart and spare parts thereof	6	8	7	7
<u>V. Packing materials</u>				
(i) Gunny bags and hessian twine	6	8	7	7
(ii) Craft paper and craft paper bag	6	8	7	7
(iii) Empty tin and empty barrels	6	8	7	7
(iv) Wooden boxes and tin boxes	6	8	7	7
(v) Empty bottles (and corks)	7	8	7	7
(vi) Polythene and alkalene packing materials	6	8	7	7
(vii) Bituminised packing material	6	8	7	7
(viii) Carton	6	8	7	7
<u>E. General Rate</u>				
(i.e., rate of tax on items not specified anywhere else)	6	8	7	7
<u>F. Surcharges</u>				
(a) Surcharge on turnover	nil	nil	nil	
(b) Surcharge on sales tax additional surcharge	nil	nil	nil	2 of tax payable
<u>G. Treatment of producer's goods</u>				
	Taxable as usual	3	4	purchased by registered manufacturers
		Exemption to small scale and sick units on the first scale		i. declaration forms - 3 ii. unregistered dealers - 4

Foot note

E: Exempted

P.T. - Purchase Tax

1. Cereals and pulses (excluding Atta, Maida, Suzi and Paddy) including all forms of rice, grams, peas, Mungra, Arhar, Massor, Khesari, millets, kodo, kutta, jowar and bajra, wheat, barley, maize, etc. and cereals and pulses as defined in section 14 of the C.S.T. Act, 1956.
2. All cereals and pulses other than Horse gram, Blackgram, Jowar, Khesari, Greengram, Redgram, Swam, Gurji, Kangu, Ragi, Maize and Cuttings.
3. Only potato and onion.
4. Fish excluding lobsters, shrimps, prawns and dried or canned fish.
5. Toilet soap but excluding Janata Toilet soap costing one rupee or less per cake.
6. Anti-malaria drugs, viz. quinine in powder form, Quinine pills (but not sugar coated), Quinine alkaloids, salts of Cinchona and its Alkaloids, Totaquina, Cinchona fabriuge and Chloroquine group of drugs, e.g. Nivaquine, Reschochin and Comoquine whether in solution or in powder or in tablet form paludrine and Daraprim.
7. 6 per cent for footwear up to Rs. 15 and 9 per cent for footwear of value between Rs. 15 to Rs. 30.
8. Articles made wholly or principally of stainless steel except tumblers, dishes and plates, only such varieties of them as are commonly known as gelas, thala and rekabi, respectively.
9. Motor vehicles excluding Motor cars, Omnibuses and Goods vehicles and chassis and bodies thereof.
10. Except for heaters of all descriptions where the rate of tax is 12 per cent.
11. Furnace oil is taxed at 6 per cent.

* In West Bengal besides the general surcharge of 2 per cent of tax payable, there is additional surcharge which is on a graduated scale as follows:

<u>Turnover</u>	<u>Additional surcharge</u>
1. having GTO upto Rs.1 lakh	Nil
2. having GTO upto Rs.5 lakhs	3 per cent of tax payable
3. other (i.e. having GTO above Rs.5 lakhs)	8 per cent of tax payable

No surcharge or additional surcharge cannot however be imposed on declared goods @ 4 per cent.

krs/

Production, Consumption, Net Inflow and Outflow of Commodities
for 1973-74

Commodity	(Metric tonnes)			
	Production	Consumption	Net inflow	Net outflow
(1) Rice	2060288	2168932	108644	-
(2) Wheat	48157	322330	274173	-
(3) Maize and other cereals	11923	16505	4582	-
(4) Pulses	44689	124272	79583	-
(5) Total foodgrains	2171058	2632039	460981	-
(6) Oil seeds	97469	97469	-	-
(7) Cotton, raw	1391	1391	-	-
(8) Jute and mesta	214255	4630	-	209625
(9) Tobacco	6020	6660	640	-
(10) Horticultural products	N.A.	305883	N.A.	N.A.
(11) Forest products	667313	244491	-	422822
(12) Sugarcane	122000	55000	-	67000
(13) Sugar	5500	107767	102267	-
(14) Salt	-	95001	95001	-
(15) Vegetable oil	35674	55895	20221	-
(16) Tea	258665	11266	-	247399
(17) Glassware	-	2416	2416	-
(18) Sugar molasses	3926	5385	1459	-
(19) Cement	-	154386	154386	-
(20) Iron and steel	-	89609	89609	-
(21) Jute articles	3614	3890	276	-
(22) Paper	-	25388	25388	-
(23) Pulp	-	-	-	-
(24) Cotton yarn	1159	1159	-	-
(25) Hard-board	N.A.	N.A.	N.A.	N.A.
(26) Plywood	N.A.	N.A.	N.A.	N.A.
(27) Fertilisers	140000*	77718	-	62282
(28) Petroleum products and petro chemicals	939805	583600	-	356205
(29) Chemicals	N.A.	N.A.	N.A.	N.A.
(30) Coal	488959	527101	38142	-
(31) Limestone	N.A.	N.A.	N.A.	N.A.

- =refers to nil

N.A.=not available

* including inflow of phosphatic and potassic fertilisers

TABLE A.V.5
Sales Tax Revenue by Districts
 (1960 - 61)

District	(Rs. thousand)				TOTAL
	Assam Sales Tax	Assam Finance Sales Tax	Central Sales Tax	Motor Spirit Tax	
Kamrup	3173	696	185	1235	5289 (20.63)
Goalpara	911	516	38	209	1674 (6.53)
Cachar	961	79	72	411	1523 (5.94)
Darrang	935	53	14	727	1729 (6.74)
Nowgong	390	47	9	479	925 (3.61)
Dibrugarh	4979	199	158	5684	11020 (42.98)
Sibsagar	1817	121	59	1256	3253 (12.69)
Lakhimpur	106	1	1	87	195 (0.76)
Mikir Hills	8	-	-	11	19 (0.07)
N.C. Hills	9	-	1	-	10 (0.04)
TOTAL	13289	1712	537	10099	25637

Figures within parentheses denote district collection as per cent of total.

TABLE A.V.6.
Sales Tax Revenue by Districts.
 (1965-66)

District.	(Rs. thousand)				
	Assam Sales Tax	Assam Finance Sales Tax	Central Sales Tax	Motor Spirit Tax	TOTAL
Kamrup	3529	11205	3290	7025	25049 (32.28)
Goalpara	1134	1461	105	64	2764 (3.56)
Cachar	825	1135	515	13	2488 (3.21)
Darrang	977	925	178	55	2135 (2.75)
Nowgong	390	296	16	5	707 (0.91)
Dibrugarh	4358	5226	1555	29562	40701 (52.45)
Sibsagar	1470	1733	167	22	3392 (4.37)
Lakhimpur	205	120	2	2	329 (0.42)
Mikir Hills	17	3	1	-	21 (0.03)
N.C. Hills	15	2	-	-	17 (0.02)
TOTAL	12920	22106	5829	36748	77603

Figures within parentheses denote district collection as per cent of total.

TABLE A.V.7.

11

Sales Tax Revenue by Districts,
(1970-71)

District	(Rs. thousand)				TOTAL
	Assam Sales Tax	Assam Finance Sales Tax	Central Sales Tax	Motor Spirit Tax	
Kamrup	3059	31313	2659	21286	58317 (48.73)
Goalpara	765	2867	151	42	3825 (3.20)
Cachar	878	1642	1358	90	3968 (3.32)
Darrang	1061	1943	421	58	3483 (2.91)
Nowgong	388	713	69	7	1177 (0.98)
Dibrugarh	1960	5866	975	32512	41313 (34.52)
Sibsagar	1265	4410	594	709	6978 (5.83)
Lakhimpur	173	240	84	-	497 (0.42)
Mikir Hills	13	54	-	-	67 (0.06)
N.C. Hills	8	51	-	-	59 (0.05)
TOTAL	9570	49099	6311	54704	119684

Figures within parentheses denote district collection as per cent of total.

TABLE A.V.8.

Sales Tax Revenue by Districts,
(1975 - 76)

District	(Rs. thousand)					
	Assam Sales Tax	Assam Finance Sales Tax	Central Sales Tax	Motor Spirit Tax	Assam Purchase Tax	TOTAL
Kamrup	8362	73810	894	26992	2456	120534 (43.42)
Goalpara	1438	3845	349	62	1224	6918 (2.49)
Cachar	2124	3492	1033	5	48	6702 (2.41)
Darrang	1703	3639	1402	127	1300	8171 (2.94)
Nowgong	906	1258	135	13	2638	4950 (1.78)
Dibrugarh	4706	17568	56221	35965	34	114494 (41.24)
Sibsagar	2109	7572	892	2557	660	13790 (4.97)
Lakhimpur	451	525	80	1	798	1855 (0.67)
Mikir Hills	66	61	13	-	-	145 (0.05)
N.C. Hills	21	43	8	1	-	73 (0.03)
TOTAL	21886	111813	69052	65723	9158	277632

Figures within parentheses denote district collection as per cent of total.

