

APPENDIX VI

**Individuals and organisations whose representatives appeared before
the Commission and gave oral evidence**

(*vide para 7 of the Report*)

1. All India Council of Mayors, Bombay.
2. Gujarat Vepari Mahamandal (Gujarat Chamber of Commerce), Ahmedabad.
3. Burmah Shell, ESSO, Caltex, B.O.C. and I.O.C.
4. Federation of Paper Traders' Association, Bombay.
5. Bombay Paper Traders' Association, Bombay.
6. All-India Iron & Steel Merchants' Federation, New Delhi.
7. The United Planters' Association of Southern India, Coonoor.
8. Bharat Chamber of Commerce, Calcutta.
9. Dr. K. V. S. Sastri, Andhra University.
10. Shri V. Gopalakrishnaiya, M.L.A., Sattenapalli, Andhra Pradesh.
11. Institute of Chartered Accountants of India, New Delhi.

APPENDIX VII

STATISTICAL TABLES

20. Gujarat State Road Transport Corporation, Ahmedabad.
21. The Federation of Andhra Pradesh Chambers of Commerce and Industry, Secunderabad.
22. Rajasthan Chamber of Commerce, Jaipur.
23. Merchants' Chamber of Commerce, Kanpur.
24. Rajasthan Vyapar Udyog Mandal, Jaipur.
25. All India Council of Mayors, Bombay.
26. Planning Forum, H. L. College of Commerce, Ahmedabad.
27. Institute of Chartered Accountants of India, New Delhi.
28. Gokhale Institute of Public Affairs, Bangalore.
29. Bharatiya Jana Sangh, Delhi.
30. Samyukta Socialist Party, Kerala.
31. Committee of Members of Parliament, Madhya Pradesh, New Delhi.
32. Chimanlal Mehta and Company, Bombay.
33. Gauhati Economic Association, Gauhati.
34. J. N. Singh & Co. (P) Ltd., Patna.

(b) Universities which submitted Memoranda to the Commission.

1. Visva-Bharati University, Santiniketan.
2. Lucknow University, Lucknow.
3. Sri Venkateswara University, Tirupati.
4. Osmania University, Hyderabad.
5. Patna University, Patna.
6. Madras University, Madras.
7. University of Jodhpur, Jodhpur.
8. Sardar Vallabhbhai Vidyapeeth, Vallabh Vidyanagar.
9. Gujarat University, Ahmedabad.
10. University of Jabalpur, Jabalpur.
11. University of Gorakhpur, Gorakhpur.
12. Joint Board of Vice-Chancellors of the Universities of the State of Maharashtra, Bombay.

(c) Individuals who submitted Memoranda to the Commission.

1. Shri Vavilala Gopalgrishnaiah, M.L.A., Sattenapalli (A.P.).
2. Mrs. Ursula Hicks, Nuffield College, Oxford, England.

3. Shri B. P. N. Registani Bikaner.
4. Shri G. N. Sahi, New Delhi.
5. Shri Chhabildas Mehta, M.L.A., Mahura (Gujarat).
6. Shri Ramjibhai R. Chaudhri, M.L.A., Ahmedabad.
7. Prof. Gyan Chand, Delhi.
8. Shri P. R. Panchmukhi, Bombay.
9. Dr. K. V. S. Sastri, Waltair.
10. Dr. P. S. Muhar, Kurukshetra.
11. Shri Monaranjan Sinharay, Santiniketan.
12. Dr. Kedarnath Prasad, Patna.
13. Shri A. R. Desai, Surat.

TABLE I : Area and population of States and density

(1961 Census)

APPENDIX VII

Statistical Tables

SUBJECT

TABLE NO.

1. Area and population of States and density.
2. Rural and Urban population.
3. Population of Scheduled Castes and Scheduled Tribes.
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5. Agriculture, Irrigation and Forests.
6. Industry and Mining.
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31. Sales Tax Revenue as proportion of tax revenues of the States.
32. Expenditure on natural calamities in States.

S. No.	States	Area			Population				Density	
		In Sq. Miles	In Sq. Km.	Percent- age to all States area	In thousands	Percent- age to all States population	Sq. Mile	Sq. Km.	per	
1	2	3	4	5	6	7	8	9		
1. Andhra Pradesh	.	106,286	275,281	8.84	35,983	8.34	339	131		
2. Assam	.	47,091	121,966	3.92	11,873	2.75	252	97		
3. Bihar	.	67,196	174,038	5.59	46,456	10.76	691	267		
4. Gujarat	.	72,245	187,115	6.01	20,633	4.78	286	110		
5. Jammu and Kashmir	.	(1) 86,023	(1) 222,800	7.15	3,561	0.83	..	..
6. Kerala	.	15,002	38,855	1.25	16,904	3.92	1127	435		
7. Madhya Pradesh	.	171,217	443,452	14.24	32,372	7.50	189	73		
8. Madras	.	50,331	130,357	1.419	133,687	7.80	669	258		
9. Maharashtra	.	118,717	307,477	9.88	139,554	9.16	333	129		
10. Mysore	.	74,210	192,204	6.18	23,587	5.46	318	123		
11. Nagaland	.	6,366	16,488	0.53	369	0.09	58	22		
12. Orissa	.	60,164	155,825	5.01	17,549	4.07	292	113		
13. Punjab	.	47,205	122,261	3.93	20,307	4.70	430	166		
14. Rajasthan	.	132,152	342,273	11.00	20,156	4.67	153	59		
15. Uttar Pradesh	.	115,654	294,364	9.46	73,746	17.08	649	251		
16. West Bengal	.	33,829	[87,617]	2.82	34,926	8.09	1032	399		
All States	.	1,201,688	3,112,373	100.00	431,663	100.00	383(2)	148(2)		
Union Territories	.	60,569	156,916	—	7,410	—	122	47		

NOTE : The following symbols have been used throughout in the tables,

.. Not available.

— Nil or negligible.

RE : Revised Estimates.

BE : Budget Estimates.

Source : Census of India, 1961.

NOTES : (1) Area of Jammu and Kashmir has not been reported in 1961 Census ; the figure given represents latest estimate of the Surveyor General of India as on 31st March, 1959 relating to total area of the State vide Statistical Abstract of the Indian Union 1963-64 (Page 1). Population data exclude population of territory under military occupation of Pakistan.

(2) Excluding Jammu and Kashmir.

TABLE 2 : *Rural and Urban population*
(1961 Census)

S. No.	States	Total Population (ooo)	Rural Population (ooo)	Urban Population (ooo)	Percentage distribution of urban population as % of urban population	Urban percentage of State's population
1	2	3	4	5	6	7
1. Andhra Pradesh	.	35,983	29,709	6,274	8·24	17·45
2. Assam	.	11,873	10,960	913	1·20	7·69
3. Bihar	.	46,456	42,542	3,914	5·14	8·43
4. Gujarat	.	20,633	15,317	5,316	6·98	25·76
5. Jammu and Kashmir	.	3,561	2,968	593	0·78	16·66
6. Kerala	.	16,904	14,350	2,554	3·35	15·11
7. Madhya Pradesh	.	32,372	27,745	4,627	6·08	14·29
8. Madras	.	33,687	24,696	8,991	11·81	26·69
9. Maharashtra	.	39,554	28,391	11,163	14·66	28·22
10. Mysore	.	23,587	18,320	5,267	6·92	22·33
11. Nagaland	.	369	350	19	0·02	5·19
12. Orissa	.	17,549	16,439	1,110	1·46	6·32
13. Punjab	.	20,307	16,218	4,089	5·37	20·13
14. Rajasthan	.	20,155	16,874	3,281	4·31	16·28
15. Uttar Pradesh	.	73,746	64,267	9,479	12·45	12·85
16. West Bengal	.	34,926	26,385	8,541	11·23	24·45
All States	.	431,663	355,532	76,131	100·00	17·64

Source : *Census of India, 1961.*

NOTES : Urban population relates to persons living in cities and towns having—
(a) density not less than 1000 per sq. mile (391 per sq. km.);
(b) population not less than 5000;
(c) three fourths of the occupations of working population outside agriculture; and
(d) some pronounced urban characteristics.

TABLE 3 : *Population of Scheduled Castes and Scheduled Tribes*
(1961 Census)

S. No.	States	Scheduled Castes		Scheduled Tribes		Total (Scheduled Castes & Tribes)	Percentage distribution of total Scheduled Castes and Tribes population	
		Population (ooo)	Percentage of State's population	Population (ooo)	Percentage of State's population			
1	2	3	4	5	6	7	8	9
1. Andhra Pradesh	.	4,974	13·8	1,324	3·7	6,298	17·5	6·80
2. Assam	.	733	6·2	2,068	17·4	2,801	23·6	3·02
3. Bihar	.	6,537	14·1	4,205	9·0	10,742	23·1	11·60
4. Gujarat	.	1,367	6·6	2,754	13·4	4,121	20·0	4·45
5. Jammu and Kashmir	.	268	7·5	—	—	268	7·5	0·29
6. Kerala	.	1,422	8·4	208	1·2	1,630	9·6	1·76
7. Madhya Pradesh	.	4,253	13·1	6,678	20·6	10,931	33·8	11·80
8. Madras	.	6,073	18·0	253	0·8	6,326	18·8	6·83
9. Maharashtra	.	2,227	5·6	2,397	6·1	4,624	11·7	4·99
10. Mysore	.	3,117	13·2	192	0·8	3,309	14·0	3·57
11. Nagaland	.	—	—	344	93·1	344	93·1	0·37
12. Orissa	.	2,764	15·7	4,224	24·1	6,988	39·8	7·54
13. Punjab	.	4,139	20·4	14	0·1	4,153	20·5	4·48
14. Rajasthan	.	3,360	16·7	2,309	1·5	5,669	28·1	6·12
15. Uttar Pradesh	.	15,417	20·9	—	—	15,417	20·9	16·64
16. West Bengal	.	6,951	19·9	2,064	5·9	9,015	25·8	9·74
All States	.	63,601	14·7	29,035	6·7	92,636	21·4	100·00

Source : *Census of India, 1961.*

NOTES : *Scheduled Castes* : Such castes, races or tribes or parts of or groups within such castes, races or tribes as are deemed under Article 341 of the Constitution to be scheduled castes.

Scheduled Tribes : Such tribes or tribal communities or part of or groups within such tribes or tribal communities as are deemed under Article 342 of the Constitution to be Scheduled Tribes.

TABLE 4 : Workers in different States and their percentage to population
(1961 Census)

S. No.	States	Total population (000)	Number of workers (000)	Percentage of workers to State's population
1	2	3	4	5
1. Andhra Pradesh	.	35,983	18,663	51.87
2. Assam	.	11,873	5,137	43.26
3. Bihar	.	46,456	19,233	41.40
4. Gujarat	.	20,633	8,475	41.07
5. Jammu and Kashmir	.	3,561	1,524	42.80
6. Kerala	.	16,904	5,630	33.31
7. Madhya Pradesh	.	32,372	16,929	52.30
8. Madras	.	33,687	15,352	45.57
9. Maharashtra	.	39,554	18,948	47.90
10. Mysore	.	23,587	10,726	45.47
11. Nagaland	.	369	219	59.35
12. Orissa	.	17,549	7,661	43.65
13. Punjab	.	20,307	7,101	34.97
14. Rajasthan	.	20,156	9,584	47.55
15. Uttar Pradesh	.	73,746	28,850	39.12
16. West Bengal	.	34,926	11,580	33.17
All States	.	431,663	185,614	43.00

Source : Census of India, 1961.

NOTES : Worker connotes a person employed during any of the 15 days preceding Census enumeration in case of regular employment in any trade, profession, service etc. and a person having some regular work for more than one hour a day in case of seasonal work like cultivation etc. Also includes apprentices (with or without stipends), adult women engaged in productive work for wages and social workers actively engaged in public service.

TABLE 5 : Agriculture, Irrigation and Forests

S. No.	States	Cropped area per 1000 population (1959-60) (Acres)	Net area irrigated as percentage to net area sown (1959-60)	Percentage distribution of food grain production in States (Average 1958-59 to 1962-63)	Per Capita gross value of Agricultural production (1958-59) Rs.	Value of forest produce per thousand population (1960-61) Rs.
1	2	3	4	5	6	7
1. Andhra Pradesh	.	841	27.1	8.45	114.1	920
2. Assam	.	575	28.1	2.14	145.5	1318
3. Bihar	.	604	22.6	9.15	82.6	391
4. Gujarat	.	1245	6.7	2.80	82.1	1425
5. Jammu and Kashmir	.	562	45.1	0.76	55.0	28216
6. Kerala	.	350	18.7	1.36	75.2	1729
7. Madhya Pradesh	.	1458	5.8	11.93	123.2	2885
8. Madras	.	525	38.6	6.83	93.3	597
9. Maharashtra	.	1218	5.7	8.32	82.1	1729
10. Mysore	.	1146	7.9	5.02	74.9	2124
11. Nagaland	0.09	..	..
12. Orissa	.	889	17.4	4.75	62.9	1622
13. Punjab	.	1231	40.1	7.94	104.3	591
14. Rajasthan	.	1859	10.9	6.44	90.0	1111
15. Uttar Pradesh	.	750	30.1	17.69	103.7	1159
16. West Bengal	.	454	25.8	6.33	99.5	422
All States	.	892	18.1	100.00	102.0	..

Sources : Cols. (3), (4) and (7) : Directorate of Economics and Statistics, Ministry of Food and Agriculture.

Col. 5 : Bulletin on Food Statistics February, 1964, Dte. of Economics and Statistics, Ministry of Food and Agriculture.

Col. 6 : Planning Commission.

NOTES : Col. (3) : Cropped area : If different crops are raised in a year successively on a portion of land, the same area is accounted more than once.

Col. (4) : In computing the net area sown : Area sown more than once is counted only once and similarly in respect of net area irrigated.

Col. (5) : Food grains include :— Cereals (Rice, Jowar, Bajra, Maize, ragi, small millets, wheat and Barley) and pulses (gram tur and other pulses).

Col. (6) : Figures against Gujarat and Maharashtra relate to old Bombay State.

