

## Total Tax Revenue (a)

## Land Revenue

	Total Tax Revenue (a)					Land Revenue				
	1951-52	52-53	53-54	54-55	55-56	1951-52	52-53	53-54	54-55	55-56
Andhra	..	..	5.8	5.9	6.7	..	..	2.2	2.3	2.4
Assam	6.4	6.9	6.7	7.9	11.3	2.0	2.3	2.1	2.1	2.3
Bihar	3.7	3.8	4.0	4.0	4.4	0.4	0.6	0.8	0.9	1.3
Bombay	9.3	8.9	10.5	12.6	13.5	1.7	1.7	1.8	2.0	2.2
Hyderabad	10.8	9.9	9.2	9.2	9.0	2.6	2.3	2.7	3.0	2.7
Madhya Bharat	8.9	9.2	10.9	10.7	10.1	3.2	4.1	4.7	5.0	5.3
Madhya Pradesh	5.5	5.8	5.8	5.8	5.7	2.1	2.4	2.5	2.3	2.1
Madras	6.3	5.3	6.6	6.3	7.6	1.2	1.1	1.6	1.2	1.2
Mysore	7.0	6.4	6.2	7.0	8.1	1.4	1.4	1.2	1.6	1.8
Orissa	3.7	3.7	3.8	3.8	3.6	0.7	0.8	1.0	0.9	0.8
Pepsu	12.3	11.4	12.4	13.4	13.3	2.6	2.9	3.4	3.1	2.6
Punjab	6.4	6.2	7.1	7.8	8.1	1.6	1.5	1.7	1.7	1.4
Rajasthan	7.3	7.2	7.3	7.8	6.8	2.1	2.7	2.5	2.7	3.3
Saurashtra	7.1	9.9	12.4	12.3	12.1	3.7	7.1	8.0	7.4	7.1
Travancore-Cochin	9.4	9.0	8.8	9.5	9.5	0.8	0.8	0.8	0.8	0.8
Uttar Pradesh	4.3	4.8	6.8	6.6	6.6	1.2	1.8	3.2	3.1	3.1
West Bengal	9.4	8.9	8.8	9.2	11.3	0.8	0.8	0.9	0.5	1.6
Jammu and Kashmir	6.1	6.6	6.1	2.3	2.0	1.4	1.7	1.3	1.1	1.3
Ajmer	5.9	5.0	5.7	5.7	6.7	0.4	0.6	0.7	0.6	0.6
Bhopal	8.5	8.0	8.9	9.8	10.3	5.5	5.4	5.9	6.5	6.8
Coorg	13.0	19.0	23.5	22.5	28.0	2.2	2.0	2.0	2.5	3.0
Vindhya Pradesh	4.0	3.8	4.1	4.4	5.2	2.3	2.2	2.4	2.5	3.2
Kutch	6.8	4.0	5.2	5.0	5.5	5.2	2.2	3.5	3.2	1.7
Total	6.5	6.5	7.1	7.4	7.9	1.4	1.6	2.1	2.0	2.2

(a) Excluding Income tax and

NOTE.—Per capita figures for 1953-54 in respect of Andhra and Madras have

1951-52 to 1955-56.

are given in *italics*.

(Rupees in lakhs)

Duties	Tax Revenue including Income Tax & Union Excise Duties							
1955-56	1951-52	1952-53	1953-54	1954-55	1955-56			
1365	6.7	732	805	788	823*	1626	1791	8.7
1020	11.3	8.1	8.9	8.8	8.0	883	1198	13.3
1753	4.4	2149	2342	2384	2384	2367	2529	6.3
4845	13.5	4458	4467	5.8	5.9	5731	6053	16.8
1687	9.0	2020	2200	2058	2058	2075	2045	10.9
809	10.1	720	871	10.9	10.9	1004	996	11.9
1218	5.7	1494	1672	1659	1659	1640	1634	7.7
2700	7.6	4489	4559	8.0	8.0	2992	3443	9.6
806	8.1	635	585	6.4	6.4	710	822	8.3
527	3.6	697	815	838	838	825	819	5.6
467	13.3	444	441	5.6	5.6	531	529	15.1
1025	8.1	1098	1053	8.4	8.4	1239	1280	10.2
1040	6.8	1123	1371	9.0	9.0	1472	1323	8.6
495	12.1	291	4.6	9.9	9.9	502	495	12.1
882	9.5	870	835	9.0	9.0	880	882	9.5
4176	6.6	3675	4323	6.8	6.8	5541	5421	8.6
2812	11.3	3036	3024	2994	2994	3068	3597	14.5
89	2.0	269	291	270	270	99	89	2.0
47	6.7	41	35	40	40	40	47	6.7
82	10.3	68	64	71	71	78	82	10.3
56	28.0	26	38	47	47	45	56	28.0
188	5.2	145	135	149	149	157	188	5.2
33	5.5	39	24	31	31	30	33	5.5
28122	7.9	28519	30356	30326	30326	33363	35209	9.9

