



**GOVERNMENT OF HARYANA**

**AN ANALYSIS  
OF  
STATES FINANCES  
2007-2008**

**ISSUED BY: -  
DEPARTMENT OF ECONOMIC & STATISTICAL ANALYSIS  
HARYANA  
2009**



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## **PREFACE**

Budget is a major instrument in making policy decisions since the revenue and expenditure structure directly affects the level of national income and output. With increased social and developmental responsibilities in recent years, the Government activities have increased manifold to augment the revenue resources to meet the increased developmental expenditure requirements through various sources viz. State's Own Tax Revenue, State's Own Non-Tax Revenue, Share in Central Taxes and Grants from Centre.

The present brochure is the ninth issue after the formation of Haryana State and presents some of the basic statistics relating to revenue receipts and revenue expenditure of all the States in Indian Union excluding National Capital Territory of Delhi. An attempt has been made to compare the revenue receipts from various sources and revenue expenditure incurred on developmental and non-developmental activities during the year 2005-2006 (Accounts), 2006-2007 (Revised Estimates) and 2007-2008 (Budget Estimates). The budgetary data used in this report is taken from the bulletin State Finances (A Study of Budgets of 2007-2008) issued by Reserve Bank of India printed in November, 2007.

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Chandigarh  
the 29th April , 2009

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## CHAPTER - I

### STATE FINANCES - AN INTRODUCTION

The Constitution of India clearly specifies the expenditure responsibilities as well as the resources, which are in the domain of the Union as well as the State Governments. This has been done through three lists, the Union list, the State list and the concurrent list. There is no overlap of responsibilities as well as resources except for the concurrent list.

**1.2** The States have been entrusted a crucial role in the growth process and most of the developmental functions have been assigned to them. They have the responsibility of developing social and economic infrastructure as well as maintaining the law and order. Most of these functions have a direct interface with people and require considerable employees strength to organize and perform effectively.

**1.3** In terms of the powers to raise resources, Union Government has a predominant position. Taxes on income both for individuals and corporate entities, excise duties and tax on import and export of goods, service taxes, etc; are within the domain of the Union. Taxes on consumption are assigned to the States. Taxes on services, though meant for final consumption are levied by the Union. Recognizing the asymmetry in the assignment of receipts and expenditure responsibilities, Constitution envisaged transfer of resources from the Union to the States. This structured revenue sharing arrangement not only attempts at vertical and horizontal equity; it also provides States with additional resources to meet their expenditure obligations.

**1.4** This is the thirty ninth report in the series started from the year 1968-69. The Revenue receipts from various sources & expenditure incurred on developmental and non-developmental activities are not exactly comparable as in some states certain activities are directly under State control while in other States the same activities are run by Corporation and Board of the State. Like-wise State Lotteries are also run by few States only. In this report, an attempt has been made to compare the revenue receipts of State Governments with a view to bring out the divergence in the mobilisation of resources by the States and the Central Government and revenue expenditure incurred on developmental and non developmental activities for the year 2005-2006 (Accounts), 2006-2007 (Revised Estimates) and 2007-2008 (Budget Estimates). There are four distinct sources from which the State Governments derive their revenues. These are i) State's Own Tax Revenue, ii) State's Own Non Tax Revenue, iii) Share in Central Taxes and iv) Grants from Centre. In order to present a meaningful comparison, all the 28 States have been grouped into non- special category and special category States. Some of the States are considerably dependent on the flow of resources from the union

government. More than one third of their resources are generated by way devolutions of Union Taxes and grant in aid. In case of special category states, such endowments accounted for nearly three fourth of their revenue receipts (though resource transfer from the Union government is now largely institutionalized and increasingly more in the nature of entitlements, transfers particularly from Finance Commission are sensitive to the criteria being adopted. After the resommendation of eleventh Finance Commission there was a significant squeeze in the share of special category States).

**Non-Special Category States are**

1. Andhra Pradesh
2. Bihar
3. Chhattisgarh
4. Goa
5. Gujarat
6. Haryana
7. Jharkhand
8. Karnataka
9. Kerala
10. Madhya Pradesh
11. Maharashtra
12. Orissa
13. Punjab
14. Rajasthan
15. Tamil Nadu
16. Uttar Pradesh
17. West Bengal

**Special Category States are**

18. Arunachal Pradesh
19. Assam
20. Himachal Pradesh
21. Jammu & Kashmir
22. Manipur
23. Meghalaya
24. Mizoram
25. Nagaland
26. Sikkim
27. Tripura
28. Uttarakhand

The detail of items covered under Revenue Receipt & Revenue Expenditure have been attached as an "Annexure".

## CHAPTER- II

### Resources of the States-Revenue Receipts

#### 2.1 2005-2006 (Accounts)

Out of the total revenue receipts of Rs. 431021.10 crores of all the 28 States in 2005-2006 (Accounts), 60.38% was collected by the States themselves, constituting 49.26% as State's own Tax revenue and 11.12% as State's own Non-Tax Revenue. The remaining 39.62% was received from the Centre in the form of Share in Central Taxes (21.81%) and Grants from Centre (17.81%). Non special category States contributed Rs. 380425.26 crores (88.26%) whereas special category States contributed Rs. 50595.84 crores (11.74%).

#### 2.1(a) Non -Special Category States

In the non special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Goa (85.65%) followed by Haryana (83.28%), Maharashtra (81.50%), Punjab (79.72%), Tamil Nadu (76.35%), Gujarat (76.00%), Karnataka (74.15%), Kerala (70.06%) and Andhra Pradesh (68.57%). The revenue collected by the remaining States was more than 50% in all the non-special category States except Bihar (22.89%), Orissa (46.39%), Uttar Pradesh (48.05%) and West Bengal (48.08%). The minimum (7.23%) percentage of revenue received in the form of Share in Central Taxes to total revenue receipts was in Punjab whereas it was 8.67% in Haryana, 10.29% in Maharashtra, 11.28% in Goa, 13.45% in Gujarat and 13.88% in Karnataka. Bihar received the maximum (58.42%) percentage of share in Central Taxes. Percentage share of Grants from Centre was minimum (3.07%) in Goa whereas it was 8.05% in Haryana, 8.22% in Maharashtra and 8.89% in Tamil Nadu. The percentage share of Grants from Centre was maximum (23.82%) in West Bengal.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 83.28%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 16.72% whereas the States like Bihar, Orissa, Uttar Pradesh, West Bengal, Jharkhand and Madhya Pradesh received 77.11%, 53.61%, 51.95%, 51.92%, 47.83% and 45.03% respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from Centre.

#### 2.1(b) Special Category States

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 39% in all the special category States except Sikkim and Uttarakhand where it was 57.90% and 43.97% respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 56% to 80% from these two sources, while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura received between 77% to 93% except Sikkim where it was only 42.10%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2005-2006 (Accounts) are given in Table 2.1 (a) & 2.1 (b).

**Table-2.1(a)**  
**Revenue Receipts of Individual States during 2005-2006 (Accounts)**

(Rs. In Crores)								
Sr. No	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	19207.40	4691.37	23898.77	6950.86	4001.56	10952.42	34851.19
2	Bihar	3560.78	522.30	4083.08	10420.91	3332.72	13753.63	17836.71
3	Chhattisgarh	4052.02	1229.55	5281.57	2507.71	1049.23	3556.94	8838.51
4	Goa	1096.49	761.16	1857.65	244.70	66.52	311.22	2168.87
5	Gujarat	15697.91	3353.37	19051.28	3372.63	2642.96	6015.59	25066.87
6	Haryana	9078.64	2458.57	11537.21	1200.97	1115.13	2316.1	13853.31
7	Jharkhand	2888.47	1390.72	4279.19	2233.04	1690.54	3923.58	8202.77
8	Karnataka	18631.55	3874.71	22506.26	4213.42	3632.37	7845.79	30352.05
9	Kerala	9778.62	936.77	10715.39	2518.20	2060.93	4579.13	15294.52
10	Madhya Pradesh	9114.7	2208.2	11322.90	6341.35	2932.54	9273.89	20596.79
11	Maharashtra	33540.25	5935.05	39475.30	4981.99	3981.00	8962.99	48438.29
12	Orissa	5002.28	1531.89	6534.17	4876.75	2673.79	7550.54	14084.71
13	Punjab	8989.37	4536.32	13525.69	1227.45	2213.32	3440.77	16966.46
14	Rajasthan	9880.22	2737.67	12617.89	5300.08	2921.22	8221.3	20839.19
15	Tamil Nadu	23326.02	2600.75	25926.77	5012.74	3020.47	8033.21	33959.98
16	Uttar Pradesh	18857.90	2930.32	21788.22	18203.13	5357.80	23560.93	45349.15
17	West Bengal	10388.38	1018.81	11407.19	6668.33	5650.37	12318.7	23725.89
<b>Sub Total-I</b>		<b>203091.00</b>	<b>42717.53</b>	<b>245808.53</b>	<b>86274.26</b>	<b>48342.47</b>	<b>134616.73</b>	<b>380425.26</b>
<b>Special Category</b>								
18	Arunachal Pradesh	61.71	202.36	264.07	272.53	1312.81	1585.34	1849.41
19	Assam	3232.2	1459.27	4691.47	3056.78	4297.12	7353.90	12045.37
20	Himachal Pradesh	1497.02	689.68	2186.70	493.26	3878.67	4371.93	6558.63
21	Jammu & Kashmir	1689.35	727.43	2416.78	1163.82	7959.63	9123.45	11540.23
22	Manipur	94.96	76.46	171.42	342.14	1895.40	2237.54	2408.96
23	Meghalaya	252.66	146	398.66	350.57	997.69	1348.26	1746.92
24	Mizoram	55.06	120.09	175.15	225.83	1252.68	1478.51	1653.66
25	Nagaland	105.52	96.82	202.34	248.52	1816.35	2064.87	2267.21
26	Sikkim	147.20	990.09	1137.29	182.14	644.89	827.03	1964.32
27	Tripura	296.1	63.6	359.70	404.38	2260.03	2664.41	3024.11
28	Uttarakhand	1784.55	650.09	2434.64	1009.96	2092.42	3102.38	5537.02
<b>SubTotal-II</b>		<b>9216.33</b>	<b>5221.89</b>	<b>14438.22</b>	<b>7749.93</b>	<b>28407.69</b>	<b>36157.62</b>	<b>50595.84</b>
<b>Total (I+II)All States</b>		<b>212307.33</b>	<b>47939.42</b>	<b>260246.75</b>	<b>94024.19</b>	<b>76750.16</b>	<b>170774.35</b>	<b>431021.10</b>



**Table-2.1(b)**  
**Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts**  
**of Individual States during 2005-06 (Accounts)**

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
<b>Non-Special Category</b>								
1	Andhra Pradesh	55.11	13.46	68.57	19.94	11.48	31.43	100.00
2	Bihar	19.96	2.93	22.89	58.42	18.68	77.11	100.00
3	Chhattisgarh	45.85	13.91	59.76	28.37	11.87	40.24	100.00
4	Goa	50.56	35.09	85.65	11.28	3.07	14.35	100.00
5	Gujarat	62.62	13.38	76.00	13.45	10.54	24.00	100.00
6	Haryana	65.53	17.75	83.28	8.67	8.05	16.72	100.00
7	Jharkhand	35.21	16.95	52.17	27.22	20.61	47.83	100.00
8	Karnataka	61.38	12.77	74.15	13.88	11.97	25.85	100.00
9	Kerala	63.94	6.12	70.06	16.46	13.47	29.94	100.00
10	Madhya Pradesh	44.25	10.72	54.97	30.79	14.24	45.03	100.00
11	Maharashtra	69.24	12.25	81.50	10.29	8.22	18.50	100.00
12	Orissa	35.52	10.88	46.39	34.62	18.98	53.61	100.00
13	Punjab	52.98	26.74	79.72	7.23	13.05	20.28	100.00
14	Rajasthan	47.41	13.14	60.55	25.43	14.02	39.45	100.00
15	Tamil Nadu	68.69	7.66	76.35	14.76	8.89	23.65	100.00
16	Uttar Pradesh	41.58	6.46	48.05	40.14	11.81	51.95	100.00
17	West Bengal	43.78	4.29	48.08	28.11	23.82	51.92	100.00
<b>Aggregate-I</b>		<b>53.39</b>	<b>11.23</b>	<b>64.61</b>	<b>22.68</b>	<b>12.71</b>	<b>35.39</b>	<b>100.00</b>
<b>Special Category</b>								
18	Arunachal Pradesh	3.34	10.94	14.28	14.74	70.99	85.72	100.00
19	Assam	26.83	12.11	38.95	25.38	35.67	61.05	100.00
20	Himachal Pradesh	22.83	10.52	33.34	7.52	59.14	66.66	100.00
21	Jammu & Kashmir	14.64	6.30	20.94	10.08	68.97	79.06	100.00
22	Manipur	3.94	3.17	7.12	14.20	78.68	92.88	100.00
23	Meghalaya	14.46	8.36	22.82	20.07	57.11	77.18	100.00
24	Mizoram	3.33	7.26	10.59	13.66	75.75	89.41	100.00
25	Nagaland	4.65	4.27	8.92	10.96	80.11	91.08	100.00
26	Sikkim*	7.49	50.40	57.90	9.27	32.83	42.10	100.00
27	Tripura	9.79	2.10	11.89	13.37	74.73	88.11	100.00
28	Uttarakhand	32.23	11.74	43.97	18.24	37.79	56.03	100.00
<b>Aggregate-II</b>		<b>18.22</b>	<b>10.32</b>	<b>28.54</b>	<b>15.32</b>	<b>56.15</b>	<b>71.46</b>	<b>100.00</b>
<b>Overall</b>		<b>49.26</b>	<b>11.12</b>	<b>60.38</b>	<b>21.81</b>	<b>17.81</b>	<b>39.62</b>	<b>100.00</b>

\*Note:- State's own Non Tax Revenue is more in case of Sikkim because of receipts from lotteries.

## **2.2 2006-2007 (Revised Estimates)**

Out of the total revenue receipts of Rs. 531428.82 crores of all the States in 2006-2007 (R.E.), 58.85 % was collected by the States themselves, constituting 48.38% as State's own Tax Revenue and 10.47% as State's own Non Tax Revenue. The remaining 41.15% was received from the Centre in the form of Share in Central Taxes (21.78%) and Grants from Centre (19.37%). Non-special category States contributed Rs. 471467.58 crores (88.72%) whereas special category States contributed Rs. 59961.24 crores (11.28%).

### **2.2 (a) Non-Special Category States**

In the non-special category States, the percentage of revenue collected by a State to its total revenue receipts was maximum in Haryana (85.04%) followed by Goa (82.90%), Punjab (78.67%), Tamil Nadu (76.49%), Maharashtra (75.74%), Karnataka (74.18%), Gujarat (73.91%), Kerala (68.77%) and Andhra Pradesh (68.15%). The revenue collected by the remaining States was more than 50% in all the non special category States except Bihar (21.38%), Orissa (43.10%), Jharkhand (44.97%) and Uttar Pradesh (49.63%). The minimum (7.67%) percentage of revenue received in the form of Share in Central Taxes to its total revenue receipts was in Haryana whereas it was 7.92% in Punjab, 9.99% in Maharashtra, 11.62% in Goa and 13.14% in Gujarat. Bihar received the maximum (55.03%) share in Central Taxes. Percentage share of grants from Centre was minimum(5.48%) in Goa whereas it was 7.29% in Haryana, 7.72% Tamil Nadu, 12.64% in Karnataka and 13.34% in Andhra Pradesh. The percentage share of Grants from Centre was maximum (23.59%) in Bihar.

The major share of revenues in Haryana from State's own Taxes and State's own Non Tax Revenue was 85.04%. The receipt Share in Central Taxes and Grants from Centre for Haryana was only 14.96% whereas the States like Bihar, Orissa, Jharkhand, Uttar Pradesh, Madhya Pradesh, West Bengal, Chhattisgarh and Rajasthan received 78.62%, 56.90%, 55.03%, 50.37%, 49.71%, 49.18%, 43.39% and 43.00% respectively of their revenues from the Central Govt. in the form of Share in Central Taxes and Grants from Centre.

### **2.2 (b) Special Category States**

In the special category States, the percentage of State's own Tax Revenue and State's own Non Tax Revenue to its total revenue receipts was less than 35% except Sikkim and Uttarakhand where it was 48.64% and 43.53% respectively. The major sources of revenues in these special category States were Grants from Centre and Share in Central Taxes. The major hilly States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand derived their revenues between 56% to 80% from these two sources while small States like Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Tripura received 82% to 93% except Sikkim where it was only 51.36%.

The details of revenue receipts and percentage of revenue receipts from various sources to total revenue receipts of individual States during 2006-2007 (R.E) are given in Table 2.2(a) & 2.2(b).

**Table-2.2(a)**  
**Revenue Receipt of Individual States during 2006-2007 (Revised Estimates )**

(Rs. In Crores)								
Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	25256.3	5509.81	30766.11	8355.17	6024.70	14379.87	45145.98
2	Bihar	4522.67	342.39	4865.06	12525.99	5369.28	17895.27	22760.33
3	Chhattisgarh	5331.53	1419.83	6751.36	3014.50	2160.43	5174.93	11926.29
4	Goa	1185.84	914.58	2100.42	294.45	138.93	433.38	2533.80
5	Gujarat	18493.60	4018.14	22511.74	4003	3945.18	7948.18	30459.92
6	Haryana	10548.7	2988.48	13537.18	1221.01	1159.92	2380.93	15918.11
7	Jharkhand	3128.15	1433.51	4561.66	3817.98	1764.83	5582.81	10144.47
8	Karnataka	23887.94	4296.75	28184.69	5009.63	4801.48	9811.11	37995.80
9	Kerala	11997.54	1046.29	13043.83	3200	2723.20	5923.20	18967.03
10	Madhya Pradesh	10167.57	2334.16	12501.73	7622.58	4735.54	12358.12	24859.85
11	Maharashtra	40323.86	5322.36	45646.22	6023.33	8597.82	14621.15	60267.37
12	Orissa	5752.62	1853.37	7605.99	6212.66	3829.86	10042.52	17648.51
13	Punjab	9757.9	5877.62	15635.52	1573.83	2665.62	4239.45	19874.97
14	Rajasthan	11314.22	3184.02	14498.24	6760.39	4174.93	10935.32	25433.56
15	Tamil Nadu	28046.09	2900.57	30946.66	6390	3123.98	9513.98	40460.64
16	Uttar Pradesh	24381.00	5410.46	29791.46	21880.71	8358.00	30238.71	60030.17
17	West Bengal	12535.14	1207.17	13742.31	8504.57	4793.90	13298.47	27040.78
<b>Sub Total -I</b>		<b>246630.67</b>	<b>50059.51</b>	<b>296690.18</b>	<b>106409.80</b>	<b>68367.60</b>	<b>174777.40</b>	<b>471467.58</b>
<b>Special Category</b>								
18	Arunachal Pradesh	69.80	208.12	277.92	347.14	1767.58	2114.72	2392.64
19	Assam	3565.77	1616.27	5182.04	3674.8	7160.71	10835.51	16017.55
20	Himachal Pradesh	1516.63	881.71	2398.34	592.92	3954.76	4547.68	6946.02
21	Jammu & Kashmir	1902.64	604.15	2506.79	1488.34	7985.47	9473.81	11980.60
22	Manipur	110.94	164.98	275.92	411.25	2301.52	2712.77	2988.69
23	Meghalaya	268.39	173.13	441.52	421.41	1594.85	2016.26	2457.78
24	Mizoram	63.15	119.73	182.88	271.45	1539.06	1810.51	1993.39
25	Nagaland	118.91	84.46	203.37	298.67	2240.86	2539.53	2742.90
26	Sikkim	129.92	1045.58	1175.50	208.70	1032.47	1241.17	2416.67
27	Tripura	353.23	71.07	424.30	480.00	2277.37	2757.37	3181.67
28	Uttarakhand	2350.23	628.55	2978.78	1132.07	2732.48	3864.55	6843.33
<b>Sub-Total II</b>		<b>10449.61</b>	<b>5597.75</b>	<b>16047.36</b>	<b>9326.75</b>	<b>34587.13</b>	<b>43913.88</b>	<b>59961.24</b>
<b>Total (I+II) All States</b>		<b>257080.28</b>	<b>55657.26</b>	<b>312737.54</b>	<b>115736.55</b>	<b>102954.73</b>	<b>218691.28</b>	<b>531428.82</b>

**Table-2.2(b)**  
**Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts**  
**of Individual States during 2006-07 (Revised Estimates)**

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
<b>Non-Special Category</b>								
1	Andhra Pradesh	55.94	12.20	68.15	18.51	13.34	31.85	100.00
2	Bihar	19.87	1.50	21.38	55.03	23.59	78.62	100.00
3	Chhattisgarh	44.70	11.91	56.61	25.28	18.11	43.39	100.00
4	Goa	46.80	36.10	82.90	11.62	5.48	17.10	100.00
5	Gujarat	60.71	13.19	73.91	13.14	12.95	26.09	100.00
6	Haryana	66.27	18.77	85.04	7.67	7.29	14.96	100.00
7	Jharkhand	30.84	14.13	44.97	37.64	17.40	55.03	100.00
8	Karnataka	62.87	11.31	74.18	13.18	12.64	25.82	100.00
9	Kerala	63.25	5.52	68.77	16.87	14.36	31.23	100.00
10	Madhya Pradesh	40.90	9.39	50.29	30.66	19.05	49.71	100.00
11	Maharashtra	66.91	8.83	75.74	9.99	14.27	24.26	100.00
12	Orissa	32.60	10.50	43.10	35.20	21.70	56.90	100.00
13	Punjab	49.10	29.57	78.67	7.92	13.41	21.33	100.00
14	Rajasthan	44.49	12.52	57.00	26.58	16.42	43.00	100.00
15	Tamil Nadu	69.32	7.17	76.49	15.79	7.72	23.51	100.00
16	Uttar Pradesh	40.61	9.01	49.63	36.45	13.92	50.37	100.00
17	West Bengal	46.36	4.46	50.82	31.45	17.73	49.18	100.00
	<b>Aggregate-I</b>	<b>52.31</b>	<b>10.62</b>	<b>62.93</b>	<b>22.57</b>	<b>14.50</b>	<b>37.07</b>	<b>100.00</b>
<b>Special Category</b>								
18	Arunachal Pradesh	2.92	8.70	11.62	14.51	73.88	88.38	100.00
19	Assam	22.26	10.09	32.35	22.94	44.71	67.65	100.00
20	Himachal Pradesh	21.83	12.69	34.53	8.54	56.94	65.47	100.00
21	Jammu & Kashmir	15.88	5.04	20.92	12.42	66.65	79.08	100.00
22	Manipur	3.71	5.52	9.23	13.76	77.01	90.77	100.00
23	Meghalaya	10.92	7.04	17.96	17.15	64.89	82.04	100.00
24	Mizoram	3.17	6.01	9.17	13.62	77.21	90.83	100.00
25	Nagaland	4.34	3.08	7.41	10.89	81.70	92.59	100.00
26	Sikkim*	5.38	43.27	48.64	8.64	42.72	51.36	100.00
27	Tripura	11.10	2.23	13.34	15.09	71.58	86.66	100.00
28	Uttarakhand	34.34	9.18	43.53	16.54	39.93	56.47	100.00
	<b>Aggregate-II</b>	<b>17.43</b>	<b>9.34</b>	<b>26.76</b>	<b>15.55</b>	<b>57.68</b>	<b>73.24</b>	<b>100.00</b>
	<b>Overall</b>	<b>48.38</b>	<b>10.47</b>	<b>58.85</b>	<b>21.78</b>	<b>19.37</b>	<b>41.15</b>	<b>100.00</b>

\*Note:-State's own Non Tax Revenue is more in case of Sikkim because of receipts from State Lotteries.

