

3. Composition of Revenue and Expenditure met from

	1948-49	1949-50	1950-51	1951-52
Revenue—				
Customs	1,26,16	1,24,71	1,57,15	2,31,69
Union Excise Duties	50,63	67,85	67,54	85,78
Taxes on Income	1,81,76	1,61,12	1,73,22	1,87,60
<i>of which</i>				
Corporation tax	62,26	39,53	40,49	1,41,41
Taxes on Income other than Corporation tax	1,19,50	1,21,59	1,32,73	1,46,19
Railways (a)	7,34	7,00	6,50	6,93
Posts and Telegraphs (a)	2,36	2,38	3,98	3,43
Currency and Mint	12,63	11,22	12,27	11,30
Other Heads	32,61	21,87	37,52	41,50
Deduct—				
States' share of Income Tax]	—41,79	—45,76	—47,52	—52,86
TOTAL	3,71,70	3,50,39	4,10,66	5,15,37
Expenditure—				
Defence Services (Net)	1,46,05	1,48,86	1,64,13	1,70,96
Direct Demands on Revenue	8,62	13,90	12,50	16,23
<i>of which</i>				
Union Excise Duties				
Debt Services (Net) (b)	42,53	39,43	37,36	39,00
Civil Administration	35,56	39,30	48,80	53,67
Civil Works (c)	6,61	6,53	10,38	11,36
Contributions & Miscellaneous adjustments between Central and State Governments	2,96	2,96	15,59	17,31
Miscellaneous	56,89	52,44	52,88	65,14
<i>of which</i>				
Expenditure on displaced persons	3,45	12,28	8,74	13,12
Extraordinary Items	19,45	11,54	7,03	10,91
<i>of which</i>				
Expenditure on Community Projects, National Extension Service and Local Development Works				
Other Heads	2,19	2,16	2,77	2,69
TOTAL	3,20,86	3,17,12	3,51,44	3,87,27

(a) Net Contribution to Central Revenues. (b) Includes Appropriation for Reduction of States of Rs. 420 lakhs.

2. Revenue and Expenditure of Union and State Governments from 1948-49 to 1955-56.

(Rupees in lakhs)

Year	Revenue		Expenditure		Surplus (+) or Deficit (—)	
	Union	States	Union	States	Union	States
1948-49	3,71,70	2,54,64	3,20,86	2,37,69	+50,84	+16,95
1949-50	3,50,39	2,86,61	3,17,12	2,74,95	+33,27	+11,66
1950-51	4,06,58	3,84,76	3,47,25	3,79,24	+59,33	+5,52
1951-52	5,14,37	4,12,92	3,84,91	4,00,37	+1,29,46	+12,55
1952-53	4,34,82	4,28,45	3,94,97	4,27,72	+39,85	+73
1953-54	4,15,58	4,43,64	4,06,42	4,22,23	+9,16	+21,41
1954-55	4,55,77	5,03,87	4,21,44	4,99,78	+34,33	+4,09
1955-56	5,03,90	5,64,46	4,62,70	5,96,96	+41,20	—32,50

NOTES: (1) State figures include those of Coorg for all years, of Ajmer, Bhopal, Kutch, Vindhya Pradesh and Part 'B' States from 1950-51 and of Jammu and Kashmir from 1951-52.

(2) Central figures include those of Ajmer and Kutch for 1948-49 and 1949-50.

(3) Union duties of excise distributed under article 272 of the Constitution and Central grants are shown as expenditure of Union; they are included in the revenue of States.

revenue of Government of India.

₹ Crores

1952-53	1953-54	1954-55	1955-56	1956-57 (estimated)	1957-58 (estimated)
1,73,75 83,03 1,85,23	1,58,71 94,98 1,64,38	1,84,86 1,08,22 1,59,59	1,60,70 1,45,25 1,68,40	1,71,00 1,08,00 1,59,00	1,85,00 1,09,00 1,68,00
43,80 1,41,43	41,54 1,22,84	37,33 1,22,26	37,04 1,31,36	45,24 1,41,36	49,50 1,55,90
7,11 1,87 10,17 30,93	6,95 2,40 15,74 30,11	6,68 2,60 20,65 29,48	5,80 3,47 23,09 46,77	6,03 5,30 24,44 45,10	6,67 5,05 33,02 49,80
-56,98	-57,29	-55,95	-55,16	-58,75	-61,18
4,35,11	4,15,98	4,56,13	5,04,32	5,71,49	7,03,83
1,79,52 30,39	1,86,30 29,83	1,86,66 29,48	1,72,23 32,30	2,02,95 37,92	2,52,70 41,80
36,50 51,71 13,12	16,83 40,82 64,17 13,85	15,55 39,72 75,11 13,45	15,11 43,14 94,07 12,14	16,57 38,21 1,33,64 14,54	18,22 35,00 1,91,02 15,93
22,80 48,86	25,91 32,11	29,79 29,86	35,87 60,23	29,60 59,16	25,23 75,73
7,71 10,15	8,82 11,78	7,52	7,52	23,24	21,86
10,15	11,78	15,25	10,49	12,43	23,86
3,13 50	2,71	2,87	4,44	9,34	10,45
3,96,18	4,07,48	4,22,62	4,63,87	5,33,55	6,68,09

tion or Avoidance of Debt. (c) Includes block grant for transfer to Central Road Fund