TABLE 6 : Industry and Mining

S. No.	States	Value added by Manufacture (Census Sector) 1961		Average daily employ- ment in factories per 1000 population	Per Capita annual earnings of factory workers 1962 (P) (Rs.)	Value of mineral produc- tion per capita of popula- tion 1963 (P) (Rs.)
		Per Capita (popula- tion) (Rs.)	Per Worker (Rs.)			
1	2	3	4	5	6	7
1. Andhra Pradesh	.	7.68	1947	6.4	1077	3.15
2. Assam	.	22.97	4455	6.7	1054	2.07
3. Bihar	.	14.46	3823	4.3	1385	17.14
4. Gujarat	.	48.82	3273	17.7	1666	3.51
5. Jammu and Kashmir	.	2.89	1325	..	..	(a) 0.03
6. Kerala	.	14.11	1707	10.1	1124	0.20
7. Madhya Pradesh	.	8.80	2791	5.2	(b) 1252	7.45
8. Madras	.	23.93	3547	10.0	1488	1.47
9. Maharashtra	.	67.35	4100	20.9	1696	1.48
10. Mysore	.	14.47	2943	7.9	1210	3.18
11. Nagaland
12. Orissa	.	6.87	4921	2.6	1309	6.90
13. Punjab	.	11.93	3200	6.9	1193	0.10
14. Rajasthan	.	5.22	2409	3.1	1310	1.84
15. Uttar Pradesh	.	8.44	2468	4.7	1277	0.05
16. West Bengal	.	58.24	2994	22.1	1325	12.20
All States	.	22.47	3227	9.2	..	4.70

(P) Provisional.

(a) Excludes Coal and Lignite.

(b) Relates to 1961.

Sources : Cols. 3 and 4 : Annual Survey of Industries (1962).

Col. (5) : Indian Labour Journal.

Col. (6) : Indian Labour Year Book.

Col. (7) : Statistical Summary of Mineral Production (December '63)

NOTES : Cols. (3) and (4) : Value added by manufacture : represents that part of the value of products which is created in the factory, i.e., Gross Ex-factory value minus (Value of raw material + fuels consumed + services purchased + depreciation). Figures refer to the census sector of the Annual Survey of Industries conducted by the Central Statistical Organization.

Col (5) : Data relates to the employment in factories as defined in Sec. 2(m) of Factories Act, 1948.

Col. (6) : Data relates to all employees drawing below Rs. 200 p.m. ; excludes workers employed in Railway Workshops and in the industrial groups of seasonal nature.

Col. (7) : Total value of mineral production includes estimated value of minor minerals, but excludes value of petroleum and minerals prescribed under the Atomic Energy Act, 1948.

TABLE 7 : Electricity—Installed capacity and generation (1961-62)

S. No.	States	Installed capacity per 1000 population (K.W.)		Electricity generated per capita of population (Kw.H.)
		1	2	
I	2	3	4	
1. Andhra Pradesh	.	7.148	29.91	1.4
2. Assam	.	2.213	3.63	1.4
3. Bihar	.	7.577	32.52	1.4
4. Gujarat	.	17.028	65.71	1.4
5. Jammu and Kashmir	.	6.154	20.21	1.4
6. Kerala	.	8.883	40.74	1.4
7. Madhya Pradesh	.	8.304	20.92	1.4
8. Madras	.	16.481	74.78	1.4
9. Maharashtra	.	19.344	91.33	1.4
10. Mysore	.	8.454	46.39	1.4
11. Nagaland	1.4
12. Orissa	.	7.766	33.87	1.4
13. Punjab	.	33.140	90.98	1.4
14. Rajasthan	.	3.542	7.00	1.4
15. Uttar Pradesh	.	6.767	18.38	1.4
16. West Bengal	.	21.356	75.68	1.4
All States	.	11.787	44.60	1.4

Source : Public Electricity Supply All-India Statistics 1961-62 (CWPC).

NOTES : (1) *Installed Capacity* : Figures relate to public utility electricity supply undertakings whether owned by Govt., local authorities or companies.

(2) *Electricity generated* : Figures relate to generation by public utility electricity supply undertakings including purchases for public supply from non-public utilities. However, power purchased from adjoining State is not included under the purchasing State as this is accounted for in the corresponding generation figure of the selling State.

TABLE 8 : Railway Route length in India by States and Zones (as on 31-3-1963)

(Kilometres)

S. No.	States and Railway Zones	Broad	Metre	Narrow	Total
		Gauge	Gauge	Gauge	(Kilometres)
1	2	3	4	5	6
1. Andhra Pradesh :					
	Central	837	540	—	1377
	Southern	1616	1170	—	2786
	South-Eastern	384	—	37	421
2. Assam :					
	North-East Frontier	—	1916	—	1916
3. Bihar :					
	Eastern	2075	—	—	2075
	North-Eastern	53	1695	—	1748
	North-East Frontier	54	261	—	315
	South-Eastern	787	—	68	855
	Non-Government	—	—	213	213
4. Gujarat :					
	Northern	—	903	59	903
	Western	—	3268	1156	5327
5. Jammu and Kashmir :					
6. Kerala :					
	Southern	554	333	—	887
7. Madhya Pradesh :					
	Central	1785	70	406	2261
	South-Eastern	1148	—	644	1792
	Western	704	428	67	1199
8. Maharashtra :					
	Central	2115	936	671	3722
	Southern	—	370	—	370
	South-Eastern	245	—	452	697
	Western	351	—	—	351
9. Madras :					
	Southern	862	2713	—	3575
10. Mysore :					
	Central	307	—	—	307
	Southern	151	2040	154	2345
11. Nagaland :					
	South-East Frontier	—	6	—	6

TABLE 8 : Railway Route length in India by States and Zones (as on 31-3-1963) contd

(Kilometres)

S. No.	States and Railway Zones	Broad	Metre	Narrow	Total
		Gauge	Gauge	Gauge	(Kilometres)
1	2	3	4	5	6
12. Orissa :					
	South-Eastern	1281	167	—	1448
13. Punjab :					
	Central	72	—	—	72
	Northern	2637	723	226	3586
	Western	—	99	—	99
14. Rajasthan :					
	Central	35	—	87	122
	Northern	6	2489	—	2495
	Western	608	2067	—	2675
15. Uttar Pradesh :					
	Central	960	—	2	962
	Eastern	186	—	—	186
	Northern	4080	—	—	4080
	North-Eastern	—	3219	—	3219
	Western	68	37	—	105
	Non-Government	—	—	144	144
16. West Bengal :					
	Eastern	1635	—	28	1683
	North-East Frontier	124	576	84	784
	South-Eastern	632	—	36	668
	Non-Government	—	—	298	298

Source : Railway Board

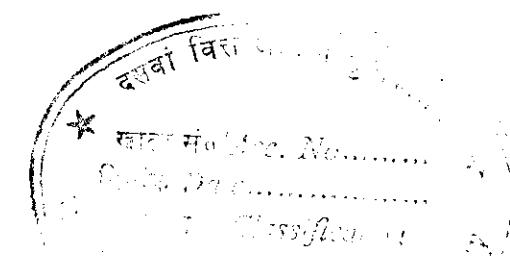


TABLE 9 : Railway earnings from passengers carried on non-suburban routes during
1961-62 to 1963-64
(Rs. lakhs)

S.No.	Railway Zones	Broad Gauge	Metre Gauge	Narrow Gauge	Total
1	2	3	4	5	6
1. Central :					
1961-62	2300	183	81	2564	
1962-63	2528	202	77	2807	
1963-64	2851	230	82	3163	
TOTAL	7679	615	240	8534	
2. Eastern :					
1961-62	1446	—	1	1447	
1962-63	1665	—	1	1666	
1963-64	1765	—	1	1766	
TOTAL	4876	—	3	4879	
3. Northern :					
1961-62	2243	363	21	2627	
1962-63	2569	408	24	3001	
1963-64	2797	441	26	3264	
TOTAL	7609	1212	71	8892	
4. North-Eastern :					
1961-62	—	1020	—	1020	
1962-63	—	1162	—	1162	
1963-64	—	1321	—	1321	
TOTAL	—	3503	—	3503	
5. North-East Frontier :					
1961-62	3	487	2	492	
1962-63	9	630	2	641	
1963-64	7	733	2	742	
TOTAL	19	1850	6	1875	
6. Southern :					
1961-62	1122	1329	6	2457	
1962-63	1214	1359	6	2579	
1963-64	1376	1393	6	2775	
TOTAL	3712	4081	18	7811	
7. South-Eastern :					
1961-62	965	—	49	1014	
1962-63	1122	—	54	1175	
1963-64	1253	—	61	1314	
TOTAL	3340	—	164	3504	

TABLE 9 : Railway earnings from passenger carried on non-suburban routes during
1961-62 to 1963-64—contd.

I	2	3	4	5	6
8. Western:					
1961-62	1125	953	74	2152	
1962-63	1270	1069	80	2419	
1963-64	1361	1097	89	2547	
TOTAL	3756	3119	243	7118	
9. Total :					
1961-62	9204	4335	234	13773	
1962-63	10377	4830	244	15451	
1963-64	11410	5215	267	16892	
GRAND TOTAL	30991	14300	745	46116	

Source : Statistical Supplement
to Railway Board Reports,
1962-63 and 1963-64.

TABLE IO : Road Mileage in various States, total and in relation to area and population
(as on 31-3-1961)

Sl. No.	States	Road Mileage			Per 100 Sq. miles area		Per lakh population		(Miles)
		Surfaced	Un-surfaced	Total	Surfaced	Unsurfaced	Surfaced	Unsurfaced	
I	2	3	4	5	6	7	8	9	
1.	Andhra Pradesh	16,370	17,266	33,636	16	16	45	48	
2.	Assam	1,740	16,403	18,143	4	35	15	138	
3.	Bihar	8,262	42,085	50,347	12	63	18	90	
4.	Gujarat	7,410	7,805	15,215	10	11	36	38	
5.	Jammu & Kashmir	1,275	5,263	6,538	2	6	3	15	
6.	Kerala	5,003	7,136	12,139	34	48	30	42	
7.	Madhya Pradesh	14,958	14,560	29,518	9	8	46	45	
8.	Madras	17,426	12,115	29,541	35	24	52	36	
9.	Maharashtra	15,200	16,525	31,725	14	13	38	42	
10.	Mysore	16,616	22,306	38,922	22	30	71	95	
11.	Nagaland	..	..	..	..	..	..	..
12.	Orissa	5,077	14,369	19,446	8	24	29	81	
13.	Punjab	6,428	12,441	18,869	14	26	32	61	
14.	Rajasthan	8,263	17,351	25,614	6	13	41	86	
15.	U.P.	12,919	48,521	61,440	11	43	17	66	
16.	West Bengal	8,491	31,816	40,307	25	94	24	91	
	Union Territories	1,075	8,151	9,226	4	33	16	134	
	All India	146,513	294,113	440,626	12	24	31	63	

Source: Basic Road Statistics
of India Twelfth (1961)
Supplement

1 Mile = 1.609 Km.

TABLE XI : Number of motor vehicles* in States as on 31-3-1961

Sl. No.	States	Total numbr of vehicles	Per 100	Per lakh	Per 100
			sq. miles of area	of population	miles of roads
1	2	3	4	5	6
1.	Andhra Pradesh	35,441	33	99	105
2.	Assam	28,377	60	239	156
3.	Bihar	26,244	39	56	52
4.	Gujarat	44,423	62	215	292
5.	Jammu & Kashmir	4,766	6	132	73
6.	Kerala	21,225	141	126	175
7.	Madhya Pradesh	39,685	23	123	134
8.	Madras	55,356	110	165	187
9.	Maharashtra	107,035	90	271	397
10.	Mysore	39,354	53	167	101
11.	Nagaland	..	..	..	..
12.	Orissa	11,667	19	66	60
13.	Punjab	22,784	48	112	122
14.	Rajasthan	33,195	25	165	130
15.	U. P.	49,671	44	67	81
16.	West Bengal	115,096	339	329	286
	Union Territories	40,902	675	552	443
	TOTAL	675,221	53	155	153

Source : Basic Road Statistics
of India Twelfth (1961)
Supplement

*Includes motor cycles, auto-rickshaws, jeeps, private motor cars, motor cabs, other public service vehicles, goods vehicles and miscellaneous vehicles such as municipal water carriers, garbage vehicles, fire-fighting vehicles, etc. Figures relate to motor vehicles taxed and tax-exempted during the last quarter of the financial year.

TABLE 12 : Education in States

Sl. No.	States	Students on roll 1961-62 (000)	Expendi- ture per student (Revenue Account) 1961-62	Expendi- ture per capita population (Revenue Account) 1962-63	Enrol- ment in school 1961-62	Literacy rate 1961 Census (No. of literate persons to 1000 population)
		(Rs.)	(Rs.)		Classes I to V as % of age group 6-II 1961-62	7
1	2	3	4	5	6	7
1. Andhra Pradesh	.	42,35	50.3	5.98	72.5	212
2. Assam	.	16,72	46.6	7.19	70.6	274
3. Bihar	.	47,89	31.5	3.22	57.0	184
4. Gujarat	.	32,46	40.0	6.39	82.2	305
5. Jammu & Kashmir	.	3,64	63.7	7.65	46.4	110
6. Kerala	.	35,34	52.4	10.88	98.9	468
7. Madhya Pradesh	.	28,54	63.7	6.16	52.2	171
8. Madras	.	49,33	47.5	7.53	87.3	314
9. Maharashtra	.	69,52	35.2	5.50	79.1	298
10. Mysore	.	28,94(a)	43.1(a)	6.87	70.0	254
11. Orissa	.	17,75	38.0	4.27	64.4	217
12. Punjab	.	27,32	46.4	6.75	71.1	242
13. Rajasthan	.	17,81	65.0	6.17	45.8	152
14. Uttar Pradesh	.	66,12	36.0	3.39	50.4	176
15. West Bengal	.	43,83	48.5	6.48	72.1	293
All States		527,55	44.4	5.66	67.4	239

Source : Education in States 1961-62.

(a) Relates to 1960-61 only. Data for 1961-62 not available.