### **2.3 2007-2008 ( Budget Estimates)**

Out of the total revenue receipts of Rs. 606733.07 crores of all the States in 2007-2008 (B.E.), 58.22% was estimated by States themselves, constituting 48.46% as State's own Tax Revenue and 9.76%, as State's own Non-Tax Revenue. The remaining 41.78% was estimated from the Centre in the form of Share in Central Taxes (22.45%) and Grants from Centre (19.34%). Non special category States contributed Rs. 540259.26 crores (89.04%) whereas special category States contributed Rs. 66473.81 crore (10.96%).

#### **2.3(a) Non-Special Category States**

In the non-special category States, the percentage of revenue estimated by a State to its total revenue receipt was maximum in Haryana (84.70%) followed by Goa (84.28%), Punjab (76.91%), Tamil Nadu (75.98%), Maharashtra (75.58%), Gujarat (75.07%), Karnataka (74.04%), Andhra Pradesh (69.62%) and Kerala (69.58%). The revenue estimated by the remaining States was more than 50% in all the non-special category States except Bihar (19.56%), Orissa (42.10%), Jharkhand (44.35%) and Uttar Pradesh (46.78%). The estimated percentage of revenue received in the form of Share in Central Taxes to total revenues in non-special category States was minimum (7.50%) in Haryana whereas it was 8.15% in Punjab, 9.58% in Goa and 10.44% in Maharashtra.. Bihar received the maximum (54.78%) percentage of share in the form of Central Taxes. Percentage share of Grants from Centre to total revenue receipts was minimum in Goa (6.14%) whereas it was 7.03% in Tamil Nadu, 7.80% in Haryana, 11.92 % in Gujarat, 12.69% in Kerala and 13.65% in Andhra Pradesh. The percentage share of Grants from Centre was maximum (25.67%) in Bihar.

The major share of revenues in Haryana from State's own Tax Revenue and State's own Non-Tax Revenue was estimated 84.70%. The receipt Share in Central Taxes and Grants from Centre for Haryana was estimated only 15.30% whereas the States like Bihar, Orissa, Jharkhand, Uttar Pradesh, and Madhya Pradesh received 80.44%, 57.90%, 55.65%, 53.22% and 49.48%, respectively of their revenues from the Centre in the form of Share in Central Taxes and Grants from the Centre..

#### **2.3 (b) Special Category States**

In the special category States, the percentage of State's own Tax Revenue and State's own Non-Tax Revenue to its total revenue receipts of a State was estimated less than 38% except Uttarakhand (40.25%) and Sikkim(55.26%). The major sources of revenue in these special category States were Grants from Centre and Share in Central Taxes . The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to derive their revenues between 59% to 77% from these two sources, while small States like, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland and Tripura were estimated to receive between 84 % to 93% except Sikkim where it was 44.74%.

The details of revenue receipts and percentage of various Taxes and Grants to total revenue receipts of individual States during 2007-2008 (B.E.) are given in Table 2.3(a) & 2.3(b).

**Table-2.3(a)**  
**Revenue Receipt of Individual States during 2007-2008 (Budget Estimates)**

(Rs. In Crores)								
Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (3+4)	Share in Central Taxes	Grants from Centre	Sub Total (6+7)	Total Revenue Receipts (5+8)
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	31399.13	6857.62	38256.75	9190.75	7502.08	16692.83	54949.58
2	Bihar	4969.97	396.25	5366.22	15031.19	7043.62	22074.81	27441.03
3	Chhattisgarh	6027.92	1743.96	7771.88	3315.46	2379.61	5695.07	13466.95
4	Goa	1233.07	1617.32	2850.39	323.85	207.75	531.6	3381.99
5	Gujarat	20867.52	3879.94	24747.46	4287.4	3929.36	8216.76	32964.22
6	Haryana	12251.00	2924.96	15175.96	1343.1	1398.28	2741.38	17917.34
7	Jharkhand	3550.34	1599.12	5149.46	4795.15	1667.46	6462.61	11612.07
8	Karnataka	26691.17	1857.1	28548.27	6300	5913.82	12213.82	40762.09
9	Kerala	13789.78	1133.07	14922.85	3801.49	2721.41	6522.9	21445.75
10	Madhya Pradesh	11716.75	2427.03	14143.78	8384.84	5467.22	13852.06	27995.84
11	Maharashtra	45874.06	5747.67	51621.73	7128.05	9549.09	16677.14	68298.87
12	Orissa	6615.52	1580.78	8196.3	6790.79	4480.11	11270.9	19467.2
13	Punjab	10876.03	6620.29	17496.32	1853.08	3400.14	5253.22	22749.54
14	Rajasthan	12913.26	3384.29	16297.55	8001.04	4300.90	12301.94	28599.49
15	Tamil Nadu	30988.19	2845.93	33834.12	7567.24	3130.93	10698.17	44532.29
16	Uttar Pradesh	27802.19	6823.86	34626.05	27479.21	11912.44	39391.65	74017.7
17	West Bengal	14254.75	1297.84	15552.59	10066.54	5038.18	15104.72	30657.31
<b>Sub Total-I</b>		<b>281820.65</b>	<b>52737.03</b>	<b>334557.68</b>	<b>125659.18</b>	<b>80042.4</b>	<b>205701.58</b>	<b>540259.26</b>
<b>Special Category</b>								
18	Arunachal Pradesh	79.40	176.18	255.58	410.85	1664.84	2075.69	2331.27
19	Assam	4041.85	1694.33	5736.18	4226.02	7026.03	11252.05	16988.23
20	Himachal Pradesh	1950.90	803.28	2754.18	652.21	3899.07	4551.28	7305.46
21	Jammu & Kashmir	2198.64	913.05	3111.69	1471.47	8821.74	10293.21	13404.90
22	Manipur	127.44	146.27	273.71	516.51	1971.94	2488.45	2762.16
23	Meghalaya	331.93	180.35	512.28	529.24	2200.25	2729.49	3241.77
24	Mizoram	68.13	97.97	166.10	340.89	1429.36	1770.25	1936.35
25	Nagaland	128.14	97.04	225.18	342.54	2492.09	2834.63	3059.81
26	Sikkim	144.72	1383.00	1527.72	261.64	975.06	1236.70	2764.42
27	Tripura	400.84	79.02	479.86	528.00	2655.09	3183.09	3662.95
28	Uttarakhand	2745.35	883.37	3628.72	1245.16	4142.61	5387.77	9016.49
<b>Sub Total-II</b>		<b>12217.34</b>	<b>6453.86</b>	<b>18671.20</b>	<b>10524.53</b>	<b>37278.08</b>	<b>47802.61</b>	<b>66473.81</b>
<b>Total-I+II (All States)</b>		<b>294037.99</b>	<b>59190.89</b>	<b>353228.88</b>	<b>136183.71</b>	<b>117320.48</b>	<b>253504.19</b>	<b>606733.07</b>

**Table-2.3(b)**  
**Percentages of Revenue Receipts from Various Sources to Total Revenue Receipts**  
**of Individual States during 2007-08 (Budget Estimates)**

Sr. No.	State	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (10+11)	Share in Central Taxes	Grants from Centre	Sub Total (13+14)	Total Revenue Receipts (12+15)
1	2	10	11	12	13	14	15	16
<b>Non-Special Category</b>								
1	Andhra Pradesh	57.14	12.48	69.62	16.73	13.65	30.38	100.00
2	Bihar	18.11	1.44	19.56	54.78	25.67	80.44	100.00
3	Chhattisgarh	44.76	12.95	57.71	24.62	17.67	42.29	100.00
4	Goa	36.46	47.82	84.28	9.58	6.14	15.72	100.00
5	Gujarat	63.30	11.77	75.07	13.01	11.92	24.93	100.00
6	Haryana	68.38	16.32	84.70	7.50	7.80	15.30	100.00
7	Jharkhand	30.57	13.77	44.35	41.29	14.36	55.65	100.00
8	Karnataka	65.48	4.56	70.04	15.46	14.51	29.96	100.00
9	Kerala	64.30	5.28	69.58	17.73	12.69	30.42	100.00
10	Madhya Pradesh	41.85	8.67	50.52	29.95	19.53	49.48	100.00
11	Maharashtra	67.17	8.42	75.58	10.44	13.98	24.42	100.00
12	Orissa	33.98	8.12	42.10	34.88	23.01	57.90	100.00
13	Punjab	47.81	29.10	76.91	8.15	14.95	23.09	100.00
14	Rajasthan	45.15	11.83	56.99	27.98	15.04	43.01	100.00
15	Tamil Nadu	69.59	6.39	75.98	16.99	7.03	24.02	100.00
16	Uttar Pradesh	37.56	9.22	46.78	37.13	16.09	53.22	100.00
17	West Bengal	46.50	4.23	50.73	32.84	16.43	49.27	100.00
	<b>Aggregate-I</b>	<b>52.16</b>	<b>9.76</b>	<b>61.93</b>	<b>23.26</b>	<b>14.82</b>	<b>38.07</b>	<b>100.00</b>
18	Arunachal Pradesh	3.41	7.56	10.96	17.62	71.41	89.04	100.00
19	Assam	23.79	9.97	33.77	24.88	41.36	66.23	100.00
20	Himachal Pradesh	26.70	11.00	37.70	8.93	53.37	62.30	100.00
21	Jammu & Kashmir	16.40	6.81	23.21	10.98	65.81	76.79	100.00
22	Manipur	4.61	5.30	9.91	18.70	71.39	90.09	100.00
23	Meghalaya	10.24	5.56	15.80	16.33	67.87	84.20	100.00
24	Mizoram	3.52	5.06	8.58	17.60	73.82	91.42	100.00
25	Nagaland	4.19	3.17	7.36	11.19	81.45	92.64	100.00
26	Sikkim*	5.24	50.03	55.26	9.46	35.27	44.74	100.00
27	Tripura	10.94	2.16	13.10	14.41	72.49	86.90	100.00
28	Uttarakhand	30.45	9.80	40.25	13.81	45.94	59.75	100.00
	<b>Aggregate-II</b>	<b>18.38</b>	<b>9.71</b>	<b>28.09</b>	<b>15.83</b>	<b>56.08</b>	<b>71.91</b>	<b>100.00</b>
	<b>Overall</b>	<b>48.46</b>	<b>9.76</b>	<b>58.22</b>	<b>22.45</b>	<b>19.34</b>	<b>41.78</b>	<b>100.00</b>

\*Note:-State's own Non Tax Revenue is more in case of Sikkim because of receipts from State Lotteries.

## **Per Capita Revenue Receipts of States**

### **2.4 2005-2006 (Accounts)**

#### **2.4 (a) Non- Special Category States**

In the non- special category States, the maximum per capita revenue receipts during 2005-2006 (Accounts) was in Goa (Rs. 14459.13) followed by Punjab (Rs.6550.76), Haryana (Rs.5997.10), Karnataka (Rs.5420.01), Tamil Nadu (Rs.5232.66), Maharashtra (Rs.4648.59), Kerala (Rs.4606.78), Gujarat (Rs.4591.00) and Andhra Pradesh (Rs.4334.73). Bihar with Rs. 1977.46 was at minimum level whereas it was Rs. 2493.08 in Uttar Pradesh. The per capita State's own Tax Revenue was maximum in Goa (Rs.7309.93) followed by Haryana (Rs.3930.15), Tamil Nadu (Rs.3594.15), Punjab (Rs.3470.80), Karnataka (Rs.3327.06), Maharashtra (Rs.3218.83) and Kerala (Rs.2945.37). Bihar with Rs. 394.76 was at minimum level whereas it was Rs. 992.60 in Jharkhand. The per capita State's own Non- Tax Revenue was maximum (Rs. 5074.40) in Goa followed by Punjab (Rs. 1751.47) and Haryana (Rs.1064.32). Bihar with Rs. 57.90 was at minimum level whereas it was Rs.120.14 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Like-wise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.1631.33) followed by Orissa (Rs.1260.14), Bihar (Rs.1155.31), Chhattisgarh (Rs.1114.54), Uttar Pradesh (Rs.1000.72), Madhya Pradesh (Rs.962.27), Andhra Pradesh (Rs.864.53), Rajasthan (Rs.857.62), West Bengal (Rs.786.36), Tamil Nadu (Rs.772.38) and Jharkhand (Rs.767.37). The per capita share of Central Taxes for Haryana was Rs. 519.90. The per capita share received from Central Grants of all the non special category States ranged from Rs. 294.55 in Uttar Pradesh to Rs.854.56 in Punjab whereas the Haryana share was Rs. 482.74.

#### **2.4 (b) Special Category States**

The Special category States received major share of revenue in the form of Grants from the Centre. Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Central Grants amounting to Rs.1507.76, Rs. 6060.42, Rs.7302.41 and Rs. 2274.37 respectively. In small States with a population of less than 35 lakhs, the per capital Central grants were maximum in Mizoram (Rs.13918.67) and minimum in Meghalaya. (Rs.3990.76).

The details of per capita revenue receipts of individual States during 2005-2006 (Accounts) are given in Table 2.4. Graphic presentation of data of selected States has also been given alongwith the Table.

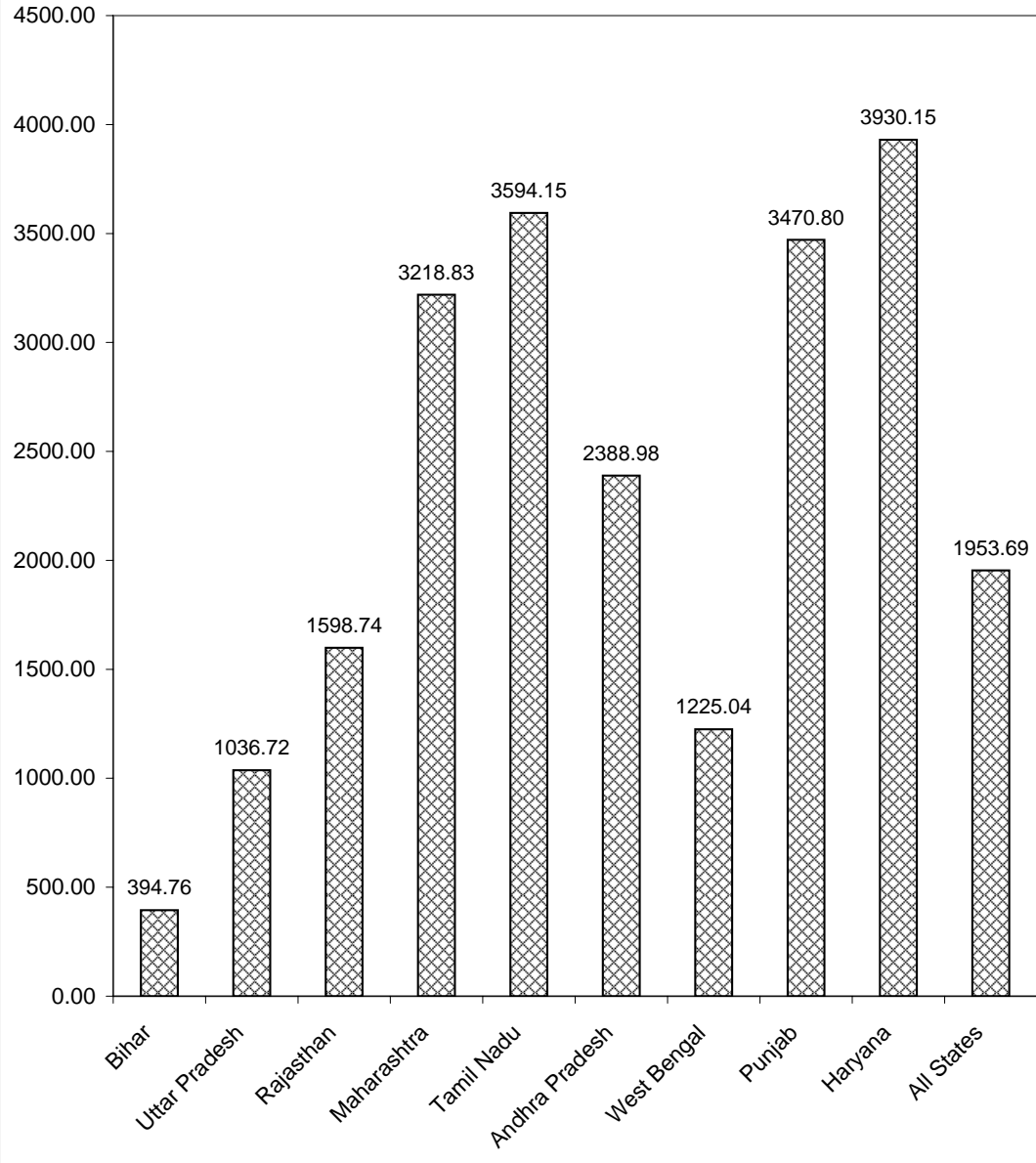


**Table-2.4**  
**Per Capita Revenue Receipts of Individual States during 2005-06 (Accounts)**

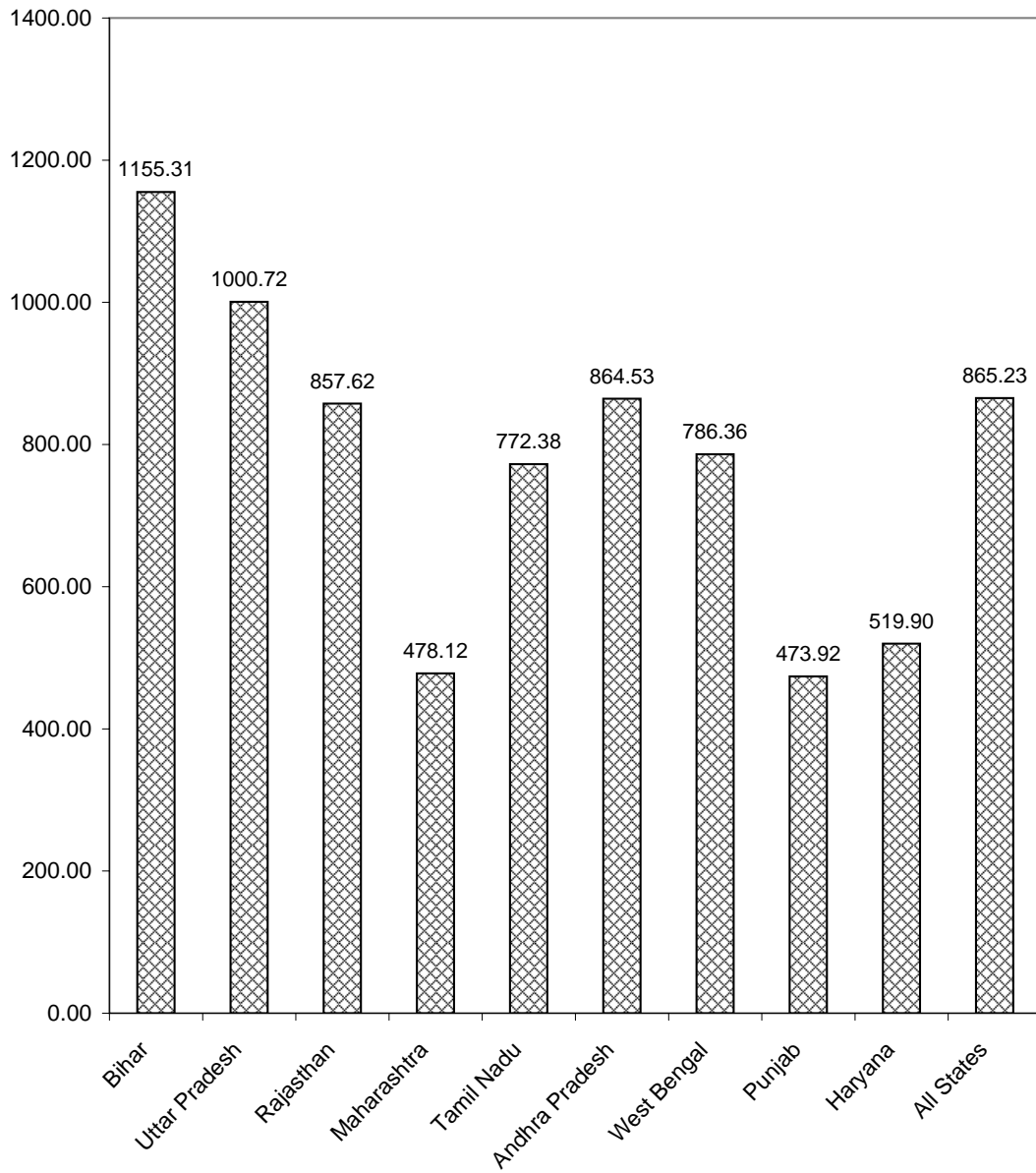
		(In Rs.)							
Sr. No.	State	Estimated* Population (In Crore)	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
<b>Non-Special Category</b>									
1	Andhra Pradesh	8.04	2388.98	583.50	2972.48	864.53	497.71	1362.24	4334.73
2	Bihar	9.02	394.76	57.90	452.67	1155.31	369.48	1524.79	1977.46
3	Chhattisgarh	2.25	1800.90	546.47	2347.36	1114.54	466.32	1580.86	3928.23
4	Goa	0.15	7309.93	5074.40	12384.33	1631.33	443.47	2074.80	14459.13
5	Gujarat	5.46	2875.08	614.17	3489.25	617.70	484.06	1101.76	4591.00
6	Haryana	2.31	3930.15	1064.32	4994.46	519.90	482.74	1002.64	5997.10
7	Jharkhand	2.91	992.60	477.91	1470.51	767.37	580.94	1348.31	2818.82
8	Karnataka	5.60	3327.06	691.91	4018.98	752.40	648.64	1401.03	5420.01
9	Kerala	3.32	2945.37	282.16	3227.53	758.49	620.76	1379.26	4606.78
10	Madhya Pradesh	6.59	1383.11	335.08	1718.19	962.27	445.00	1407.27	3125.46
11	Maharashtra	10.42	3218.83	569.58	3788.42	478.12	382.05	860.17	4648.59
12	Orissa	3.87	1292.58	395.84	1688.42	1260.14	690.90	1951.04	3639.46
13	Punjab	2.59	3470.80	1751.47	5222.27	473.92	854.56	1328.48	6550.76
14	Rajasthan	6.18	1598.74	442.99	2041.73	857.62	472.69	1330.31	3372.04
15	Tamil Nadu	6.49	3594.15	400.73	3994.88	772.38	465.40	1237.78	5232.66
16	Uttar Pradesh	18.19	1036.72	161.10	1197.81	1000.72	294.55	1295.27	2493.08
17	West Bengal	8.48	1225.04	120.14	1345.19	786.36	666.32	1452.68	2797.86
<b>Sub Total-I</b>		<b>101.87</b>	<b>1993.63</b>	<b>419.33</b>	<b>2412.96</b>	<b>846.91</b>	<b>474.55</b>	<b>1321.46</b>	<b>3734.42</b>
<b>Special Category</b>									
18	Arunachal Pradesh	0.12	514.25	1686.33	2200.58	2271.08	10940.08	13211.17	15411.75
19	Assam	2.85	1134.11	512.02	1646.13	1072.55	1507.76	2580.32	4226.45
20	Himachal Pradesh	0.64	2339.09	1077.63	3416.72	770.72	6060.42	6831.14	10247.86
21	Jammu & Kashmir	1.09	1549.86	667.37	2217.23	1067.72	7302.41	8370.14	10587.37
22	Manipur	0.23	412.87	332.43	745.30	1487.57	8240.87	9728.43	10473.74
23	Meghalaya	0.25	1010.64	584.00	1594.64	1402.28	3990.76	5393.04	6987.68
24	Mizoram	0.09	611.78	1334.33	1946.11	2509.22	13918.67	16427.89	18374.00
25	Nagaland	0.21	502.48	461.05	963.52	1183.43	8649.29	9832.71	10796.24
26	Sikkim	0.06	3372.33	16501.50	19873.83	3035.67	10748.17	13783.83	33657.67
27	Tripura	0.34	870.88	187.06	1057.94	1189.35	6647.15	7836.50	8894.44
28	Uttarakhand	0.92	1939.73	706.62	2646.35	1097.78	2274.37	3372.15	6018.50
<b>Sub Total-II</b>		<b>6.80</b>	<b>1355.34</b>	<b>767.93</b>	<b>2123.27</b>	<b>1139.70</b>	<b>4177.60</b>	<b>5317.30</b>	<b>7440.56</b>
<b>Total-I-II (All States)</b>		<b>108.67</b>	<b>1953.69</b>	<b>441.15</b>	<b>2394.84</b>	<b>865.23</b>	<b>706.27</b>	<b>1571.49</b>	<b>3966.33</b>

