

Rates of Growth of Principal Taxes 1970-82

(As worked out by N.I.P.F.P.)

STATE	(Per Cent)					
	Stamps and Regis- tration	State Excise	Sales Tax	Vehicle Taxes	Elect- ricity Duty	Enter- tain- ment Tax
1	2	3	4	5	6	7
<b>I. Non-Hill States</b>						
1. Andhra Pradesh	13.18	18.43	17.87	11.56	*	12.23
2. Assam (1972-82)	7.00	7.17	12.47	10.73	12.96	13.49
3. Bihar	4.68	9.50	16.67	13.10	5.82	4.58
4. Gujarat	12.60	18.42	16.58	8.83	21.10	15.13
5. Haryana	12.37	16.03	18.23	18.88	23.51	13.12
6. Karnataka	10.34	13.54	15.35	11.92	6.71	13.94
7. Kerala	15.41	20.95	14.53	8.29	19.57	@
8. Madhya Pradesh	11.30	12.19	14.66	18.42	19.30	12.12
9. Maharashtra	6.78	18.88	15.89	8.92	13.09	11.28
10. Orissa	11.52	5.59	16.72	9.14	22.31	17.01
11. Punjab	9.90	13.54	12.99	13.26	18.76	9.34
12. Rajasthan	7.95	4.04	16.74	14.32	18.65	12.67
13. Tamil Nadu	9.24	**	16.61	6.95	*	11.94
14. Uttar Pradesh	15.15	9.61	17.35	11.87	13.50	13.38
15. West Bengal	7.49	8.18	13.99	13.69	6.69	11.79
<b>II. Hill States</b>						
1. Himachal Pradesh (1972-82)	7.31	10.87	16.04	7.62	24.76\$	1.05
2. Jammu & Kashmir (1971-82)	10.91	4.04	18.11	22.04	21.64	11.27
3. Manipur	3.12	15.20	10.66	12.57	N.A.	10.32
4. Meghalaya	7.82	18.15	15.24	15.62	16.03	5.40
5. Nagaland	21.43	11.78	19.34	15.20	N.A.	18.56
6. Sikkim (1976-82)	5.00	18.71	15.86	15.09	N.A.	16.77@
7. Tripura	8.72	9.42	33.00* (-)	5.74	N.A.	13.87

\* In these States Electricity Duty has been merged in Electricity Tariff.

\*\* There was more or less complete prohibition in this State upto July 1981.

\$ This is for the period 1976-82.

@ This is for the period 1976-81.

\* This is for the period 1977-82.

@@ This tax has been transferred to Local Bodies for levy since 1.8.75.

N.A. Not available.

N.B. The above rates are at constant rates of taxation.

Source: Report of National Institute of Public Finance and Policy (N.I.P.F.P.)