1931- 32	32-33	33-34	34-35	35-36	1931- 32	32-33	33-34	34-35	35-36	1931- 32	32-33	33-34
..	..	..	..	..	..	..	1.1	0.3	1.0	..	..	1.5
1.3	1.3	1.4	1.9	2.2	0.3	0.3	0.3	0.3	0.1	2.1	1.2	1.2
1.3	1.2	1.1	1.1	1.1	0.6	0.6	0.9	0	0.7	1.0	1.0	1.0
0.3	0.3	0.3	0.2	0.2	1.2	1.1	2.1	..	1.2	3.5	3.3	1.6
5.1	4.6	4.2	3.9	3.9	0.3	0.3	0.3	0.3	0.3	0.6	1.0	1.2
2.3	1.8	2.1	2.0	2.0	0.5	0.5	1.5	0.4	2.2	1.2	1.3	1.5
1.2	1.2	1.1	1.0	1.0	0.5	0.5	0.5	0.5	0.5	1.2	1.2	1.2
0.1	0.1	..	0.1	0.1	0.8	0.3	0.8	0.7	1.2	3.0	2.6	2.6
2.3	2.0	1.7	1.7	1.8	0.5	0.5	0.6	0.7	0.7	1.8	1.5	1.6
1.4	1.2	1.1	1.1	1.0	0.5	0.5	0.5	0.5	0.3	0.9	0.9	0.9
5.7	5.6	5.8	6.8	6.9	0.5	0.5	0.6	0.6	0.7	1.4	1.4	1.6
2.2	1.8	1.9	2.1	2.3	0.5	0.5	0.5	0.6	0.6	1.5	1.5	1.9
2.0	1.5	1.6	1.8	1.8	0.3	0.3	0.4	0.4	0.4	..	..	..
0.4	0.2	0.2	0.2	0.1	0.6	0.5	0.6	0.6	0.6	0.6	0.6	2.1
2.6	2.6	2.4	2.3	2.1	1.0	0.9	0.9	0.8	0.9	2.6	2.4	2.5
1.0	0.9	0.9	0.9	0.9	0.4	0.4	0.4	0.4	0.5	0.8	0.8	0.9
2.7	2.3	2.1	2.0	2.0	1.2	1.1	1.1	1.2	1.2	2.7	2.5	2.6
0.5	0.5	0.3	0.4	0.5	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1
4.6	3.7	4.3	4.1	4.6	0.7	0.6	0.6	0.6	0.6	..	..	..
2.3	1.9	2.1	2.1	2.3	0.3	0.3	0.4	0.4	0.4	..	..	..
5.5	5.5	6.0	6.0	5.5	1.0	1.5	1.5	1.0	1.5	0.5	0.5	0.5
0.9	0.8	0.8	0.8	0.9	0.2	0.2	0.2	0.2	0.2	0.5	0.4	0.5
0.7	0.7	0.7	0.8	0.7	0.3	0.7	0.5	0.5	0.5	..	..	..
1.4	1.3	1.2	1.2	1.2	0.6	0.6	0.6	0.6	0.7	1.7	1.6	1.7

Union excise duties.

been arrived at by doubling the figures of second half of the year.