\*as on 1st october,2005

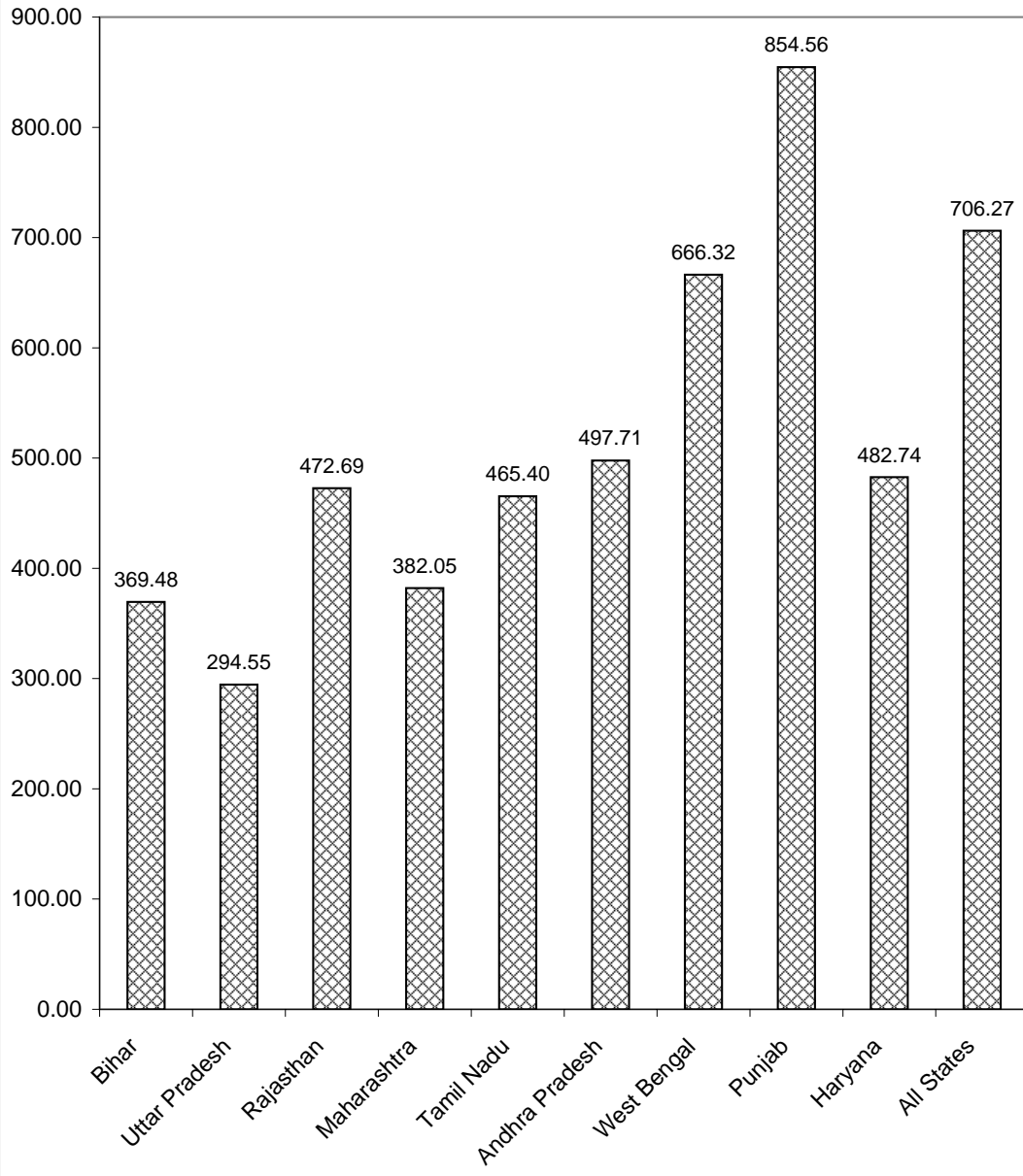
**Per Capita State's Own Tax Revenue of Selected States  
during 2005-2006 (Accounts) (In Rs.)**



**Per Capita Share in Central Taxes of Selected States during  
2005-2006 (Accounts) (In Rs.)**



**Per Capita Grants from the Centre of Selected States  
during 2005-2006 (Accounts) (In Rs.)**



## **2.5 2006-2007 (Revised Estimates)**

### **2.5 (a) Non-Special Category States**

In the non- special category States, the maximum per capita revenue receipts during 2006-2007 (R.E.) was in Goa (Rs. 16892.00) followed by Punjab (Rs. 7557.02), Haryana (Rs.6744.96), Karnataka (Rs.6713.04), Tamil Nadu (Rs.6186.64), Maharashtra (Rs.5701.74), Kerala (Rs.5678.75) and Andhra Pradesh (Rs.5559.85). Bihar with Rs.2484.75 was at minimum level whereas it was Rs. 3151.61 in West Bengal. The per capita State's own Tax Revenue was maximum in Goa (Rs.7905.60) followed by Haryana (Rs. 4469.79), Tamil Nadu (Rs 4288.39), Karnataka (Rs.4220.48) and Maharashtra (Rs.3814.93). Bihar with Rs. 493.74 was at minimum level whereas it was Rs. 1056.81 in Jharkhand. The per capita State's own Non-Tax Revenue was maximum in Goa (Rs. 6097.20) followed by Punjab (Rs. 2234.84) and Haryana (Rs.1266.31) Bihar with Rs. 37.38 was at minimum level whereas it was Rs. 140.70 in West Bengal. However, the State's own Non - Tax Revenue was not comparable as in some States certain activities were directly under State control while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita share in Central Taxes was maximum in Goa (Rs.1963.00) followed by Orissa (Rs. 1588.92), Bihar (Rs.1367.47), Chhattisgarh (Rs.1322.15), Jharkhand (Rs.1289.86), Uttar Pradesh (Rs.1180.83), Madhya Pradesh (Rs.1136.00), Rajasthan (Rs.1073.08), Andhra Pradesh (Rs.1028.96), West Bhangal (Rs.991.21) and Tamil Nadu (Rs. 977.06). The per capita share in Central Taxes for Haryana was Rs. 517.38. The per capita share received from Central grants of all the non special category States ranged from Rs. 451.05 in Uttar Pradesh to Rs.1013.54 in Punjab whereas Haryana share was Rs. 491.49.

### **2.5 (b) Special Category States**

The special category States received major share of revenue in the form of Grants from the Centre. The Major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand received per capita Grants from the Centre amounting to Rs. 2477.75 Rs. 6084.25, Rs. 7259.52 and Rs. 2938.15 respectively. In small State with a population of less than 35 lakhs , the per capita Central Grants were maximum in Sikkim (Rs.17207.83) and minimum in Meghalaya. (Rs. 6379.40).

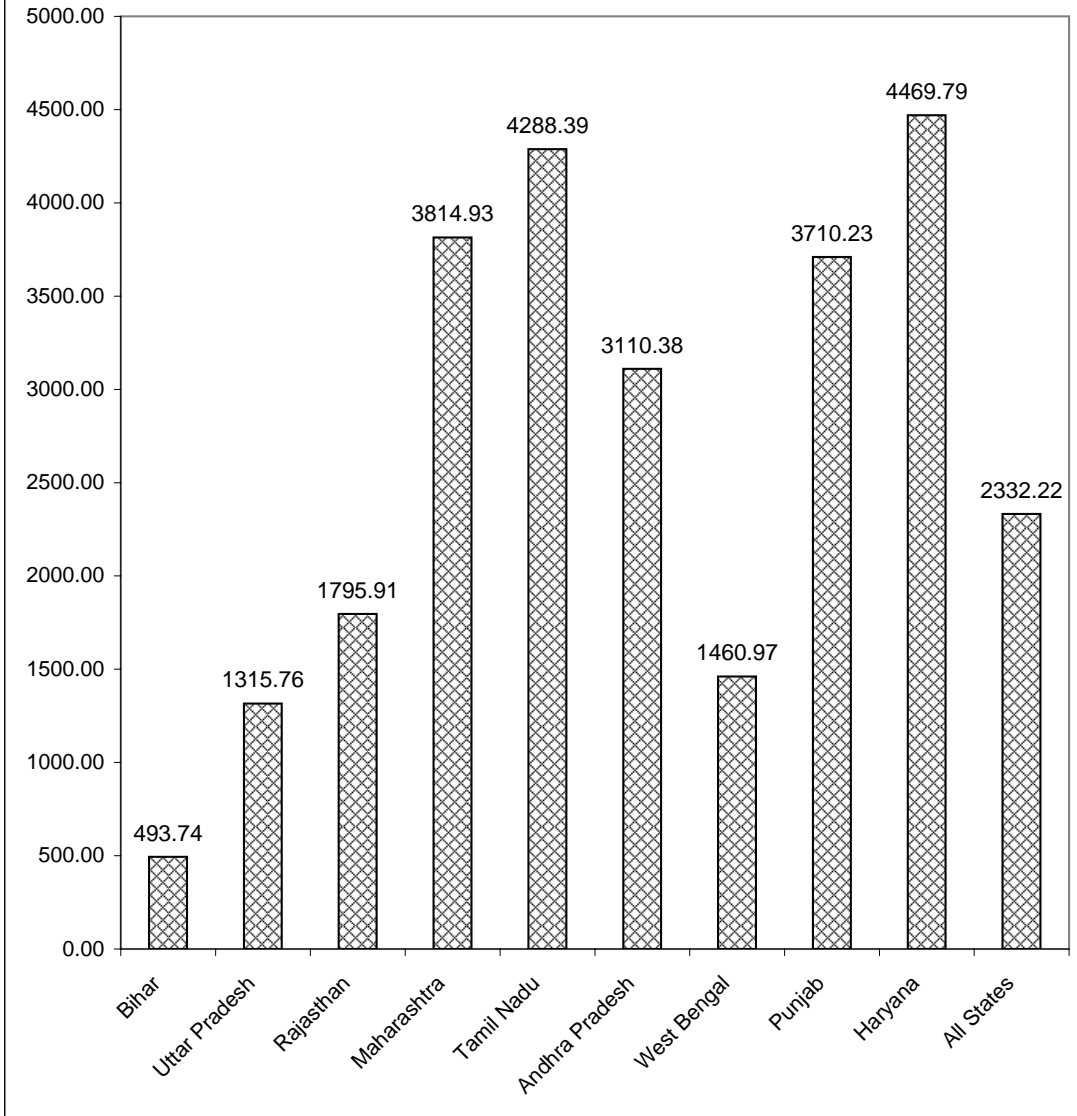
The details of per capita revenue receipts of individual States during 2006-2007 (R.E) are given in Table 2.5. Graphic presentation of data of selected States has also been given alongwith the Table.

**Table-2.5**  
**Per Capita Revenue Receipts of Individual States during 2006-07 (Revised Estimates)**

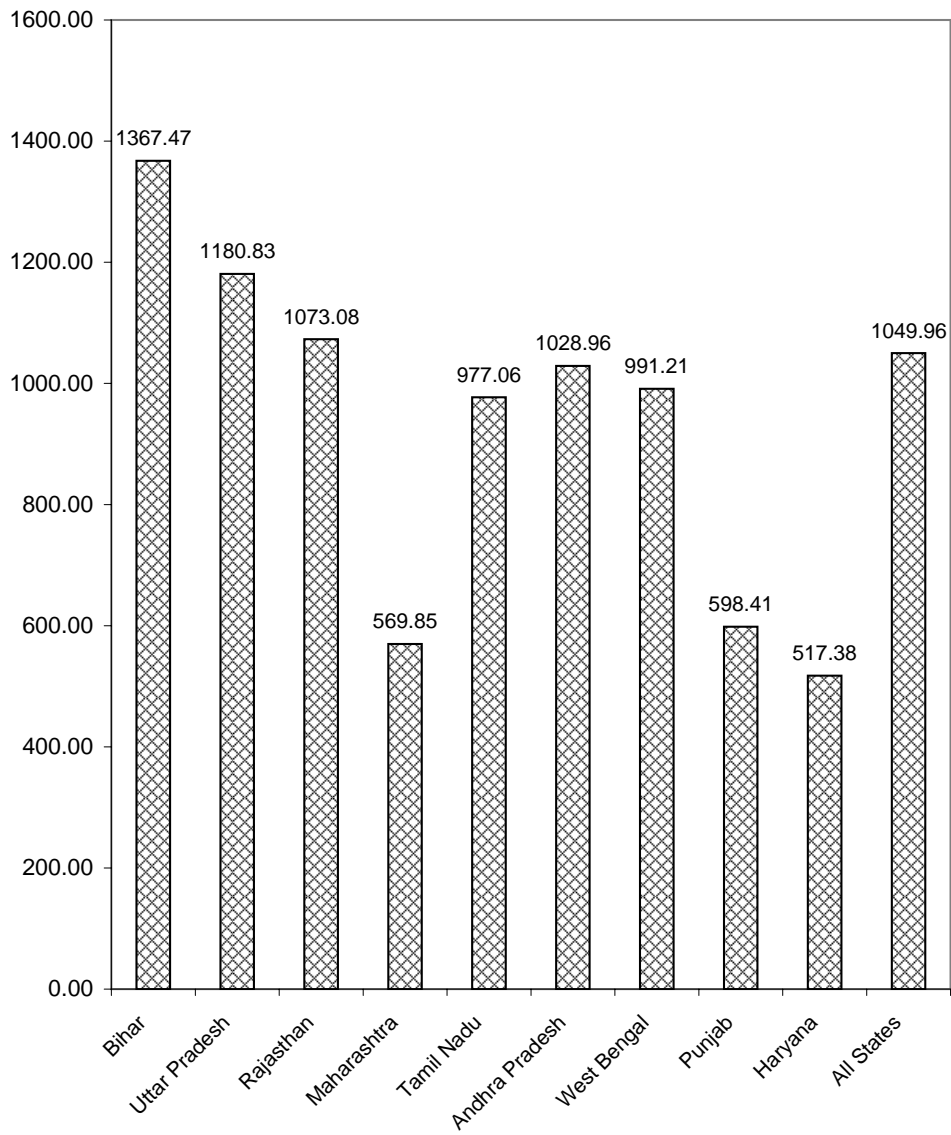
		(In Rs.)							
Sr. No.	State	Estimated* Population (In Crore )	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
<b>Non-Special Category</b>									
1	Andhra Pradesh	8.12	3110.38	678.55	3788.93	1028.96	741.96	1770.92	5559.85
2	Bihar	9.16	493.74	37.38	531.12	1367.47	586.17	1953.63	2484.75
3	Chhattisgarh	2.28	2338.39	622.73	2961.12	1322.15	947.56	2269.71	5230.83
4	Goa	0.15	7905.60	6097.20	14002.80	1963.00	926.20	2889.20	16892.00
5	Gujarat	5.55	3332.18	723.99	4056.17	721.26	710.84	1432.10	5488.27
6	Haryana	2.36	4469.79	1266.31	5736.09	517.38	491.49	1008.87	6744.96
7	Jharkhand	2.96	1056.81	484.29	1541.10	1289.86	596.23	1886.08	3427.19
8	Karnataka	5.66	4220.48	759.14	4979.63	885.09	848.32	1733.41	6713.04
9	Kerala	3.34	3592.08	313.26	3905.34	958.08	815.33	1773.41	5678.75
10	Madhya Pradesh	6.71	1515.29	347.86	1863.15	1136.00	705.74	1841.75	3704.90
11	Maharashtra	10.57	3814.93	503.53	4318.47	569.85	813.42	1383.27	5701.74
12	Orissa	3.91	1471.26	474.01	1945.27	1588.92	979.50	2568.42	4513.69
13	Punjab	2.63	3710.23	2234.84	5945.06	598.41	1013.54	1611.96	7557.02
14	Rajasthan	6.3	1795.91	505.40	2301.31	1073.08	662.69	1735.77	4037.07
15	Tamil Nadu	6.54	4288.39	443.51	4731.91	977.06	477.67	1454.74	6186.64
16	Uttar Pradesh	18.53	1315.76	291.98	1607.74	1180.83	451.05	1631.88	3239.62
17	West Bengal	8.58	1460.97	140.70	1601.67	991.21	558.73	1549.94	3151.61
<b>Sub Total-I</b>		<b>103.35</b>	<b>2386.36</b>	<b>484.37</b>	<b>2870.73</b>	<b>1029.61</b>	<b>661.52</b>	<b>1691.12</b>	<b>4561.85</b>
<b>Special Category</b>									
18	Arunachal Pradesh	0.12	581.67	1734.33	2316.00	2892.83	14729.83	17622.67	19938.67
19	Assam	2.89	1233.83	559.26	1793.09	1271.56	2477.75	3749.31	5542.40
20	Himachal Pradesh	0.65	2333.28	1356.48	3689.75	912.18	6084.25	6996.43	10686.18
21	Jammu & Kashmir	1.1	1729.67	549.23	2278.90	1353.04	7259.52	8612.55	10891.45
22	Manipur	0.23	482.35	717.30	1199.65	1788.04	10006.61	11794.65	12994.30
23	Meghalaya	0.25	1073.56	692.52	1766.08	1685.64	6379.40	8065.04	9831.12
24	Mizoram	0.1	631.50	1197.30	1828.80	2714.50	15390.60	18105.10	19933.90
25	Nagaland	0.21	401.72	402.19	803.91	1422.24	10670.76	12093.00	12896.91
26	Sikkim	0.06	2165.33	17426.33	19591.67	3478.33	17207.83	20686.17	40277.83
27	Tripura	0.34	1038.91	209.03	1247.94	1411.76	6698.15	8109.91	9357.85
28	Uttarakhand	0.93	2527.13	675.86	3202.99	1217.28	2938.15	4155.43	7358.42
<b>Sub Total-II</b>		<b>6.88</b>	<b>1518.84</b>	<b>988.15</b>	<b>2506.99</b>	<b>1355.63</b>	<b>5027.20</b>	<b>6382.83</b>	<b>8889.82</b>
<b>Total-I+II (All States)</b>		<b>110.23</b>	<b>2332.22</b>	<b>504.92</b>	<b>2837.14</b>	<b>1049.96</b>	<b>934.00</b>	<b>1983.95</b>	<b>4821.09</b>

\*as on 1st october,2006

**Per Capita State's Own Tax Revenue of Selected States during 2006-2007 (R.E.) (In Rs.)**

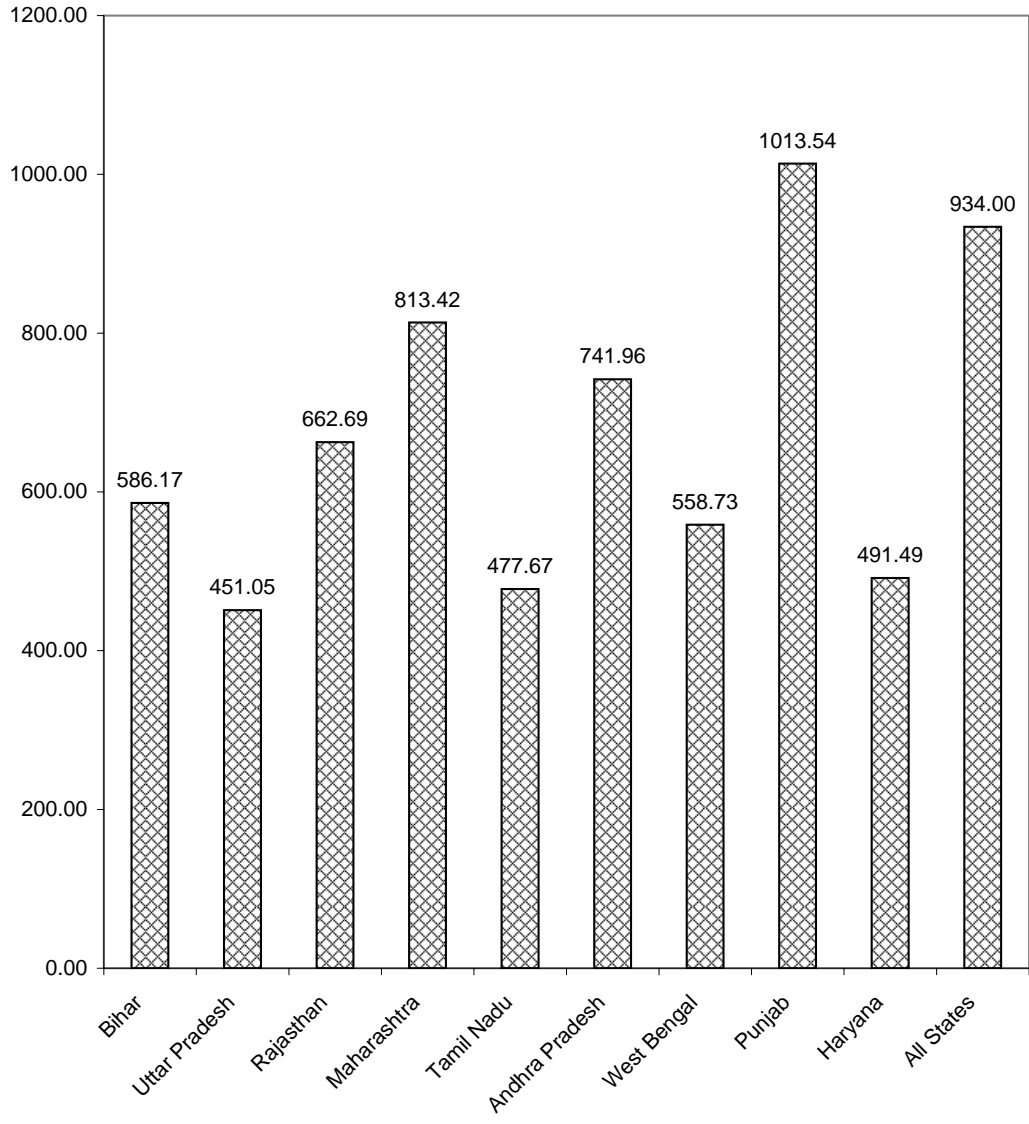


**Per Capita Share in Central Taxes of Selected States  
during 2006-2007 (R.E.) (In Rs.)**





**Per Capita Grants from the Centre of Selected States  
during 2006-2007(R.E) (In Rs.)**



## **2.6 2007-2008 (Budget Estimates)**

### **2.6 (a) Non-Special Category States**

In the non-special category States, the maximum per capita revenue receipts during 2007-2008 (B.E) was estimated in Goa (Rs.21137.44) followed by Punjab (Rs. 8552.46), Haryana (Rs.7465.56), Karnataka (Rs.7113.80), Tamil Nadu (Rs.6757.56), Andhra Pradesh (Rs. 6701.17) and Maharashtra (Rs.6365.23). Bihar with Rs. 2947.48 was estimated at minimum level whereas it was estimated Rs. 3536.02 in West Bengal .The per capita State's own Tax Revenue was estimated as maximum in Goa (Rs. 7706.69) followed by Haryana (Rs.5104.58), Tamil Nadu (Rs 4702.31), Karnataka (Rs.4658.14), Maharashtra (Rs.4275.31), Kerala (Rs.4091.92) and Punjab (Rs.4088.73). Bihar with Rs. 533.83 was estimated at minimum level whereas it was estimated Rs. 1183.45 in Jharkhand. The per capita State's own Non-Tax Revenue was estimated maximum in Goa ( Rs.10108.25) followed by Punjab (Rs.2488.83), Haryana (Rs.1218.73) and Andhra Pradesh (Rs.836.30 ). Bihar with Rs. 42.56 was estimated at minimum level whereas it was estimated Rs.149.69 in West Bengal. However, the State's own Non-Tax Revenue was not comparable as in some States certain activities were directly under State Control, while in other States the same activities were run by the Corporations and Boards of the State. Likewise State Lotteries were also run by few States only.