TABLE 13 : Medical Services, 1963 (P)

(Numbers)

	I	Hospitals	Dispensa-	Beds	Doctors	Nurses
		2	3	4	5	6
1. Andhra Pradesh	.	369	567	20,296	2,913	3,710
2. Assam	.	61	669	4,316	(a)	1,217
3. Bihar	.	(a)	12,38(b)	10,161	7,469	1,851
4. Gujarat	.	118	1,185	11,952	4,035	1,263
5. Jammu & Kashmir	.	16	130	2,250	206	213
6. Kerala	.	94	211	14,413	2,612	886
7. Madhya Pradesh	.	157	419	10,308	557	1,817
8. Madras	.	326(c)	619(c)	24,756(c)	13,019	10,557
9. Maharashtra	.	405	775	22,558	12,723	14,155
10. Mysore	.	195	783	17,717	1,530	1,375
11. Nagaland
12. Orissa	.	171	255	6,108	1,848	629
13. Punjab	.	173	467	14,139	6,914	3,959
14. Rajasthan	.	323	344	11,831	1,142	614
15. Uttar Pradesh	.	504(d)	1072(d)	25,803(d)	9,221	3,143
16. West Bengal	.	862	568	30,236	22,436	6,154

Source: Central Bureau of Health Intelligence.

(P) Provisional

(a) Not available ; (b) Including hospitals.

(c) Relates to the year 1962; (d) Relates to the year 1961.

TABLE I 4: Distribution of State Government Employees by Pay Ranges

Pay ranges (Rs.)	Assam As on 31-3-62	Bihar As on 1-6-58	Gujarat As on 31-3-62	Kerala As on 31-3-61
Below 51	35948	96207	55129	66540
51—101	20010	31223	38128	59487
101—151	—	7822	10437	15298
151—201	9849	3163	3366	4698
201—251	—	1776	1709	1727
251—301	895	1161	1062	1073
301—351	—	877	644	914
351—501	1022	734	665	828
501—751	—	597	332	642
751—1001	357	236	148	—
1001—1501	65	138	97	—
1501—2001	11	20	34	—
2001—2501	—	8	—	73
2501—3001	10	16	—	17
3001 and over	—	17	8	—
TOTAL	68167	143995	111776	151280
No. of persons for which particulars are not available.	—	—	—	—
TOTAL	68167	143995	111776	151280

TABLE I 4 : Distribution of State Government Employees by Pay Ranges—contd.

Pay ranges (Rs.)	Madhya Pradesh	Maha- rashtra	Uttar Pradesh	Rajasthan
	As on 31-3-1963	As on 1-6-1960	As on 31-3-61	As on 30-6-61
Below 51	41830	107035	2,33,281	84001
51—101	161556	65789	92,598	46342
101—151	54114	16884	31,478	15497
151—201	14474	6028	11,386	4145
201—251	9070	3231	5,795	—
251—301	—	1876	2,670	5174
301—351	4054	1039	1,832	957
351—501	—	—	3,067	928
501—751	841	650	1,306	726(1)
751—1001	285	277	586	202(2)
1001—1501	165	234	—	133
1501—2001	67	56	—	26
2001—2501	10	32	—	—
2501—3001	5	—	462	—
3001 and above	16	—	—	26
TOTAL	286471	204485	3,84,461	158167
No. of persons for which particulars are not available.	24463	—	—	—
TOTAL	310934	204485	3,84,461	158167

NOTE: Upper limit of pay ranges do not belong to the group.

(1) Belongs to pay range Rs. 501—700.

(2) Belongs to pay range Rs. 700—1001.

TABLE 14: Distribution of State Government Employees by Ranges—contd.

Pay Ranges (Rs.)	Mysore		West Bengal As on 31-3-63	(Rupees in crores)
	As on 31-3-63			
Below 75	.	.	69,876	84120
75-100	.	.	52,579	35481
100-150	.	.	23,144	68670
150-200	.	.	11,101	17509
200-300	.	.	7,767	15415
300-400	.	.	2,361	4224
400-500	.	.	806	2015
500-750	.	.	905	1387
750-1000	.	.	234	746
1000-1500	.	.	111	370
1500-2000	.	.	20	145
2000-2500	.	.	11	56
2500-3000	.	.		
3000 and above.	.	.	1	28
TOTAL	1,68,915		230166	
No. of persons for which details are not available.	472		—	
GRAND TOTAL	1,69,387		230166	

Source: Census of Government Employees; State Governments.
Information available for only 10 States.

NOTE : Upper limit of pay ranges do not belong to the group.

TABLE 15: Budgetary position of Government of India

Serial No.	Period	Revenue Account			Capital Account			Overall surplus (+)\br/>or deficit (-)	
		Revenue (a)	Expendi- ture (c)	Surplus (+) deficit (-)	Receipts (d)	Disburse- ments (e)	Surplus (+) deficit (-)		
1	2	3	4	5	6	7	8	9	
1. Total First Plan period :									
1950-51 to 1955-56 (Actuals)	.	2232	1983	+249	1054	1698	-644	-8	
2. Total Second Plan period :									
1956-57 to 1960-61 (Actuals)	.	3563	3343	+220	3076	4232	-1156	+18	
3. Third Plan period :									
1961-62 (Actuals)	.	1037	912	+125	957	1172	-214	-25	
1962-63 (Actuals)	.	1428	1314	+113	1204	1454	-250	-19	
1963-64 (Actuals)	.	1846	1659	+188	1381	1760	-379	+25	
1964-65 (R.E.)	.	2079	1850	+229	1791	2080	-289	-20	
1965-66 (B. E.)	.	2183(b)	1952	+230	1929	2100	-172	-55	
Total Third Plan period	.	8572	7687	+885	7262	8366	-1304	+4	

Source : Reserve Bank of India Bulletin March 1965.

Notes on compilation :—Accounts are provisional. Budget Estimates for 1965-66 relate to those presented to the Lok Sabha.

(a) Excluding States' share of Excise duties and other taxes.

(b) Including the effect of budget proposals.

(c) Including States' share of excise duties and additional excise duties.

(d) Excluding Treasury bill receipts.

(e) Excluding conversion of ad-hoc Treasury bills of Rs. 300 crores through public auction.

(f) Excludes the conversion of ad-hoc Treasury bills of Rs. 25.5 crores through public auction.

(g) July, 1958 and is not intended to be placed on the market, but includes sale of Treasury Bills of Rs. 25.5 crores through public auction.

(h) Includes an amount of Rs. 17.9 crores representing ad-hoc issued to the Reserve Bank for purchase of gold for part payment of India's increased subscription to the I.M.F.

(i) Includes remittances, transfer of cash between England and India and Reserve Bank Deposits.

TABLE 16 : Revenue Receipts of Government of India under principal heads

(Rs. crores)

	Total First Plan Period	Total Second Plan Period	1961-62 (Actuals)	1962-63 (Actuals)	1963-64 (Actuals)	1964-65 (R.E.)	1965-66 (B.E.)	Total Third Plan Period
I	2	3	4	5	6	7	8	9
Taxes on Income and Expenditure (I + 2 + 3) :								
Taxes on Income other than Corporation Tax	586.95	810.60	228.84	312.39	414.02	486.98	544.22	1986.45
Less States' Share	664.07	803.68	165.39	185.96	258.60	268.00	294.00	1171.95
1. Net Receipts	278.24	374.67	93.85	95.27	119.29	123.77	122.93	555.11
2. Corporation Tax	385.83	429.01	71.54	90.69	139.31	144.23	171.07	616.84
3. Expenditure Tax	201.12	379.25	156.46	221.50	274.59	342.00	371.60	1366.15
4. . . . .	..	2.34	0.84	0.20	0.12	0.75	1.55	3.46
I. Taxes on Property and Capital Transactions (I + 2 + 3 + 4 + 5) :								
Estate Duty	13.69	58.44	14.21	16.15	17.02	19.23	21.98	88.59
Less States' Share	2.62	13.12	4.21	3.94	4.67	7.00	7.40	27.22
1. Net Receipts	2.43	12.86	3.88	3.88	4.22	6.78	7.17	25.93
2. Tax on wealth	0.19	0.26	0.33	0.06	0.45	0.22	0.23	1.29
3. Gift Tax . . . . .	..	36.97	8.26	9.54	10.20	11.05	13.50	52.55
4. Stamps and Registration	2.68	1.01	0.97	1.12	3.10	3.10	9.30	9.30
5. Land Revenue	8.10	15.92	4.05	5.00	4.94	4.68	4.94	23.61
6.	5.40	2.61	0.56	0.58	0.31	0.18	0.21	1.84
II. Taxes on Commodities and Services (I + 2 + 3 + 4) :								
1. Customs	1372.93	2125.69	632.32	732.44	943.29	1047.79	1116.56	4472.40
Union Excise Duties	517.26	1553.99	489.31	598.83	729.58	773.05	814.17	3404.94
(of which additional Excise Duties)	(—)	(80.65)	(38.96)	(44.75)	(43.11)	(44.31)	(47.01)	(218.14)
Less States' Share	64.06	281.23	80.65	124.91	135.99	127.34	135.83	604.72

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I	2	3	4	5	6	7	8	9
2. Net Receipts	453.20	1272.76	408.66	473.92	593.59	645.71	678.34	2800.22
3. Tax on Railway Passenger Fares (Net of States' share) . . . . .	..	2.46	..	..	..	..	..	..
4. Other Taxes and Duties	4.02	32.82	11.41	12.56	14.96	17.08	18.72	74.73
IV. Total Tax Revenue (I+II+III)	1973.57	2994.73	875.37	1060.98	1374.33	1554.00	1682.76	6547.44
V. Administrative Receipts	69.58	226.05	53.92	63.44	48.13	50.54	43.75	259.78
VI. Net Contribution of Public Undertakings (I + 2 + 3 + 4)	115.06	210.93	65.69	56.07	70.25	68.70	79.20	339.91
1. Railways	33.47	28.81	20.66	20.37	24.82	24.51	27.16	117.52
2. Posts and Telegraphs	13.77	22.04	0.77	0.77	1.22	1.41	1.84	6.01
3. Currency and Mint (Profits of the Reserve Bank of India)	66.31 (65.84) 1.51	159.86 (160.00) 0.23	42.75 (42.50) 1.51	32.21 (43.50) 2.72	40.68 (40.00) 3.53	36.75 (40.00) 6.03	45.29 (48.00) 4.91	197.68 (214.00) 18.70
4. Others (a) . . . . .	..	..	..	..	..	..	..	..
VII. Other Revenue (b)	74.24	131.16	41.81	247.04	353.43	405.96	376.98	1425.22
VIII. Total Revenue (IV+V+VI+VII)	2232.45	3562.87	1036.79	1427.53	1846.14	2079.20	2182.69	8572.35

Source : Reserve Bank of India Bulletin, March 1965

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- Notes on compilation—(1)** The figures of total revenue and expenditure as given in the table differ from those in the Budget papers as receipts from forests, opium and currency and mint are shown on a net basis and States' share of Union excise duties and additional duties of excise are excluded. Owing to changes in the accounting classification, the figures from 1962-63 onwards, particularly in respect of items VII, X, XII and XVI are not comparable with those for earlier years. Budget estimates for 1965-66 relate to those presented to the *Lok Sabha*.
- (2)** From 1957-58, figures under revenue and expenditure include self-balancing items in respect of grants under P.L. 480 and Steel Equalisation Funds; for 1962-63 and 1963-64 figures also include Emergency Risks (Goods and Factories) Insurance Funds.
- (a)** Including forests, opium, irrigation, electricity, road and water transport schemes and from 1962-63, dividends due from Commercial and other undertakings.
- (b)** Includes recoveries of interest from State Governments and Commercial departments, adjusted as reductions of interest charges till 1961-62.

TABLE 17: Statewise collection of Income-tax forming the Divisible Pool
(Rs. lakhs)

Sl. No.	State	1961-62 (Actuals)	1962-63 (Actuals)	1963-64 (Actuals)
(1)	(2)	(3)	(4)	(5)
1.	Andhra Pradesh	448.61	466.05	635.34
2.	Assam	151.29	164.76	207.31
3.	Bihar	245.45	312.05	397.34
4.	Gujarat	982.10	1022.79	1235.59
5.	Jammu and Kashmir	33.64	50.49	56.95
6.	Kerala	260.01	357.59	378.89
7.	Madhya Pradesh	288.20	370.05	379.66
8.	Madras	1270.71	1548.39	1811.76
9.	Maharashtra	4473.46	5294.63	5592.31
10.	Mysore	452.63	579.57	672.12
11.	Nagaland	0.58	1.38	2.31
12.	Orissa	99.41	96.31	117.61
13.	Punjab	292.66	509.71	516.43
14.	Rajasthan	132.30	195.95	194.15
15.	Uttar Pradesh	563.75	774.97	733.82
16.	West Bengal	3424.01	3241.43	3140.62
All States		13118.81	14986.12	16072.21
Union Territories		695.25	900.69	1106.72
GRAND TOTAL		13814.06	15886.81	17178.93

Source: Combined Finance and Revenue Accounts for 1961-62. Accountants General for 1962-63 and 1963-64.

TABLE 18 : Revenue from Union Excise Duties
(Rs. lakhs)

Commodities	1961-62*		1962-63*		1963-64*		1964-65		1965-66	
	(A)		(B)		(C)		(D)		(E)	
	Basic	Total†	Basic	Total†	Basic	Total†	Basic	Total†	Basic	Total†
	1	2	3	4	5	6	7	8	9	10
Basic Duties :										
1. Motor Spirit	4551	5115	6188	6755	6680	7230	6800	7400	4500	4500
2. Kerosene	1284	1655	3574	4080	4080	4080	5072	5365	5365	5365
3. Sugar	4723	6018	5211	5211	2084	2250	2250	2350	2350	2350
4. Matches	1848	2191	2191	2084	20	25	25	25	25	25
5. Steel Ingots	1551	461	461	20	20	25	25	25	25	25
6. Tyres and Tubes	1450	1685	1704	1992	2382	2100	2520	2200	2650	2650
7. Tobacco	5645	6389	6443	6913	8066	7169	8604	7359	8832	8832
8. Vegetable products	606	770	781	1234	1454	1100	1320	1296	1546	1546
9. Coffee	192	182	183	176	207	200	240	200	240	240
10. Tea	1057	1020	1021	1416	1576	1315	1248	1450	1700	1700
X. Cotton Fabrics	4751	5837	5837	5736	5736	5483	5483	5850	5850	5850
11. Artificial Silk fabrics	291	111	112	154	180	145	164	160	181	181
12. Cement	1832	2109	2138	2261	2662	2150	2580	2200	2640	2640
13. Footwear	174	213	213	243	243	245	245	260	260	260
14. Soap	246	295	302	415	501	365	438	385	462	462
15. Woolen Fabrics	135	192	193	176	210	130	155	160	190	190
16. Electric Fans	120	149	152	125	150	125	125	135	162	162
17. Electric Bulbs	88	128	129	154	169	155	165	170	182	182
18. Electric Batteries	179	220	223	251	287	260	300	275	317	317
19. Paper	1151	1318	1333	1597	1600	1815	1675	1900	1900	1900

* Provisional. The accounts have not been finally closed.