TABLE A.VI.1

Trend in the Number of Assessing Authorities

Year	Number of assessing authorities
1960-61	28
1961-62	28
1962-63	28
1963-64	34
1964-65	44
1965-66	47
1966-67	47
1967-68	56
1968-69	56
1969-70	56
1970-71	56
1971-72	56
1972-73	56
1973-74	58
1974-75	58
1975-76	61
1976-77	61

TABLE A.VI.2

Yearwise Break-up of Cases Pending under the Assam Sales Tax, the Assam Finance Sales Tax and the Central Sales Tax

Assessment year	The reference year of the cases pending																Total	Total of all the old cases excluding the year under reference	
	1950-60	60-61	61-62	62-63	63-64	64-65	65-66	66-67	67-68	68-69	69-70	70-71	71-72	72-73	73-74	74-75			75-76
1966-67	1 (0.07)	2 (0.14)	7 (0.50)	12 (0.86)	16 (1.15)	21 (1.51)	1332 (95.75)	13213 (95.76)	-	-	-	-	-	-	-	-	-	14544	1391 (100.00)
1967-68	-	-	-	7 (0.23)	4 (0.13)	14 (0.47)	290 (9.71)	2673 (89.46)	10860	-	-	-	-	-	-	-	-	13868	2988 (100.00)
1968-69	-	-	-	-	-	-	59 (0.86)	485 (7.07)	6319 (92.07)	11776	-	-	-	-	-	-	-	18639	6863 (100.00)
1969-70	-	-	-	-	21 (0.18)	34 (0.28)	71 (0.59)	392 (3.27)	2316 (19.32)	9151 (76.35)	14675	-	-	-	-	-	-	26660	11985 (100.00)
1970-71	-	-	-	-	6 (0.04)	14 (0.10)	29 (0.20)	114 (0.80)	906 (6.39)	2806 (19.78)	10310 (72.68)	14881	-	-	-	-	-	29066	14185 (100.00)
1971-72	-	-	-	-	-	-	10 (0.06)	40 (0.23)	220 (1.26)	651 (3.74)	2630 (15.10)	13275 (76.20)	15895	-	-	-	-	33321	17421 (100.00)
1972-73	-	-	-	-	-	-	5 (0.02)	19 (0.08)	136 (0.56)	379 (1.55)	1934 (7.93)	6511 (26.68)	15416 (63.18)	19043	-	-	-	43423	24400 (100.00)
1973-74	-	-	-	-	-	-	-	11 (0.05)	61 (0.25)	246 (1.01)	1203 (4.95)	2921 (12.03)	7436 (30.62)	12405 (51.09)	18548	-	-	42831	24283 (100.00)
1974-75	-	-	-	-	-	-	-	8 (0.03)	29 (0.10)	143 (0.52)	708 (2.56)	1907 (6.89)	3725 (13.45)	5768 (20.83)	15403 (55.62)	15691	-	43382	27691 (100.00)
1975-76	-	-	-	-	-	-	-	2 (0.01)	21 (0.07)	105 (0.33)	496 (1.56)	1685 (5.29)	2799 (8.79)	4141 (13.01)	9490 (29.82)	13086 (41.12)	21707	43534	31827 (100.00)

Figures within parentheses indicate percentage of total pending cases.

TABLE A.VI.3

Number of Enforcement Staff Employed

Year	Assistant Commissioner of taxes	Superintendent of taxes	Inspector of taxes
1964-65	1	4	7
1965-66	1	4	7
1966-67	1	4	7
1967-68	1	4	7
1968-69	4	4	9
1969-70	4	5	9
1970-71	4	7	27
1971-72	4	7	27
1972-73	4	7	27
1973-74	4	11	27
1974-75	4	11	27
1975-76	7	8	27
1976-77	7	8	27

Enforcement branch in the State was started in 1964-65.

There is only one enforcement branch for all the taxes.

TABLE A.VI.4

Enforcement and Detection

Particulars	1972-73	1973-74	1974-75	1975-76	1976-77
Vigilance units including check posts	7	11	11	-	-
<u>Vigilance staff:</u>					
(1) Superintendent	7	11	11	8	8
(2) Inspector of taxes	27	27	27	27	27
Number of cases detected	2637	2842	1365	2533	-
Amount of tax evasion estimates (Rs.)	25,04,543	53,95,356	57,88,975	70,03,819	-

TABLE A.VI.5
Trends in Compounding under Sales Tax

(Rupees)

Year	Assam Sales Tax	Assam Finance Sales Tax	Motor Spirit Tax	Central Sales Tax	Assam Purchase Tax	TOTAL
1964-65	10558 (51)	4950 (65)	570 (3)	850 (14)	-	16928 (133)
1965-66	8815 (63)	9183 (83)	300 (4)	3588 (7)	-	21886 (157)
1966-67	9930 (NA)	8850 (-)	180 (-)	2324 (-)	-	21284 (-)
1967-68	14641 (12)	7371 (89)	- (-)	670 (10)	-	22682 (111)
1968-69	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
1969-70	12422 N.A.	14371 -	100 -	7583 -	-	34476 -
1970-71	5299 (7)	6188 (12)	-	4477 (2)	-	15964 (21)
1971-72	10268 (61)	8017 (95)	1500 (1)	5607 (7)	-	25392 (164)
1972-73	4825 (45)	5780 (43)	1500 (1)	250 (10)	3900 (5)	16255 (104)
1973-74	9185 (57)	9441 (50)	-	105 (10)	1500 (2)	20231 (119)

Figure within parentheses denote number of cases involved.
Besides 1968-69, absence of parentheses denote lack of availability of data.

TABLE A.1.3

Trends in Institution, Disposal and
Balance of appeal cases

Years	Previous pending	Admitted	Disposed	Pending
1960-61	1823	1787	1827	1783
1961-62	1783	2021	2354	1450
1962-63	1450	1617	1527	540
1963-64	540	1984	1565	959
1964-65	1557	1333	2267	623
1965-66	623	2386	2308	701
1966-67	701	1016	858	859
1967-68	859	234	760	333
1968-69	333	720	371	682
1969-70	682	1141	1613	210
1970-71	210	910	865	255
1971-72	255	173	315	113
1972-73	113	285	214	184
1973-74	184	249	294	139
1974-75	139	472	407	204
1975-76	204	590	632	162
1976-77	162	1003	471	694

Source: Same as for table IV.8.

TABLE A.VI.7

Trends in Institution, Disposal and Balance of
Revision Petitions in Sales Tax*

Year	Cases pending at the beginning of the year	Institution of revision petitions	Disposal of revision petitions during the year	Balance of revision petitions at the end of the year
1969-70	408	35	161	282
1970-71	282	19	29	272
1971-72	272	14	6	280
1972-73	280	66	51	295
1973-74	299	117	119	297
1974-75	297	58	63	292
1975-76	292	118	110	300
1976-77	300	378	260	418

* includes Assam Sales Tax, Assam Finance Sales Tax and Central Sales Tax only

TABLE A.VI.8
Arrears under Sales Tax in Assam
 (as on March 31, 1975)

Year	Assam Sales Tax		Central Sales Tax		Assam Finance Sales Tax		Petrol Tax		TOTAL	Per cent
	Amount related to the year	Per cent of total arrears	Amount related to the year	Per cent of total arrears	Amount related to the year	Per cent of total arrears	Amount related to the year	Per cent of total arrears		
1950-51	14.52	0.12	-	-	-	-	48.49	7.16	63.01	0.16
1951-52	16.33	0.13	-	-	-	-	-	-	16.33	0.04
1952-53	23.21	0.19	-	-	-	-	-	-	23.21	0.06
1953-54	39.15	0.31	-	-	-	-	-	-	39.15	0.10
1954-55	20.08	0.16	-	-	-	-	-	-	20.08	0.05
1955-56	44.37	0.36	-	-	0.12	0.00	-	-	44.49	0.11
1956-57	31.56	0.25	-	-	0.03	0.00	-	-	31.59	0.08
1957-58	81.85	0.66	-	-	-	-	-	-	81.85	0.21
1958-59	61.84	0.50	-	-	0.94	0.00	-	-	62.78	0.16
1959-60	139.18	1.12	1.02	0.01	1.75	0.01	-	-	141.95	0.36
1960-61	145.50	1.17	7.76	0.11	5.37	0.03	4.26	0.63	162.89	0.41
1961-62	187.70	1.50	31.92	0.43	62.11	0.33	-	-	281.73	0.71
1962-63	199.84	1.60	4.53	0.06	48.70	0.26	0.11	0.02	253.18	0.64

continued

(TABLE A.VI.8 (contd.)
Arrears under Sales Tax in Assam
 (as on March 31, 1975)

(Rs. thousand)

Year	Assam Sales Tax		Central Sales Tax		Assam Finance Sales Tax		Petrol Tax		TOTAL	Per cent
	Amount related to the year	Per cent of total arrears	Amount related to the year	Per cent of total arrears	Amount related to the year	Per cent of total arrears	Amount related to the year	Per cent of total arrears		
1963-64	224.99	1.80	9.25	0.13	66.15	0.35	-	-	300.39	0.76
1964-65	291.62	2.34	20.55	0.28	77.21	0.41	-	-	389.38	0.99
1965-66	283.71	2.27	24.34	0.33	358.34	1.89	-	-	666.39	1.69
1966-67	281.91	2.26	1770.27	24.06	366.74	1.93	-	-	2418.92	6.12
1967-68	383.62	3.08	117.50	1.60	756.32	3.98	-	-	1257.44	3.18
1968-69	404.03	3.24	256.31	3.48	849.98	4.47	-	-	1510.32	3.82
1969-70	585.45	4.69	98.70	1.34	1005.69	5.29	-	-	1689.84	4.28
1970-71	915.26	7.34	295.66	4.02	1416.28	7.45	0.03	0.00	2627.23	6.65
1971-72	1293.63	10.37	1983-45	26.96	1072.09	5.64	-	-	4349.17	11.01
1972-73	1039.82	8.34	278.30	3.78	1983.33	10.44	0.10	0.01	3301.55	8.36
1973-74	2731.39	21.90	821.82	11.17	5136.02	27.02	544.29	80.34	9233.52	23.37
1974-75	3034.38	24.32	1635.57	22.23	5798.77	30.51	80.18	11.84	10548.90	26.70
TOTAL	12474.94	100.00	7356.95	100.00	19005.94	100.00	677.46	100.00	39515.29	100.00

concluded

TABLE A.VI.9

Trends in Arrears in Assam Sales Tax

(Rs. thousand)