In the non-special category States, the per capita Share in Central Taxes was estimated maximum in Goa (Rs.2024.06) followed by Orissa (Rs1719.19), Bihar (Rs.1614.52), Jharkhand (Rs.1598.38), Uttar Pradesh (Rs.1455.47), Chhattisgarh (Rs.1435.26), Rajasthan (Rs. 1248.21), Madhya Pradesh (Rs.1227.65), West Bengal (Rs.1161.08), Tamil Nadu (Rs.1148.29), Kerala (Rs.1128.04). The per Capita Share in Central Taxes for Haryana was estimated at Rs.559.63. The per Capita Grants from Centre ranged from Rs. 475.10 in Tamil Nadu to Rs.1298.44 in Goa whereas Haryana's share was estimated at Rs. 582.62.

### **2.6 (b) Special Category States**

The special category States received major share of revenue in the form of Grants from the Centre .The major special category States like Assam, Himachal Pradesh, Jammu & Kashmir and Uttarakhand were estimated to receive per capita Central Grants amounting to Rs. 2397.96, Rs. 5907.68, Rs. 7876.55 and Rs. 4360.64 respectively. In small States with a population of less than 36 lakhs, the per capita Central Grants were maximum in Sikkim (Rs.16251.00 ) and minimum in Tripura (Rs 7585.97).

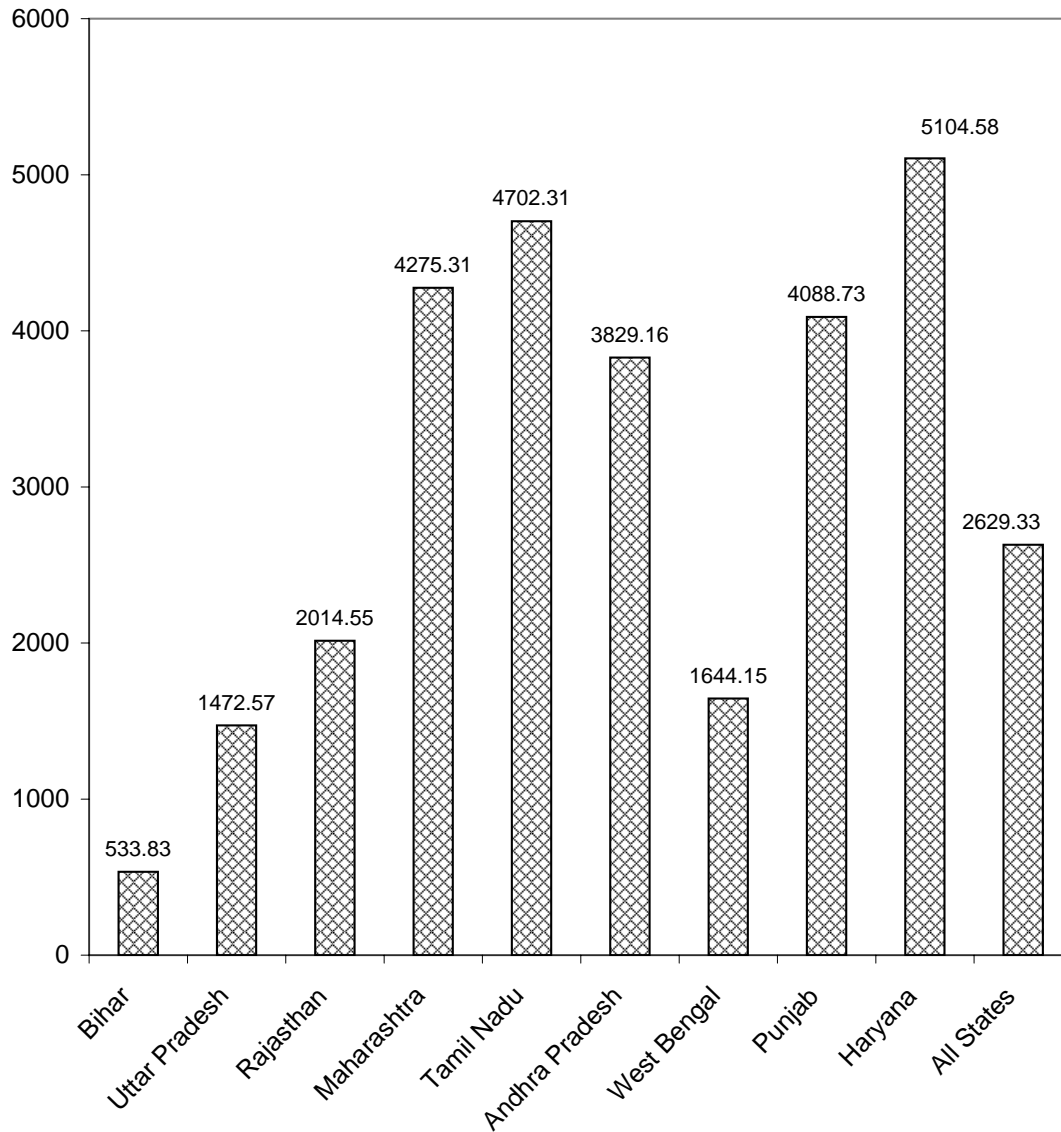
The details of per capita revenue receipts of individual States during 2007-2008 (B.E) are given in Table 2.6. Graphic presentation of data of selected States has also been given alongwith the Table.

**Table-2.6**  
**Per Capita Revenue Receipts of Individual States during 2007-08 (Budgets Estimates)**

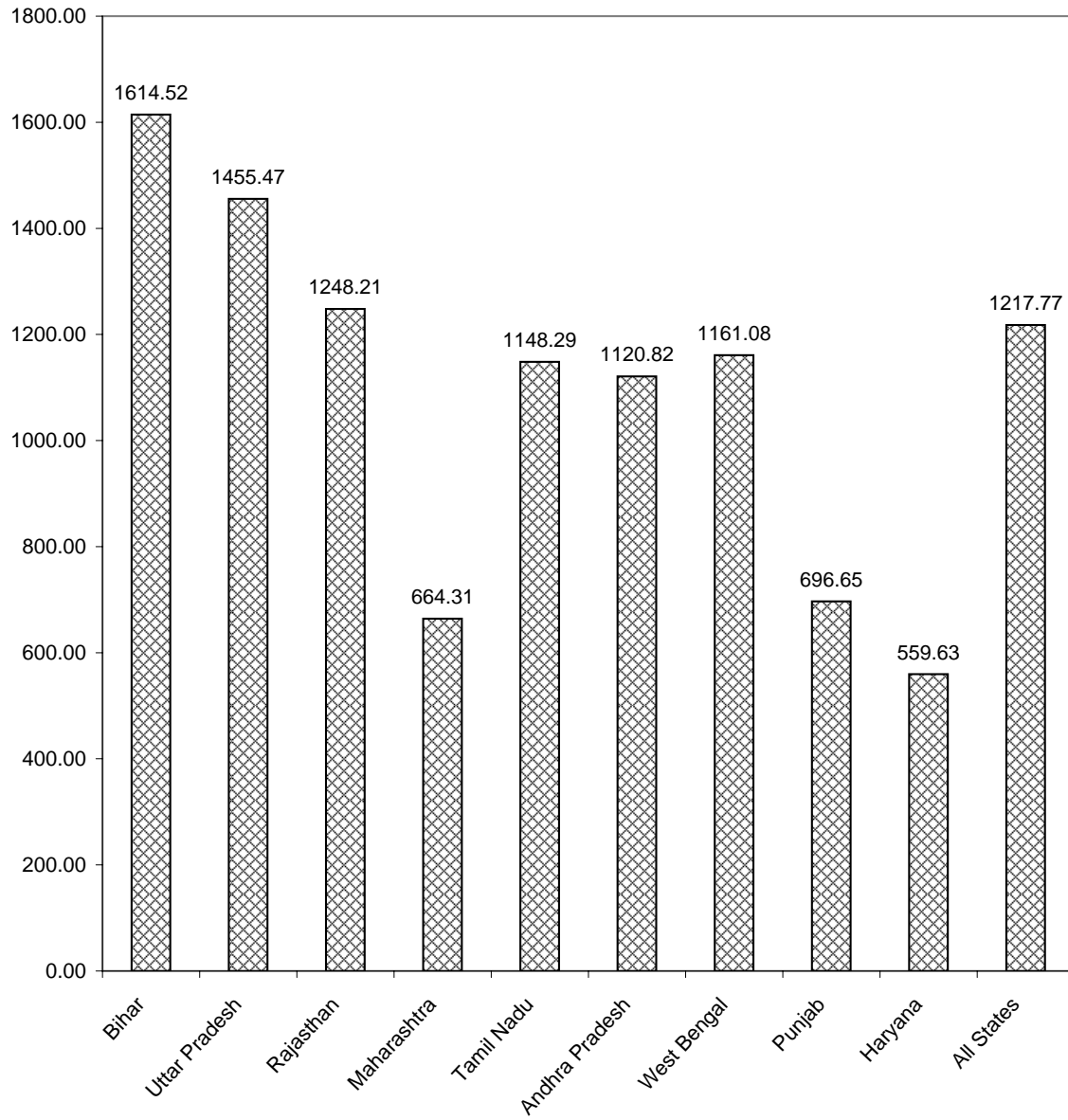
		(In Rs.)							
Sr. No.	State	Estimated* Population ( In Crore )	State's own Tax Revenue	State's own NonTax Revenue	Sub Total (4+5)	Share in Central Taxes	Grants from Centre	Sub Total (7+8)	Total Revenue Receipts (6+9)
1	2	3	4	5	6	7	8	9	10
<b>Non-Special Category</b>									
1	Andhra Pradesh	8.20	3829.16	836.30	4665.46	1120.82	914.89	2035.71	6701.17
2	Bihar	9.31	533.83	42.56	576.39	1614.52	756.56	2371.09	2947.48
3	Chhattisgarh	2.31	2609.49	754.96	3364.45	1435.26	1030.13	2465.40	5829.85
4	Goa	0.16	7706.69	10108.25	17814.94	2024.06	1298.44	3322.50	21137.44
5	Gujarat	5.63	3706.49	689.15	4395.64	761.53	697.93	1459.46	5855.10
6	Haryana	2.4	5104.58	1218.73	6323.32	559.63	582.62	1142.24	7465.56
7	Jharkhand	3.00	1183.45	533.04	1716.49	1598.38	555.82	2154.20	3870.69
8	Karnataka	5.73	4658.14	324.10	4982.25	1099.48	1032.08	2131.56	7113.80
9	Kerala	3.37	4091.92	336.22	4428.15	1128.04	807.54	1935.58	6363.72
10	Madhya Pradesh	6.83	1715.48	355.35	2070.83	1227.65	800.47	2028.12	4098.95
11	Maharashtra	10.73	4275.31	535.66	4810.97	664.31	889.94	1554.25	6365.23
12	Orissa	3.95	1674.82	400.20	2075.01	1719.19	1134.21	2853.39	4928.41
13	Punjab	2.66	4088.73	2488.83	6577.56	696.65	1278.25	1974.89	8552.46
14	Rajasthan	6.41	2014.55	527.97	2542.52	1248.21	670.97	1919.18	4461.70
15	Tamil Nadu	6.59	4702.31	431.86	5134.16	1148.29	475.10	1623.39	6757.56
16	Uttar Pradesh	18.88	1472.57	361.43	1834.01	1455.47	630.96	2086.42	3920.43
17	West Bengal	8.67	1644.15	149.69	1793.84	1161.08	581.10	1742.18	3536.02
<b>Sub Total-I</b>		<b>104.83</b>	<b>2688.36</b>	<b>503.07</b>	<b>3191.43</b>	<b>1198.69</b>	<b>763.54</b>	<b>1962.24</b>	<b>5153.67</b>
<b>Special Category</b>									
18	Arunachal Pradesh	0.12	661.67	1468.17	2129.83	3423.75	13873.67	17297.42	19427.25
19	Assam	2.93	1379.47	578.27	1957.74	1442.33	2397.96	3840.29	5798.03
20	Himachal Pradesh	0.66	2955.91	1217.09	4173.00	988.20	5907.68	6895.88	11068.88
21	Jammu & Kashmir	1.12	1963.07	815.22	2778.29	1313.81	7876.55	9190.37	11968.66
22	Manipur	0.24	531.00	609.46	1140.46	2152.13	8216.42	10368.54	11509.00
23	Meghalaya	0.25	1327.72	721.40	2049.12	2116.96	8801.00	10917.96	12967.08
24	Mizoram	0.10	681.30	979.70	1661.00	3408.90	14293.60	17702.50	19363.50
25	Nagaland	0.22	582.45	441.09	1023.55	1557.00	11327.68	12884.68	13908.23
26	Sikkim	0.06	2412.00	23050.00	25462.00	4360.67	16251.00	20611.67	46073.67
27	Tripura	0.35	1145.26	225.77	1371.03	1508.57	7585.97	9094.54	10465.57
28	Uttarakhand	0.95	2889.84	929.86	3819.71	1310.69	4360.64	5671.34	9491.04
<b>Sub Total-II</b>		<b>7.00</b>	<b>1745.33</b>	<b>921.98</b>	<b>2667.31</b>	<b>1503.50</b>	<b>5325.44</b>	<b>6828.94</b>	<b>9496.26</b>
<b>Total-I+II (All States)</b>		<b>111.83</b>	<b>2629.33</b>	<b>529.29</b>	<b>3158.62</b>	<b>1217.77</b>	<b>1049.10</b>	<b>2266.87</b>	<b>5425.49</b>

\*as on 1st october,2007

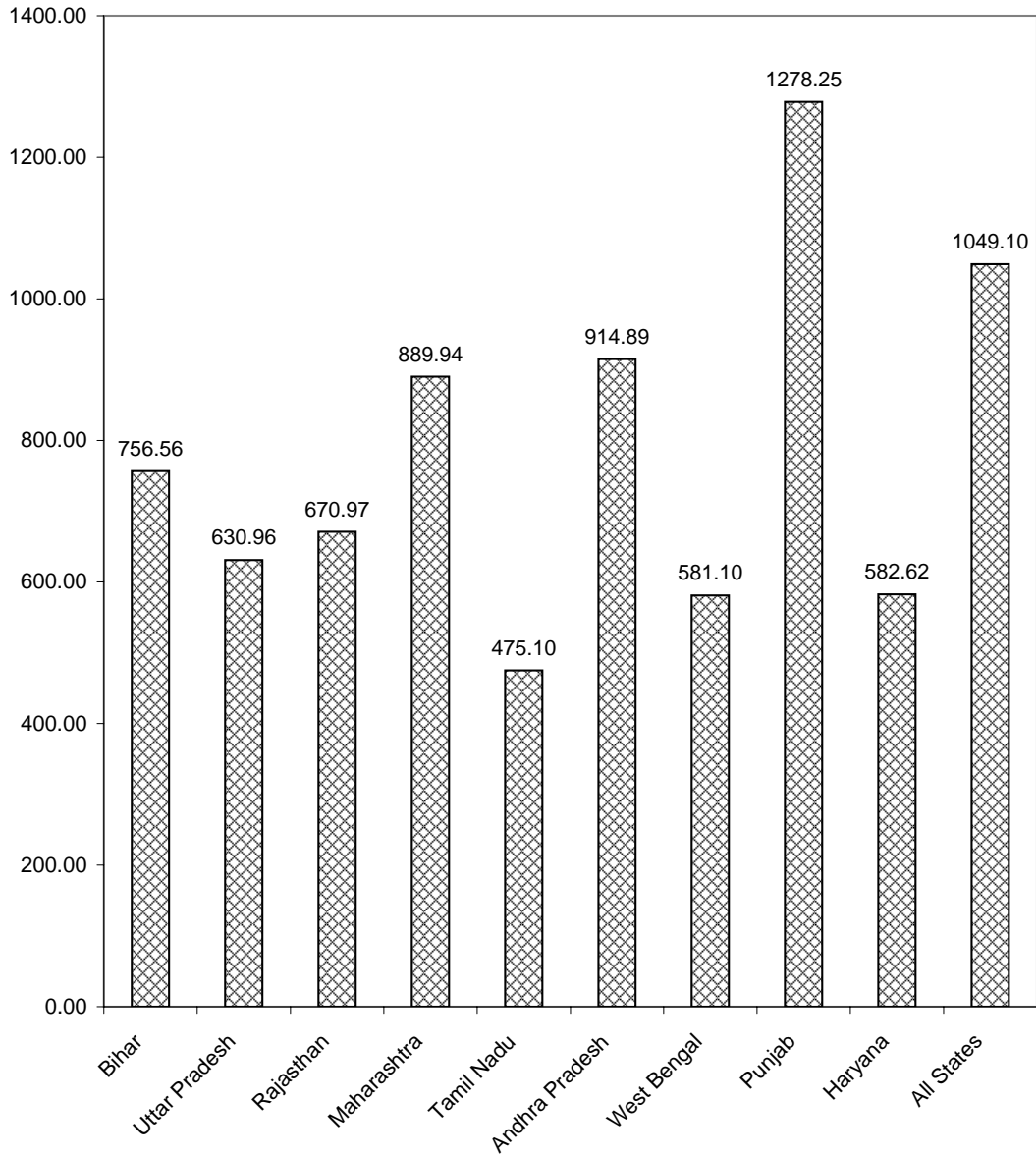
**Per Capita State's Own Tax Revenue of Selected States during  
2007-2008 (B.E.) (In Rs.)**



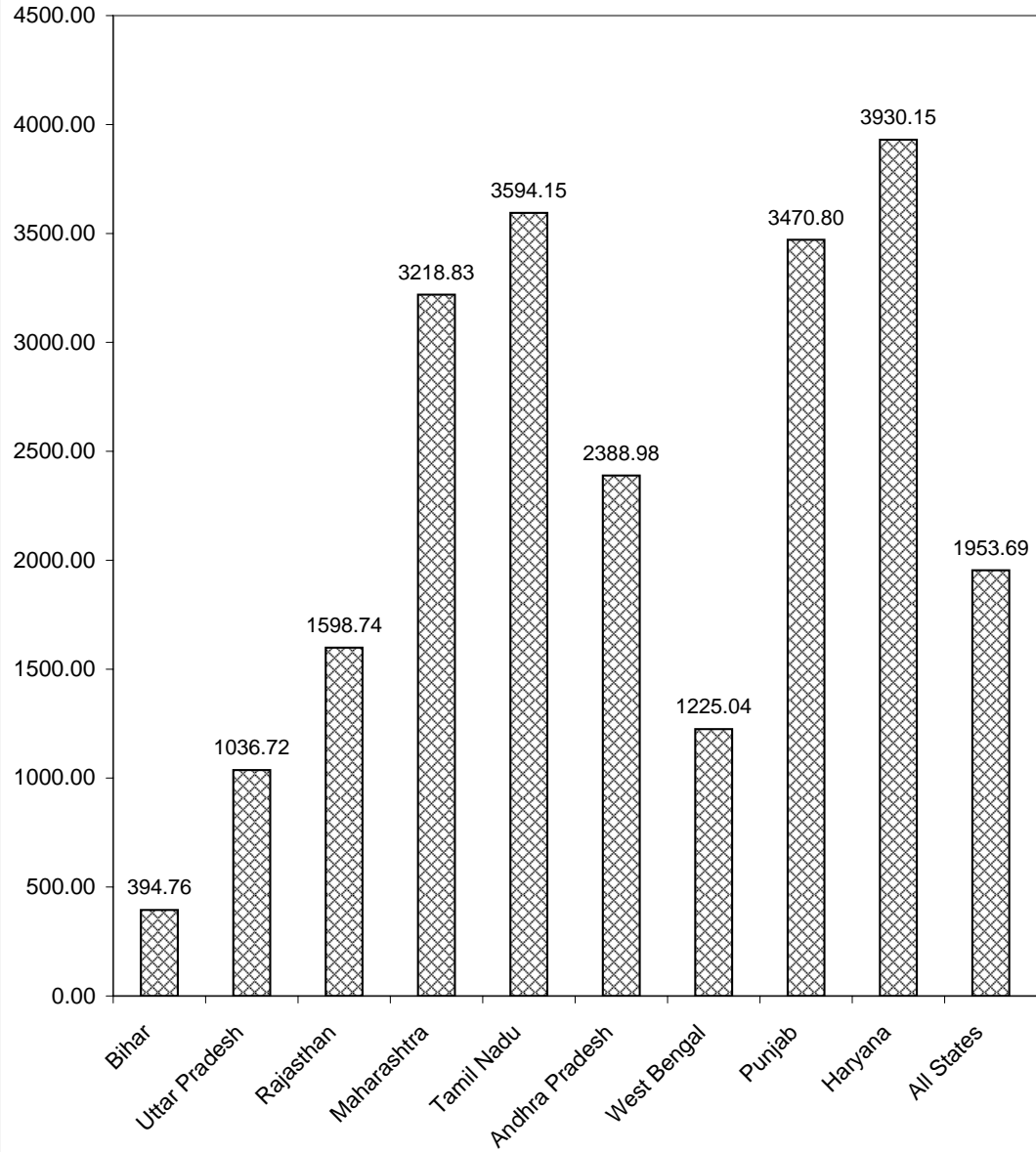
**Per Capita Share in Central Taxes of Selected States during  
2007-2008 (B.E.) (In Rs.)**



**Per Capita Grants from the Centre of Selected States  
during 2007-2008 (B.E.) (In Rs.)**



**Per Capita State's Own Tax Revenue of Selected States  
during 2005-2006 (Accounts) (In Rs.)**



## **Structure of State's own Tax Revenue Receipts**

### **2.7 2005-2006 (Accounts)**

Out of the total State's own Tax Revenue of Rs. 212307.33 crores collected by all the States during 2005-2006 (Accounts), 60.65% of the State's own Tax Revenue came from Sales Tax, 11.79% from State Excise, 11.71% from Stamps and Registration fees, 5.64% from Taxes on Vehicles and the remaining 10.21% from Land Revenue and other Taxes and Duties. It may be noted that only 1.28% was collected from Land Revenue.