† Includes Special Excises.

TABLE 18 : Revenue from Union Excise Duties—contd.

(Rs. lakhs)

Commodities	1961-62*		1962-63*		1963-64*		1964-65		1965-66	
	Basic	(A)	Basic	Total†	Basic	Total†	Basic	Total†	Basic	(BE)
I	2	3	4	5	6	7	8	9	10	
Basic Duties—contd.										
21. Paints and Varnishes	212	257	162	341	409	375	450	400	480	
22. Vegetable Non-essential Oils	1047	1054	1054	142	142	100	100	100	100	
23. Refined Diesel Oils and Vaporising Oil	4336	4660	4699	6152	6723	6930	7530	7550	8250	
24. Diesel Oil N.O.S.	651	964	975	1528	1677	1250	1360	1300	1420	
25. Furnace Oil	798	914	914	1056	1056	1250	1250	1375	1375	
26. Rayon and synthetic fibres and yarn	558	958	971	1147	1516	1550	1850	1550	1850	
27. Motor Vehicles	1030	1099	1122	1246	1486	1275	1625	1350	1715	
28. Asphalt and Bitumen	252	240	240	292	292	300	300	330	330	
29. Aluminium	104	167	169	210	257	240	288	275	330	
30. Tin Plate	161	196	196	199	211	165	182	180	198	
31. Pig iron	111	136	136	166	166	350	350	450	450	
32. Silk fabrics	4	4	4	5	6	6	8	6	8	
33. Cycles, parts thereof	134	161	161	172	172	200	200	225	225	
34. Internal combustion engines	134	126	127	170	186	200	220	220	242	
35. Electric Motors	103	124	126	161	191	175	210	185	222	
36. Cinematograph films	70	73	74	103	122	90	108	100	120	
37. Soda Ash	30	41	41	49	49	50	50	55	55	
38. Caustic soda	41	51	51	65	65	72	72	80	80	
39. Glycerine	13	12	12	12	12	12	12	12	12	
40. Synthetic Organic Dyestuff	215	202	203	176	193	230	230	250	250	
41. Patent and proprietary medicines	419	506	506	562	562	650	650	700	700	
42. Cosmetics	121	132	134	142	171	150	180	160	192	
43. Cotton yarn	498	829	838	1028	1267	2170	2365	2300	2500	
44. Woolen yarn	102	188	191	287	352	250	333	300	400	
45. Glass and glassware	201	271	272	288	312	285	292	295	304	

* Provisional. The accounts have not been finally closed.

† Includes Special Excise.

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TABLE 18 : Revenue from Union Excise Duties—contd.

(Rs. lakhs)

Commodities	1961-62*		1962-63*		1963-64*		1964-65		1965-66	
	Basic	(A)	Basic	Total†	Basic	Total†	Basic	Total†	Basic	(BE)
I	2	3	4	5	6	7	8	9	10	
Basic Duties—contd.										
46. Chinaware	84	110	111	124	133	130	130	140	140	
47. Copper	175	183	183	211	211	175	175	200	200	
48. Zinc	13	13	15	16	16	17	17	19	19	
49. Refrigerators and Airconditioning	86	146	149	128	177	180	240	210	280	
50. Machinery	125	119	121	146	192	165	220	175	233	
51. Wireless Receiving sets	111	153	157	206	248	400	480	425	510	
52. Plastic	31	39	39	50	59	45	45	50	50	
53. Cellophane	—	62	62	40	40	60	60	65	65	
54. All petroleum products NOS	—	90	90	108	108	95	95	110	110	
55. Nitric etc. acids	—	170	170	214	214	55	55	60	60	
56. Gases	111	153	157	58	76	125	150	135	162	
57. Rubber Products	26	157	158	58	76	110	110	115	115	
58. Plywood	—	98	98	116	116	70	70	80	80	
59. Sodium Silicate	—	—	—	5	5	600	600	620	682	
60. Jute manufacture	—	524	528	593	650	145	145	160	160	
61. Asbestos Cement Products	—	89	89	130	130	4050	4050	4900	4900	
62. Iron and Steel Products	—	2429	2429	3813	3813	475	475	525	525	
63. Electrical Wires and Cables	—	257	257	359	359	9	9	10	10	
64. Gramophone and records	—	20	20	23	23	87	87	91	91	
65. Salt Cess	84	84	84	87	87	1400	1400	1450	1450	
66. Coal Cess	998	1226	1226	1415	1415	—	—	—	—	

* Provisional. The accounts have not been finally closed.

† Includes Special Excise.

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TABLE I 18 : [Revenue from Union Excise Duties—concl.

Commodities	1961-62* (A)		1962-63* (A)		1963-64* (A)		1964-65 (RE)		1965-66 (BE)	
	Basic	Total	Basic	Total	Basic	Total	Basic	Total	Basic	Total
I	2	3	4	5	6	7	8	9	10	
Basic Duties—concl.										
66. Cess on Copra	12	12	12	12	12	12	10	10	10	10
67. Cess on oils and oilseeds	30	28	28	32	32	20	20	21	21	21
68. Cess on Iron Ore	—	—	9	9	50	50	60	60	60	60
69. Rubber Cess	—	—	92	92	110	110	116	116	116	116
70. Miscellaneous	371	199	199	315	315	58	58	58	58	58
TOTAL GROSS REVENUE	45365	55635	55948	63921	69402	67615	73500	72368	78667	
<i>Deduct—Refunds and Drawbacks</i>	<i>—330</i>	<i>—540</i>	<i>—540</i>	<i>—755</i>	<i>—755</i>	<i>—626</i>	<i>—626</i>	<i>—651</i>	<i>—651</i>	
TOTAL—NET REVENUE	45035	55095	55408	63166	68647	66989	72874	71717	78016	
<i>Additional Duties :</i>										
Sugar	1122	1503	1503	1490	1490	1450	1450	1560	1560	1560
Textiles	1946	2034	2034	2078	2078	2133	2133	2253	2253	2253
Tobacco	828	938	938	767	767	872	872	912	912	912
TOTAL GROSS REVENUE	3896	4475	4475	4355	4335	4455	4455	4725	4725	
<i>Deduct—Refunds etc.</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>—24</i>	<i>—24</i>	<i>—24</i>	<i>—24</i>	<i>—24</i>	<i>—24</i>	
TOTAL NET REVENUE	3896	4475	4475	4311	4311	4431	4431	4701	4701	
GRAND TOTAL—UNION EXCISE DUTIES	48931	59570	59883	67477	72958	71420	77305	76418	82717	

* Provisional. The accounts have not been finally closed.

Source : Explanatory Memoranda on the Budgets of the Central Government (1963-64 to 1965-66).

† Includes Special Excise.

TABLE 19 : Resources transferred from Centre to States

(Rs. Crores)

	First 5-year Plan (Actuals)	Second 5-year Plan (Actuals)	Third Five Year Plan						Total
			1961-62 (A)	1962-63 (A)	1963-64 (A)	1964-65 RE	1965-66 (BE)	8	
I	2	3	4	5	6	7	8	9	
I. Share of Divisible Taxes and Duties									
1. Income Tax	278	375	94	95	119	124	123	555	
2. Union Excise	46	153	41	79	92	86	95	393	
(a) Basic	—	128	40	46	44	41	46	217	
(b) Additional Duties	—	43	—	—	—	—	—	—	
3. Tax on Railway Passenger Fare	—	2	13	4	4	4	7	7	76
4. Estate Duty	—	—	—	—	—	—	—	—	
TOTAL—I	326	712	179	224	259	258	271	1191	
II. Grants met from Revenue									
A. STATUTORY GRANTS:									
1. Grants under Art. 273 of the Constitution	14	13	—	—	—	—	—	—	
2. Grants under substantive provision of Art. 275(1) of the Constitution	27	153	39	61	62	64	64	290	
3. Grants under Proviso to Art. 275(1) of the Constitution	13	34	4	7	7	12	13	43	
4. Grants under Art. 278	49	—	—	—	—	—	—	—	
5. Grants under Section 74 of the S.R. Act	—	7	—	—	—	—	—	—	
	103	207	43	68	69	76	77	333	
B. OTHER GRANTS:	145	461	156	132	136	180	211	815	
TOTAL—II	248	668	199	200	205	256	288	1148	
III. Grants from Central Road Fund	16	19	2	3	4	4	5	17	
IV. Grants met from Capital	24	59	16	19	22	29	51	137	
V. Loans	799	1411	452	524	624	691	693	2984	
GRAND TOTAL	1413	2869	848	970	1114	1238	1308	5478	

Source : Explanatory Memorandum on the Budget of the Central Government for 1965-66.

TABLE 2c : Revenue Receipts of States.

(Rs. lakhs)

S. No.	State	Year	State taxes	Non-tax revenues	Share of Central taxes	Grants from the Centre			Total revenues	
						Statutory grants	Non-Plan non-statutory grants	Plan grants		
1	2	3	4	5	6	7	8	9	10	11
1. Andhra Pradesh		1961-62	4210	2601	1632	510	24	698	1232	9675
		1962-63	5130	2065	1781	1061	—	651	1712	11288
		1963-64	6487	2973	2034	1061	102	979	2142	13636
		1964-65 (R.E.)	6236	3435	1993	1061	25	1519	2605	14269
		1965-66 (B.E.)	6543	3686	2095	1061	25	2043	3129	15453
2. Assam		1961-62	1503	388	481	524	465	345	1334	3706
		1962-63	1531	593	729	..	..	..	1610	4463
		1963-64	1761	680	850	674	318	673	1665	4956
		1964-65 (RE)	2129	694	839	674	1272	804	2750	6412
		1965-66 (BE)	2497	733	885	674	1442	847	2963	7078
3. Bihar		1961-62	3478	1329	1588	562	346	946	1854	8249
		1962-63	4265	1608	2094	192	37	1141	1370	9337
		1963-64	4656	1746	2338	192	11	1057	1260	10000
		1964-65 (RE)	4783	1857	2564	192	123	1344	1659	10863
		1965-66 (BE)	5007	2316	2684	192	29	1706	1927	11934
4. Gujarat		1961-62	2710	1359	1801	69	277	353	699	6569
		1962-63	3447	2259	1373	593	150	414	1167	8246
		1963-64	3916	2488	1572	593	156	372	1121	9097
		1964-65 (RE)	4174	2522	1533	593	287	580	1460	9689
		1965-66 (BE)	4408	2757	1578	593	621	700	1914	10657

I	2	3	4	5	6	7	8	9	10	11
5. Jammu & Kashmir		1961-62	195	766	298	300	487	161	948	2207
		1962-63	386	1050	327	200	435	133	768	2531
		1963-64	464	1014	355	200	461	158	819	2652
		1964-65 (RE)	319	1243	319	200	387	329	916	2797
		1965-66 (BE)	340	1291	344	200	368	474	1042	3017
6. Kerala		1961-62	2313	1612	617	198	98	455	751	5293
		1962-63	2498	1964	930	648	76	486	1210	6602
		1963-64	2924	2029	1095	648	54	476	1178	7226
		1964-65 (RE)	3406	2143	1056	648	56	690	1394	7999
		1965-66 (BE)	3698	2182	1121	648	59	846	1553	8554
7. Madhya Pradesh		1961-62	2923	2078	1305	404	—	1120	1524	7830
		1962-63	3259	1865	1558	404	—	1056	1460	8142
		1963-64	3967	3229	1809	404	—	1061	1465	10470
		1964-65 (RE)	4684	2713	1892	404	—	1685	2089	11378
		1965-66 (BE)	5149	2852	1942	404	—	1698	2102	12045
8. Madras		1961-62	4370	3066	1473	81	1001	1082	9991	11825
		1962-63	5234	3395	1682	381	1133	1514	13502	14731
		1963-64	6261	3648	1943	381	1314	1695	1828	11875
		1964-65 (RE)	6644	4200	2059	381	1447	—	—	—
		1965-66 (BE)	7234	4661	2142	381	1955	2336	—	—
9. Maharashtra		1961-62	6678	2511	1445	135	1106	1241	14960	14960
		1962-63	7808	3276	2539	135	1202	1337	18725	18725
		1963-64	1041	4383	2875	135	1291	1426	—	—
		1964-65 (RE)	10729	4117	2921	135	2113	2248	20015	—
		1965-66 (BE)	11050	4467	3011	135	2884	3019	2154	—

TABLE 20 : Revenue Receipts of States—contd.