	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
A. Arrear at the beginning of the year	90,14	1,01,91	96,45	1,04,99	1,25,22	1,23,95	1,74,19
B. Current demand during the year	29,82	32,40	33,18	51,02	44,39	89,70	64,71
C. Collection out of arrear	7,61	8,76	9,61	13,33	10,16	16,87	14,85
D. Collection out of demand	8,91	5,89	14,06	12,76	5,10	17,73	47,44
E. Advance payment made during the year	83,59	96,67	1,07,40	1,11,45	1,52,52	1,84,26	2,33,37
F. Total collection (C+D+E)	1,00,11	1,11,32	1,31,07	1,37,54	1,67,78	2,18,86	2,95,66

TABLE A.VI.10

Trends in Arrears in Assam Finance Sales Tax

(Rs. thousand)

	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
A. Arrear at the beginning of the year	70,89	92,27	1,08,27	1,48,72	1,82,14	1,89,47	2,76,44
B. Current demand during the year	51,56	50,33	72,97	1,37,06	89,19	1,93,28	1,03,87
C. Collection out of arrear	10,77	11,88	15,94	30,37	43,74	43,01	65,52
D. Collection out of demand	17,50	19,19	15,81	60,56	31,68	52,95	32,24
E. Advance payment made during the year	4,96,32	5,36,82	5,96,31	6,37,39	7,76,55	10,22,19	10,99,00
F. Total collection (C+D+E)	5,24,59	5,67,89	6,28,05	7,28,32	8,51,97	11,18,15	11,96,76

TABLE A.VI.11

Trends in Arrears in Motor Spirit Tax

	(Rs. in thousand)						
	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
A. Arrear at the beginning of the year	5,00	4,75	4,01	11,46	11,76	6,76	39,85
B. Current demand during the year	1,33	3	16,06	15,67	7,46	33,45	3
C. Collection out of arrear current	10	48	68	43	7	33	3
D. Collection out of demand	31	1	7,93	0,04	3,39	4	0,10
E. Advance payment made during the year	5,46,97	5,71,19	5,31,07	5,79,47	6,29,36	6,56,89	6,92,23
F. Total collection (C+D+E)	5,47,38	5,71,68	5,39,68	5,79,90	6,32,82	6,57,26	6,92,26

TABLE A.VI.12
Trends in Arrears in Central Sales Tax

	(Rs. † thousand)						
	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
A. Arrear at the beginning of the year	47,49	50,72	71,08	62,14	61,08	73,61	81,62
B. Current demand during the year	8,43	24,76	17,08	17,77	34,58	30,24	3,24,00
C. Collection out of arrear	1,54	1,62	1,49	2,06	2,74	9,21	4,13
D. Collection out of demand	3,20	74	10,01	0,43	18,61	5,92	11,45
E. Advance payment made during the year	61,75	77,14	1,20,59	1,67,85	4,16,04	6,75,44	6,21,44
F. Total collection (C+D+E)	66,49	79,50	1,32,09	1,70,34	4,37,39	6,90,57	6,37,02

TABLE A.VI.13
Trends in Arrears in Sales Tax

	(Per cent)						
	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
Collection out of demand as a percentage of current demand during the year	32.83	24.03	34.33	33.10	33.46	22.11	18.50
Collection out of arrear as a percentage of arrear at the beginning of the year	9.38	9.11	9.90	14.11	14.92	17.63	14.78
Advance payment made during the year as a percentage of total collection	95.97	96.35	94.72	92.60	94.47	94.56	93.77
Arrear at the beginning of the year as a percentage of total sales tax collection	17.84	19.14	19.36	19.63	17.75	14.18	19.61
Collection out of arrear as a percentage of total collection	1.62	1.71	1.94	2.86	2.71	2.59	3.00
Collection out of demand as a percentage of total collection	2.42	1.94	3.34	4.54	2.81	2.85	3.23

TABLE A.VI.14
Trends in Collection out of Current Demand

Year	Assam Sales Tax		Assam Finance Sales Tax		Central Sales Tax	
	Current demand	Collection out of current demand	Current demand	Collection out of current demand	Current demand	Collection out of current demand
	(1)	(2)	(3)	(4)	(5)	(6)
1970-71	29,82,462	8,91,471 (29.89)	51,56,087	17,50,417 (33.95)	8,42,503	3,19,963 (37.98)
1971-72	32,40,028	5,89,498 (18.19)	50,33,078	19,18,720 (38.12)	24,76,058	73,710 (2.98)
1972-73	33,17,739	14,06,422 (42.39)	72,96,930	15,81,117 (20.80)	17,08,266	10,00,768 (58.58)
1973-74	51,02,250	12,75,576 (25.00)	1,37,06,359	60,56,271 (44.19)	17,77,245	430 (0.02)
1974-75	44,39,193	5,09,660 (11.48)	89,19,145	31,68,006 (35.52)	34,57,743	18,60,628 (53.81)
1975-76	89,69,768	17,72,606 (19.76)	1,93,27,888	52,95,483 (27.40)	30,24,222	5,92,074 (19.58)
1976-77	64,70,574	47,44,465 (73.32)	1,03,86,622	32,23,906 (31.04)	3,23,99,865	11,45,259 (3.53)

continued

TABLE A.VI.14 (contd.)
Trends in Collection out of Current Demand

Year	Motor Spirit Sales Tax		Assam Purchases Tax		Total
	Current demand	Collection out of current demand	Current demand	Collection out of current demand	Collection out of current demand
	(7)	(8)	(9)	(10)	(11)
1970-71	1,33,420	30,681 (23.00)	Nil Nil	Nil Nil	2992532
1971-72	2,693	1,214 (45.08)	Nil	Nil	2583142
1972-73	16,05,753	7,92,781 (49.37)	52,45,529	12,77,019 (24.34)	6058107
1973-74	15,67,465	41 (0.00)	16,52,570	9,94,061 (60.15)	8326379
1974-75	7,54,515	3,38,579 (44.87)	36,47,457	13,76,083 (37.73)	7252956
1975-76	33,45,057	3,590 (0.11)	32,04,514	17,70,545 (55.25)	9434298
1976-77	3,212	104 (3.24)	48,55,841	29,358 (0.60)	9143092

Figures within parentheses indicate percentages of collection out of current demand.

TABLE A.VI. 15

Trends in Arrears Outstanding in Sales Tax

	(Rs. thousand)						
	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
A. Arrear at the beginning of the year	21,351	24,965	27,981	32,732	38,020	39,380	57,210
B. Current demand during the year	9,114	10,752	13,929	22,153	17,562	34,667	49,260
C. Collection out of arrear	2,002	2,275	2,771	4,620	5,671	6,942	8,453
D. Collection out of demand	2,993	2,583	4,781	7,332	5,877	7,664	9,114
E. Advance payment made during the year	1,18,863	1,28,182	1,35,538	1,49,616	1,97,446	2,53,877	2,64,604
F. Total collection (C+D+E)	1,23,857	1,33,041	1,43,090	1,61,568	2,08,994	2,68,483	2,82,171
G. Amount written off remitted/reduced etc/or otherwise adjusted	506	2,877	1,626	4,913	4,654	2,232	4,265
H. Balance (A+B)-(C+D+E)	24,965	27,981	32,732	38,020	39,380	57,210	84,638

Table A.VII.1

Number of Motor Vehicles Registered in Assam during 1960 to 1976

Year	Motor cycles	Jeep	Motor cars (other than taxi cab)	Taxi cab	Bus	Private carrier	Public carrier	Trailer	Tractor	Government vehicles	Auto Rickshaw	Others	Total
1960	144	-	1090	43	81	489	252	225	89	80	-	-	2493
1961(a)	197	-	930	10	85	710	248	156	65	81	-	19	2501
1962(b)	211	-	1026	32	94	469	241	156	175	144	-	16	2564
1963(c)	88	-	486	9	47	554	142	134	168	65	-	1	1694
1964	203	-	1003	41	100	620	270	209	148	N.A.	-	19	2613
1965	253	-	96	55	92	427	250	241	154	N.A.	-	23	2463
1966	234	-	842	51	99	243	93	198	121	47	-	8	1936
1967	478	-	1243	83	213	469	293	212	191	-	-	13	3195
1968	568*	131	1262	34	157	364	281	142	307	253	14	56	3569
1969	760	**	994	102	194	530	1028	294	283	290	6	441	4922
1970	848	**	859	105	268	501	955	79	206	246	48	119	4234
1971	702	**	891	118	181	331	765	112	167	188	90	142	3687
1972	1008	**	850	211	116	325	641	122	147	2135	110	121	5816
1973	1100	**	969	272	71	121	381	156	130	345	92	103	3748
1974	1037	**	1077	194	82	131	396	113	125	386	31	78	3699
1975	1704	**	490	31	217	170	563	197	287	519	54	489	4734
1976	1720	**	621	28	157	247	1319	345	241	344	60	118	5200

* Including scooters

** Included in Motor cars (other than taxi cab)

(a) Excluding Mikir and N. Cachar and Garo Hills,

(b) Excluding Garo Hills

(c) Excluding Kamrup and Garo Hills

Source : (1) Statistical handbook of various years.