#### **2.7 (a) Non-Special Category States**

In the non-special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (8.83%) and minimum in Haryana (0.14%). The percentage share of State Excise to total State's own Tax Revenue was maximum in Karnataka (18.23%) followed by Punjab (17.44%) and Uttar Pradesh (16.38%) whereas it was 12.19% in Haryana. Gujarat with 0.31% was at bottom due to prohibition in the State whereas it was 5.05% in Goa, 5.37% in Jharkhand 7.16% in West Bengal and 7.78% in Orissa. The percentage share of Sales Tax of a State to total State's own Tax Revenue was maximum in Jharkhand (74.43%) and minimum in Bihar (48.69%) whereas Haryana share was 61.73%. The percentage share of Taxes on Vehicles of a State to total State's own Tax Revenue was maximum in Jharkhand (9.35%) and minimum in Haryana (1.90%). Percentage share of Stamps and Registration fees to total State's own Tax Revenue ranged from 4.33% in Jharkhand to 18.58% in Punjab whereas it was 14.76% in Haryana.

#### **2.7 (b) Special Category States**

In the Special Category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.07% in Himachal Pradesh to 2.89% in Mizoram. The percentage share of State Excise of a State to total State's own Tax Revenue was minimum in Nagaland (1.86%) and maximum in Meghalaya (23.41%). The percentage share of Sales Tax of a State to total State's own Tax Revenue ranged from 38.48% in Sikkim to 79.46% in Assam. The percentage share of Taxes on Vehicles to total State's own Tax Revenue was maximum in Nagaland (8.26%) and minimum in Jammu & Kashmir (2.72%). The percentage share of Stamps and Registration fees of a State to total State's own Taxes ranged from 0.31% in Mizoram to 18.68% in Uttarakhand.

The details of State's own Tax revenue and percentage of various State's own Tax revenue to total State's own Revenue of individual States during 2005-2006 (Accounts) are given in Table 2.7(a) & 2.7(b).



**Table-2.7(a)**  
**State's own Tax Revenue of Individual States during 2005-2006 (Accounts)**

		(Rs. In Crores)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	68.75	2684.57	12541.61	1355.74	2013.45	543.28	19207.40
2	Bihar	55.02	318.59	1733.59	302.44	505.29	645.85	3560.78
3	Chhattisgarh	26.89	634.5	2089.2	205.97	312.80	782.66	4052.02
4	Goa	5.08	55.35	743.31	63.84	60.49	168.42	1096.49
5	Gujarat	380.23	48.06	10561.34	1153.97	1153.16	2401.15	15697.91
6	Haryana	13.12	1106.86	5604.45	172.12	1339.73	842.36	9078.64
7	Jharkhand	30	155.00	2149.95	270	125.00	158.52	2888.47
8	Karnataka	116.5	3396.79	9869.54	1105.45	2212.2	1931.07	18631.55
9	Kerala	43.88	841	7037.97	628.51	1101.42	125.84	9778.62
10	Madhya Pradesh	77.16	1370.38	4508.42	556.02	1009.48	1593.24	9114.70
11	Maharashtra	428.97	2823.85	19676.74	1309.11	5265.86	4035.72	33540.25
12	Orissa	69.62	389.33	3011.72	405.86	236.06	889.69	5002.28
13	Punjab	16.29	1568.16	4626.88	431.19	1670.5	676.35	8989.37
14	Rajasthan	84.3	1521.8	5593.64	908.18	1031.80	740.50	9880.22
15	Tamil Nadu	179.48	3176.65	15554.69	1124.93	2084.86	1205.41	23326.02
16	Uttar Pradesh	108.69	3088.54	11284.67	965.2	2996.78	414.02	18857.90
17	West Bengal	917.11	743.46	6108.77	537.56	1177.59	903.89	10388.38
<b>Sub Total-I</b>		<b>2621.09</b>	<b>23922.89</b>	<b>122696.49</b>	<b>11496.09</b>	<b>24296.47</b>	<b>18057.97</b>	<b>203091.00</b>
<b>Special Category</b>								
18	Arunachal Pradesh	1.11	9.51	47.69	2.99	0.41	0.00	61.71
19	Assam	74.65	160.39	2568.41	155.91	85.88	186.96	3232.2
20	Himachal Pradesh	1.09	328.97	726.98	101.51	82.43	256.04	1497.02
21	Jammu & Kashmir	1.48	190.00	1092.00	45.93	43.35	316.59	1689.35
22	Manipur	1.32	3.26	71.17	3.34	2.81	13.06	94.96
23	Meghalaya	0.33	59.16	173.37	8.73	5.47	5.60	252.66
24	Mizoram	1.59	1.46	41.59	4.35	0.17	5.90	55.06
25	Nagaland	0.55	1.96	77.16	8.72	0.89	16.24	105.52
26	Sikkim	0.61	32.96	56.64	4.24	2.27	50.48	147.2
27	Tripura	3.25	32.3	203.39	17.43	14.21	25.52	296.1
28	Uttarakhand	9.18	292.75	1014.33	114.85	333.39	20.05	1784.55
<b>Sub Total-II</b>		<b>95.16</b>	<b>1112.72</b>	<b>6072.73</b>	<b>468</b>	<b>571.28</b>	<b>896.44</b>	<b>9216.33</b>
<b>Total-I+II (All States)</b>		<b>2716.25</b>	<b>25035.61</b>	<b>128769.22</b>	<b>11964.09</b>	<b>24867.75</b>	<b>18954.41</b>	<b>212307.33</b>

**Table-2.7(b)**  
**Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue**  
**of Individual States during 2005-2006 (Accounts)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.36	13.98	65.30	7.06	10.48	2.83	100.00
2	Bihar	1.55	8.95	48.69	8.49	14.19	18.14	100.00
3	Chhattisgarh	0.66	15.66	51.56	5.08	7.72	19.32	100.00
4	Goa	0.46	5.05	67.79	5.82	5.52	15.36	100.00
5	Gujarat	2.42	0.31	67.28	7.35	7.35	15.30	100.00
6	Haryana	0.14	12.19	61.73	1.90	14.76	9.28	100.00
7	Jharkhand	1.04	5.37	74.43	9.35	4.33	5.49	100.00
8	Karnataka	0.63	18.23	52.97	5.93	11.87	10.36	100.00
9	Kerala	0.45	8.60	71.97	6.43	11.26	1.29	100.00
10	Madhya Pradesh	0.85	15.03	49.46	6.10	11.08	17.48	100.00
11	Maharashtra	1.28	8.42	58.67	3.90	15.70	12.03	100.00
12	Orissa	1.39	7.78	60.21	8.11	4.72	17.79	100.00
13	Punjab	0.18	17.44	51.47	4.80	18.58	7.52	100.00
14	Rajasthan	0.85	15.40	56.61	9.19	10.44	7.49	100.00
15	Tamil Nadu	0.77	13.62	66.68	4.82	8.94	5.17	100.00
16	Uttar Pradesh	0.58	16.38	59.84	5.12	15.89	2.20	100.00
17	West Bengal	8.83	7.16	58.80	5.17	11.34	8.70	100.00
<b>Aggregate-I</b>		<b>1.29</b>	<b>11.78</b>	<b>60.41</b>	<b>5.66</b>	<b>11.96</b>	<b>8.89</b>	<b>100.00</b>
18	Arunachal Pradesh	1.80	15.41	77.28	4.85	0.66	0.00	100.00
19	Assam	2.31	4.96	79.46	4.82	2.66	5.78	100.00
20	Himachal Pradesh	0.07	21.97	48.56	6.78	5.51	17.10	100.00
21	Jammu & Kashmir	0.09	11.25	64.64	2.72	2.57	18.74	100.00
22	Manipur	1.39	3.43	74.95	3.52	2.96	13.75	100.00
23	Meghalaya	0.13	23.41	68.62	3.46	2.16	2.22	100.00
24	Mizoram	2.89	2.65	75.54	7.90	0.31	10.72	100.00
25	Nagaland	0.52	1.86	73.12	8.26	0.84	15.39	100.00
26	Sikkim	0.41	22.39	38.48	2.88	1.54	34.29	100.00
27	Tripura	1.10	10.91	68.69	5.89	4.80	8.62	100.00
28	Uttarakhand	0.51	16.40	56.84	6.44	18.68	1.12	100.00
<b>Aggregate-II</b>		<b>1.03</b>	<b>12.07</b>	<b>65.89</b>	<b>5.08</b>	<b>6.20</b>	<b>9.73</b>	<b>100.00</b>
<b>Overall</b>		<b>1.28</b>	<b>11.79</b>	<b>60.65</b>	<b>5.64</b>	<b>11.71</b>	<b>8.93</b>	<b>100.00</b>

## **2.8 2006- 2007 (Revised Estimates)**

Out of the total State's own Tax Revenue of Rs. 257080.28 crores collected by all the States during 2006-2007 (R.E), 61.50% of the State's own Tax Revenue came from Sales Tax , 11.44% from State Excise, 12.02% from Stamps and Registration fees, 5.28% from Taxes on Vehicles and the remaining 9.75% from Land Revenue and other Taxes and Duties. It may be noted that only 1.19% was collected from Land Revenue.

### **2.8(a) Non-Special Category States**

In the non special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue was maximum in West Bengal (8.05%) and minimum in Haryana (0.09 %). The percentage share of State Excise of a State to its total State's own Tax Revenue was maximum in Karnataka (18.92%) followed by Punjab (16.40%) and Uttar Pradesh (14.97%) whereas it was 11.38% in Haryana. Gujarat with 0.32% was at the bottom due to prohibition in the State whereas it was 5.65% in Goa, 5.95% in Jharkhand, 7.10 % in West Bengal and 7.18% in Kerala . The percentage share of Sales Tax of a State to its total State's own Tax Revenue was maximum in Jharkhand (78.58%) and minimum in Madhya Pradesh (50.16%) whereas it was 63.99% in Haryana. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was maximum in Rajasthan 8.40% and minimum in Haryana 2.37%. The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.04% in Jharkhand to 20.50% in Punjab whereas it was 13.27% in Haryana.

### **2.8 (b) Special Category States**

In the special category States, the percentage share of Land Revenue collected by a State to its total State's own Tax Revenue ranged from 0.09% in Jammu Kashmir to 2.87% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's own Tax Revenue was minimum in Mizoram (2.22% ) and maximum in Meghalaya (22.36%). The percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 38.49% in Sikkam to 80.76% in Mizoram. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was maximum in Himachal Pradesh (7.25%) and minimum in Sikkim (1.92%). The percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 0.32% in Mizoram to 15.72 % in Uttarakhand .

The details of State's own Tax Revenue and percentage of various State's own Tax Revenue to total State's own Tax Revenue of individual States during 2006-2007 (R.E) are given in Tables 2.8 (a) & 2.8 (b).

**Table-2.8(a)**  
**State's own Tax Revenue of Individual States during 2006-2007 (Revised Estimates)**

Sr. No.	State	(Rs. In Crores)						
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	128.48	3421	16839	1577.00	2500.00	790.82	25256.30
2	Bihar	72.42	400.00	2364.67	350.00	700.00	635.58	4522.67
3	Chhattisgarh	73.86	704.44	2903.00	250.00	379.91	1020.32	5331.53
4	Goa	7.69	67.00	830.00	78.00	66.97	136.18	1185.84
5	Gujarat	300.00	58.52	13000.00	1200.00	1300.00	2635.08	18493.60
6	Haryana	10.00	1200.00	6750.00	250.00	1400.00	938.70	10548.70
7	Jharkhand	33.00	186.00	2458	162.80	95.25	193.10	3128.15
8	Karnataka	107.61	4519.95	12380.31	1479.66	3331.14	2069.27	23887.94
9	Kerala	53.31	861.88	8897.70	728.08	1329.20	127.37	11997.54
10	Madhya Pradesh	125	1500.00	5100.00	675.00	1150.00	1617.57	10167.57
11	Maharashtra	600.00	3250.00	23962.00	1800.00	6250.00	4461.86	40323.86
12	Orissa	180.00	490.00	3376.75	480.00	290.00	935.87	5752.62
13	Punjab	0.5	1600.00	5125.00	471.50	2000.00	560.90	9757.90
14	Rajasthan	90.06	1570.00	6650.00	950.00	1275.00	779.16	11314.22
15	Tamil Nadu	69.17	3800.12	18552.22	1284.71	2719.88	1619.99	28046.09
16	Uttar Pradesh	100.00	3650.00	14828.00	709.68	4100.00	993.32	24381.00
17	West Bengal	1008.77	889.41	7238.90	573.31	1383.67	1441.08	12535.14
<b>Sub Total-I</b>		<b>2959.87</b>	<b>28168.32</b>	<b>151255.55</b>	<b>13019.74</b>	<b>30271.02</b>	<b>20956.17</b>	<b>246630.67</b>
<b>Special Category</b>								
18	Arunachal Pradesh	2.00	10.00	53.00	2.80	2.00	0.00	69.80
19	Assam	83.07	184.61	2743.71	172.63	92.65	289.10	3565.77
20	Himachal Pradesh	1.68	330.00	780.00	110.00	86.95	208.00	1516.63
21	Jammu & Kashmir	1.78	215.00	1211.00	63.50	54.45	356.91	1902.64
22	Manipur	0.8	3.63	85.00	3.98	2.61	14.92	110.94
23	Meghalaya	0.48	60.00	180.00	8.5	5.50	13.91	268.39
24	Mizoram	1.00	1.4	51.00	4.00	0.20	5.55	63.15
25	Nagaland	0.59	2.70	91.80	7.60	0.86	15.36	118.91
26	Sikkim	0.89	27.00	50.00	2.50	1.68	47.85	129.92
27	Tripura	3	36	246.80	21.50	16.00	29.93	353.23
28	Uttarakhand	14.43	370.61	1364.71	154.95	369.52	76.01	2350.23
<b>Sub Total-II</b>		<b>109.72</b>	<b>1240.95</b>	<b>6857.02</b>	<b>551.96</b>	<b>632.42</b>	<b>1057.54</b>	<b>10449.61</b>
<b>Total-I+II (All States)</b>		<b>3069.59</b>	<b>29409.27</b>	<b>158112.57</b>	<b>13571.70</b>	<b>30903.44</b>	<b>22013.71</b>	<b>257080.28</b>

**Table-2.8(b)**  
**Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue**  
**of Individual States during 2006-2007 (Revised Estimates )**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.51	13.55	66.67	6.24	9.90	3.13	100.00
2	Bihar	1.60	8.84	52.28	7.74	15.48	14.05	100.00
3	Chhattisgarh	1.39	13.21	54.45	4.69	7.13	19.14	100.00
4	Goa	0.65	5.65	69.99	6.58	5.65	11.48	100.00
5	Gujarat	1.62	0.32	70.29	6.49	7.03	14.25	100.00
6	Haryana	0.09	11.38	63.99	2.37	13.27	8.90	100.00
7	Jharkhand	1.05	5.95	78.58	5.20	3.04	6.17	100.00
8	Karnataka	0.45	18.92	51.83	6.19	13.94	8.66	100.00
9	Kerala	0.44	7.18	74.16	6.07	11.08	1.06	100.00
10	Madhya Pradesh	1.23	14.75	50.16	6.64	11.31	15.91	100.00
11	Maharashtra	1.49	8.06	59.42	4.46	15.50	11.07	100.00
12	Orissa	3.13	8.52	58.70	8.34	5.04	16.27	100.00
13	Punjab	0.01	16.40	52.52	4.83	20.50	5.75	100.00
14	Rajasthan	0.80	13.88	58.78	8.40	11.27	6.89	100.00
15	Tamil Nadu	0.25	13.55	66.15	4.58	9.70	5.78	100.00
16	Uttar Pradesh	0.41	14.97	60.82	2.91	16.82	4.07	100.00
17	West Bengal	8.05	7.10	57.75	4.57	11.04	11.50	100.00
<b>Aggregate-I</b>		<b>1.20</b>	<b>11.42</b>	<b>61.33</b>	<b>5.28</b>	<b>12.27</b>	<b>8.50</b>	<b>100.00</b>
<b>Special Category</b>								
18	Arunachal Pradesh	2.87	14.33	75.93	4.01	2.87	0.00	100.00
19	Assam	2.33	5.18	75.83	4.84	2.60	8.11	100.00
20	Himachal Pradesh	0.11	21.76	51.43	7.25	5.73	13.71	100.00
21	Jammu & Kashmir	0.09	11.30	63.65	3.34	2.86	18.76	100.00
22	Manipur	0.72	3.27	76.62	3.59	2.35	13.45	100.00
23	Meghalaya	0.18	22.36	67.07	3.17	2.05	5.18	100.00
24	Mizoram	1.58	2.22	80.76	6.33	0.32	8.79	100.00
25	Nagaland	0.50	2.27	77.20	6.39	0.72	12.92	100.00
26	Sikkim	0.69	20.78	38.49	1.92	1.29	36.83	100.00
27	Tripura	0.85	10.19	69.87	6.09	4.53	8.47	100.00
28	Uttarakhand	0.61	15.77	55.41	6.59	15.72	3.23	100.00
<b>Aggregate-II</b>		<b>1.05</b>	<b>11.88</b>	<b>65.62</b>	<b>5.28</b>	<b>6.05</b>	<b>10.12</b>	<b>100.00</b>
<b>Overall</b>		<b>1.19</b>	<b>11.44</b>	<b>61.50</b>	<b>5.28</b>	<b>12.02</b>	<b>8.56</b>	<b>100.00</b>

## **2.9 2007-2008 (Budget Estimates)**

Out of total State's own Tax Revenue of Rs. 294037.99 crores estimated by all the States during 2007-2008 (B.E), 62.23% of the State's own Tax Revenue was estimated from Sales Tax. 10.74% from State Excise, 12.54 % from Stamps and Registration fees, 5.18% from Taxes on Vehicles and the remaining 9.32% from Land Revenue and other Taxes and Duties. It may be noted that only 1.12% was collected from Land Revenue.

### **2.9(a) Non- Special Category States**

In the non-special category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue was maximum in West Bengal (7.78%) and minimum in Haryana (0.10%). The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated maximum in Punjab (15.87%) followed by Uttar Pradesh (15.08%) and Madhya Pradesh (14.51%). Gujarat with 0.24% was estimated at bottom due to prohibition in the State. It was estimated 5.43% in Goa, 5.95% in Jharkhand, 7.14% in West Bengal, 7.16% in Kerala and 7.63% in Maharashtra whereas it was estimated 10.77% in Haryana. The percentage share of sales Tax of a State to its total State's own tax revenue was maximum in Jharkhand (78.58% ) and minimum in Chhattishgarh (54.41%) whereas Haryana share was 63.93%. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Orissa (8.34%) and minimum in Haryana (2.24%). The estimated percentage share of Stamps and Registration fees of a State to its total State's own Tax Revenue ranged from 3.05% in Jharkhand to 21.15% in Punjab whereas it was 14.53% in Haryana.

### **2.9 (b) Special Category States**

In the Special Category States, the percentage share of Land Revenue estimated by a State to its total State's own Tax Revenue ranged from 0.09% in Himachal Pradesh to 6.30% in Arunachal Pradesh. The percentage share of State Excise of a State to its total State's own Tax Revenue was estimated minimum in Mizoram (2.13%) and maximum in Meghalaya (21.56%). The estimated percentage share of Sales Tax of a State to its total State's own Tax Revenue ranged from 38.00% in Sikkim to 78.47 % in Manipur. The percentage share of Taxes on Vehicles of a State to its total State's own Tax Revenue was estimated maximum in Mizoram (6.61 %) and minimum in Sikkim (2.07%) . The estimated percentage share of Stamps and Registration fees of a State to its total State's own Taxes ranged from 0.31% in Mizoram to 16.96% in Uttarakhand .

The details of State's own Tax Revenue and percentage of various State's own Tax Revenue to total State's own Tax Revenue of individual States during 2007-2008 (B.E) are given in Tables 2.9 (a) & 2.9 (b).

