

Appendix 1

Revenue Receipts

Table A. Revenue receipts (actual) of Central Government and all state governments (in Rs. Lakhs)^a

Central Government	2003–04	All states	2003–04
Total receipts	475,311.0	Total receipts	521,836.0
Revenue receipts	263,878.0	Revenue receipts	312,279.4
Tax revenue (net)	186,982.0	Tax revenue	225,343.5
Gross tax revenue	254,348.0	States' own tax revenue	159,203.2
Excise duties	90,774.0	1 Taxes on income	2,229.3
Customs duty	48,629.0	Agricultural income tax	15.7
Corporation tax	63,562.0	Taxes on trade professions and callings	2,199.4
Taxes on income	41,379.0	Hotel receipts tax	14.1
		2 Taxes on property and capital transactions	18,131.4
Service tax	7,891.0	Land revenue	2,155.0
Taxes of union territories	658.0	Other receipts	
Other taxes and duties	1,455.0	Stamps and registration fees	15,906.1
Transfer to national calamity	1,600.0	Urban immovable prop. tax	70.3
States' share ^b	65,766.0	3 Taxes on commodities and services	138,842.5
		Sales tax	97,309.1
Non-tax revenue	76,896.0	State excise duties	19,441.7
Interest receipts	38,517.0	Taxes on vehicles	9,958.6
Dividends and profits	21,159.0	Taxes on goods and passengers	4,038.0
External grants	2,159.0	Duties on electricity	5,517.2
Other non-tax revenue	14,416.0	Others	2,577.9
Union territories	645.0	Entertainment tax	
		Other taxes and duties	
		4 Share in Central taxes	66,140.3
		5 Non-tax revenue	86,935.9(a)
		(a) States' own non-tax revenue	38,064.1
		Interest receipts	8,595.6
		Dividends and profits	393.1
		General services	9,334.4
		Other services	3,186.4
		(b) Grants in aid	48,872.0

^aA Lakh Rupee is Rs. 100,000.

* to be deducted from gross tax revenue to get net tax revenue

Source: CMIE, 2004.

Table B. Per capita total revenue receipts for major states, 1990/91 to 2002/0 (Rs.)

	1990/91	1994/95	1998/99	2002/03
State				
Andhra Pradesh	804	1266	1945	3018
Bihar	500	796	1104	1394
Gujrat	818	1769	2662	3528
Haryana	1162	3292	2775	4094
Karnataka	865	1472	2224	3059
Kerala	826	1560	2321	3340
Madhya Pradesh	687	1182	1827	2219
Maharashtra	1102	1790	2376	3211
Orissa	686	1077	1292	2293
Punjab	974	2465	2488	4545
Rajasthan	829	1324	1626	2315
Tamil Nadu	911	1594	2359	3339
Uttar Pradesh	60	910	1099	1674
West Bengal	604	957	1226	1812

Source: Reserve Bank of India, 2004.

Table C. Per capita own tax revenue for major states, 1990/91 to 2002/03 (Rs.)

	1990/91	1994/95	1998/99	2002/03
State				
Andhra Pradesh	398	609	1086	1656
Bihar	132	215	318	333
Gujrat	581	1075	1591	1879
Haryana	650	1057	1580	2625
Karnataka	519	906	1375	1975
Kerala	461	935	1499	2293
Madhya Pradesh	265	446	823	1022
Maharashtra	649	1121	1552	2355
Orissa	211	278	422	780
Punjab	637	1209	1410	2345
Rajasthan	276	483	747	1107
Tamil Nadu	559	1009	1592	2298
Uttar Pradesh	227	331	500	768
West Bengal	313	520	624	879

Source: Reserve Bank of India, 2004.