(2) Transport statistics of Assam, Transport Survey Cell, Assam.

TABLE A.VII.2
Number of Motor Vehicles Taxed in Assam

Year	Motor cycle	Auto rickshaws	Jeep	Private car	Taxi cabs	Public service vehicles and petrol/diesel	Goods vehicles petrol and diesel	Miscellaneous vehicles and petrol/diesel	TOTAL
1960-61	972	16	1129	7382	425	1170	7206	3977	22277
1961-62 ^{a/}	1124	18	1315	7803	303	1338	7966	4438	24305
1962-63 ^{b/}	1203	26	1420	7969	315	1392	8218	4193	24736
1963-64 ^{c/}	1176	49	1562	6807	314	1449	7523	3690	22570
1964-65	1201	56	2442	7019	337	1674	8463	2336	23883
1965-66	1463	52	1982	8019	365	1734	9076	4233	26924
1966-67	1603	57	2028	7379	397	1763	9756	4366	28051
** 1967-68	1941	81	2489	8924	396	1874	8688	3948	28341
** 1968-69	2659	33	2999	9655	256	2755	4872	3063	29292
** 1969-70	3373	18	2878	10405	499	1039	10017	4891	33520
1970-71	4413	48	2586	9714	159	5561	8454	4831	35766
1971-72	5911	119	3610	10743	622	2914	11962	4220	40101

** includes Meghalaya and Mizoram
a/ excluding Mikir and North Cachar
b/ excluding Garo Hills
c/ excluding Kamrup and Garo Hills

and Garo Hills

Source: Transport Commissioner Assam
Statistical Abstract of Assam 1967-68
Quarterly Bulletin of Assam 1970
Statistical handbook 1973, 1969, 1967.

TABLE A.VII.3
Nationalisation of Motor Transport in Assam as on 31st March

Year	Total number of buses in the State	Number of buses under the public undertaking	Per cent of nationalisation of passenger transport (buses)	Number of lorries in the State	Number of lorries under public sector	Per cent of nationalisation of goods transport
1970	2,746	426	15.51	12,380	175	1.41
1971	2,953	487	16.49	11,972	155	1.29
1972	2,747	558	20.31	13,245	155	1.17
1973	2,601	627	23.56	9,755	166	1.70
1974	2,813	690	24.53	10,757	154	1.43
1975*	2,949	656	22.24	10,727	155	1.07

*. for Calender year, 1975

Source: Transport survey (1975)

TABLE A.VII.4

Fleet Strength Kilometerage Nationalised and Number of Passengers and Goods
Handled by Assam and Maghalaya State Road Transport Corporation
from 1947 - 48 to 1975 - 76

Year	Number of vehicles	Nationalised road length (kms.)	Number of average passengers travelled daily	Average weight of goods carried daily (tonnes)
1947-48	N.A.	120	1,064	N.A.
1950-51	201	N.A.	N.A.	N.A.
1955-56	303	976	11,340	214
1960-61	584	1,838	24,982	369
1965-66	727	2,770	29,932	416
1972-73	791	3,596	35,000	250
1973-74	853	4,180	37,380	426.25
1974-75	898	4,130	41,916	427.39
1975-76	978	4,290	55,000	494.57

Source: Assam and Meghalaya State Road Transport Corporation, Gauhati.

TABLE A.VII.5
Annual Motor Vehicle Tax on Trucks in Various States

(Rupees)

State	Basis of tax	RLW 9 tonnes payload 6.5 tonnes, ULW 2.5 tonnes	RLW 13 tonnes payload 9.5 tonnes ULW 3.5 tonnes	Tax on vehicles with greater capacity
Assam	payload	1575	2205	Rs. 420 for the 1st tonne and Rs.105 for every additional $\frac{1}{2}$ tonnes of payload.
Bihar	RLW	1424.50	2832.50	Rs.1424.50 for 9000 kgs. plus Rs.88 for each 250 kgs. on parts thereof in excess of 9000 kgs.
Gujarat	RLW	1650	2850	Rs.1200 for RLW 7500 kgs. and Rs.75 for every additional 250 kgs. in excess of 7500 kgs.
Haryana	ULW	700	1000	Vehicles exceeding 4 tonnes ULW, the rate is 1100 per annum.
Madhya Pradesh	RLW	1764	2736	Rs.280 for RLW 15 to 16 tonnes per month plus Rs.18 for every 1 tonne per month.
Maharashtra	RLW	1650	2850	Rs.1200 for RLW 7500 kgs. and Rs.75 for every 250 kgs. in excess of 7500 kgs.
Orissa	RLW	2830	3290	Rs.2090 for 8000 kgs. plus Rs.120 for every 500 kgs. or parts thereof.
Punjab	ULW	593.75	875	Vehicles exceeding 4 tonnes ULW the tax rate is 1000 per annum.
Tamil Nadu	RLW	3080	4320	Rs.1260 quarterly for RLW 15000 kgs. plus Rs.25 for every 250 kgs. or parts thereof.
Uttar Pradesh	payload	1440	2028	Rs.315 for the 1st 762 kgs of authorised load plus Rs.10 for every additional 51 kgs. (on B class route).
West Bengal	RLW	2035	3699	Rs.1245 for 8000 kgs. RLW and Rs.80 for every additional 250 kgs above 8000 kgs. plus 30 per cent additional surcharge on the amount of tax.

TABLE A.VII.6

Assesseees of Passenger and Goods Tax as per Turnover

Turnover group (Rs.)	1962-63	1963-64	1964-65	1965-66	1966-67	1967-68	1968-69	1969-70
12,000 to 25,000	305 (72.10)	606 (81.12)	677 (84.20)	679 (81.03)	765 (83.70)	829 (83.99)	782 (81.80)	904 (82.48)
25,000 to 50,000	112 (26.48)	128 (17.14)	109 (13.56)	148 (15.66)	141 (15.43)	152 (15.40)	159 (16.63)	182 (16.61)
50,000 to 1,00,000	3 (0.71)	4 (0.54)	9 (1.12)	9 (1.07)	6 (0.66)	4 (0.41)	7 (0.73)	4 (0.36)
1,00,000 to 2,00,000	1 (0.24)	2 (0.27)	4 (0.50)	2 (0.24)	2 (0.22)	1 (0.10)	4 (0.42)	6 (0.55)
2,00,000 to 3,00,000	-	3 (0.40)	-	-	-	1 (0.10)	4 (0.42)	-
3,00,000 to 5,00,000	-	2 (0.27)	2 (0.25)	-	-	-	-	-
Above 5,00,000	2 (0.47)	2 (0.27)						
TOTAL	423 (100.0)	747 (100.0)	804 (100.0)	838 (100.0)	914 (100.0)	987 (100.0)	956 (100.0)	1096 (100.0)
No. of districts	6	10	11	11	11	11	11	11

(contd.)

TABLE A.VII.6 (contd.)

Assesseees of Passenger and Goods Tax as per Turnover

Turnover group (Rs.)	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78
12,000 to 25,000	981 (84.13)	925 (80.09)	710 (93.30)	1157 (92.04)	1301 (89.91)	1551 (88.28)	2055 (88.88)	2114 (92.11)
25,000 to 50,000	175 (15.01)	223 (19.31)	49 (6.44)	95 (7.56)	143 (9.88)	187 (10.64)	241 (10.42)	168 (7.32)
50,000 to 1,00,000	6 (0.51)	4 (0.35)	-	4 (0.32)	2 (0.14)	11 (0.63)	10 (0.43)	6 (0.26)
1,00,000 to 2,00,000	4 (0.34)	3 (0.26)	2 (0.26)	1 (0.08)	1 (0.07)	5 (0.28)	6 (0.26)	7 (0.31)
2,00,000 to 3,00,000	-	-	-	-	-	-	-	-
3,00,000 to 5,00,000	-	-	-	-	-	-	-	-
Above 5,00,000	-	-	-	-	-	-	-	-
TOTAL	1166 (100.0)	1155 (100.0)	761 (100.0)	1257 (100.0)	1447 (100.0)	1757 (100.0)	2312 (100.0)	2295 (100.0)
No. of districts	11	11	11	12	12	12	11	8

Figures within in parenthesis indicate percentage to the total.

Data for the earlier year are not available.

