

**Statement showing State-wise Assessment of Income-tax
(excluding Tax on Union Emoluments) for the years
1977-78 to 1981-82.**

STATES	(Rs. in Crores)					
	1977-78	1978-79	1979-80	1980-81	1981-82	Total 1977-78 to 1981-82
1	2	3	4	5	6	7
1. Andhra Pradesh	36.89	40.49	34.07	37.63	15.14	164.22
2. Assam	4.66	9.25	10.26	7.32	7.60	39.09
3. Bihar	12.91	15.83	10.90	16.07	15.61	71.32
4. Gujarat	80.21	93.17	86.47	87.95	100.79	448.59
5. Haryana	11.00	8.04	10.04	14.45	13.26	56.79
6. Himachal Pradesh	1.69	1.75	1.44	1.95	2.00	8.83
7. Jammu & Kashmir	3.76	4.24	4.16	5.56	6.42	24.14
8. Karnataka	15.60	27.40	31.70	31.95	40.02	146.67
9. Kerala	22.00	22.43	23.57	24.06	29.51	121.57
10. Madhya Pradesh	27.52	27.74	28.15	30.06	33.30	146.77
11. Maharashtra	175.16	231.98	166.89	192.37	235.61	1002.01
12. Manipur	0.37	0.35	0.35	1.76	0.36	3.19
13. Meghalaya	0.52	0.60	0.50	0.44	0.68	2.74
14. Nagaland	0.18	0.10	0.17	0.23	0.15	0.83
15. Orissa	4.30	4.33	3.98	5.46	6.45	24.52
16. Punjab	33.69	30.68	38.95	43.51	53.22	200.05
17. Rajasthan	20.71	18.10	23.14	26.27	26.69	114.91
18. Sikkim
19. Tamil Nadu	72.25	62.87	65.14	66.27	83.92	350.45
20. Tripura	0.43	0.47	0.45	0.39	0.55	2.29
21. Uttar Pradesh	40.97	45.81	50.74	53.52	67.16	258.20
22. West Bengal	88.35	73.41	74.67	71.03	84.71	392.17
ALL STATES	653.17	719.04	665.74	718.25	823.15	3579.35
UNION TERRITORIES	62.19	82.95	89.69	133.58	142.13	510.54
TOTAL - ALL INDIA	715.36	801.99	755.43	851.83	965.28	4089.89

SOURCE: Enclosure to D.O. letter No. 385/67/82-II(B) dated 10th April, 1984 from Shri B.Nagarajan, Deputy Secretary, Ministry of Finance to Shri G.Ranga Rao, Joint Secretary, (F.C.).

**Annexure VI-1
(Para 6.8)**

**COMMUNICATIONS FROM THE MINISTRY OF FINANCE REGARDING UNION
EXCISE DUTY ON GENERATION OF POWER.**

Letter No. 46(75)PFI/78 dated the 13th October, 1978 from Finance Secretary to Member Secretary of the Seventh Finance Commission.

As you are aware, Union Excise Duty of 2 paise per kw/h on electricity generated had been levied with effect from 1. 3.1978 as part of the budget proposals for 1978-79. Electricity generated for captive consumption as well as that used in auxiliary plants in the generation stations for the generation of electricity was exempted from this levy. Besides, a rebate of duty had been given in respect of electricity used for agricultural purposes.

2. The rationale behind this levy of excise duty on generation of power was fully explained in the budget speech of the Union Finance Minister. He had observed that the nation has invested heavily in the development of power. The returns from this investment have not been commensurate. It was felt