I	2	3	4	5	6	7	8	9	10	11
10. <i>Mysore</i>	.	1961—62 1962—63 1963—64 1964—65 (RE) 1965—66 (BE)	2704 3219 3969 4170 4303	4039 3364 3318 3802 4094	901 1137 1334 1333 1395	656 731 731 731 731	162 232 245 296 296	640 498 612 624 1333	1458 1461 1588 1651 2360	910 ² 918 ¹ 1020 ⁹ 1095 ⁶ 1215 ²
11. <i>Nagaland</i>	.	1964—65 (RE) 1965—66 (BE)	7 7	18 26	21 21	250 275	611 814	.. ..	861 1089	907 1143
12. <i>Orissa</i>	.	1961—62 1962—63 1963—64 1964—65 (RE) 1965—66 (BE)	1034 1335 1660 1832 1882	2684 2940 3056 3449 3539	652 1034 1214 1193 1265	372 1347 1347 1347 1347	125 72 98 138 77	398 533 768 955 1290	895 1952 2213 2440 2714	4613 6227 6929 7721 8135
13. <i>Punjab</i>	.	1961—62 1962—63 1963—64 1964—65 (RE) 1965—66 (BE)	2998 3403 4459 4930 5000	2959 3659 4335 4451 4725	818 1214 1401 1384 1463	349 101 101 101 101	317 95 236 244 116	549 658 788 1112 1560	1215 854 1125 1457 1777	7990 9130 11320 12222 12965
14. <i>Rajasthan</i>	.	1961—62 1962—63 1963—64 1964—65 (RE) 1965—66 (BE)	2119 2531 2842 3148 3374	809 1198 1405 1432 1640	711 1002 1174 1233 1271	335 610 610 610 610	56 39 25 200 38	597 476 747 926 1035	982 1125 1382 1736 1683	4621 5856 6803 7549 7968

I	2	3	4	5	6	7	8	9	10	11
15. <i>Uttar Pradesh</i>	.	1961—62 1962—63 1963—64 1964—65 (RE) 1965—66 (BE)	5889 7038 7753 7528 8277	5100 6546 7534 8766 8410	3273 3081 3532 3519 3677	235 234 234 234 234	400 379 632 355 801	1376 1722 1663 2758 3375	2011 2335 2529 3347 4410	16273 19000 21348 23160 24774
16. <i>West Bengal</i>	.	1961—62 1962—63 1963—64 1964—65 (RE) 1965—66 (BE)	15271 6086 7184 7501 7725	1451 1708 1944 2208 2661	1620 1978 2300 2337 2416	554 79 79 79 79	647 212 199 172 604	627 688 885 1558 1715	1828 979 1163 1809 2398	10170 10751 12591 13855 15200

Note.—Figures under col. 7 include grants under substantive provision of Article 275 and grants in lieu of tax on Railway fares.

Source: State Budgets

TABLE 21 : Receipts from selected State Taxes

Sl. No.	State	Year	(Rs. lakhs)					
			Land revenue	State excise	Sales taxes	Motor vehicles tax	Tax on passen- ger & goods	Stamps
1	2	3	4	5	6	7	8	9
1. <i>Andhra Pradesh</i>	1961-62	1012	873	1431	276	83	235	
	1962-63	1649	904	1536	332	104	244	
	1963-64	2018	1186	1903	681	—	336	
	1964-65 (RE)	1526	1249	2050	630	—	350	
	1965-66 (BE)	1540	1312	2200	670	—	365	
2. <i>Assam</i>	1961-62	286	204	345	77	—	47	
	1962-63	320	213	415	76	21	55	
	1963-64	315	200	341	119	45	66	
	1964-65 (RE)	498	225	633	121	47	89	
	1965-66 (BE)	548	227	736	145	60	97	
3. <i>Bihar</i>	1961-62	911	631	1134	60	1	337	
	1962-63	1541	637	1245	72	56	308	
	1963-64	1252	677	1675	105	109	370	
	1964-65 (RE)	1142	701	1751	133	84	383	
	1965-66 (BE)	1192	701	1856	134	92	381	
4. <i>Gujarat</i>	1961-62	464	31	1382	240	99	213	
	1962-63	620	37	1539	287	140	266	
	1963-64	511	39	1960	321	234	291	
	1964-65 (RE)	501	41	2127	326	255	298	
	1965-66 (BE)	503	43	2253	354	268	304	
5. <i>Jammu and Kashmir</i>	1961-62	63	55	28	12	—	16	
	1962-63	69	66	41	13	—	18	
	1963-64	60	67	74	21	11	20	
	1964-65 (RE)	82	75	83	29	15	20	
	1965-66 (BE)	87	75	85	32	15	20	
6. <i>Kerala</i>	1961-62	158	327	1056	268	—	172	
	1962-63	112	359	1201	302	—	208	
	1963-64	77	391	1452	375	63	251	
	1964-65 (RE)	173	410	1662	400	90	282	
	1965-66 (BE)	355	430	1745	430	100	270	

TABLE 21 : Receipts from selected State Taxes—contd.

1	2	3	4	5	6	7	8	E	9
7. <i>Madhya Pradesh</i>	1961-62	.	878	571	806	211	65	174	
	1962-63	.	963	578	960	218	116	188	
	1963-64	.	1062	675	1266	228	238	223	
	1964-65 (RE)	.	1121	747	1600	300	310	253	
	1965-66 (BE)	.	1108	823	1887	318	340	265	
8. <i>Madras</i>	1961-62	.	443	33	2126	608	95	522	
	1962-63	.	441	38	2480	834	185	548	
	1963-64	.	605	41	2702	962	272	668	
	1964-65 (RE)	.	489	40	3136	961	289	646	
	1965-66 (BE)	.	525	40	3481	990	310	706	
9. <i>Maharashtra</i>	1961-62	.	619	126	3503	556	175	561	
	1962-63	.	729	147	4057	602	231	659	
	1963-64	.	813	172	5490	647	434	779	
	1964-65 (RE)	.	738	245	6003	705	461	802	
	1965-66 (BE)	.	750	250	6086	712	484	825	
10. <i>Mysore</i>	1961-62	.	451	288	945	395	64	209	
	1962-63	.	520	293	1122	422	134	256	
	1963-64	.	824	352	1352	720	138	297	
	1964-65 (RE)	.	627	377	1585	570	130	350	
	1965-66 (BE)	.	568	385	1725	575	125	363	
11. <i>Nagaland</i>	1964-65 (RE)	.	1	1	—	2	—	1	
	1965-66 (BE)	.	1	1	—	2	—	1	
12. <i>Orissa</i>	1961-62	.	242	167	402	103	—	74	
	1962-63	.	279	181	550	129	—	82	
	1963-64	.	301	195	744	150	—	107	
	1964-65 (RE)	.	313	204	788	171	—	111	
	1965-66 (BE)	.	340	209	832	182	—	115	
13. <i>Punjab</i>	1961-62	.	398	572	891	110	211	445	
	1962-63	.	466	595	997	121	265	537	
	1963-64	.	503	741	1405	113	426	611	
	1964-65 (RE)	.	502	940	1698	105	454	638	
	1965-66 (BE)	.	487	983	1698	114	474	638	
14. <i>Rajasthan</i>	1961-62	.	868	442	462	110	86	101	
	1962-63	.	941	510	644	121	126	115	
	1963-64	.	753	564	977	152	155	142	
	1964-65 (RE)	.	891	612	1075	160	165	145	
	1965-66 (BE)	.	940	645	1167	175	175	150	

TABLE 22 : Receipts from selected items of non-tax revenue—concl'd.

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TABLE 22 : Receipts from selected items of non-tax revenue—contd.

1	2	3	4	5	6	7	8	9
7. <i>Madhya Pradesh</i>	1961-62	.	59	286	44	—	—	1038
	1962-63	.	67	222	34	—	—	1074
	1963-64	.	67	356	21	—	—	1205
	1964-65 (RE)	.	79	255	16	—	—	1272
	1965-66 (BE)	.	72	325	14	—	—	1407
8. <i>Madras</i>	1961-62	.	180	621	185	143	—	252
	1962-63	.	201	749	296	157	—	223
	1963-64	.	198	970	347	167	—	259
	1964-65 (RE)	.	201	978	411	227	—	240
	1965-66 (BE)	.	205	1081	438	222	—	259
9. <i>Maharashtra</i>	1961-62	.	162	756	151	134	—	542
	1962-63	.	231	808	57	200	—	621
	1963-64	.	256	1364	66	225	—	665
	1964-65 (RE)	.	230	949	64	253	—	676
	1965-66 (BE)	.	236	1047	77	256	—	703
10. <i>Mysore</i>	1961-62	.	140	1983	1719	57	—	805
	1962-63	.	143	1344	1035	52	—	879
	1963-64	.	154	1211	800	47	—	934
	1964-65 (RE)	.	197	1465	968	61	—	925
	1965-66 (BE)	.	170	1753	1198	127	—	940
11. <i>Nagaland</i>	1964-65 (RE)	.	1	2	—	—	—	10
	1965-66 (BE)	.	3	3	—	—	—	12
12. <i>Orissa</i>	1961-62	.	14	296	11	10	170	310
	1962-63	.	34	268	21	11	172	424
	1963-64	.	30	303	24	12	193	377
	1964-65 (RE)	.	46	293	11	30	260	414
	1965-66 (BE)	.	23	334	13	40	287	417
13. <i>Punjab</i>	1961-62	.	77	421	17	419	130	2
	1962-63	.	142	394	28	518	218	
	1963-64	.	120	421	32	547	237	
	1964-65 (RE)	.	156	486	28	436	332	
	1965-66 (BE)	.	116	563	34	482	354	151
14. <i>Rajasthan</i>	1961-62	.	59	285	24	72	9	81
	1962-63	.	62	337	17	56	20	80
	1963-64	.	64	337	22	58	29	86
	1964-65 (RE)	.	86	389	18	56	42	87
	1965-66 (BE)	.	60	442	20	63	47	91

1	2	3	4	5	6	7	8	9
15. <i>Uttar Pradesh</i>	1961-62	.	233	765	326	980	—	744
	1962-63	.	207	1172	642	1055	—	895
	1963-64	.	268	1291	706	1270	—	1007
	1964-65 (RE)	.	377	1312	727	1298	—	1064
	1965-66 (BE)	.	180	1561	814	1338	—	1102
16. <i>West Bengal</i>	1961-62	.	128	823	154	21	21	270
	1962-63	.	142	593	155	31	34	228
	1963-64	.	141	704	154	28	39	211
	1964-65 (RE)	.	154	834	224	16	105	249
	1965-66 (BE)	.	149	891	203	16	128	215

Source : State Budgets.

TABLE 23 : Revenue expenditure in States

(In lakhs)

Sl. No.	State	Years	Non-develop- mental(a)	Developmental		Total revenue expendi- ture	
				Plan (b)	Non-plan		
1	2	3	4	5	6	7	8
1. Andhra Pradesh	1961-62	3516	1537	5109	6646	10162	
	1962-63	3844	1636	5354	6990	10834	
	1963-64	4633	1887	6051	7938	12571	
	1964-65 (RE)	5245	2942	6836	9778	15023	
	1965-66 (BE)	5038	3535	7550	11085	16123	
2. Assam	1961-62	1291	808	1937	2745	4036	
	1962-63	1345	1151	1948	3099	4444	
	1963-64	1891	1083	2461	3544	5435	
	1964-65 (RE)	2426	1435	2406	3841	6267	
	1965-66 (BE)	2537	1547	2955	4502	7039	
3. Bihar	1961-62	3065	1831	3476	5307	8372	
	1962-63	3228	1656	3465	5121	8349	
	1963-64	3450	1938	3344	5282	8732	
	1964-65 (RE)	4063	2588	3438	6026	10089	
	1965-66 (BE)	4515	3131	3718	6849	11364	
4. Gujarat	1961-62	2654	903	3127	4030	6684	
	1962-63	3087	915	3043	3958	7045	
	1963-64	4017	1406	3101	4507	8524	
	1964-65 (RE)	4513	2197	2958	5155	9668	
	1965-66 (BE)	4586	2945	3658	6603	11189	
5. Jammu & Kashmir	1961-62	513	238	1153	1391	1904	
	1962-63	914	306	1288	1594	2508	
	1963-64	1096	321	1173	1494	2590	
	1964-65 (RE)	1488	535	1215	1750	3238	
	1965-66 (BE)	1367	789	1437	2226	3593	
6. Kerala	1961-62	1551	931	3452	4383	5934	
	1962-63	1826	1091	3717	4808	6634	
	1963-64	1917	1309	3866	5175	7092	
	1964-65 (RE)	2068	1753	4119	5872	7940	
	1965-66 (BE)	2311	2105	4357	6462	8773	

NOTE.—Non-developmental Sector comprises heads enumerated in Table 24 and also such miscellaneous heads as contribution to Local Bodies, Displaced persons, Printing and Stationery, extraordinary charges and expenditure connected with National Emergency.

Developmental Sector comprises heads enumerated in Table 25 and also other heads such as Scientific Depts., Cooperation, Industries, Community Development, Labour & Employment and Miscellaneous Social and Developmental organizations.

TABLE 23 : Revenue expenditure in States—contd.

1	2	3	4	5	6	7	8
7. Madhya Pradesh	1961-62	2762	6111	3676	5287	8049	
	1962-63	2858	1832	3854	5686	8544	
	1963-64	3628	2053	4062	6115	9743	
	1964-65 (RE)	3724	2537	4376	6913	10637	
	1965-66 (BE)	4222	3115	4782	7897	12119	
8. Madras	1961-62	3984	1475	4018	5493	10952	
	1962-63	4293	1954	4008	5962	12209	
	1963-64	4482	2173	4697	6870	13525	
	1964-65 (RE)	5167	2735	4570	7305	15207	
	1965-66 (BE)	5581	3146	5197	8343	17070	
9. Maharashtra	1961-62	6240	1386	5001	6387	12627	
	1962-63	7812*	2081	4745	6826	14638	
	1963-64	8545	3174	5139	8313	16858	
	1964-65 (RE)	9973	4556	6258	10814	20787	
	1965-66 (BE)	10586	5513	6383	11896	22482	
10. Mysore	1961-62	2704	918	5947	6865	9569	
	1962-63	2826	1087	5477	6564	9390	
	1963-64	3102	1222	5555	6777	9879	
	1964-65 (RE)	3612	1505	6179	7684	11296	
	1965-66 (BE)	3791	2110	6642	8752	12543	
11. Nagaland	1964-65 (RE)	495	151	261	412	907	
	1965-66 (BE)	620	231	292	523	1143	
12. Orissa	1961-62	2440	1063	2632	3695	6135	
	1962-63	2487	1444	2668	4112	6599	
	1963-64	2610	1780	2811	4591	7201	
	1964-65 (RE)	3077	2200	2903	5103	8180	
	1965-66 (BE)	3412	2494	3232	5726	9183	
13. Punjab	1961-62	2704	995	3228	4223	6927	
	1962-63	3450	1217	3516	4733	8183	
	1963-64	4283	1601	4159	5760	10043	
	1964-65 (RE)	4914	2173	4530	6703	11617	
	1965-66 (BE)	4919	2834	4980	7814	12733	
14. Rajasthan	1961-62	2286	907	2007	2914	5200	
	1962-63	2367	988	2324	3312	5679	
	1963-64	3038	1325	2517	3842	6880	
	1964-65 (RE)	3251	1566	2629	4195	7446	
	1965-66 (BE)	3533	1982	3099	5081	8614	

TABLE 23 : Revenue expenditure in States—concl'd.