TABLE A.VII.7
Trends in Arrears Outstanding in the APGT

	(Rs. thousand)						
	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
A. Arrear at the beginning of the year	6003	6954	6895	7362	16331	18366	18668
B. Current demand during the year	2318	1566	1636	11323	4340	2483	2631
C. Collection out of arrear	566	470	576	631	1668	1144	944
D. Collection out of demand	638	970	472	1363	496	777	989
E. Advance payment made during the year	2090	1164	1602	2522	1898	5516	9421
F. Total collection (C+D+E)	3294	2603	2651	4515	4062	7437	11355
G. Amount written off/remitted/reduced etc./or otherwise adjusted	163	184	122	360	141	261	211
H. Balance (A+B) - (C+D+G)	6954	6895	7362	16331	18366	18668	19153

TABLE A.VII.8

Amount under Appeals and Revision in
Passenger and Goods Tax

(Rupees)

Year	Amount un- der appeals with assis- tant Commis- sioner of taxes	Appeals with High Court Supreme Co- urt and Board of Revenue	Amount un- der appeals with Baki- jai Officers	TOTAL	Amount under Revision
	(1)	(2)	(3)	(1+2+3)	(4)
1964-65	5472	-	238029	243501	-
1965-66	2515	21395	555677	579587	7545
1966-67	240	2098	345003	347341	-
1967-68	12728 6	1754	482305	611345	3300
1968-69	59701	84717	323402	467820	-
1969-70	57790	27606	437606	523002	-
1970-71	11889	27152	620406	659447	-
1971-72	3874	-	391325	395199	-
1972-73	28092	-	516279	544371	10067
1973-74	1146	-	250421	251567	517
1974-75	2795	-	208627	211422	-

TABLE A.VIII.1

Revenue from Stamp and Court Fee in Different States

State	(Rs. lakh)			
	1960-61	1965-66	1970-71	1975-76
Andhra Pradesh	377	461	794	1343
Assam ^{1/}	48	72	124	216
Bihar	311	601	610	1066
Gujarat	176	331	634	1258
Jammu and Kashmir	13	21	51	70 ^{2/}
Karnataka	191	380	593	899
Kerala	166	374	540	1085
Madhya Pradesh	158	272	503	1174
Maharashtra	540	828	1218	1865
Orissa	63	125	210	418
Punjab and Haryana	276	584	1238	N.A.
Rajasthan	93	156	263	455
Tamil Nadu	453	815	1342	1988
Uttar Pradesh	414	683	1228	2235
West Bengal	400	717	773	1505 ^{2/}

^{1/} including Meghalaya

^{2/} 1974-75

N.A. Not Available

TABLE A.VIII.2

Revenue from Registration Fee in Different States

State	(Rs. lakh)				
	1960-61	1965-66	1970-71	1973-74	1975-76
Andhra Pradesh	99	160	208	303	340
Assam ¹	9	12	20	24	23
Bihar	78	136	284	386	641
Gujarat	14	22	57	65	97
Jammu and Kashmir	3	6	13	10	6 ² / ₁
Karnataka	33	59	88	145	180
Kerala	47	63	123	176	246
Madhya Pradesh	25	47	73	105	134
Maharashtra	41	80	118	141	153
Orissa	18	39	56	59	107
Punjab and Haryana	41	67	230	290	N.A.
Rajasthan	11	19	40	50	60
Tamil Nadu	107	181	336	399	401
Uttar Pradesh	77	118	231	312	361
West Bengal	71	146	170	189	250 ² / ₁

¹/ including Meghalaya

²/ 1974-75

N.A. Not Available

TABLE A.VIII.3
Revenue from Non-Judicial Stamp Duty
 (Plain Districts)*

Categories	1960-61	1965-66	1970-71	1975-76	(Rupees)		
					Percentage increase in 1975-76 Over 1960-61	Over 1965-66	Over 1970-71
A. <u>Stamps</u>							
Revenue stamps	754175	8,75,928	9,55,575	13,64,594	80.9	55.8	42.8
Special adhesive stamps and impressed stamps	70961	2,87,394	49,02,327	59,01,161	8216.1	1953.3	20.4
Notarial stamps	302	8864	34	504	66.9	-94.3	1382.3
Stamps for legal practitioner license	13439	1538	1747	3180	-76.3	106.8	82.0
Share transfer stamps	564	469	26	630	11.7	34.3	2323.1
Foreign bills and stamps	25	100	-	95802	383108.0	95702.0	-
Insurance stamps and agreement stamps	31831	1745	-	-	-	-	-
B. <u>Duty on impressing documents</u>							
Duty on documents voluntarily brought for adjudication	343	2582	-	-	-	-	-
Duty on unstamped or insuffi- ciently stamped documents	538	2279	-	-	-	-	-
<u>Miscellaneous</u>	16,60,584	32,05,068	383	35,55,323	114.1	10.9	928182.8
TOTAL (A+B)	25,32,762	43,85,967	58,60,092	1,09,21,194	331.2	149.0	86.4
Deduct refund	-20129	-12180	-	-	-	-	-
Net Total	25,12,633	43,73,787	58,60,092	1,09,21,194	334.6	149.7	86.4

* all districts excluding 2 hill districts, Mikir Hills and N.C. Hills.

TABLE A.VIII.4

Number and Aggregate Value of Registrations and Collection of Registration Fee
(Cachar District)

(Value in Rs. lakh)

Year	No. of documents registered			Aggregate value			Total registration fee collected		
	Total	Urban	Rural	Total	Urban	Rural	Total	Urban	Rural
1965-66	43130	19130 (44.3)	24000 (55.65)	252	125 (50.40)	127 (49.60)	2.18	1.04 (47.71)	1.14 (52.29)
1966-67	53788	25197 (46.8)	28591 (53.16)	357	200 (56.02)	157 (43.98)	4.63	3.38 (73.00)	1.25 (27.00)
1967-68	55418	29128 (52.6)	26290 (47.44)	430	266 (61.87)	164 (38.13)	2.67	1.31 (49.06)	1.36 (50.94)
1968-69	38367	17667 (46.0)	20700 (53.96)	336	160 (47.61)	176 (52.39)	2.02	0.90 (44.56)	1.12 (55.44)
1969-70	32195	17419 (54.1)	14776 (45.89)	277	168 (60.64)	109 (39.36)	1.81	0.99 (54.70)	0.82 (45.30)
1970-71	40998	18343 (44.7)	22655 (55.26)	569	381 (66.96)	188 (33.04)	2.65	1.26 (47.55)	1.39 (52.45)
1971-72	44565	17280 (38.81)	27285 (61.23)	397	196 (49.37)	201 (50.63)	2.85	1.25 (43.86)	1.60 (56.14)
1972-73	29394	12610 (42.90)	16784 (57.10)	321	167 (52.02)	154 (47.98)	3.23	1.16 (35.91)	2.07 (64.09)
1973-74	91387	38152 (41.75)	53235 (58.25)	885	386 (43.38)	499 (56.38)	6.03	2.46 (40.80)	3.57 (59.20)
1974-75	98021	40005 (40.81)	58016 (59.19)	2171	1666 (76.74)	505 (23.26)	6.37	2.50 (39.25)	3.87 (60.75)
1975-76	91569	44247 (48.32)	47322 (51.68)	1244	642 (51.61)	602 (48.39)	7.00	3.53 (50.43)	3.47 (49.57)
1976-77	91791	44129 (48.08)	47662 (51.92)	1028	540 (52.53)	488 (47.47)	6.98	3.51 (50.29)	3.47 (49.71)

Figures within parentheses indicate percentages of total.

TABLE A.VIII.5

Comparable Rates of Stamps Duty in Selected States

		(Rs.)							
S. No.	Items	Assam	Bihar*	Orissa	Uttar Pradesh	West Bengal			
1.	Acknowledgement	0.25	0.15	N.A.	0.25	10.00			
2.	Administration bond of Rs.1,000	16.50	1.00	0.35 to 15.00	37.50	0.20 to 12.00			
3.	Adoption deed	33.00	20.00	30.00	50.00	30.00			
4.	Affidavit	3.30	2.00	4.00	4.50	3.00			
5.	Agreement or memorandum of an agreement	0.50	0.20	0.40	0.60	0.40			
6.	Appointment in execution of power	27.50	25.00	50.00	28.00	37.50			
7.	Appraisement of valuation								
	a) where the amount does not exceed Rs.1,000	0.30 to 16.50	7.50	0.40 to 7.50	0.45 to 37.50	0.75 to 7.50			
	b) in any other case	16.50	7.50	15.00	37.50	15.00			
8.	Apprenticeship deed	16.50	7.50	15.00	12.00	15.00			
9.	Articles of Association of a company								
	a) where the nominal share does not exceed Rs.2500	41.25							
	b) where the nominal share exceeds Rs.2500 but does not exceed Rs.5000	55.00					75.00		
	c) where the nominal share exceeds Rs.5000 but does not exceed Rs.1 lakh	82.50					50.00	95.00	225.00
	d) where the nominal share exceeds Rs.1 lakh	165.00					150.00		

TABLE A.VIII.5 (contd)

		(Rs.)				
Items	Assam	Bihar	Orissa	Uttar Pradesh	West Bengal	
10. Articles of clerkship	N.A.	250.00	N.A.	375.00	250.00	
11. Award						
a) not exceeding Rs.1000	0.30 to 16.50	7.50	0.40 to 7.50	0.45 to 37.50	0.20 to 12.00	
b) Rs.1001 - 5000	subject to a maximum of Rs.82.50	0.80 sub- ject to a maximum of Rs.100	19.00 Re.1 subject to a maximum of Rs.100	45.00 1.50	15.00 Re.1 subject to a maximum of Rs.100	
c) above Rs.5000						
12. Bond						
a) upto Rs.1000	0.30 to 16.50	0.15 to 7.50	0.35 to 15.00	0.45 to 37.50	0.20 to 12.00	
b) for every Rs.500 or part thereof in excess of Rs.1000	8.25	3.75	7.50	18.75	6.00	
13. Bottomry bond						
a) upto Rs.1000	0.30 to 16.50	0.15 to 7.50	0.40 to 1.50	0.45 to 37.50	0.75 to 15.00	
b) for every Rs.1000 or part thereof	8.25	3.75	7.50	18.75	7.50	
14. Cancellation	16.50	10.00	15.00	18.00	10.00	
15. Certificate for sale						
where the purchase money does not exceed Rs.25	0.45 to 0.85	0.20 to 0.40	0.40 to 0.80	0.75	0.40 to 0.75	
16. Composition deed	33.00	15.00	30.00	30.00	30.00	
17. Conveyance						
a) upto Rs.1000	1.30 to 24.75	0.75 to 15.00	1.50 ^{**} to 30.00	75.00	1.50 to 30.00	

** Besides the stamp duty on conveyance, there is additional duty on conveyance which depends on the amount or value of the consideration for such conveyance as set forth in such instrument.