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7. Per capita receipts of States under certain heads—

	Sales Tax (contd.)		Forests				Income Tax and			
	54-55	55-56	1951-52	52-53	53-54	54-55	55-56	1951-52	52-53	
Andhra	1.6	1.8	..	..	0.2	0.2	0.3	..	..	
Assam	1.3	1.7	0.7	0.6	0.7	0.7	1.0	1.7	2.1	
Bihar	1.0	1.0	0.2	0.2	0.2	0.2	0.2	1.6	2.0	
Bombay	6.3	6.7	0.9	0.8	0.8	1.0	1.0	3.1	3.5	
Hyderabad	1.5	1.7	0.5	0.5	0.4	0.5	0.7	..	1.8	
Madhya Bharat	1.6	1.9	0.9	0.8	0.7	0.9	1.1	0.1	1.7	
Madhya Pradesh	1.5	1.5	2.1	1.7	1.7	1.9	2.3	1.5	2.0	
Madras	2.8	3.1	0.4	0.3	0.4	0.4	0.5	1.6	2.2	
Mysore	1.8	2.0	0.6	0.6	0.6	1.3	1.3	..	..	
Orissa	1.0	1.0	0.7	0.6	0.8	1.0	1.1	1.1	1.9	
Pepsu	1.9	1.9	0.2	0.2	0.2	0.2	0.3	0.4	1.2	
Punjab	2.2	2.3	0.5	0.4	0.4	0.4	0.4	2.3	2.1	
Rajasthan	0.1	1.0	0.3	0.3	0.2	0.3	0.4	0.1	1.8	
Saurashtra	2.6	3.2	0.1	0.1	0.1	0.1	1.1	..	..	
Travancore-Cochin	2.6	2.5	2.0	2.0	1.8	2.1	2.3	..	..	
Uttar Pradesh	0.9	1.0	0.5	0.5	0.5	0.6	0.6	1.5	2.0	
West Bengal	3.1	3.6	0.2	0.2	0.3	0.3	0.4	2.8	3.3	
Jammu and Kashmir	0.2	0.2	1.5	1.7	1.8	1.9	2.4	..	..	
Ajmer	..	0.3	0.4	0.3	0.3	0.3	0.3	..	..	
Bhopal	..	..	1.5	1.6	1.9	2.6	3.5	..	..	
Coorg	0.5	0.5	13.5	18.0	20.0	17.0	22.0	..	..	
Vindhya Pradesh	0.5	0.6	2.2	1.7	1.9	2.3	2.7	..	..	
Kutch	..	2.2	..	..	..	..	..	..	..	
Total	2.0	2.2	0.6	0.6	0.6	0.7	0.8	1.5	2.1	

NOTE.—Per capita figures for 1953-54 in respect of Andhra and Madras have:

## State Excise

## Duties

1951-52

1951-52	52-53	53-54	54-55	55-56	1951-52	52-53	53-54	54-55	55-56	57-58	58-59	59-60	60-61	61-62	62-63
..	..	..	..	..	..	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
1.3	1.3	1.4	1.9	2.2	0.3	1.3	1.3	0.3	0.3	0.3	0.3	1.3	1.2	1.2	1.2
1.3	1.2	1.1	1.1	1.1	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
0.3	0.3	0.3	0.2	0.2	1.2	1.1	1.1	1.3	1.4	3.1	3.3	2.0			
5.1	4.6	4.2	3.9	3.9	0.3	0.3	0.3	0.3	0.3	0.6	1.0	1.2			
2.3	1.8	2.1	2.0	2.0	0.5	0.5	0.7	0.4	0.1	1.2	1.3	1.5			
1.2	1.2	1.1	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.5	1.2	1.2	1.2		
0.1	0.1	..	0.1	0.1	0.8	0.8	0.8	0.8	0.7	1.0	3.0	2.6	2.6		
2.3	2.0	1.7	1.7	1.8	0.5	0.5	0.6	0.7	0.7	0.7	1.8	1.5	1.6		
1.4	1.2	1.1	1.1	1.0	0.5	0.5	0.5	0.5	0.5	0.3	0.9	0.9	0.9		
5.7	5.6	5.8	6.8	6.9	0.5	0.5	0.6	0.6	0.7	1.4	1.4	1.6			
2.2	1.8	1.9	2.1	2.3	0.5	0.5	0.5	0.6	0.6	1.5	1.5	1.9			
2.0	1.5	1.6	1.8	1.8	0.3	0.3	0.4	0.4	0.4	..	..	..			
0.4	0.2	0.2	0.2	0.1	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	2.1		
2.6	2.6	2.4	2.3	2.1	1.0	0.9	0.9	0.8	0.9	2.6	2.4	2.5			
1.0	0.9	0.9	0.9	0.9	0.4	0.4	0.4	0.4	0.4	0.5	0.8	0.8	0.9		
2.7	2.3	2.1	2.0	2.0	1.2	1.1	1.1	1.2	1.2	2.7	2.5	2.6			
0.5	0.5	0.3	0.4	0.5	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1			
4.6	3.7	4.3	4.1	4.6	0.7	0.6	0.6	0.6	0.6	..	..	..			
2.3	1.9	2.1	2.1	2.3	0.3	0.3	0.4	0.4	0.4	..	..	..			
5.5	5.5	6.0	6.0	5.5	1.0	1.5	1.5	1.0	1.5	0.5	0.5	0.5			
0.9	0.8	0.8	0.8	0.9	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.4	0.5		
0.7	0.7	0.7	0.8	0.7	0.3	0.7	0.5	0.5	0.5	..	..	..			
1.4	1.3	1.2	1.2	1.2	0.6	0.6	0.6	0.6	0.7	1.7	1.6	1.7			