	1	2	3	4	5	6	7	8
15. <i>Uttar Pradesh</i>	1961-62	5765	2481	7738	10219	15984		
	1962-63	7244	3252	8371	11623	18867		
	1963-64	7708	3496	9010	12566	20214		
	1964-65 (RE)	8313	5439	9408	14847	23160		
	1965-66 (BE)	8993	6583	10689	17272	26265		
16. <i>West Bengal</i>	1961-62	4685	1462	4101	5563	10248		
	1962-63	5221	1944	4188	6132	11353		
	1963-64	5434	2106	4181	6287	11721		
	1964-65 (RE)	5933	3265	5296	8561	14494		
	1965-66 (BE)	7127	3683	6173	9856	16983		

Source : State Budgets.

NOTES :

(a) Plan expenditure on non-developmental heads such as land revenue, General Administration etc. is excluded.

(b) Includes revenue plan expenditure under 'Non-developmental' heads also.

*Includes grants to Zila Parishads and Village Panchayats which was reflected under developmental heads in 1961-62.

TABLE 24 : Expenditure under selected non-developmental heads*

Serial No.	State No.	Year	Cost of tax col- lection	(Rs. lakhs)					265
				3	4	5	6	7	
1 <i>Andhra Pradesh</i>	1961-62	558	656	632	26	215	763		
	1962-63	413	777	633	21	227	892		
	1963-64	299	768	644		246	1537		
	1964-65	334	828	686	67	265	1964		
	(RE)								
	1965-66 (BE)	350	866	703	23	290	1732		
2 <i>Assam</i>	1961-62	136	137	430	16	67	216		
	1962-63	129	141	465	55	72	190		
	1963-64	139	151	653	39	67	527		
	1964-65	147	146	799	30	73	617		
	(RE)								
	1965-66 (BE)	146	144	872	26	73	651		
3 <i>Bihar</i>	1961-62	504	316	606	128	99	814		
	1962-63	431	324	630	166	107	990		
	1963-64	541	338	663	27	108	1182		
	1964-65	529	355	741	91	110	1496		
	(RE)								
	1965-66 (BE)	539	361	685	74	118	2126		
4 <i>Gujarat</i>	1961-62	116	342	495	47	108	977		
	1962-63	119	343	535	13	119	1425		
	1963-64	119	357	533	159	122	1754		
	1964-65	135	298	590	71	158	1685		
	(RE)								
	1965-66 (BE)	144	318	623	25	143	1829		

TABLE 24 : Expenditure under selected non-developmental heads*-contd.

1	2	3	4	5	6	7	8	9
5	Jammu & Kashmir	1961—62	55	63	204	20	36	3
		1962—63	64	55	202	12	41	168
		1963—64	61	62	204	38	42	251
		1964—65	68	69	167	31	44	325
		(RE)						
		1965—66 (BE)	72	75	190	10	45	345
6	Kerala	1961—62	176	160	261	16	149	161
		1962—63	202	168	316	13	177	283
		1963—64	203	179	314	8	240	181
		1964—65	217	161	347	9	253	313
		(RE)						
		1965—66 (BE)	242	177	403	10	269	329
7	Madhya Pradesh	1961—62	358	385	766	3	142	501
		1962—63	357	402	746	9	167	627
		1963—64	372	405	778	18	157	1349
		1964—65	425	428	825	27	141	1163
		(RE)						
		1965—66 (BE)	437	451	833	9	159	1522
8	Madras	1961—62	275	667	660	25	192	882
		1962—63	238	664	683	10	258	1011
		1963—64	258	682	676	8	356	1253
		1964—65	283	821	731	6	370	1508
		(RE)						
		1965—66 (BE)	315	930	744	6	376	1678
9	Maharashtra	1961—62	309	881	1120	235	292	1366
		1962—63	306	845	1211	107	307	1774
		1963—64	337	832	1423	63	293	1992
		1964—65	373	1109	1665	75	303	2346
		(RE)						
		1965—66 (BE)	417	978	1604	63	302	2627

TABLE 24 : Expenditure under selected non-developmental heads*-contd.

1	2	3	4	5	6	7	8	9
10	Mysore	1961—62	435	269	392	30	186	857
		1962—63	226	264	414	24	230	944
		1963—64	268	282	446	25	217	1136
		1964—65	316	306	524	47	257	1312
		(RE)						
		1965—66 (BE)	341	314	544	40	297	1374
11	Nagaland	1964—65 (RE)	82	101	313	—	24	—
		1965—66 (BE)	182	167	388	—	9	—
12	Orissa	1961—62	190	262	233	291	33	1103
		1962—63	250	250	271	199	36	1029
		1963—64	271	316	287	110	42	1228
		1964—65	346	299	400	73	51	1379
		(RE)						
		1965—66 (BE)	417	331	466	55	48	1623
13	Punjab	1961—62	199	291	528	460	189	365
		1962—63	205	305	664	66	208	1210
		1963—64	209	335	806	148	183	1758
		1964—65	216	392	880	245	191	1928
		(RE)						
		1965—66 (BE)	246	409	962	208	200	2249
14	Rajasthan	1961—62	289	245	507	42	91	563
		1962—63	299	253	522	11	104	785
		1963—64	316	252	543	187	100	1074
		1964—65	351	267	565	413	145	1132
		(RE)						
		1965—66 (BE)	397	293	616	10	145	1521

TABLE 24 : Expenditure under selected non-developmental heads*—contd.

I	2	3	4	5	6	7	8	9
15	<i>Uttar Pradesh</i>	1961-62	739	661	1147	76	197	1617
		1962-63	785	918	1289	70	284	2529
		1963-64	747	854	1347	38	310	2873
		1964-65 (RE)	926	729	1323	44	326	3256
		1965-66 (BE)	1075	819	1506	46	354	3368
16	<i>West Bengal</i>	1961-62	523	423	896	556	167	934
		1962-63	578	408	1023	488	189	1209
		1963-64	390	370	1058	540	183	1349
		1964-65 (RE)	652	413	1276	500	186	1504
		1965-66 (BE)	693	442	1417	519	256	2222

*Plan expenditure if any is excluded.

Source : State Budgets.

TABLE 25 : Expenditure under selected developmental heads

(Rs. lakhs)

S. No.	State	Years	Education	Medical & public health	Agriculture animal husbandry	Industries	Irrigation (Can.)	Multipurpose river schemes	Public works	Forests
I	2	3	4	5	6	7	8	9	10	11
1.	<i>Andhra Pradesh</i>	1961-62	2123	733	479	166	563	229	617	112
		1962-63	2197	879	525	150	456	282	701	122
		1963-64	2311	1082	607	163	55	350	711	139
		1964-65 (RE)	2699	1097	1070	166	563	418	1114	178
		1965-66 (BE)	3114	1266	1149	172	725	510	1202	187
2.	<i>Assam</i>	1961-62	780	309	132	88	—	—	687	92
		1962-63	881	437	146	93	—	—	752	61
		1963-64	1010	415	227	85	—	—	854	81
		1964-65 (RE)	1148	475	299	115	—	—	851	93
		1965-66 (BE)	1207	509	337	121	—	—	1290	88
3.	<i>Bihar</i>	1961-62	1507	766	583	210	155	4	467	133
		1962-63	1533	684	533	189	159	2	452	121
		1963-64	1571	843	628	256	151	3	220	125
		1964-65 (RE)	1779	903	806	282	154	8	337	115
		1965-66 (BE)	1957	997	893	307	151	275	257	119
4.	<i>Gujarat</i>	1961-62	1296	417	331	86	247	3	411	70
		1962-63	1361	410	256	105	242	28	331	62
		1963-64	1658	492	383	96	242	42	433	68
		1964-65 (RE)	1839	672	439	136	242	53	695	83
		1965-66 (BE)	2009	821	579	165	242	68	895	87

TABLE 25 : Expenditure under selected developmental heads

(Rs. lakhs)

1	2	3	4	5	6	7	8	9	10	11
5. Jammu & Kashmir . . .	1961-62 . . .	232	118	71	303	—	—	—	386	76
	1962-63 . . .	276	146	72	286	—	—	—	382	91
	1963-64 . . .	308	152	88	122	—	—	—	347	97
	1964-65 (RE) . . .	372	208	120	47	—	—	—	323	126
	1965-66 (BE) . . .	441	261	163	57	—	—	—	444	163
6. Kerala . . .	1961-62 . . .	1855	536	205	204	71	—	—	521	124
	1962-63 . . .	1914	650	256	225	87	—	—	564	119
	1963-64 . . .	2109	674	291	284	90	—	—	468	125
	1964-65 (RE) . . .	2555	744	420	122	103	—	—	511	132
	1965-66 (BE) . . .	2874	873	494	73	111	—	—	528	134
7. Madhya Pradesh . . .	1961-62 . . .	1820	950	364	135	—	—	—	550	382
	1962-63 . . .	2054	908	402	133	—	—	—	670	396
	1963-64 . . .	2351	777	495	115	—	—	—	701	410
	1964-65 (RE) . . .	2657	838	654	120	—	—	—	622	494
	1965-66 (BE) . . .	3081	924	734	134	—	—	—	734	537
8. Madras . . .	1961-62 . . .	2346	868	446	360	356	—	—	889	84
	1962-63 . . .	2576	958	583	536	396	—	—	923	91
	1963-64 . . .	2741	1061	734	481	439	—	—	1000	106
	1964-65 (RE) . . .	3216	1173	863	646	477	—	—	911	121
	1965-66 (BE) . . .	3693	1321	942	659	513	—	—	996	124
9. Maharashtra . . .	1961-62 . . .	2449	989	623	143	—	—	—	628	199
	1962-63 . . .	2241	1145	662	151	356	—	—	550	230
	1963-64 . . .	3045	1241	906	166	424	—	—	483	260
	1964-65 (RE) . . .	3368	1651	893	195	495	—	—	1076	324
	1965-66 (BE) . . .	3715	1551	1172	182	603	—	—	1254	385
10. Mysore . . .	1961-62 . . .	1440	516	285	1879	291	—	—	1044	370
	1962-63 . . .	1662	767	319	1147	254	—	—	1172	444
	1963-64 . . .	1826	642	419	940	411	—	—	1253	442
	1964-65 (RE) . . .	2193	673	508	1107	540	—	—	1221	545
	1965-66 (BE) . . .	2499	826	735	1212	542	—	—	1230	565

TABLE 25 : Expenditure under selected developmental heads

1	2	3	4	5	6	7	8	9	10	11
11. Nagaland . . .	1964-65 (RE) . . .	94	48	44	3	—	—	—	137	29
	1965-66 (BE) . . .	149	66	71	5	—	—	—	132	33
12. Orissa . . .	1961-62 . . .	673	271	243	119	62	721	431	110	151
	1962-63 . . .	768	412	346	125	52	461	569	124	141
	1963-64 . . .	831	593	409	87	77	463	692	628	158
	1964-65 (RE) . . .	1001	539	574	108	76	541	504	425	186
	1965-66 (BE) . . .	1116	667	720	116	83	582	598	434	225
13. Punjab . . .	1961-62 . . .	1268	444	255	160	371	230	371	233	79
	1962-63 . . .	1414	496	303	199	440	301	425	230	81
	1963-64 . . .	1544	561	455	251	485	598	434	240	186
	1964-65 (RE) . . .	1839	629	655	207	584	539	405	247	100
	1965-66 (BE) . . .	2012	838	832	257	631	546	454	317	116
14. Rajasthan . . .	1961-62 . . .	1158	578	170	55	38	40	275	240	88
	1962-63 . . .	1284	587	188	43	65	41	292	247	100
	1963-64 . . .	1384	818	237	34	80	302	302	317	116
	1964-65 (RE) . . .	1531	865	423	43	84	292	275	240	88
	1965-66 (BE) . . .	1792	937	551	51	85	302	302	317	100
15. Uttar Pradesh . . .	1961-62 . . .	2379	887	631	563	1351	—	592	396	321
	1962-63 . . .	2554	1042	713	778	1520	—	756	450	450
	1963-64 . . .	2808	1159	838	894	1644	—	768	892	525
	1964-65 . . .	3361	1359	1085	1027	1762	—	1009	568	568
	1965-66 (BE) . . .	4336	1811	1310	989	1912	—	557	458	144
16. West Bengal . . .	1961-62 . . .	2130	1022	575	324	22	120	516	150	126
	1962-63 . . .	2336	1152	611	344	57	134	458	291	184
	1963-64 . . .	2412	1236	709	361	62	149	641	557	214
	1964-65 (RE) . . .	2647	1348	1178	458	55	1058	555	555	214
	1965-66 (BE) . . .	2883	1472	1471	486	59	—	—	—	—

Source : State Budgets,

TABLE 26 : Outstanding debt of States

(As on 31st March)

(Rs. lakhs)

No.	States & Period	Loans from the Centre	Permanent debt*	Unfunded debt	Floating debt	Other loans	Total
							8
1. Andhra Pradesh	1952	.	10671	500	698	611	12497
	1957	.	15823	4083	928	1358	22798
	1961	.					
	1964	.	25843	5738	1089	—	33513
	1966	.	33769	7950	1285	—	43805
2. Assam	1952	.	190	24	155	—	369
	1957	.	2359	—	257	—	2616
	1961	.	4574	276	434	20	5372
	1964	.	9848	578	584	465	11549
3. Bihar	1952	.	937	—	262	10	1209
	1957	.	6818	280	419	—	7551
	1961	.	15846	1653	802	241	18723
	1964	.	25576	3294	1289	552	31139
	1966	.	34173	4798(a)	1709	390	41823
4. Gujarat	1961	.	7719	2927	496	—	11435
	1964	.	14554	3812	702	—	19511
	1966	.	19234	5351	857	—	25918
5. Jammu and Kashmir	1952	.	503	—	100	—	603
	1957	.	2305	—	131	—	2436
	1961	.	3612	—	189	61	3882
	1964	.	6177	—	333	235	6812
	1966	.	8818	—	478	235	9593

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TABLE 26—contd.