TABLE A.VIII.5 (contd)

		(Rs.)				
Sl. No.	Items	Assam	Bihar	Orissa	Uttar Pradesh	West Bengal
	b) for every Rs.500 or part thereof	12.40	7.50	15.00	37.50	Rs.30 plus Rs.18.75 for every Rs.500
18.	Copy or extract					
	a) originals upto Re.1	1.65	0.75	1.50	2.25	1.50
	b) other than section 6-(A)	3.30	1.50	3.00	3.00	3.00
19.	Customs bond					
	a) upto Rs.1000	0.30 to 16.50	7.50	0.40 to 1.50	0.45 to 37.50	0.75 to 7.50
	b) in other cases	22.00	10.00	19.00	37.50	15.00
20.	Delivery order in respect of goods	0.25	N.A.	N.A.	0.25	0.10
21.	Divorce	11.00	20.00	4.00	8.00	10.00
22.	Letter of licence	22.00	15.00	30.00	30.00	22.50
23.	Memorandum of association of a company					
	a) if accompanied by articles of association under section 26 of the Companies Act	66.00	30.00	60.00	100.00	45.00
	b) if not so accompanied					
	i) where the nominal share capital does not exceed Rs.1 lakh	165.00	80.00	150.00	365.00	100.00
	ii) where the nominal share capital exceeds Rs.1 lakh	275.00				160.00

TABLE A.VIII.5 (contd)

		(Rs.)				
Sl. No.	Items	Assam	Bihar	Orissa	Uttar Pradesh	West Bengal
24.	Partnership					
	a) where the capital does not exceed Rs.10,000	0.30 to 16.50	5.00 for capital upto 500	9.50 for capital upto 500	0.45 to 37.50	10.00 where the capital of part- nership does not exceed Rs.500
	b) in other case	44.00	20.00	40.00	150.00	30.00
	c) dissolution of partnership	22.00	10.00	19.00	37.50	15.00
25.	Partition	0.30 to 16.50	0.15 to 3.75	1.00 to 15.00	0.45 to 37.50	0.20 to 6.00
26.	Mortgage deed					
	a) when the possession of the property or any part of the property comprised in such deed is given by the mortgager or agreed to be given					
	1) where the amount or value of the consideration does not exceed Rs.50	1.30	0.75	1.30	2.00	1.50
	2) Rs.50 to Rs.100	2.50	1.50	3.00	7.50	3.00
	3) Rs.100 to Rs.200	4.95	3.00	6.00	15.00	6.00
	4) Rs.200 to Rs.300	7.45	4.50	8.50	22.50	9.00
	5) Rs.300 to Rs.400	9.90	6.00	12.00	30.00	12.00
	6) Rs.400 to Rs.500	12.40	7.50	15.00	37.50	15.00
	7) Rs.500 to Rs.600	14.85	9.00	17.00	45.00	18.00

TABLE A.VIII.5 (contd)

		(Rs.)				
Sl.No.	Item	Assam	Bihar	Orissa	Uttar Pradesh	West Bengal
	8) Rs.600 to Rs.700	17.35	10.50	20.00	52.50	21.00
	9) Rs.700 to Rs.800	19.80	12.00	23.00	60.00	24.00
	10) Rs.800 to Rs.900	22.30	13.50	30.00	67.50	27.00
	11) Rs.900 to Rs.1000	24.75	15.00	30.00	75.00	30.00
	12) Additional Rs.500	12.40	7.50	15.00	37.50	18.75
b)	when possession is not given or agreed to be given as aforesaid	The same duty as a bond for an amount secured by such deed	The same duty as a bond for the amount secured by such deed	The same duty as for bottamry bond for the amount secured by such deed	The same fee as a bond for the amount secured by such deed	The same duty as a bond for the amount secured by such deed

* In Bihar, in addition to the above duty, there is a surcharge at the rate of 110 per cent on all documents.

Source: Memoranda on Subsidiary points submitted to the Seventh Finance Commission by the State Governments

Table A.VIII.6

Comparative Rates of Registration Fees in Selected States

	(Rs.)					
	Assam	Bihar*			Orissa	West Bengal
		For sale deed	For mortgage deeds	For other deeds		
A. Fees for registration of documents at ad valorem rates						
(i) where the value or consideration does not exceed Rs.50	1.12	5	3	5	2	1.50
(ii) where the value exceeds Rs.50 but does not exceed Rs.100	1.75	5	3	5	2	1.50
(iii) where the value exceeds Rs.100 but does not exceed Rs.250	2.50	15	10	15	3 ¹	2
(iv) where the value exceeds Rs.250 but does not exceed Rs.500	4.50				4 ²	
(v) where the value exceeds Rs.500 but does not exceed Rs.1000	7.50	25	18	25	9 ³	7.50
(vi) for every additional Rs.1000 or part thereof	4.50	10	6	10	6	8.
In cases, where no consideration, rent or value has been expressed in the document	22.50		N.A.		50	50
B. Fee for the registration of a separate instrument acknowledging the receipt or payment of any sum of money	same as 'A', provided that, if any instrument referring to the same transaction has already been registered, the fee shall not exceed Rs.450.		same as article A		same as A subject to a maximum of Rs.20	same as A provided the instrument has not been registered, such fee shall not exceed Rs.8

1.Value of consideration between Rs.100 and Rs.200. 2.Value of consideration between Rs.200 and Rs.300. 3.Average rate.

Table A.VIII.6 (contd)

	(Rs.)			
	Assam	Bihar	Orissa	West Bengal
C. Fees on documents purporting to give collateral or auxiliary or additional or substituted security where the principal or primary mortgage is proved to the satisfaction of the registering officer.	as same/for the principal or primary mortgage, if the same does not exceed Rs. 4.50 otherwise it shall be 4.50	N.A.	same as for the principal or primary mortgage, subject to a maximum of Rs.20	same as for the principal or primary mortgage if the same does not exceed Rs.4 but shall in no case be more than Rs.6.
D. Fee for registration of				
(i) deposit of a sealed cover containing a will	6	20	20	25
(ii) opening such cover	6	20	20	15
(iii) will	8	40	40	25
(iv) an authority to adopt	8	40	40	16
(v) withdrawal of a sealed cover containing will	6	20	20	25
(vi) certified copy of a decree or order of a court	3	N.A.	10	N.A.
(vii) agreement for personal service	1.50	4	N.A.	for salary upto Rs.500 = 2 for salary above Rs.500 = 5
(viii) any other document not susceptible of money valuation and not falling under any article above	3	10	50	6

Table A.VIII.6 (contd)

	(Rs.)			
	Assam	Bihar	Orissa	West Bengal
E. Fees payable for searching the Indexes and Inspecting the Registers				
(i) for the 1st year	1.50	4	4	2
(ii) for every additional year	0.75	2	2	Ist year 2 additional year 1
Inspection of each document	1.50	4	2	2
F. Granting copies of reasons				
for every 100 words in English or Vernacular character		19 paise in Vernacular character and 37 paise in English character	(i) ordinary copy charge Re.1.00 (ii) urgent copy charge Rs.10.00 or Rs.2.00 for every 300 words or fraction thereof, if the document exceed 1200 words.	0.50 0.35
G. Registration by any other registrar				
	An extra fee equal to the ordinary fee or Rs.11.25 whichever is less	equal to ordinary fee or Rs.40 whichever is less	extra fee equal to the ad valorem fee payable, subject to a maximum of Rs.25	an extra fee equal to the ordinary fee or any extra fee of Rs.25 whichever is less, shall be charged
H. Fee for attendance				
(i) at a private residence for acceptance for registration of any one document or for deposit of any will or authority	22.50 in addition to T.A.	70 in addition to T.A.	30	50 in addition to T.A.

Table A.VIII.6 (contd)

	(Rs.)			
	Assam	Bihar	Orissa	West Bengal
(ii) at a private residence when the presentant is so ill as to be unable without risk to attend at the Registration officer, or at a jail.	10	40	25	5
(iii) For a person exempted by law from personal appearance	20	70	50	35
I. The fees chargeable for authenticating the attesting execution of a power of attorney shall be				
(i) for a special power	5	10	5	6
(ii) for a general power	10	30	15	12

* In Bihar, besides the fee, there is a surcharge at the rate of 5 per cent on all the articles

Source: Same as for table A.VIII.5.