**Table-2.9(a)**  
**State's own Tax Revenue of Individual States during 2007-2008 (BudgetEstimates)**

Sr. No.	State	(Rs. In Crores)						
		Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	129.48	4125.00	20568	1892.40	3750	934.25	31399.13
2	Bihar	74.67	500.00	2879.93	375.00	720.00	420.37	4969.97
3	Chhattisgarh	73.95	828.22	3280.00	302.48	435.23	1108.04	6027.92
4	Goa	7.69	67.00	841.10	84.75	73.27	159.26	1233.07
5	Gujarat	267.50	50.00	15080.00	1284.00	1450.00	2736.02	20867.52
6	Haryana	12.00	1320.00	7832.00	275.00	1780.00	1032.00	12251
7	Jharkhand	37.45	211.11	2789.83	184.78	108.11	219.06	3550.34
8	Karnataka	86.22	3300	14868.52	1560.00	4400.00	2476.43	26691.17
9	Kerala	55.69	986.86	10035.51	835.08	1524.12	352.52	13789.78
10	Madhya Pradesh	130	1700.00	5900.00	775.00	1400.00	1811.75	11716.75
11	Maharashtra	690.00	3500.00	27465.00	2070.00	7200.00	4949.06	45874.06
12	Orissa	210.00	553.70	4024.88	552.00	324.80	950.14	6615.52
13	Punjab	0.53	1726.00	5778.00	488.00	2300.00	583.50	10876.03
14	Rajasthan	100.06	1720.00	7676.00	1050.00	1475.00	892.20	12913.26
15	Tamil Nadu	70.77	4370.12	20030.84	1410.22	3258.88	1847.36	30988.19
16	Uttar Pradesh	102.73	4192.00	17314.10	826.3	4276.00	1091.06	27802.19
17	West Bengal	1109.64	1017.66	8505.71	645.88	1625.81	1350.05	14254.75
<b>Sub Total-I</b>		<b>3158.38</b>	<b>30167.67</b>	<b>174869.42</b>	<b>14610.89</b>	<b>36101.22</b>	<b>22913.07</b>	<b>281820.65</b>
<b>Special Category</b>								
18	Arunachal Pradesh	5.00	11.00	58.00	3.20	2.20	0.00	79.40
19	Assam	91.55	204.92	3129.51	191.62	102.84	321.41	4041.85
20	Himachal Pradesh	1.76	362.69	1115.00	120.00	90.88	260.57	1950.90
21	Jammu & Kashmir	2.3	225.00	1422.31	71.5	66.70	410.83	2198.64
22	Manipur	0.88	3.99	100.00	4.38	2.87	15.32	127.44
23	Meghalaya	0.37	71.58	233.16	10.56	7.92	8.34	331.93
24	Mizoram	1.02	1.45	55.00	4.50	0.21	5.95	68.13
25	Nagaland	0.64	2.92	99.14	7.93	0.93	16.58	128.14
26	Sikkim	0.92	28.00	55.00	3.00	2.14	55.66	144.72
27	Tripura	3.1	38.88	285.00	24.16	18.00	31.70	400.84
28	Uttarakhand	20.62	459.71	1551.50	170.00	465.66	77.86	2745.35
<b>Sub Total-II</b>		<b>128.16</b>	<b>1410.14</b>	<b>8103.62</b>	<b>610.85</b>	<b>760.35</b>	<b>1204.22</b>	<b>12217.34</b>
<b>Total-I+II (All States)</b>		<b>3286.54</b>	<b>31577.81</b>	<b>182973.04</b>	<b>15221.74</b>	<b>36861.57</b>	<b>24117.29</b>	<b>294037.99</b>

**Table-2.9(b)**  
**Percentages of Various State's own Tax Revenue to Total State's own Tax Revenue**  
**of Individual State during 2007-2008 (Budget Estimates)**

Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	10	11	12	13	14	15	16
<b>Non-Special Category</b>								
1	Andhra Pradesh	0.41	13.14	65.50	6.03	11.94	2.98	100.00
2	Bihar	1.50	10.06	57.95	7.55	14.49	8.46	100.00
3	Chhattisgarh	1.23	13.74	54.41	5.02	7.22	18.38	100.00
4	Goa	0.62	5.43	68.21	6.87	5.94	12.92	100.00
5	Gujarat	1.28	0.24	72.27	6.15	6.95	13.11	100.00
6	Haryana	0.10	10.77	63.93	2.24	14.53	8.42	100.00
7	Jharkhand	1.05	5.95	78.58	5.20	3.05	6.17	100.00
8	Karnataka	0.32	12.36	55.71	5.84	16.48	9.28	100.00
9	Kerala	0.40	7.16	72.77	6.06	11.05	2.56	100.00
10	Madhya Pradesh	1.11	14.51	50.36	6.61	11.95	15.46	100.00
11	Maharashtra	1.50	7.63	59.87	4.51	15.70	10.79	100.00
12	Orissa	3.17	8.37	60.84	8.34	5.73	14.36	100.00
13	Punjab	0.00	15.87	53.13	4.49	21.15	5.37	100.00
14	Rajasthan	0.77	13.32	59.44	8.13	11.42	6.91	100.00
15	Tamil Nadu	0.23	14.10	64.64	4.55	10.52	5.96	100.00
16	Uttar Pradesh	0.37	15.08	62.28	2.97	15.38	3.92	100.00
17	West Bengal	7.78	7.14	59.67	4.53	11.41	9.47	100.00
<b>Aggregate-I</b>		<b>1.12</b>	<b>10.70</b>	<b>62.05</b>	<b>5.18</b>	<b>12.81</b>	<b>8.13</b>	<b>100.00</b>
<b>Special Category</b>								
18	Arunachal Pradesh	6.30	13.85	73.05	4.03	2.77	0.00	100.00
19	Assam	2.27	5.07	77.43	4.74	2.54	7.95	100.00
20	Himachal Pradesh	0.09	18.59	57.15	6.15	4.66	13.36	100.00
21	Jammu & Kashmir	0.10	10.23	64.69	3.25	3.03	18.69	100.00
22	Manipur	0.69	3.13	78.47	3.44	2.25	12.02	100.00
23	Meghalaya	0.11	21.56	70.24	3.18	2.39	2.51	100.00
24	Mizoram	1.50	2.13	80.73	6.61	0.31	8.73	100.00
25	Nagaland	0.50	2.28	77.37	6.19	0.73	12.94	100.00
26	Sikkim	0.64	19.35	38.00	2.07	1.48	38.46	100.00
27	Tripura	0.77	9.70	71.10	6.03	4.49	7.91	100.00
28	Uttarakhand	0.75	16.75	56.51	6.19	16.96	2.84	100.00
<b>Aggregate-II</b>		<b>1.05</b>	<b>11.54</b>	<b>66.33</b>	<b>5.00</b>	<b>6.22</b>	<b>9.86</b>	<b>100.00</b>
<b>Overall</b>		<b>1.12</b>	<b>10.74</b>	<b>62.23</b>	<b>5.18</b>	<b>12.54</b>	<b>8.20</b>	<b>100.00</b>



## **Per Capita State's own Tax Revenue Receipts**

### **2.10 2005- 2006 (Accounts)**

#### **2.10 (a) Non-Special Category States**

In the non-special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs.108.15) and minimum in Haryana Rs.5.68, whereas it was Rs. 5.98 in Uttar Pradesh, Rs. 6.10 in Bihar, Rs.6.29 in Punjab, Rs.8.55 in Andhra Pradesh, Rs. 10.31 in Jharkhand, Rs.11.71 in Madhya Pradesh, Rs.11.95 in Chhattisgarh and Rs.13.22 in Kerala .The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.606.57) followed by Punjab (Rs.605.47) and Tamil Nadu (Rs.489.47). The per capita State Excise was minimum in Gujarat (Rs. 8.80) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs.192.19 in Bihar to Rs.4955.40 in Goa whereas it was Rs. 2426.17 in Haryana. The per capita revenue receipts from Taxes on Vehicles was maximum in Goa (Rs.425.60) and minimum in Bihar (Rs.33.53) whereas it was Rs. 53.06 in Uttar Pradesh, Rs. 63.39 in West Bengal and Rs.74.51 in Haryana. The per capita revenue receipts from Stamps and Registration fees was maximum in Punjab (Rs. 644.98) followed by Haryana (Rs.579.97) and Maharashtra (Rs. 505.36).

#### **2.10 (b) Special Category States**

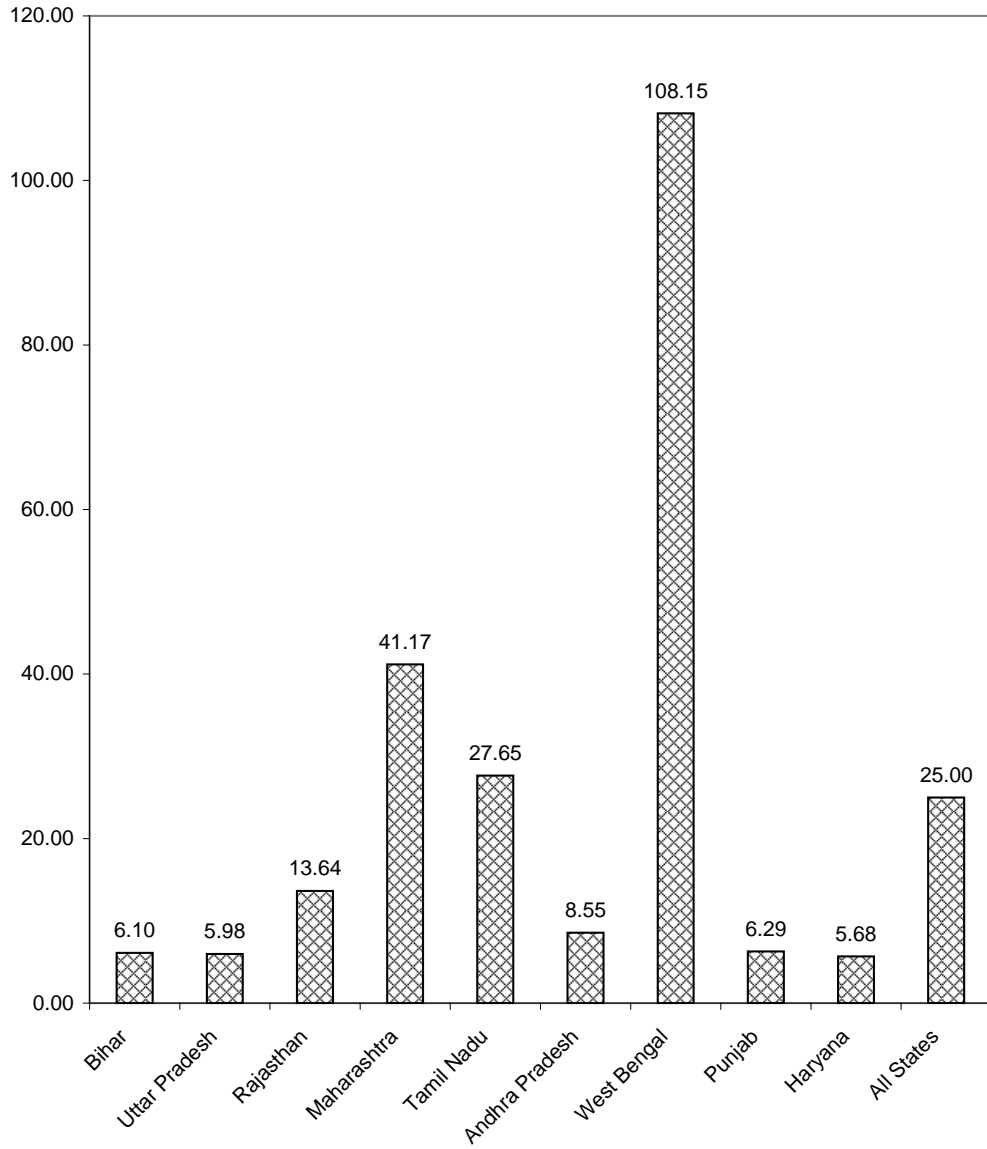
In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs.26.19), followed by Mizoram (Rs.17.67), Sikkim (Rs.10.17), Uttarakhand (Rs.9.98) and Tripura (Rs.9.56) and Arunachal Pradesh (Rs. 9.25). In the remaining special category States, it was less than Rs. 6.00. The per capita revenue receipt from State Excise ranged from Rs. 9.33 in Nagaland to Rs.549.33 in Sikkim. The Per capita revenue receipts from Sales Tax ranged from Rs. 309.43 in Manipur to Rs. 1135.91 in Himachal Pradesh. In these special category States the per capita revenue receipt from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 158.61) and minimum in Manipur (Rs.14.52). The per capita revenue receipt from Stamps and Registration fees was less than Rs. 42.00 in all the special category States except in Uttarakhand (Rs. 362.38) and Himachal Pradesh (Rs.128.80).

The details of per capita State's own Tax Revenue of individual States during 2005-2006 (Accounts) are given in Table 2.10. Graphic presentation of data of selected States has also been given alongwith the Table.

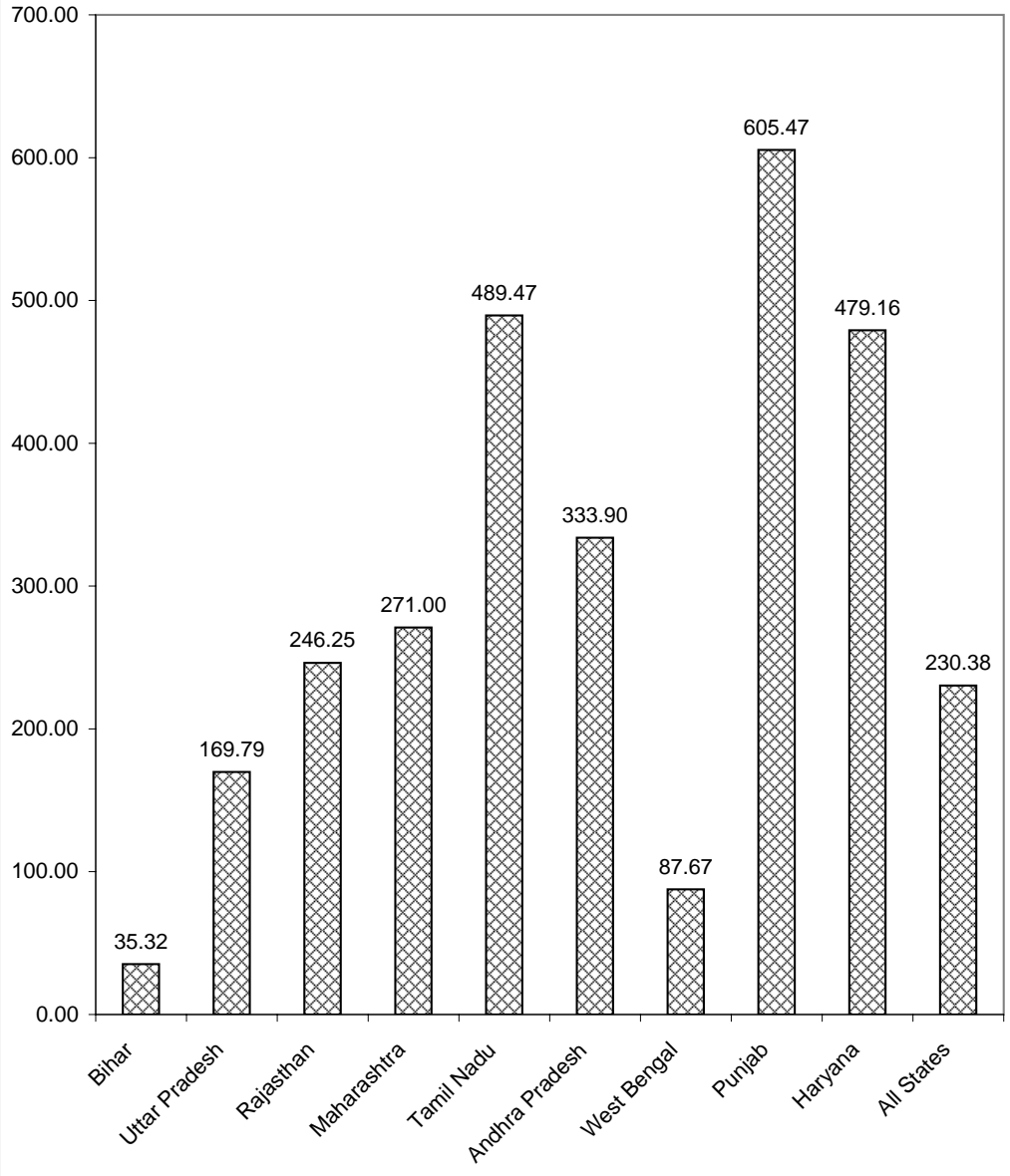
**Table-2.10**  
Per Capita State's own Tax Revenue of Individual State's during 2005-2006 (Accounts)

(In Rs.)								
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	8.55	333.90	1559.90	168.62	250.43	67.57	2388.98
2	Bihar	6.10	35.32	192.19	33.53	56.02	71.60	394.76
3	Chhattisgarh	11.95	282.00	928.53	91.54	139.02	347.85	1800.90
4	Goa	33.87	369.00	4955.40	425.60	403.27	1122.80	7309.93
5	Gujarat	69.64	8.80	1934.31	211.35	211.20	439.77	2875.08
6	Haryana	5.68	479.16	2426.17	74.51	579.97	364.66	3930.15
7	Jharkhand	10.31	53.26	738.81	92.78	42.96	54.47	992.60
8	Karnataka	20.80	606.57	1762.42	197.40	395.04	344.83	3327.06
9	Kerala	13.22	253.31	2119.87	189.31	331.75	37.90	2945.37
10	Madhya Pradesh	11.71	207.95	684.13	84.37	153.18	241.77	1383.11
11	Maharashtra	41.17	271.00	1888.36	125.63	505.36	387.31	3218.83
12	Orissa	17.99	100.60	778.22	104.87	61.00	229.89	1292.58
13	Punjab	6.29	605.47	1786.44	166.48	644.98	261.14	3470.80
14	Rajasthan	13.64	246.25	905.12	146.95	166.96	119.82	1598.74
15	Tamil Nadu	27.65	489.47	2396.72	173.33	321.24	185.73	3594.15
16	Uttar Pradesh	5.98	169.79	620.38	53.06	164.75	22.76	1036.72
17	West Bengal	108.15	87.67	720.37	63.39	138.87	106.59	1225.04
<b>Aggregate-I</b>		<b>25.73</b>	<b>234.84</b>	<b>1204.44</b>	<b>112.85</b>	<b>238.50</b>	<b>177.26</b>	<b>1993.63</b>
<b>Special Category</b>								
18	Arunachal Pradesh	9.25	79.25	397.42	24.92	3.42	0.00	514.25
19	Assam	26.19	56.28	901.20	54.71	30.13	65.60	1134.11
20	Himachal Pradesh	1.70	514.02	1135.91	158.61	128.80	400.06	2339.09
21	Jammu & Kashmir	1.36	174.31	1001.83	42.14	39.77	290.45	1549.86
22	Manipur	5.74	14.17	309.43	14.52	12.22	56.78	412.87
23	Meghalaya	1.32	236.64	693.48	34.92	21.88	22.40	1010.64
24	Mizoram	17.67	16.22	462.11	48.33	1.89	65.56	611.78
25	Nagaland	2.62	9.33	367.43	41.52	4.24	77.33	502.48
26	Sikkim	10.17	549.33	944.00	70.67	37.83	841.33	2453.33
27	Tripura	9.56	95.00	598.21	51.26	41.79	75.06	870.88
28	Uttarakhand	9.98	318.21	1102.53	124.84	362.38	21.79	1939.73
<b>Aggregate-II</b>		<b>13.99</b>	<b>163.64</b>	<b>893.05</b>	<b>68.82</b>	<b>84.01</b>	<b>131.83</b>	<b>1355.34</b>
<b>Overall</b>		<b>25.00</b>	<b>230.38</b>	<b>1184.96</b>	<b>110.10</b>	<b>228.84</b>	<b>174.42</b>	<b>1953.69</b>

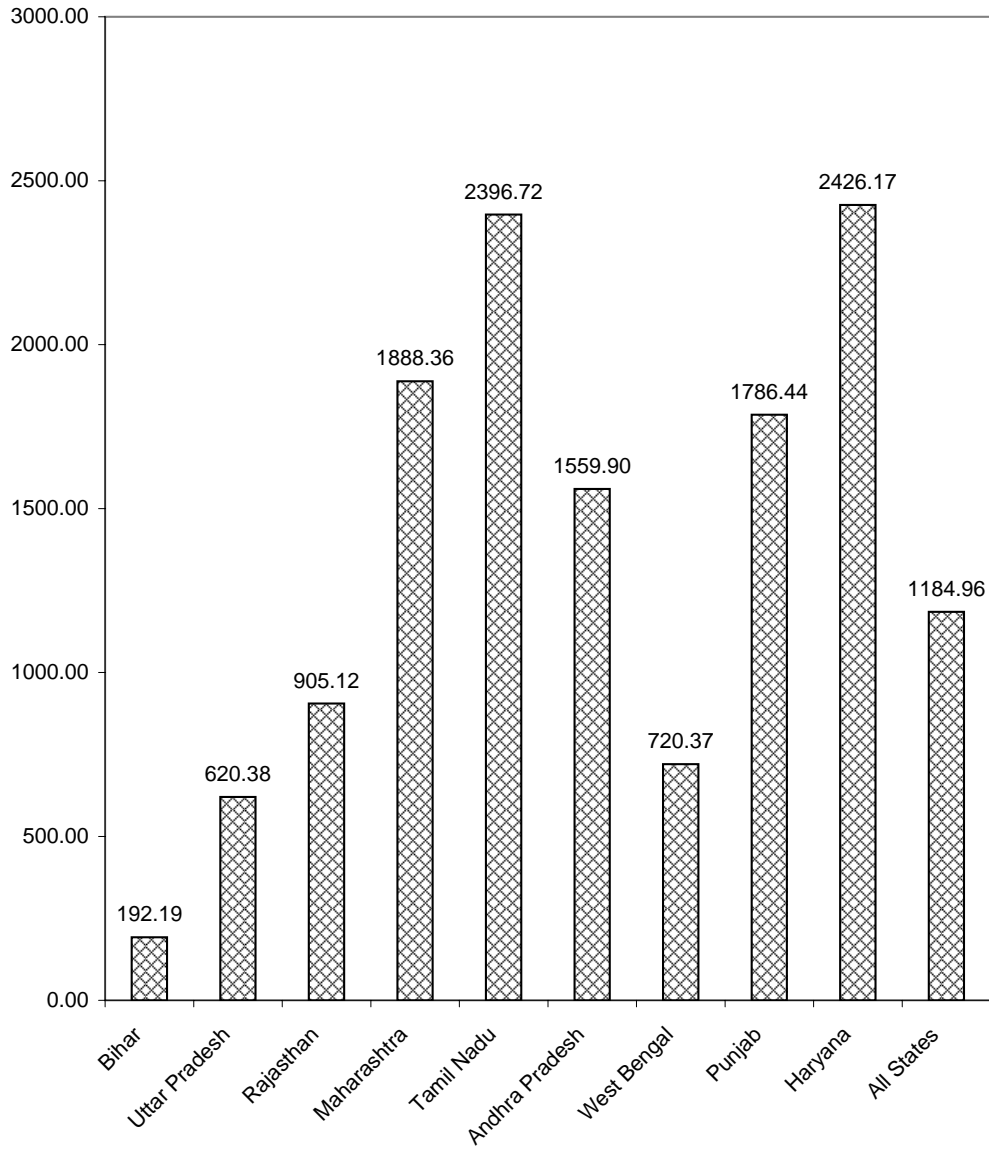
**Per Capita Land Revenue of Selected States  
during 2005-2006 (Accounts) (In Rs.)**