Union excise duties.

been arrived at by doubling the figures of second half of the year.

178(a). Composition of expenditure  
Percentages of expenditure in each category to total

	Cost of Tax Collection	Irrigation	Debt Services	General Adminis- tration	Police	Other Adminis- trative Services	Total of all Adminis- trative Services
Andhra	..	..	..	..	..	..	..
Assam	98	16	6	91	102	35	228
	9.0	1.5	0.5	8.3	9.4	3.2	22.9
Bihar	176	227	—9	259	409	198	866
	5.4	6.9	(—)	7.9	12.4	6.0	26.3
Bombay	420	172	69	436	936	302	1674
	7.0	2.9	1.2	7.3	15.6	5.0	27.9
Hyderabad	294	122	88	97	593	86	776
	11.0	4.5	3.3	3.6	22.2	3.2	29.0
Madhya Bharat	101	41	1	96	159	49	304
	9.1	3.7	0.1	8.6	14.3	4.4	27.3
Madhya Pradesh	247	42	23	183	247	75	505
	13.7	2.3	1.3	10.2	13.7	4.1	28.0
Madras	594	321	—188	746	738	310	1794
	9.5	5.1	(—)	11.9	11.8	4.9	28.6
Mysore	92	90	108	81	90	30	201
	6.5	6.4	7.6	5.7	6.4	2.1	14.2
Orissa	84	99	—2	122	137	43	302
	8.0	9.4	(—)	11.6	13.0	4.1	28.7
Pepsu	49	..	..	47	77	27	151
	10.5	..	..	10.1	16.5	5.8	32.4
Punjab	147	114	—51	157	268	80	505
	10.0	7.7	(—)	10.6	18.2	5.4	34.2
Rajasthan	203	52	20	174	241	54	469
	12.9	3.3	1.3	11.1	15.4	3.4	29.9
Saurashtra	57	37	—6	92	120	69	281
	6.7	4.3	(—)	10.8	14.0	8.0	32.8
Travancore- Cochin	125	62	—2	56	65	45	166
	9.8	4.9	(—)	4.4	5.1	3.5	13.0
Uttar Pradesh	458	256	—26	488	733	259	1480
	9.4	5.2	(—)	10.0	15.0	5.3	30.3
West Bengal	189	91	18	247	576	207	1030
	5.1	2.5	0.5	6.7	15.6	5.6	27.9
Jammu and Kashmir	51	29	..	34	28	9	71
	10.8	6.1	..	7.2	5.9	1.9	15.0
Ajmer	9	..	..	6	21	6	33
	6.1	..	..	4.0	14.1	4.0	22.1
Bhopal	12	..	..	12	24	7	43
	9.8	..	..	9.8	19.7	5.7	35.2
Coorg	14	4	..	3	3	1	7
	20.3	5.8	..	4.3	4.3	1.5	10.1
Vindhya Pradesh	37	..	..	22	36	9	67
	16.1	..	..	9.8	16.1	4.0	29.9
Kutch	9	6	..	5	15	4	24
	10.4	6.9	..	5.6	17.2	4.6	27.6
Total	3466	1781	49	3454	5618	1905	10977
	8.7	4.4	0.1	8.6	14.0	4.8	27.4