TABLE A.VIII.7

Under-Valuation of Property
(Examples from Assam)

Place of transaction	Quantity of land (bigha)	Reported value (Rs.)	Range of estimated value (Rs.)*	Over valuation (+) under valuation(-) (per cent)**
(1)	(2)	(3)	(4)	(5)
1. Chamatapathur	7.57	3700	15140-26495	-82.23
2. Chamatapathur	0.40	550	800-1400	-50.00
3. Chandrapur	0.20	2000	2000-3000	-20.00
4. Chandrapur	0.34	3400	3400-5100	-20.00
5. Bangalipara	4.43	3500	3544-6645	-31.29
6. Bangegong	0.18	700	800-1200	-30.00
7. Bharalmukh	0.27	13500	13500-16200	-9.09
8. Benedala	3.05	3000	2440-4575	-14.46
9. Baghanbari	1.10	33000	33000-44000	-14.28
10. Bangong	1.20	560	1440-1800	-65.43
11. Bhatipara	0.25	300	375-500	-31.43
12. Bamunimaidan	0.25	9000	8750-12500	-10.00
13. Bharalumukh	0.20	11000	10000-12000	-
14. Bagha	2.40	2500	2400-4800	-30.55
15. Choonsali	0.35	4800	7000-10500	-45.14
16. Digarupur	1.80	2800	2700-3600	-11.11
17. Dighalkuchi	1.95	1900	2925-3900	-44.31
18. Digrupur	1.00	1100	1500-2000	-37.14

continued

TABLE A.VIII.7 (contd.)

Under-Valuation of Property
(Examples from Assam)

Place of transaction	Quantity of land (bigha)	Reported value (Rs.)	Range of estimated value (Rs.)*	Over valua- tion (+) under valuation (-) (per cent)**
(1)	(2)	(3)	(4)	(5)
19. Fathashil	0.80	12000	16000-28000	-45.45
20. Fathashil	0.25	3800	5000-8750	-44.73
21. Fathashil	0.33	4000	6500-11550	-55.92
22. Haldia	1.50	2500	3000	-16.67
23. Hatigong	0.20	5000	7000-8000	-33.33
24. Hawlight	1.40	2400	2800	-14.28
25. Jagi	1.40	1400	2100-2800	-42.86
26. Jagi	2.92	3700	4380-5840	-27.59
27. Japorigong	0.40	10000	10000-14000	-16.67
28. Japorigong	0.25	6500	6250-8750	-13.33
29. Jalah	0.33	800	660- 825	+ 7.16
30. Jalah	0.20	600	400-500	+33.33
31. Jogipara	3.92	8640	98 00 -11760	-19.89
32. Jogipara	0.33	1500	1980-2640	-35.06
33. Jogipara	0.90	4000	5400-7200	-36.51
34. Bijoy Nagar	0.50	4050	5000-6000	-26.36
35. Mirza	1.60	11000	16000-19200	-37.50
36. Palashbari	1.97	12000	13790-19700	-28.34

(continued)

TABLE A.VIII 7 (contd.)
Under-Valuation of Property
 (Examples from Assam)

Place of transaction	Quantity of land (.bigha)	Reported value (Rs.)	Range of estimated value (Rs.) *	Over valuation(+) under valuation(-) (per cent)**
(1)	(2)	(3)	(4)	(5)
37. Bamunigong	0.60	6000	12000	-50.00
38. Jagipara	4.00	12000	16000	-25.00
39. Jagipara	3.00	11000	12000	- 8.33
40. Kalitakuchi	5.47	18000	21880	-17.33
41. Kahlipara	0.30	12000	12000-15000	-11.11
42. Kahlipara	0.20	10000	8000-10000	+11.11
43. Khanapara	0.40	3000	10000-14000	-75.00
44. K. Alipari	3.57	13500	21420-28560	-45.99
45. Kumurkuchi	1.00	2000	1500-2000	+14.28
46. Khumpara	0.34	1000	1360-1700	-34.64
47. Ketekibari	1.00	2000	3000	-33.33
48. Mandakata	1.50	5300	9000-12000	-49.52
49. Mandakata	3.32	16886	19920-26560	-27.34

* determined with the help of District Officials.

** Overvaluation/Undervaluation is computed as follows:

$$\frac{(\text{Estimated} - \text{Reported})}{\text{Estimated}} \times 100$$
 Estimated value is taken as the mid point of the range of the estimated values.

TABLE A.IX.1

State Excise as Percentage of State Tax Revenue

State	1960-61	1965-66	1970-71	1975-76
Andhra Pradesh	19.14	18.78	26.06	23.32
Assam	16.15	10.28	10.50	4.97
Bihar	18.04	14.44	14.56	14.07
Gujarat	0.86	0.96	0.86	0.53
Haryana	-	-	20.14	18.00
Himachal Pradesh	-	-	-	38.07
Jammu and Kashmir	23.97	28.16	30.28	37.40
Karnataka	13.06	8.69	19.38	21.97
Kerala	12.98	12.99	14.72	13.48
Madhya Pradesh	18.44	18.26	18.45	15.29
Maharashtra	1.07	2.66	2.66	5.95
Orissa	15.46	11.29	12.77	8.95
Punjab	-	-	26.54	26.33
Rajasthan	23.27	22.04	14.50	14.93
Tamil Nadu	0.59	0.52	0.94	0.97
Uttar Pradesh	13.30	14.93	15.98	12.40
West Bengal	12.57	12.40	13.24	9.38

TABLE A.IX.2

State Excise as Percentage of State Domestic Product

State	1970-71	1975-76
Andhra Pradesh	0.82	1.72
Assam	0.34	0.21
Bihar	0.50	0.51 ^{2/}
Gujarat	0.05	0.05 ^{2/}
Haryana	1.06	1.42 ^{2/}
Himachal Pradesh	1.39 ^{1/}	1.50
Jammu and Kashmir	0.90	1.45 ^{2/}
Karnataka	1.26	2.00
Kerala	0.81	1.09
Madhya Pradesh	0.84	0.96
Maharashtra	0.17	0.47
Orissa	0.40	0.33
Punjab	1.72	1.86
Rajasthan	0.56	0.75 ^{2/}
Tamil Nadu	0.06	0.08
Uttar Pradesh	0.55	0.65
West Bengal	0.53	0.52

1/ Period 1971-72

2/ Period 1974-75

TABLE A.IX.3

Per-Capita Incidence of State Excise Duties

State	1970-71	1975-76
Andhra Pradesh	8.19	16.11
Assam	1.73	1.74
Bihar	2.11	4.26
Gujarat	0.35	0.43
Haryana	8.89	19.15
Jammu and Kashmir	4.67	13.23
Karnataka	6.75	16.32
Kerala	4.71	9.17
Madhya Pradesh	3.84	7.68
Maharashtra	1.36	6.32
Orissa	1.84	2.56
Punjab	17.00	30.99
Rajasthan	3.42	6.88
Tamil Nadu	0.34	0.69
Uttar Pradesh	2.77	5.15
West Bengal	3.85	5.45

TABLE A.X.1

Age wise Break-up of Pending Assessment Cases for Assam Profession and Employment Taxation Act

Assessment year	1960-61	61-62	62-63	63-64	64-65	65-66	66-67	67-68	68-69	69-70	70-71	71-72	72-73	73-74	74-75	75-76	TOTAL	Total of all old cases excluding the cases during the year under reference
1966-67	-	-	232 (7.00)	393 (1.85)	742 (22.38)	1947 (58.75)	7130	-	-	-	-	-	-	-	-	-	10444	3314 (100.00)
1967-68	-	-	140 (3.86)	213 (5.15)	343 (9.46)	779 (21.50)	2137 (59.00)	12541	-	-	-	-	-	-	-	-	16163	3622 (100.00)
1968-69	-	-	139 (1.86)	214 (2.86)	333 (4.45)	469 (6.54)	766 (10.25)	5526 (74.00)	14177	-	-	-	-	-	-	-	21644	7467 (100.00)
1969-70	-	137 (0.85)	212 (1.31)	330 (2.30)	377 (2.34)	444 (2.76)	1173 (7.29)	5139 (31.96)	8267 (51.41)	26634	-	-	-	-	-	-	42713	16079 (100.00)
1970-71	-	1 (0.003)	142 (0.57)	223 (0.88)	338 (1.34)	399 (1.59)	642 (2.56)	4442 (17.72)	4849 (19.34)	14027 (55.96)	24731	-	-	-	-	-	49794	25063 (100.00)
1971-72	-	1 (0.01)	11 (0.11)	15 (0.16)	30 (0.32)	45 (0.49)	84 (0.91)	135 (1.47)	678 (7.39)	1577 (17.19)	6596 (71.91)	16808	-	-	-	-	25980	9172 (100.00)
1972-73	-	1 (0.01)	4 (0.03)	7 (0.05)	13 (0.10)	22 (0.17)	28 (0.22)	27 (0.21)	417 (3.27)	1026 (8.06)	3018 (23.72)	8158 (64.13)	17790	-	-	-	30511	12721 (100.00)
1973-74	-	-	-	-	2 (0.01)	14 (0.09)	28 (0.19)	27 (0.18)	417 (2.84)	782 (5.33)	1667 (11.37)	4079 (27.83)	7639 (52.32)	21172	-	-	35827	14655 (100.00)
1974-75	-	-	-	-	-	2 (0.01)	19 (0.12)	27 (0.17)	67 (0.43)	270 (1.75)	609 (3.95)	1283 (8.33)	2871 (18.64)	10252 (66.57)	28640	-	44040	15400 (100.00)
1975-76	-	-	-	-	-	2 (0.01)	18 (0.09)	25 (0.13)	50 (0.25)	200 (1.02)	509 (2.61)	1162 (5.96)	2673 (13.72)	5946 (30.52)	8892 (45.65)	16499	35976	19477 (100.00)

Figures within parentheses indicate percentages of total after subtracting the cases pending for the year under reference.