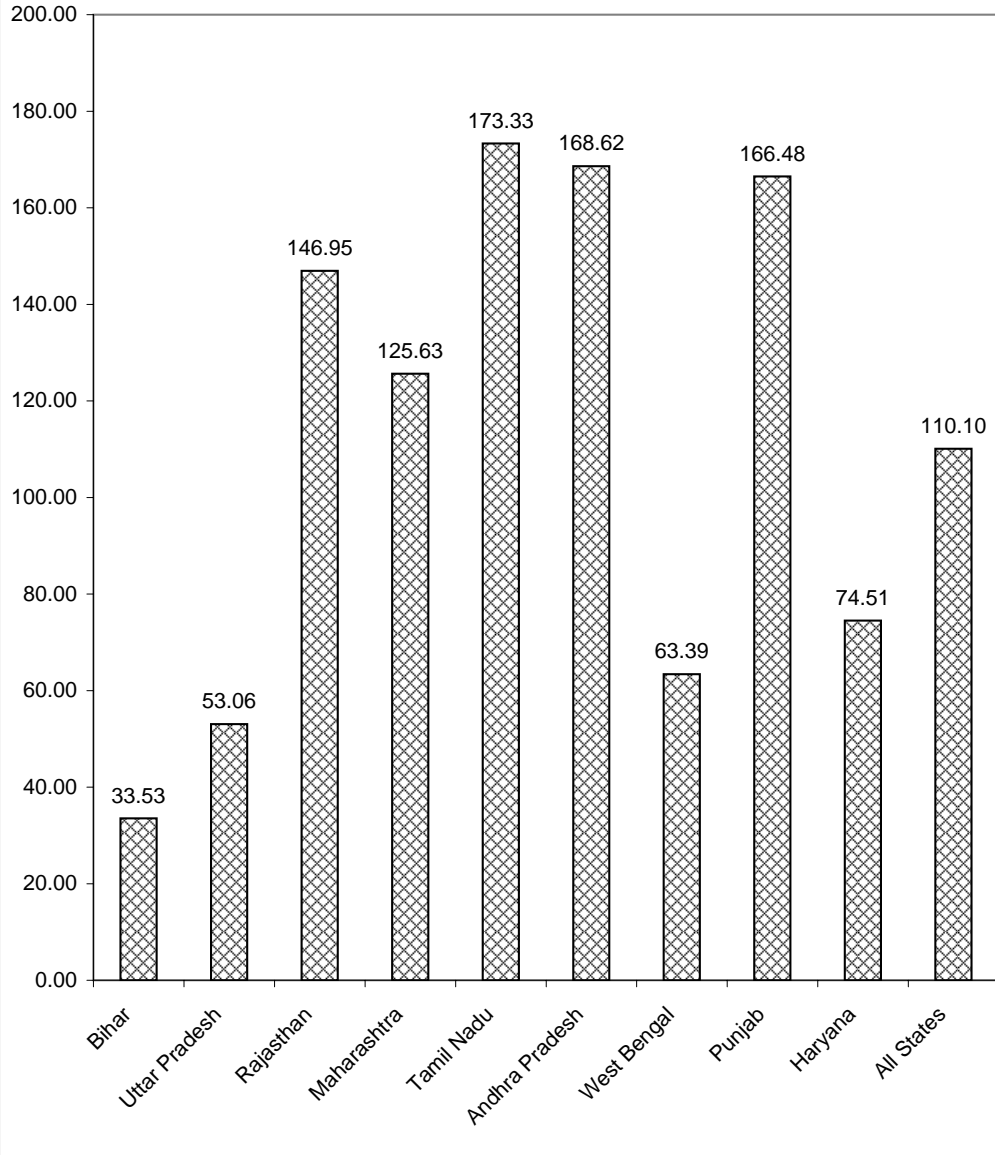
**Per Capita State Excise of Selected States  
during 2005-2006 (Accounts) (In Rs.)**



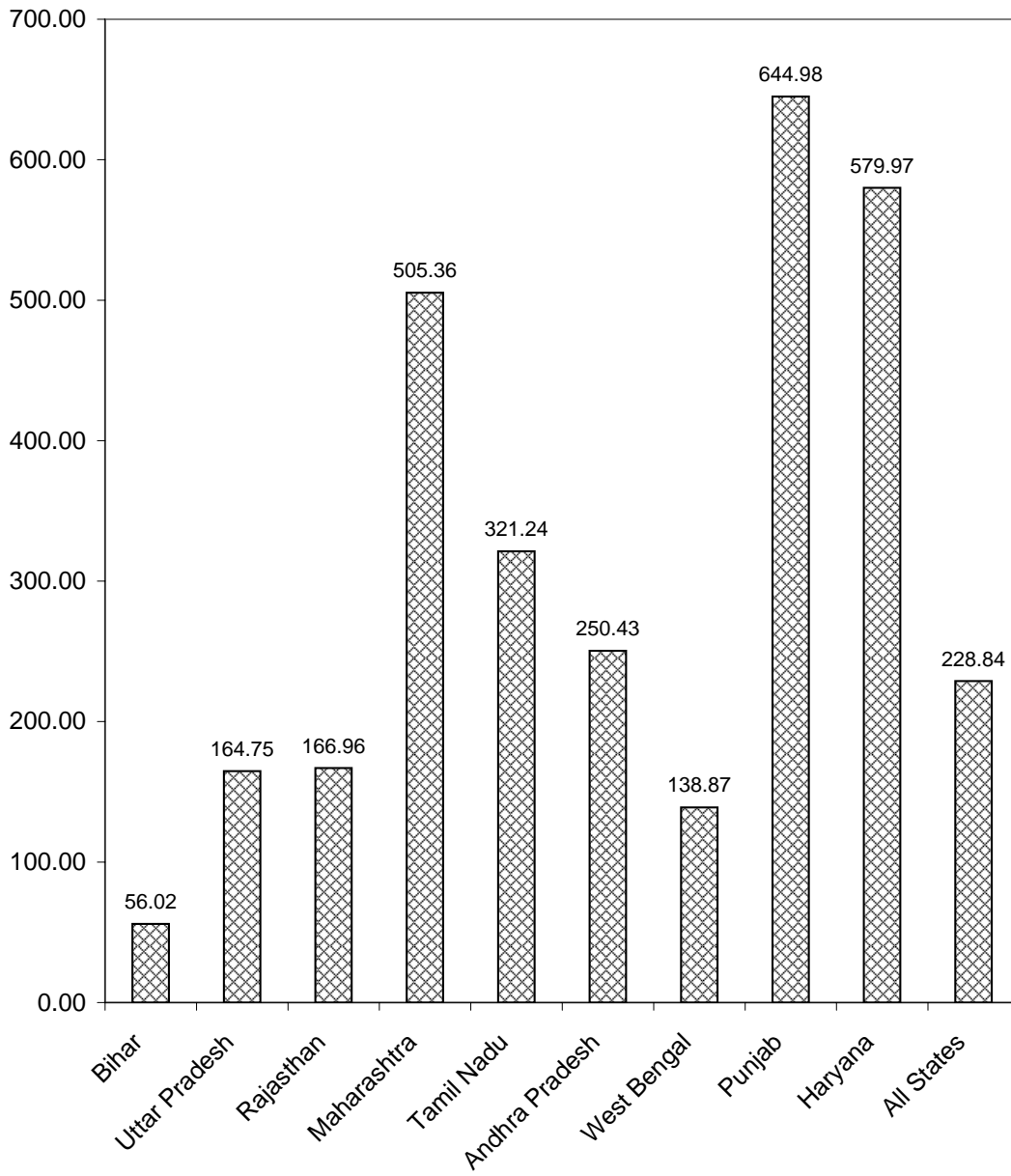
**Per Capita Sales Tax of Selected States  
during 2005-2006 (Accounts) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States during 2005-2006 (Accounts) (In Rs.)**



**Per Capita Stamps and Registration fees of Selected States during 2005-2006 (Accounts) (In Rs.)**



## **2.11 2006-2007 (Revised Estimates)**

### **2.11 (a) Non -Special Category States**

In the non- special category States, the per capita revenue receipt from Land Revenue was maximum in West Bengal (Rs.117.57) and minimum in Punjab (Rs.0.19) whereas it was Rs.4.24 in Haryana, Rs.5.40 in Uttar Pradesh, Rs.7.91 in Bihar, Rs. 10.58 in Tamil Nadu, Rs.11.15 in Jharkhand, Rs.14.30 in Rajasthan, Rs. 15.82 in Andhra Pradesh. The per capita revenue receipt from State Excise was maximum in Karnataka (Rs.798.58) followed by Punjab (Rs.608.37), Tamil Nadu (Rs. 581.06), Haryana (Rs. 508.47). The per capita revenue receipts from State Excise was minimum in Gujarat (Rs.10.54) due to prohibition in the State. The per capita revenue receipt from Sales Tax ranged from Rs. 258.15 in Bihar to Rs. 5533.33 in Goa whereas it was Rs. 2860.17 in Haryana. The per capita revenue receipt from Taxes on Vehicles was maximum in Goa (Rs.520.00) and minimum in Bihar (Rs.38.21) whereas it was Rs. 38.30 in Uttar Pradesh, Rs. 55.00 in Jharkhand and Rs. 66.82 in West Bengal. The per capita revenue receipts from Stamps and Registration fees was maximum in Punjab (Rs. 760.46) and minimum in Jharkhand (Rs. 32.18) whereas it was Rs. 593.22 in Haryana.

### **2.11 (b) Special Category States**

In the special category States, the per capita revenue receipt from Land Revenue was maximum in Assam (Rs. 28.74) followed by Arunachal Pradesh (Rs.16.67) Uttarakhand (Rs. 15.52) and Sikkim (Rs. 14.83). In the remaining special category States it was less than Rs. 11.00. The per capita revenue receipt from State Excise ranged from Rs. 12.86 in Nagaland to Rs. 507.69 in Himachal Pradesh. The per capita revenue receipt from Sales Tax ranged from Rs. 369.57 in Manipur to Rs. 1467.43 in Uttranchal. In the special category states, the per capita revenue receipts from Taxes on Vehicles was maximum in Himachal Pradesh (Rs. 169.23) and minimum in Manipur (Rs. 17.30). The per capita revenue receipt from Stamps and Registration fees in all the special category States was less than Rs. 50.00 except in Uttarakhand (Rs. 397.33) and Himachal Pradesh (Rs. 133.77).

The details of per capita State's own Tax Revenue of individual States during 2006-2007 (R.E) are given in Table 2.11. Graphic presentation of data of selected States has also been given alongwith the Table.

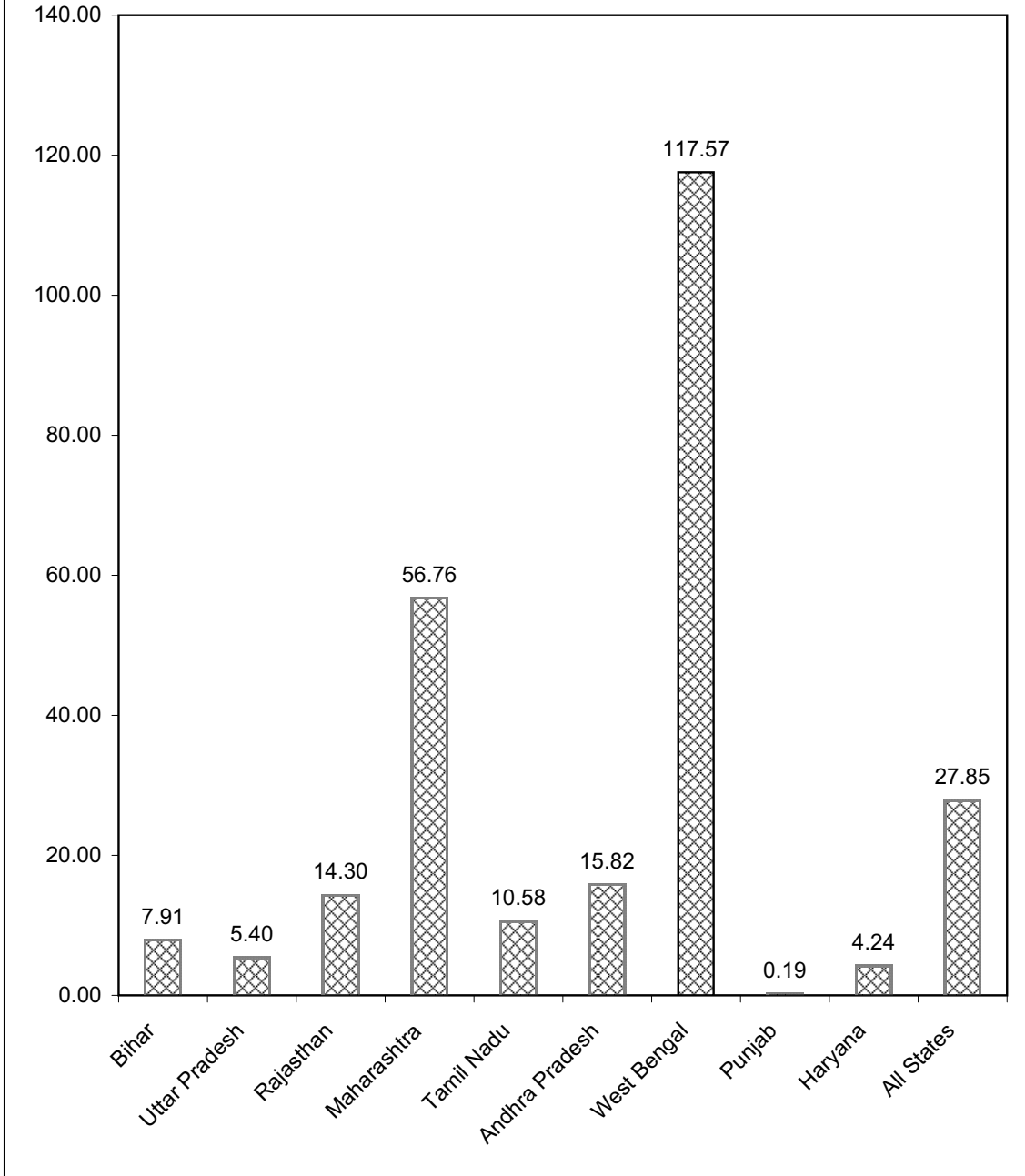


**Table-2.11**

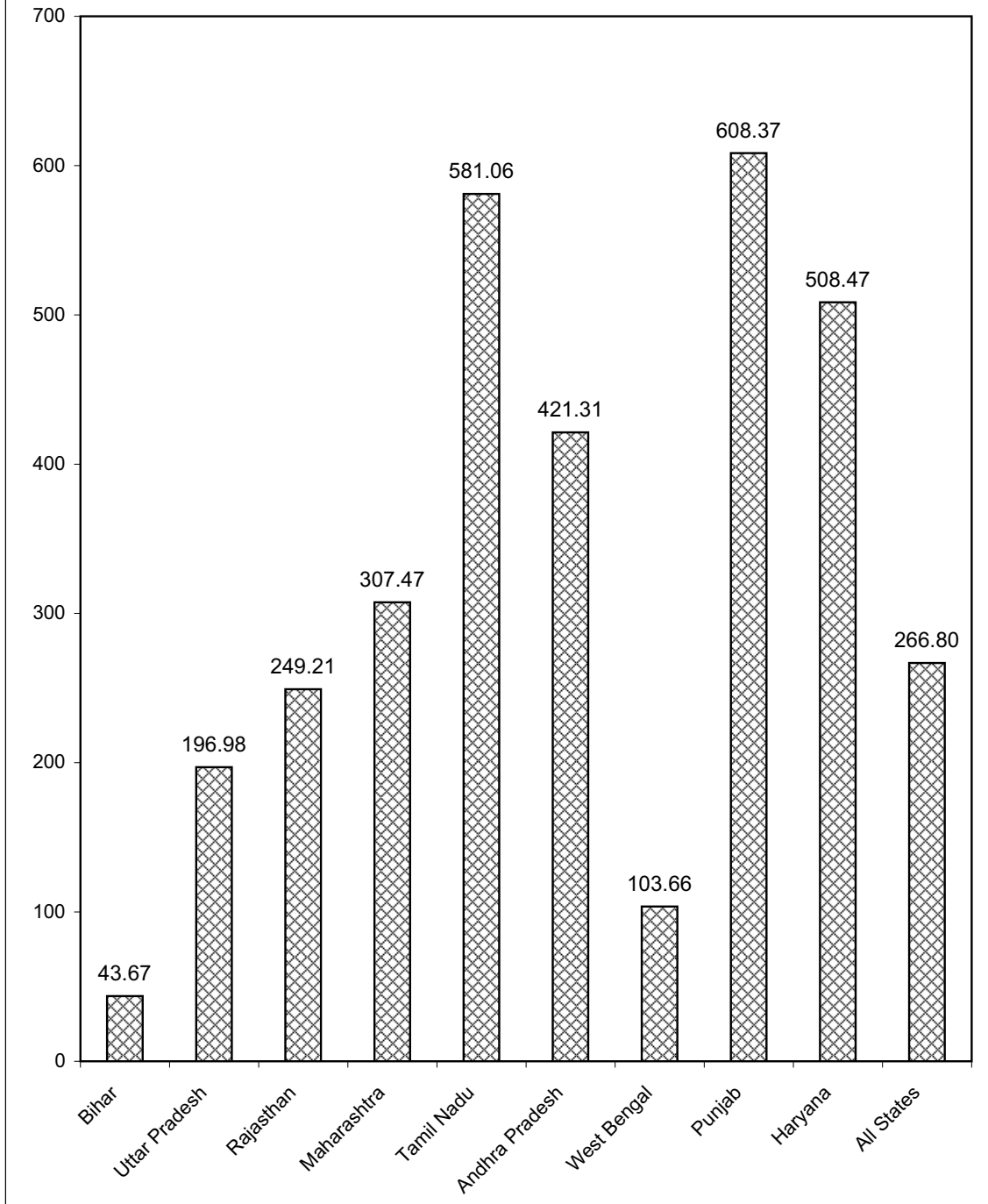
**Per Capita State's own Tax Revenue of Individual State's during 2006-2007 (Revised Estimates)**

		(In Rs.)						
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	15.82	421.31	2073.77	194.21	307.88	97.39	3110.38
2	Bihar	7.91	43.67	258.15	38.21	76.42	69.39	493.74
3	Chhattisgarh	32.39	308.96	1273.25	109.65	166.63	447.51	2338.39
4	Goa	51.27	446.67	5533.33	520.00	446.47	907.87	7905.60
5	Gujarat	54.05	10.54	2342.34	216.22	234.23	474.79	3332.18
6	Haryana	4.24	508.47	2860.17	105.93	593.22	397.75	4469.79
7	Jharkhand	11.15	62.84	830.41	55.00	32.18	65.24	1056.81
8	Karnataka	19.01	798.58	2187.33	261.42	588.54	365.60	4220.48
9	Kerala	15.96	258.05	2663.98	217.99	397.96	38.13	3592.08
10	Madhya Pradesh	18.63	223.55	760.06	100.60	171.39	241.07	1515.29
11	Maharashtra	56.76	307.47	2266.98	170.29	591.30	422.12	3814.93
12	Orissa	46.04	125.32	863.62	122.76	74.17	239.35	1471.26
13	Punjab	0.19	608.37	1948.67	179.28	760.46	213.27	3710.23
14	Rajasthan	14.30	249.21	1055.56	150.79	202.38	123.68	1795.91
15	Tamil Nadu	10.58	581.06	2836.73	196.44	415.88	247.70	4288.39
16	Uttar Pradesh	5.40	196.98	800.22	38.30	221.26	53.61	1315.76
17	West Bengal	117.57	103.66	843.69	66.82	161.27	167.96	1460.97
<b>Aggregate-I</b>		<b>28.64</b>	<b>272.55</b>	<b>1463.53</b>	<b>125.98</b>	<b>292.90</b>	<b>202.77</b>	<b>2386.36</b>
<b>Special Category</b>								
18	Arunachal Pradesh	16.67	83.33	441.67	23.33	16.67	0.00	581.67
19	Assam	28.74	63.88	949.38	59.73	32.06	100.03	1233.83
20	Himachal Pradesh	2.58	507.69	1200.00	169.23	133.77	320.00	2333.28
21	Jammu & Kashmir	1.62	195.45	1100.91	57.73	49.50	324.46	1729.67
22	Manipur	3.48	15.78	369.57	17.30	11.35	64.87	482.35
23	Meghalaya	1.92	240.00	720.00	34.00	22.00	55.64	1073.56
24	Mizoram	10.00	14.00	510.00	40.00	2.00	55.50	631.50
25	Nagaland	2.81	12.86	437.14	36.19	4.10	73.14	566.24
26	Sikkim	14.83	450.00	833.33	41.67	28.00	797.50	2165.33
27	Tripura	8.82	105.88	725.88	63.24	47.06	88.03	1038.91
28	Uttarakhand	15.52	398.51	1467.43	166.61	397.33	81.73	2527.13
<b>Aggregate-II</b>		<b>15.95</b>	<b>180.37</b>	<b>996.66</b>	<b>80.23</b>	<b>91.92</b>	<b>153.71</b>	<b>1518.84</b>
<b>Overall</b>		<b>27.85</b>	<b>266.80</b>	<b>1434.39</b>	<b>123.12</b>	<b>280.35</b>	<b>199.71</b>	<b>2332.22</b>

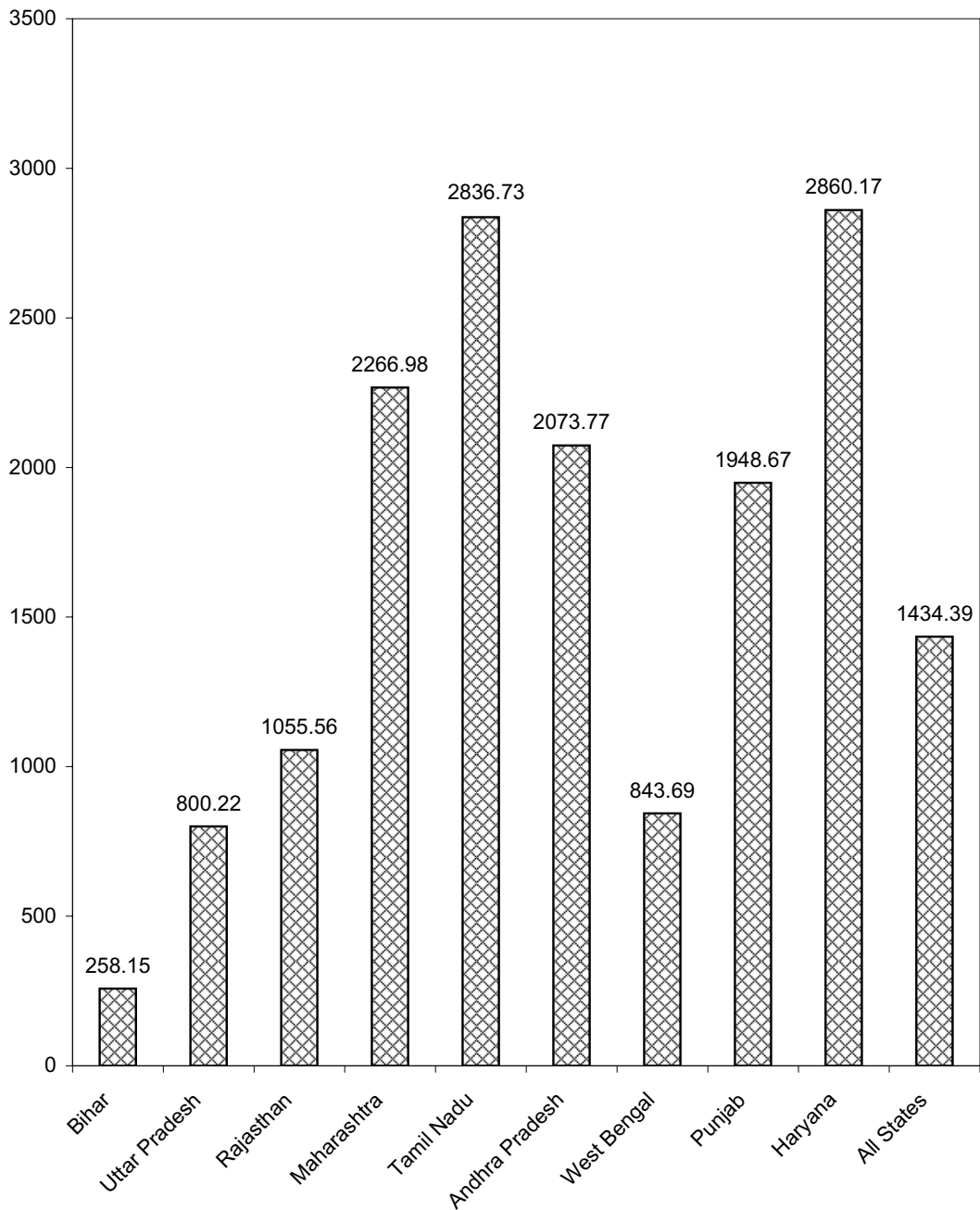
**Per Capita Land Revenue of Selected States during 2006-2007 (R.E.) (In Rs..)**