I	2	3	4	5	6	7	8
							8
6. Kerala	1952	.	240	550	770	—	1497
	1957	.	2289	1268	854	—	4411
	1961	.	5328	2274	841	229	8924
	1964	.	10114	2669	1060	405	14619
	1966	.	14505	3535	1295	405	20252
7. Madhya Pradesh	1952	.	1425	607	248	—	2280
	1957	.	4442	789	342	138	5737
	1961	.	11536	1956	515	64	14459
	1966	.	29265	3595	1101	—	34728
8. Madras	1952	.	2021	2241	707	80	5049
	1957	.	6302	3736	669	170	10903
	1961	.	12764	5892	955	—	20066
	1964	.	20469	7285	1344	380	30210
	1966	.	27190	9511	1845	1112	40307
9. Maharashtra	1952	.	2289	2323(b)	775	190	5577
	1957	.	11883	5223(b)	1730	36	18944
	1961	.	15847	8002(b)	2176	52	26526
	1964	.	25573	8983	2955	15	38593
	1966	.	33518	11548	3695	—	50264
10. Mysore	1952	.	513	1576	..	..	2089
	1957	.	4915	2511	7451
	1961	.	9061	3868	13793
	1964	.	15493	4060	..	1950	22658
	1966
11. Nagaland							

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TABLE 26—Outstanding debt of States—concl'd.

1	2	3	4	5	6	7	8
12. Orissa	1952 . . .	1953	—	1953
	1957 . . .	8748	309	..	..	31	9088
	1961 . . .	14359	1461	..	..	164	15984
	1964 . . .	19301	2820	..	..	375	22496
	1966 . . .	..	..	..	..	..	..
13. Punjab	1952 . . .	5907	..	359	59	—	6325
	1957 . . .	19480	204	492	59	—	20235
	1961 . . .	25419	423	682	—	276	26800
	1964 . . .	31207	1101	906	—	641	33855
	1966 . . .	36754	601	1147	79	1090	40671
14. Rajasthan	1952 . . .	397	—	153	910	—	1460
	1957 . . .	4645	313	336	1132	10	6436
	1961 . . .	11361	1487	507	2213	202	15770
	1964 . . .	22880	2431	808	—	2171	28290
	1966 . . .	25355	3413	1066	—	2961	32813
15. Uttar Pradesh	1952 . . .	3547	1571	616	25	—	5759
	1957 . . .	12734	8395	1032	—	—	22161
	1961 . . .	22749	14233	1738	—	441	39161
	1966 . . .	46820	15854	2978	—	1334	66986
16. West Bengal	1952 . . .	3705	175	438	—	—	4318
	1957 . . .	16101	2205	683	—	—	18989
	1961 . . .	25403	4191	1019	—	364	30977
	1964 . . .	34861	5090	1362	—	550	41863
	1966 . . .	43583	6590	1663	—	841	52677

Source : State Governments

• Comprises market loans and bonds issued in connection with abolition of Zamindari, Jagirdari, etc.

(a) Includes Rs. 17.72 crores on account of Zamindari Abolition Compensation bonds.

(b) Includes the amount raised by the erstwhile State of Bombay.

(x) Figures include those for Vidarbha.

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TABLE 27: Outstanding loans and advances by State Governments

(As on 31st March)

(Rs. lakhs)

Sl. No.	States	Local bodies	Agriculturists	Others	Total
					6
I.	Andhra Pradesh	1952 . . .	286	1250	1387
	1957 . . .	661	1431	2754	4846
	1961 . . .	928	1832	5193	7953
	1964 . . .	1326	2561	12452	16339
2.	Assam	1952 . . .	28	92	135
	1957 . . .	89	117	749	955
	1961 . . .	151	275	1923	2349
	1962 . . .	199	270	2502	2971
	1963 . . .	224	301	3231	3756
	1964 . . .	..	..	..	5195
3.	Bihar	1952 . . .	97	647	234
	1957 . . .	239	1626	771	2636
	1961 . . .	461	1526	2768	4755
	1964 . . .	479	1072	5897	7448
	1966 . . .	495	1150	10000	11645
4.	Gujarat	1961 . . .	524	233	1358
	1964 . . .	904	401	5339	6644
	1966 . . .	1136	497	7463	9096
5.	Jammu & Kashmir	1952
	1957 . . .	11	..	204	215
	1961 . . .	80	..	416	496
	1964 . . .	89	..	555	653
	1966 . . .	112	..	652	764

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TABLE 27: Outstanding loans and advances by State Governments—contd.

		3	4	5	6
6. Kerala	1952	126	2	178	306
	1957	122	36	318	476
	1961	178	89	1688	1955
	1964	210	202	6183	6600
	1966	..	..	..	9586
7. Madhya Pradesh	1952	205	602	1110	1917
	1957	155	1050	3055	4260
	1961	371	1223	5244	6836
	1966	501	2871	14549	17921
8. Madras	1952	591	1082	505	2178
	1957	783	847	1343	2973
	1961	1839	917	13199	15955
	1964	3015	1278	17099	21392
9. Maharashtra	1952	574	849	802	2225
	1957	1766	1536	4012	7314
	1961	1909	2438	7585	11932
	1964	1901	2845	12280	17026
10. Mysore	1952	..	..	..	95
	1957	..	..	..	987
	1961	..	..	..	3212
	1964	..	..	..	8407
11. Nagaland . . . .		..	..	..	..
12. Orissa	1952	4	94	94	192
	1957	153	323	273	749
	1961	171	288	463	922
	1964	195	303	897	1395

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TABLE 27—concl'd.

		3	4	5	6
13. Punjab	1952	1141
	1957	2428
	1961	4496
	1964	7770
	1966	12694
14. Rajasthan	1952	12	569(a)	..	581
	1957	159	1102(a)	..	1261
	1961	842	3894(a)	..	4736
	1964	1497	5358(a)	..	6855
	1966	1585	7415(a)	..	9000
15. Uttar Pradesh	1952	566	320	707	1593
	1957	1352	755	1565	3672
	1961	1257	642	11265	13164
	1966	2504	3105	27444	33053
16. West Bengal	1952	202	116	1238	1556
	1957	218	339	3968	4525
	1961	283	533	5954	6770
	1964	290	361	10900	11551
	1966	14689

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Source : State Government's.

(a) Includes others.

TABLE 28 : Arrears of land revenues, sales tax revenues and all revenues in States

(Rs. lakhs)

Sl. No.	State/Particulars	As at the end of				
		1960-61	1961-62	1962-63	1963-64	1964-65
1	2	3	4	5	6	7
1. Andhra Pradesh						
Land Revenue		576	589	928	513	..
Sales tax Revenue		371	332	363	331	..
All Revenues		1642	..
2. Assam						
Land Revenue		169	183	207	218(P)	..
Sales tax Revenue		70	68	71	83(P)	..
All Revenues		573	..
3. Bihar						
Land Revenue		658	641	772	432	360
Sales tax Revenue		159	153	163	168	265
All Revenues		1028	..
4. Gujarat						
Land Revenue		..	534	264	185	127
Sales tax Revenue		..	78	79	91	102
All Revenues		544 (C)	..
5. Jammu and Kashmir						
Land Revenue	
Sales tax Revenue	
All Revenues		667	..
6. Kerala						
Land Revenue		47	49	19	390(a)	..
Sales tax Revenue		305	368	343	387	..
All Revenues		1018	..
7. Madhya Pradesh						
Land Revenue		252	277	322	329	360
Sales tax Revenue		79	90	111	130	156
All Revenues		470	..
8. Madras						
Land Revenue		248	208	202	204	178
Sales tax Revenue		200	260	296	279	357
All Revenue		6,80	..

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TABLE 28—Concl'd.

I	2	3	4	5	6	7
9. Maharashtra						
Land Revenue		120	76	161	137	212
Sales tax		487	587	647	767	..
All Revenue		1448	..
10. Mysore						
Land Revenue		168	218	261	428	..
Sales tax		175	179	182	184	..
All Revenue		801	..
11. Nagaland						
Land Revenue	
Sales tax	
12. Orissa						
Land Revenue		107	109	92	82	..
Sales tax		170	189	254	249	..
All Revenue		357	..
13. Punjab						
Land Revenue		117	154	91	82	..
Sales tax		52	81	58	61	..
All Revenue		339	..
14. Rajasthan						
Land Revenue		..	377	444	353	342
Sales tax		..	36	53	80	103
All Revenue		902	..
15. Uttar Pradesh						
Land Revenue		485	599	554	458	396
Sales tax		686	792	964	1081	1172
All Revenue		2842	..
16. West Bengal						
Land Revenue		445	514	372	369	..
Sales tax		1130	1393	1496	1574	..

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Source: Land Revenue and Sales Tax—State Governments. All Revenues unreconciled figures furnished by Comptroller and Auditor General.

(P) Provisional

(a) These represent mainly the arrears on account of suspension of land revenue collections in 1962-63 and 1963-64 due to striking down of the Kerala Land Tax Act. The Act has since been revaluated.

(b) Includes arrears on account of Surcharge on Land Revenue levied with effect from 1962-63 which was repealed in 1964-65.

TABLE 29.—General Sales Tax Rates in States on commodities subject to Central Excise

(In per cent)

Serial No.	Commodities	Andhra Pradesh		Bihar		Gujarat		Kerala	
		System	Rate 1962-63	System	Rate 1963-64	System	Rate 1964-65	System	Rate 1964-65
1	2	3	4	5	6	7	8	9	10
1	Petrol (Paise per litre)	S	9	S	9	S	2	S	15%
2	Motor Spirit other than petrol (Paise per litre)	S	5	S	5	S	10 (Max)	S	20%
3	Diesel Oil (Paise per litre)	S	5	S	2	S	5 %	S	20%
4	Motor Vehicles	S	7	S	10	S	10	S	10
5	Tyres and Tubes (Motor)	S	7	S	10	..	..	S	10
6	Gramophones	S	7	S	10	D	3	S	10
7	Wireless Receiving Sets	S	7	S	10	S	10	S	10
8	Refrigerators and Air Conditioners	S	7	S	10	S	10	S	10
9	Cinematographic Films	S	7	S	10	S	10	S	10
10	Electric Motors	S+M	3+2	S	7	S	3	S	7
11	Electric Batteries	S+M	3+2	S+M	7+½	S	10 (Max)	S	7
12	Electric Bulbs and Tubes	S+M	3+2	S+M	7+½	S+D	10 (Max)	S	7
13	Electric Fans	S+M	3+2	S+M	7+½	M	3	S	7
14	Electric Wires and Cables	S+M	3+2	S+M	7+½	S	6	S	7
15	Cosmetics and toilets	M	2	S+M	7+½	D	3	S	7

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TABLE 29—contd.

1	2	3	4	5	6	7	8	9	10
16	Pigments and colours	M	2	S+M	4+½	S	4	S	7
17	Cement	S	5	S	6	S	7	S	7
18	Rubber Products	M	2	S	7	D	7	S	7
19	Glass and Glass Ware	M	2	S+M	7+½	S	10 (Max)	S	7
20	China Ware	M	2	S+M	7+½	..	..	S	7
21	Coffee	M	2	S+M	4+½	S	7	S	5
22	Tea	M	2	S	6	S	5 (Max)	S	5
23	Cycles and Parts thereof.	S	3	S	5	S	7	S	5
24	Paper	M	2	S	6	S	5 (Max)	S	5
25	Soap	M	2	S+M	4+½	S	5	S	5
26	Plywood	M	2	S+M	4+½	S	5	S	5
27	Vegetable Products	M	2	S	6	S	8	S	5
28	Kerosene	M	3	S	4	S	3	S	4
29	Internal Combustion Engines	M	2	S	7	S	3	S	10
30	Iron and Steel Products	M	2	S+M	4+½	M	3	M	3

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NOTE: In respect of Commodities at Sl. Nos. 1—3, the rates are specific (Paise per litre) unless otherwise indicated

TABLE 29.—General Sales Tax Rates in States on commodities subject to Central Excise

(In per cent)

Serial No.	Commodities	Madhya Pradesh		Madras		Maharashtra		Mysore	
		System	Rate 1964-65	System	Rate 1964-65	System	Rate 1964-65	System	Rate 1964-65
		11	12	13	14	15	16	17	18
1	Petrol (Paise per litre)	S	10	S	9	S	11	S	9
2	Motor Spirit other than petrol (Paise per litre)	S	5	S	8	S	5	S	5
3	Diesel Oil (Paise per litre)	S	5	S	8	S	5	S	10
4	Motor Vehicles	S	10	S	10	S	10	S	10
5	Tyres and Tubes (Motor)	S	10	S	10	S	10	S	10
6	Gramophones	S	10	S	10	S	10	S	10
7	Wireless Receiving Sets	S	10	S	10	S	10	S	10
8	Refrigerators and Air Conditioners	S	10	S	10	S	10	S	10
9	Cinematographic Films	S	10	S	10	S	5	S	6
10	Electric Motors	S	7	S	6	S	10	S	6
11	Electric Batteries	S	7	S	6	S	5	S	6
12	Electric Bulbs and Tubes	S	7	S	6	D	10+2	S	6
13	Electric Fans	S	7	S	6	S	5	S	6
14	Electric Wires and Cables	S	7	S	2	D	10+2	S	8
15	Cosmetics and Toilets	S	7	M	2	S	10	M	2
16	Pigments and Colours	S	6	S	6	S			

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I	2	11	12	13	14	15	16	17	18
17	Cement	S	6	S	5	S	6	S	6
18	Rubber Products	S	7	M	2	{ D S	3+2 12 8(Max)	M	2
19	Glass and Glass Ware	S	7	M	2	S			
20	China Ware	S	7	S	5	S	6	S	5
21	Coffee	S	6	M	2	S	5	M	2
22	Tea	S	6	S	5	S	6	S	5
23	Cycles and Parts thereof.	S	6	M	2	S	5	M	2
24	Paper	S	6	S	5	S	5	M	2
25	Soap	S	6	M	2	D	3+2	S	3
26	Plywood	S	6	S	6	S	6	S	6
27	Vegetable products	S	7	S	5	S	3	S	2
28	Kerosene	S	7	M	2	D	3+2	S	4
29	Internal Combustion Engines	S	7	M	2	S	10	M	2
30	Iron and Steel Products	S	7	M	2	D	3+2		

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Please see note on previous page.

TABLE 29 : General Sales Tax Rates in States on commodities subject to Central Excise—concl'd.