State	Revenue	Expenditure	Per capita revenue	Per capita expenditure
Andhra	2,12,180	1,11,7	25.14	12.8
Assam	7,1	1,1	3.4	13.0
Bihar	2,61,24	1,1	14.45	9.2
Bombay	3,51,2	1,10	3,32.89	5
Hyderabad	1,31,2	1,1	1,16.94	11
Madhya Bharat	1,1,15	1,1	98.16	17.2
Madhya Pradesh	1,24,12	1,1	1,19.20	11.3
Madras	4,34,40 (b)	1,1	2,52.69 (b)	12.4
Mysore	81,11	1,1	73.98	16.6
Orissa	65,95	1,1	72.38	9.9
Pepsu	35,95	1,1	35.38	20.0
Punjab	1,02,30	1,1	93.69	14.9
Rajasthan	98,04	1,1	92.42	12.1
Saurashtra	53,83	1,1	56.45	27.5
Travancore-Cochin	87,56	1,1	74.46	16.0
Uttar Pradesh	3,36,21	1,1	3,09.21	9.8
West Bengal	2,05,62	1,1	2,28.33	18.4
Jammu and Kashmir	25,28	1,1	24.46	11.1
Ajmer	8,29	1,1	8.80	25.1
Bhopal	11,53	1,1	12.16	30.4
Coorg	4,83	1,1	4.94	49.4
Vindhya Pradesh	19,12	1,1	19.19	10.7
Kutch	1,96	1,1	5.49	18.3
TOTAL	33,53,34	13.4	23,47,06	13.4

(a) Figures are for 2½ years from 1st October 1953

(b) Figures for 1951-52 and 1952-53 are for composite State, for 1953-54 are for the last six months and for 1954-55 and 1955-56 are for the State after separation of Andhra.

NOTE.—Per capita revenue and expenditure are annual averages for the period.

5(a). Composition of Revenue of

Percentages to the Total Revenue of respective States are given

	Agricul- tural Income Tax	Land Revenue	State Excise	Stamps	Registra- tion	Sales Taxes (includ- ing sales taxes on motor spirit)
Andhra	..	..	..	..	..	..
Assam	91 8.1	181 16.0	121 10.7	29 2.6	5 0.4	99 8.8
Bihar	56 2.0	145 5.1	519 18.4	224 7.9	63 2.2	422 14.9
Bombay	..	614 10.2	92 1.5	414 6.8	31 0.5	1259 20.8
Hyderabad	10 0.3	482 16.1	946 31.7	51 1.7	8 0.3	106 3.5
Madhya Bharat	..	253 22.4	185 16.4	41 3.6	2 0.2	92 8.1
Madhya Pradesh	..	439 19.3	256 11.2	107 4.7	24 1.1	265 11.6
Madras	..	657 11.2	41 0.7	454 7.7	110 1.9	1689 28.7
Mysore	..	131 9.3	207 14.7	46 3.3	10 0.7	160 11.3
Orissa	13 1.1	103 8.6	200 16.7	69 5.8	12 1.0	126 10.6
Pepsu	..	90 14.8	235 38.6	19 3.1	4 0.6	50 8.2
Punjab	..	198 11.3	278 15.8	59 3.4	9 0.5	192 10.9
Rajasthan	..	315 20.3	299 19.3	47 3.0	4 0.3	..
Saurashtra	..	152 20.2	17 2.2	23 3.1	9 1.2	23 3.1
Travancore-Cochin	99 5.5	71 4.0	240 13.4	89 5.0	30 1.7	244 13.6
Uttar Pradesh	100 1.9	758 14.7	632 12.3	234 4.5	27 0.5	528 10.3
West Bengal	64 1.7	210 5.5	672 17.5	293 7.7	45 1.2	672 17.5
Jammu and Kashmir	..	62 13.5	22 4.8	6 1.3	..	5 1.1
Ajmer	..	3 5.9	32 62.7	5 9.8	..	..
Bhopal	..	44 47.8	18 19.6	2 2.2	..	..
Coorg	3 4.9	4 6.6	11 18.0	2 3.3	..	1 1.6
Vindhya Pradesh	..	83 33.1	31 12.3	6 2.4	..	19 7.6
Kutch	..	31 63.3	4 8.1	2 4.1	..	..
TOTAL	436 1.1	5026 12.2	5058 12.2	2222 5.4	393 1.0	5111 14.4