TABLE A.X.2

Average Tariff Rate and Electricity Duty for Different Categories of Consumers in Selected Eastern States

Category	(Average rate in paise per kwh)														
	Assam			Bihar			Meghalaya			Orissa			West Bengal		
	Rate	Duty	Total	Rate	Duty	Total	Rate	Duty	Total	Rate	Duty	Total	Rate	Duty	Total
Domestic															
Lights and fans	45	3	48	40	7	47	40	3	43	28	4.65	32.65	45	3	48
Heat and small power (50 kwh)	27	3	30	-	-	-	22	3	25	24.80	4.18	28.98	32	6	38
Heat and small power (10 kwh)	27	3	30	-	-	-	22	3	25	21	3.60	24.60	32	6	38
Commercial															
Lights and fans (50 kw/month)	57	3	60	60	7	67	45	3	48	31	5.10	36.10	55	3	58
Lights and fans (100 kw/month)	57	3	60	60	7	67	45	3	48	28.50	4.73	33.23	55	5	58
Heat and small power (100 kwh)	42	3	45	50	7	57	30	3	33	31	5.10	36.10	40	6	46
Heat and small power (400 kwh)	42	3	45	50	7	57	30	3	33	27.22	4.54	32.76	40	6	46
Small scale industries															
5 H.P. 10 per cent LF (272 kwh/month)	22	1	23	29.41	2	31.41	17	1	18	18*	2.79	20.79	32	0.33	32.33
10 H.P. 15 per cent LF (817 kwh/month)	22	1	23	22	2	24	17	1	18	18*	2.79	20.79	32	0.33	32.33
10 kw 20 per cent LF	22	1	23	21.84	2	23.84	17	1	18	18*	3.27	21.27	32	0.33	32.33
Medium industries															
50 kw 30 per cent LF	21.46	1	22.46	21.22	2	23.22	16.37	1	17.37	17.91*	4.42	22.33	28.11	1.50	29.61
Large scale industries															
250 kw 40 per cent LF	21.16*	0.38	21.54	23.88	2	25.88	14.81	0.38	15.19	14.50*	3.60	18.10	24.10	1.50	24.59
1000 kw 50 per cent LF	21.70*	0.08	21.78	21.91	2	23.91	16.05	0.08	16.13	14.50*	4.82	19.32	21.67	1.50	23.17
Heavy industries															
5000 kw 40 per cent LF	20.69*	0.01	20.70	23.88	2	25.88	14.51	0.01	14.52	14.50*	5.26	19.76	24.09	1.50	25.59
5000 kw 60 per cent LF	18.79*	0.01	18.80	20.34	2	22.34	12.67	0.01	12.68	14.47*	5.19	19.66	20.06	1.50	21.56
10000 kw 60 per cent LF	18.50*	-	18.50	20.34	2	22.34	12.04	-	12.04	14.50*	5.23	19.73	20.06	1.50	21.56
Agricultural purposes															
5 H.P. 10 per cent (272 kwh/month)	18	-	18	19.23	2	21.23	14.	-	14	15*	2.50	17.50	32	6	38
10 H.P. 15 per cent (817 kwh/month)	18	-	18	13.48	2	15.48	14	-	14	15*	2.50	17.50	32	6	38

* Excludes fuel surcharge; fuel surcharge is 8 paise per kwh. in Assam and 0.65 paise per kwh. in Orissa.

Source: Same as for table X.24

TABLE A.X.3

Year wise Break-up of Pending Assessment Cases under Assam Electricity Duty Act.

Assessment Year	1965-66	1966-67	1967-68	1968-69	1969-70	1970-71	1971-72	1972-73	1973-74	1974-75	1975-76	TOTAL	Total of all old cases excluding the cases during the year under reference
1966-67	1049 (100.00)	378	-	-	-	-	-	-	-	-	-	1427	1049 (100.00)
1967-68	119 (39.67)	181 (60.33)	352	-	-	-	-	-	-	-	-	652	300 (100.00)
1968-69	37 (10.76)	44 (12.79)	263 (76.45)	247	-	-	-	-	-	-	-	592	344 (100.00)
1969-70	22 (7.23)	35 (11.51)	78 (25.65)	169 (55.59)	211	-	-	-	-	-	-	515	304 (100.00)
1970-71	18 (4.23)	33 (7.76)	70 (16.47)	106 (24.94)	198 (46.58)	292	-	-	-	-	-	715	425 (100.00)
1971-72	18 (3.30)	31 (5.69)	49 (9.99)	66 (12.11)	102 (18.72)	279 (51.19)	-	-	-	-	-	924	545 (100.00)
1972-73	12 (1.62)	22 (2.96)	33 (4.72)	48 (6.47)	65 (8.76)	181 (24.39)	379 (51.06)	419	-	-	-	1161	742 (100.00)
1973-74	10 (1.22)	9 (1.10)	12 (1.47)	17 (2.08)	38 (4.65)	114 (13.94)	235 (29.74)	383 (46.82)	321	-	-	1139	818 (100.00)
1974-75	-	5 (0.68)	10 (1.36)	12 (1.63)	18 (2.45)	34 (7.35)	108 (14.69)	228 (31.02)	300 (40.82)	374	-	1109	735 (100.00)
1975-76	-	5 (0.53)	10 (1.07)	12 (1.28)	15 (1.60)	50 (5.35)	94 (10.05)	154 (16.47)	254 (17.17)	341 (36.47)	280	1215	935 (100.00)

Figures within parentheses indicate the percentages of total after subtracting the period under reference.

TABLE A.X. 4

Statement Showing State-wise Energy Consumed for Domestic,
Industrial and Agricultural Purposes
(1975-76)

State/U.T.	Total consumption (M.kwh.)	Domestic		Industrial		Agriculture	
		Quantum (M.kwh.)	Percent- age	Quantum (M.kwh.)	Percent- age	Quantum (M.kwh.)	Percent- age
Andhra Pradesh	2796.5	265.1	9.48	1537.0	54.96	616.7	22.05
Assam	436.4	44.6	10.23	219.0	50.23	5.0	1.15
Bihar	3764	129.7	3.45	2598.5	69.02	454.2	12.07
Gujarat	5012.1	415.3	8.29	3347.8	66.79	869.0	17.34
Haryana	1601.7	118.0	7.37	777.9	48.57	594.6	37.12
Himachal Pradesh	220.5	42.4	19.23	47.7	21.63	2.6	1.18
Jammu and Kashmir	290.9	103.3	35.51	100.5	34.55	22.3	7.67
Karnataka	4414.3	402.5	9.12	3330.0	75.44	312.4	7.08
Kerala	1997.0	211.0	10.57	1497.4	74.98	120.5	6.03
Madhya Pradesh	3386.1	199.0	5.88	2660.0	78.56	170.5	5.04
Maharashtra	9490.5	1049.5	11.06	5934.6	62.53	802.7	8.46
Manipur	11.1	9.0	81.08	1.6	14.41	-	-
Meghalaya	36.4	7.5	20.60	16.2	44.51	-	-
Nagaland	1.48	11.6	78.38	1.3	8.78	-	-
Orissa	2095.4	61.8	2.95	1844.5	88.03	9.0	0.43
Punjab	3379.8	250.2	7.40	2048.4	60.61	897.2	26.55
Rajasthan	1821.3	119.9	6.58	1029.5	59.98	353.9	19.43
Tamil Nadu	6204.7	501.1	8.08	3341.4	53.85	1694.0	27.30
Tripura	14.1	8.2	58.12	2.7	19.15	0.5	3.55
Uttar Pradesh	5924.9	579.9	9.79	2790.7	47.10	1702.2	28.73
West Bengal	5503.2	758.4	13.78	5683.1	66.93	51.7	0.94
<u>Union territories</u>							
Andaman and Nicobar Islands	5.6	1.5	26.79	1.0	17.86	-	-
Arunachal Pradesh	3.9	3.0	76.92	0.4	10.26	-	-
Chandigarh	119.9	32.5	27.11	59.1	49.29	1.6	1.33
Dadra and Nagar Haveli	2.0	0.4	20.00	0.9	45.00	0.2	10.00
Delhi	1447.3	468.5	32.37	491.7	33.97	5.4	0.37
Goa Daman and Diu	141.0	16.6	11.77	88.4	62.70	1.0	0.71
Lakshadweep	0.4	0.3	75.00	-	-	-	-
Mizoram	1.7	1.1	64.71	-	-	-	-
Pondicherry	107.5	9.5	8.84	53.8	50.05	34.0	31.63
TOTAL (India)	60245.8	5821.4	9.66	37568.1	62.36	8721.1	14.48

TABLE A.X.5

Comparative Rates of Electricity Duty in Selected Eastern States

Category	Assam	Bihar	Orissa	West Bengal
(a) Industrial consumption	for production purposes:		(i) for small scale industries	
	(i) 0-15,000 units: 2 paise per unit		3 paise per unit*	
	(ii) 15,001 - 40,000 units: 1.5 paise per unit	2 paise per unit	(ii) for large scale industries	1.5 paise per unit
	(iii) rest-nil		4 paise per unit	
(b) Agricultural purposes	(i) for lights and fans			
	3 paise per unit	2 paise per unit	2.5 paise per unit	6 paise per unit
	(ii) others-nil			
(c) Domestic and commercial consumption	3 paise per unit	7 paise per unit	5 paise per unit*	(i) for lights and fans: 3 paise per unit
				(ii) for heat and small power: 6 paise per unit

* average rate

Source: State governments: Memoranda submitted to Seventh Finance Commission