(In percent)

Sl. No.	Excisable commodities	Orissa		Punjab		Uttar Pradesh	
		System	Rate (1964-65)	System	Rate (1964-65)	System	Rate (1964-65)
1	2	19	20	21	22	23	24
1.	Petrol (Paise per litre)	S	9	S	6%	S	7
2.	Motor Spirit other than petrol (Paise per litre)	S	9	S	7	S	7
3.	Diesel Oil (Paise per litre)	S	9	S	6%	S	7
4.	Motor Vehicles	S	10	S	10	S	10
5.	Tyres and Tubes (Motor)	S	10	S	10	S	10
6.	Gramophones	S	10	S	10	S	10
7.	Wireless Receiving Sets	S	10	S	10	S	10
8.	Refrigerators and Air Conditioners	S	10	S	10	S	10
9.	Cinematographic Films	S	10	S	10	S	10
10.	Electric Motors	S	7	S	6	S	7
11.	Electric Batteries	S	7	S	6	S	7
12.	Electric Bulbs and Tubes	S	7	S	6	S	7
13.	Electric Fans	S	7	S	6	S	7

TABLE 29—contd.

I	2	19	20	21	22	23	24
14.	Electric Wires and Cables	S	7	S	6	S	7
15.	Cosmetics and toilets.	S	7	S	6	S	7
16.	Pigments and Colours	S	5	S	6	S	6
17.	Cement	S	5	S	6	S	7
18.	Rubber Products	S	5	S	6	M	2
19.	Glass and Glass Ware	S	7	S	6	S	7
20.	China Ware	S	7	S	6	S	7
21.	Coffee	S	5	S	6	M	2
22.	Tea	S	5	S	6	M	3
23.	Cycles & Parts thereof	S	7	S	6	S	5
24.	Paper	S	5	S	6	M	2
25.	Soap	S	5	S	6	S	7(Max.)
26.	Plywood	S	5	S	6	M	2
27.	Vegetable Products.	S	5	S	6	S	7
28.	Kerosene	S	5	S	4	S	7
29.	Internal Combustion Engines	S	7	S	6	S	7
30.	Iron & Steel Products	S	5	S	2	S	3

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TABLE 29 : General Sales Tax Rates in States on commodities subject to Central State—contd.

(In per cent)

Sl. No.	Commodities	Andhra Pradesh		Bihar		Gujarat		Kerala	
		System	Rate 1962-63	System	Rate 1963-64	System	Rate 1964-65	System	Rate 1964-65
1	2	3	4	5	6	7	8	9	10
31.	Furnance Oil	M	2	S+M	4+½	S	2	M	3
32.	Rayon & Synthetic Fibre Yarn	M	2	..	..	S	2	M	3
33.	Plastics	M	2	S+M	7+½	D	3	M	3
34.	Asphalt & Bitumen	M	2	S+M	4+½	S	5	M	3
35.	Soda Ash	M	2	S+M	4+½	S	5	M	3
36.	Caustic Soda	M	2	S+M	4+½	S	5	M	3
37.	Glycerine	M	2	S	4	S	2	M	3
38.	Synthetic and Organic Dye Stuff	M	2	S+M	4+½	S	2	M	3
39.	Patent & Proprietary Medicines	M	2	S	4	S	3	M	3
40.	Acids	M	2	S+M	4+½	S	2	M	3
41.	Gases	M	2	S+M	4+½	S/D	12/3	M	3
42.	Sodium Sylicate	M	2	S	4	S	2	M	3
43.	Cellophane	M	2	S+M	4+½	S	2	M	3
44.	Asbestos and Cement Products	M	2	S+M	4+½	D	3	M	3
45.	Vegetable non-essential oils	M	2	S+M	4+½	M	4	M	3
46.	Footwear	M	2	S+M	4+½	S	5	S	5
47.	Copper & Copper Alloys	M	2	S+M	4+½	S	5	M	3

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TABLE 29—contd.

1	2	3	4	5	6	7	8	9	10
48.	Zinc	M	2	S+M	4+½	S	5	M	3
49.	Aluminium	M	2	S	5	S	5	M	3
50.	Tin Plates	M	2	S+M	4+½	S	5	M	3
51.	Woollens Yarns	M	2	..	..	M	2	M	3
52.	Jute Manufactures	M	2	S+M	4+½	S	2	M	3
53.	Mechanical Lighters	M	2	S	10	..	..	S	10
54.	Matches	S	5	S	5	S	10	S	2
55.	Pig Iron	S	2	S	3	S	2	S	2
56.	Steel Ingots	S	2	S	2	S	2	S	2
57.	Petroleum Products	M	2	S+M	4+½	S	12(Max.)	S	15
58.	Cotton Yarn	S	½	S	2	S	1
59.	Silver	M	½	S	2	M	½	S	½
60.	Salt

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S=Single Point.

D=Double Point.

M=Multi Point.

S+M/S+D indicates that the commodity is subject to both Single and Multi-point (or Double point) tax at different rates shown.

Max.=Maximum.

TABLE 29 : General Sales Tax Rates in States on commodities subject to Central Excise--contd.

(In per cent)

Sl. No.	Excisable commodities	Madhya Pradesh		Madras		Maharashtra		Mysore	
		System	Rate 1964-65	System	Rate 1964-65	System	Rate 1964-65	System	Rate 1964-65
I	2	11	12	13	14	15	16	17	18
31. Furnace Oil	.	.	.	S	7	M	2	S	5
32. Rayon & Synthetic Fibre Yarn	.	.	.	S	7	S	2	S	1
33. Plastics	.	.	.	S		M	2	D	3+2
34. Asphalt & Bitumen	.	.	.	S	7	M	2	S	5
35. Soda Ash	.	.	.	S	6	M	2	S	5
36. Caustic Soda	.	.	.	S	6	M	2	S	5
37. Glycerine	.	.	.	S	6	M	2	D	3+2
38. Synthetic and Organic Dye stuff	.	.	.	S	6	M	2	D	3+2
39. Patent & Proprietary Medicines	.	.	.	S	7	M	2	D	3+2
40. Acids	.	.	.	S	7	M	2	D	3+2
41. Gases	.	.	.	S	7	M	2	S	10(Max.)
42. Sodium Sylicate	.	.	.	S	6	M	2	S	5
43. Cellophane	.	.	.	S	6	M	2	S	6
44. Asbestos and Cement Products	.	.	.	S	7	M	2	D	3+2

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TABLE 29—contd.

I	2	11	12	13	14	15	16	17	18
45. Vegetable non-essential oils	.	.	.	S	2	M	2	S	3
46. Footwear	.	.	.	S	7	M	2	S	5
47. Copper and Copper Alloys	.	.	.	S	6	M	2	S	5
48. Zinc	.	.	.	S	6	M	2	S	5
49. Aluminium	.	.	.	S	6	M	2	S	2
50. Tin Plates	.	.	.	S	6	M	2	S	2
51. Woollen Yarns	.	.	.	S	7	M	2	S	1
52. Jute Manufactures	.	.	.	S	6	S	2	S	2
53. Mechanical lighters	.	.	.	S	10	S	10	S	10
54. Matches	.	.	.	S	7	M	2	S	2
55. Pig Iron	.	.	.	S	2	S	2	S	2
56. Steel ingots	.	.	.	S	2	S	2	S	2
57. Petroleum Products	.	.	.	S	7	M	2	S	5
58. Cotton Yarn	.	.	.	S	1	S	2	S	2
59. Silver	.	.	.	S	1	S	1	D	1+1
60. Salt

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S=Single Point.

D=Double Point.

M=Multi Point.

TABLE 29 General Sales Tax Rates in States on commodities subject to Central Excise—concl'd.

(In per cent)

Sl. No.	Commodities	Orissa		Punjab		Uttar Pradesh	
		System	Rate (1964-65)	System	Rate (1964-65)	System	Rate 1964-65
I	2	19	20	21	22	23	24
31	Furnace Oil	S	5	S	6	S	6
32	Rayon & Synthetic Fibre Yarn	S	5	S	6	S	4
33	Plastics	S	5	S	6	M	2
34	Asphalt & Bitumen	S	5	S	6	S	6
35	Soda Ash	S	5	S	6	S	3
36	Caustic Soda	S	5	S	6	S	7
37	Glycerine	S	5	S	6	S	7
38	Synthetic and Organic Dye stuff	S	5	S	6	S	6
39	Patent & Proprietary Medicines	S	5	S	6	S	7
40	Acids	S	5	S	6	S	7
41	Gases	S	5	S	6	S	7
42	Sodium Sylicate	S	5	S	6	S	7
43	Cellophane	S	5	S	6	S	7

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TABLE 29—contd.

I	2	19	20	21	22	23		24
44	Asbestos and Cement Products	S	5	S	6	S/M	7½	6
45	Vegetable non-essential oils	S	5	S	6	M	2	
46	Footwear	S	7	S	6	M	½	
47	Copper and Copper Alloys	S	5	S	6	M	½	
48	Zinc	S	5	S	6	M	2	
49	Aluminium	S	2	S	2	M	2	
50	Tin Plates	S	7	S	6	S	4	
51	Woolen Yarns	S	7	S	6	S	4	
52	Jute Manufactures	S	7	S	10	S	10	
53	Mechanical Lighters	S	2	S	½	S	7	
54	Matches	S	2	S	2	S	2	
55	Pig Iron	S	2	S	2	S	2	
56	Steel ingots	S	5	S	6	
57	Petroleum Products	S	2	S	1	S	2	
58	Cotton Yarn	S	1	S	½	M	½	
59	Silver	
60	Salt	

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Source:—Material furnished by the State Governments.

S=Single Point.

D=Double Point.

M=Multi Point.

NOTE :—Information for Assam, Jammu & Kashmir, Rajasthan and West Bengal is not readily available.

TABLE 30 : Growth of Union Excise and Sales Tax revenue

Year	Revenue from Union Excise (Rs. crores)	Revenue from Sales Tax (Rs. crores)	Total Revenue from Union Excise and Sales Tax (Rs. crores)	National income at current prices (Rs. crores)	Excise revenue as percentage of National Income	Sales tax revenue as percentage of National Income	Aggregate excise and sales tax revenue as percentage of National Income
I	2	3	4	5	6	7	8
1950-51	67.5	60.0	127.5	9530	0.7	0.6	1.3
1951-52	85.8	59.0	144.8	9970	0.9	0.6	1.5
1952-53	83.0	55.6	138.6	9820	0.8	0.6	1.4
1953-54	95.0	62.6	157.6	10480	0.9	0.6	1.5
1954-55	108.2	71.6	179.8	9610	1.1	0.7	1.8
1955-56	145.3	78.0	223.3	9980	1.5	0.7	2.2
1956-57	190.4	84.6	275.0	11310	1.7	0.7	2.4
1957-58	273.6	117.3	390.9	11390	2.4	1.0	3.4
1958-59	312.9	123.9	436.8	12600	2.5	1.0	3.5
1959-60	360.7	136.8	497.5	12950	2.8	1.1	3.9
1960-61	416.4	158.8	575.2	14140	2.9	1.1	4.0
1961-62	489.3	181.4	670.7	14800	3.3	1.2	4.5
1962-63	598.8	208.9	807.7	15400	3.8	1.4	5.2
1963-64	729.6	268.3	997.9	17200	4.2	1.6	5.8
1964-65 (RE)	773.1	297.5	1070.6	..	..	..	..
1965-66 (BE)	819.2	315.9	1135.1	..	..	..	..

Sources :—

- (a) Revenue from Union Excise—Budget documents of the Union Government.
 (b) Revenue from Sales tax—Budget documents of the State Governments.
 (c) National Income—White Paper published by the C.S.O.—(Estimate for 1963-64 is preliminary).

TABLE 31: Sales tax revenue as proportion of Tax Revenues of the States

States	1965-66 (Budget Estimates)		
	Total revenue from sales taxes* (Rs. crores)	Total tax revenues of the States (ex- cluding share of the Central taxes) (Rs. crores)	Sales tax revenue as percentage of total tax revenue
I	2	3	4
Andhra Pradesh	22.0	65.4	34
Assam	7.4	25.0	30
Bihar	18.5	50.1	37
Gujarat	22.6	44.4	51
Jammu and Kashmir	0.9	3.4	25
Kerala	17.4	37.0	47
Madhya Pradesh	18.9	51.5	37
Madras	34.8	72.2	48
Maharashtra	60.9	110.5	55
Mysore	17.2	43.0	40
Orissa	8.3	18.8	44
Punjab	17.0	50.0	34
Rajasthan	11.7	33.7	35
Uttar Pradesh	22.6	82.8	27
West Bengal	35.7	77.2	46
All States	315.9	764.7	41

Source : Budget documents of the State Governments (1965-66).

* Includes General Sales Tax, Central Sales Tax and Sales Tax on Motor Spirit.

TABLE 32 : Revenue expenditure on Natural Calamities

(Rs. lakhs)

States I	1957-58 Accts. 2	1958-59 Accts. 3	1959-60 Accts. 4	1960-61 Accts. 5	1961-62 Accts. 6	1962-63 Accts. 7	1963-64 Accts. 8	1964-65 R.E. 9
1. Andhra Pradesh	4	7	36	148	31	95	97	86
2. Assam	46	16	47	61	55	16	39	30
3. Bihar	180	389	54	58	128	166	27	91
4. Gujarat	..	..	..	18	47	17	163	71
5. Jammu and Kashmir	35	34	80	33	21	12	38	38
6. Kerala	3	6	5	4	16	13	8	9
7. Madhya Pradesh	52	112	4	8	3	10	18	27
8. Madras	32	7	21	24	25	10	8	33
9. Maharashtra	23*	70*	45*	5	235	107	63	75
10. Mysore	38	10	28	57	30	25	25	45
11. Nagaland	..	..	..	..	..	..	..	..
12. Orissa	6	18	36	214	391	186	105	31
13. Punjab	8	75	16	557	460	66	148	245
14. Rajasthan	18	25	6	17	67	12	156	472
15. Uttar Pradesh	87	122	76	84	76	70	38	44
16. West Bengal	290	724	592	756	556	488	540	500

Source : State Government Budgets (Amounts booked under the head Famine Relief)

*Expenditure incurred by the erstwhile State of Bombay.