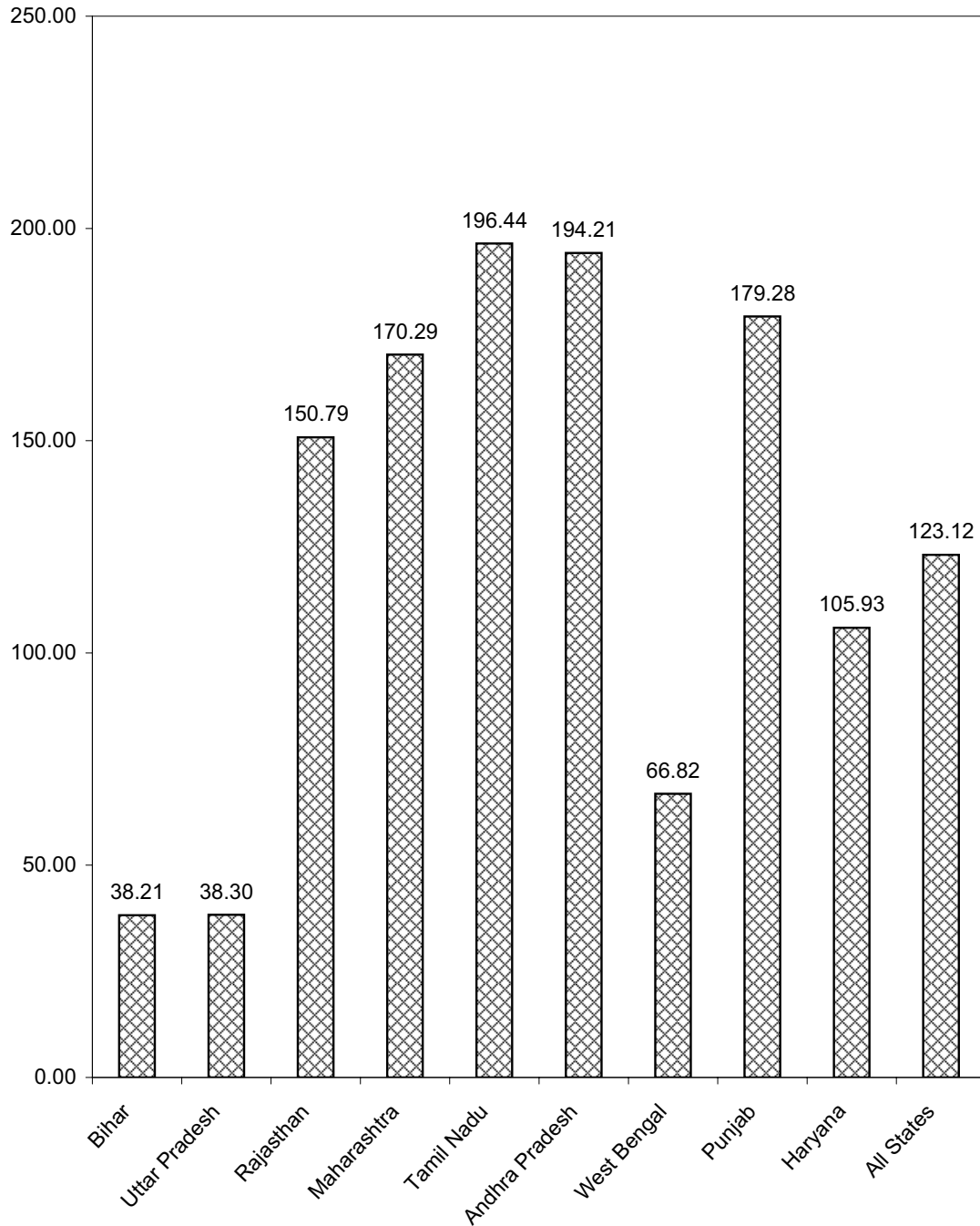
**Per Capita State Excise of Selected States  
during 2006-2007 (R.E.) (In Rs.)**



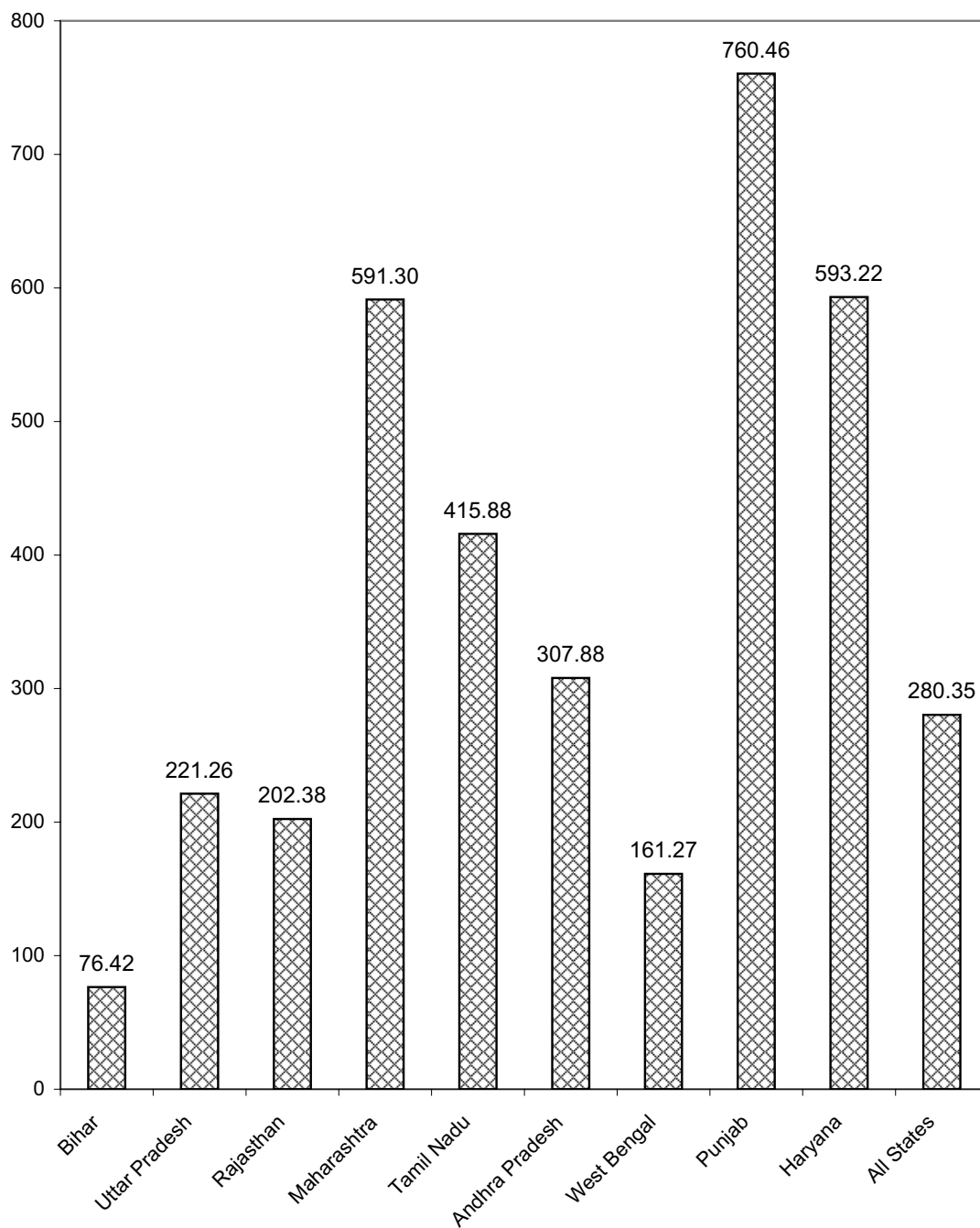
**Per Capita Sales Tax of Selected States  
during 2006 -2007 (R.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States  
during 2006-2007 (R.E.) (In Rs.)**



### Per Capita Stamps and Registration fees of Selected States during 2006-07(R.E.) (In Rs.)



## **2.12 2007-2008 (Budget Estimates)**

### **2.12 (a) Non- Special Category States**

In the non special category States, the per capita revenue receipt from Land Revenue was estimated maximum in West Bengal (Rs.127.99) and minimum in Punjab (Rs.0.20), whereas it was estimated Rs. 5.00 in Haryana, Rs 5.44 in Uttar Pradesh, Rs. 8.02 in Bihar, Rs.10.74 Tamil Nadu, Rs. 12.48 in Jharkhand, Rs. 15.05 in Karnataka, Rs. 15.61 in Rajasthan, Rs. 15.79 in Andhra Pradesh, Rs. 16.53 in Kerala , Rs.19.03 in Madhya Pradesh, Rs. 32.01 in Chhattisgarh and Rs. 47.51 in Gujarat . The per capita revenue receipt from State Excise was estimated maximum in Tamil Nadu (Rs. 663.14) followed by Punjab (Rs. 648.87) , Karnataka (Rs. 575.92) and Haryana (Rs. 550.00). The per capita revenue receipt from State Excise was estimated minimum in Gujarat (Rs. 8.88) due to prohibition in the State. The per capita revenue receipt from Sales Tax was estimated to range from Rs. 309.34 in Bihar to Rs. 5256.88 in Goa whereas it was estimated Rs. 3263.33 in Haryana. The per capita revenue receipts from Taxes on vehicles was estimated maximum in Goa (Rs. 529.69) and minimum in Bihar (Rs.40.28), whereas it was Rs. 43.77 in Uttar Pradesh, Rs. 61.59 in Jharkhand and Rs. 74.50 in West Bengal whereas it was estimated Rs. 114.58 in Haryana. The Per capita revenue receipts from Stamps and Registration fees was estimated maximum in Puanjab (Rs. 864.66) and minimum in Jharkhand (Rs. 36.04) whereas it was Rs. 741.67 in Haryana.

### **2.12 (b) Special Category States**

In the special category States, the per capita revenue receipt from Land revenue was estimated maximum in Arunchal Pradesh (Rs. 41.67) followed by Assam (Rs.31.25), Uttarankhand (Rs. 21.71). In the remaining all the special category States it was estimated less than Rs.16.00 .The per capita revenue receipts from State Excise was estimated to range from Rs. 13.27 in Nagaland to Rs. 549.53 in Himachal Pradesh . The per capita revenue receipt from Sales Tax was estimated to range from Rs. 416.67 in Manipur to Rs.1689.39 in Himachal Pradesh. In these special category States, the per capita revenue receipt from Taxes on Vehicles was estimated maximum in Himachal Pradesh (Rs. 181.82) and minimum in Manipur (Rs. 18.25). The per capita revenue receipts from Stamps and Registration fees was estimated less than Rs. 138.00 except in Uttarakhand where it was estimated Rs. 490.17.

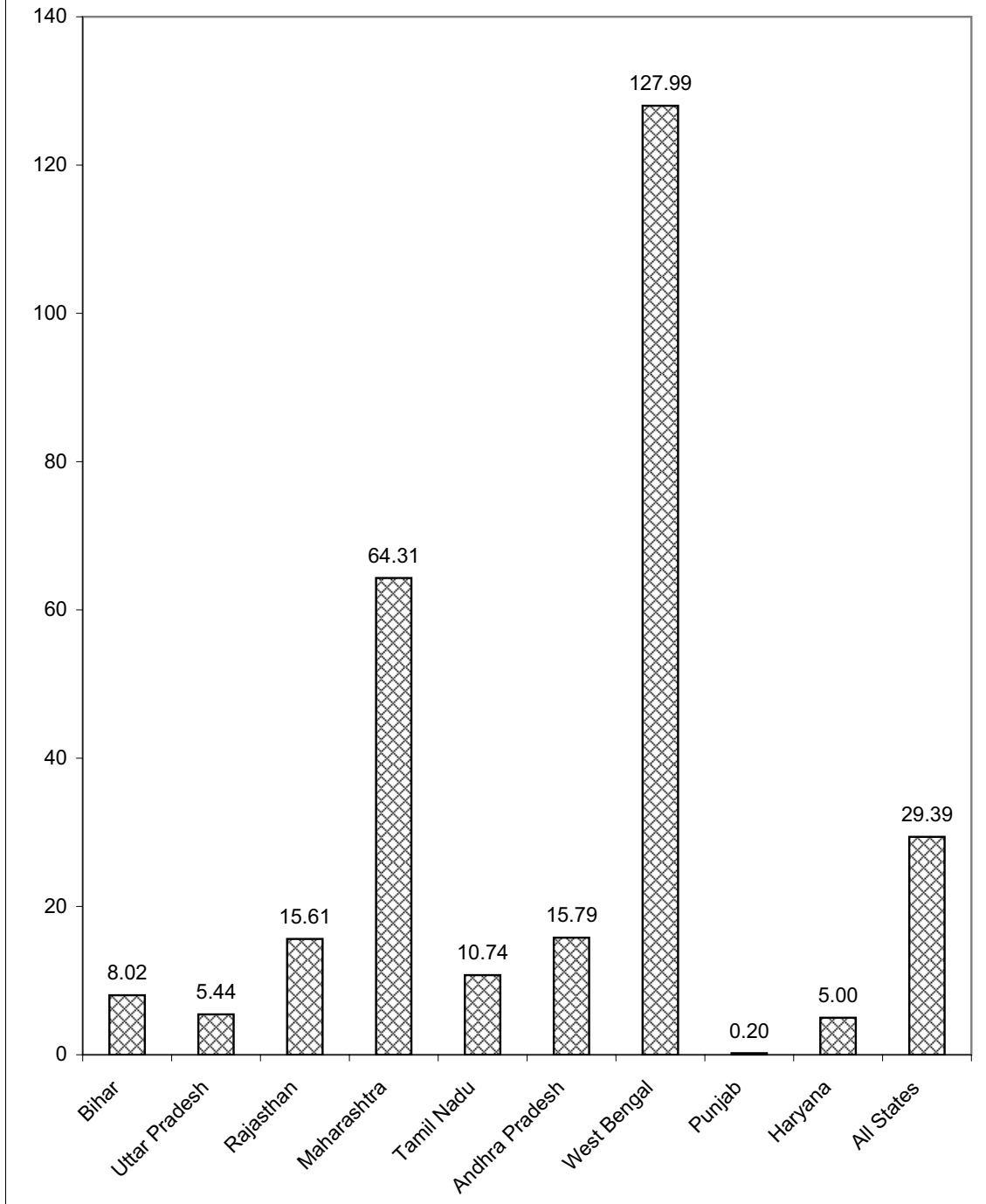
The details of per capita State's own Tax Revenue of individual States during 2007-2008 (B.E) are given in Table 2.12. Graphic presentation of data of selected State has also been given alongwith the Table.

**Table-2.12**  
**Per Capita State's own Tax Revenue of Individual State's during 2007-2008 (Budget Estimates)** (In Rs.)

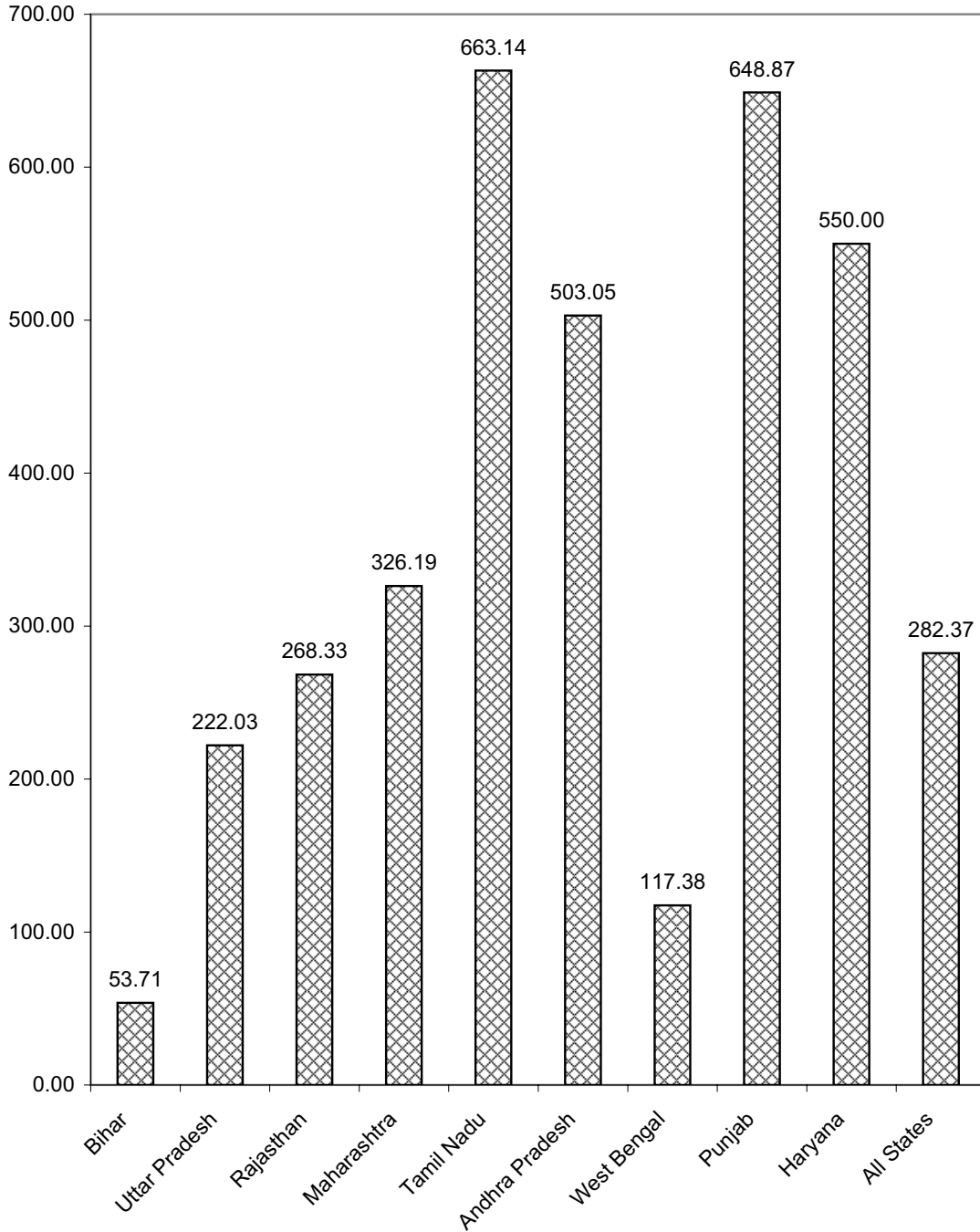
Sr. No.	State	Land Revenue	State Excise	Sales Tax	Taxes on Vehicles	Stamps and Registration fees	Other Taxes and Duties	Total State's own Tax Revenue
1	2	3	4	5	6	7	8	9
<b>Non-Special Category</b>								
1	Andhra Pradesh	15.79	503.05	2508.29	230.78	457.32	113.93	3829.16
2	Bihar	8.02	53.71	309.34	40.28	77.34	45.15	533.83
3	Chhattisgarh	32.01	358.54	1419.91	130.94	188.41	479.67	2609.49
4	Goa	48.06	418.75	5256.88	529.69	457.94	995.38	7706.69
5	Gujarat	47.51	8.88	2678.51	228.06	257.55	485.97	3706.49
6	Haryana	5.00	550.00	3263.33	114.58	741.67	430.00	5104.58
7	Jharkhand	12.48	70.37	929.94	61.59	36.04	73.02	1183.45
8	Karnataka	15.05	575.92	2594.86	272.25	767.89	432.19	4658.14
9	Kerala	16.53	292.84	2977.90	247.80	452.26	104.61	4091.92
10	Madhya Pradesh	19.03	248.90	863.84	113.47	204.98	265.26	1715.48
11	Maharashtra	64.31	326.19	2559.65	192.92	671.02	461.24	4275.31
12	Orissa	53.16	140.18	1018.96	139.75	82.23	240.54	1674.82
13	Punjab	0.20	648.87	2172.18	183.46	864.66	219.36	4088.73
14	Rajasthan	15.61	268.33	1197.50	163.81	230.11	139.19	2014.55
15	Tamil Nadu	10.74	663.14	3039.58	213.99	494.52	280.33	4702.31
16	Uttar Pradesh	5.44	222.03	917.06	43.77	226.48	57.79	1472.57
17	West Bengal	127.99	117.38	981.05	74.50	187.52	155.72	1644.15
<b>Aggregate-I</b>		<b>30.13</b>	<b>287.78</b>	<b>1668.12</b>	<b>139.38</b>	<b>344.38</b>	<b>218.57</b>	<b>2688.36</b>
<b>Special Category</b>								
18	Arunachal Pradesh	41.67	91.67	483.33	26.67	18.33	0.00	661.67
19	Assam	31.25	69.94	1068.09	65.40	35.10	109.70	1379.47
20	Himachal Pradesh	2.67	549.53	1689.39	181.82	137.70	394.80	2955.91
21	Jammu & Kashmir	2.05	200.89	1269.92	63.84	59.55	366.81	1963.07
22	Manipur	3.67	16.63	416.67	18.25	11.96	63.83	531.00
23	Meghalaya	1.48	286.32	932.64	42.24	31.68	33.36	1327.72
24	Mizoram	10.20	14.50	550.00	45.00	2.10	59.50	681.30
25	Nagaland	2.91	13.27	450.64	36.05	4.23	75.36	582.45
26	Sikkim	15.33	466.67	916.67	50.00	35.67	927.67	2412.00
27	Tripura	8.86	111.09	814.29	69.03	51.43	90.57	1145.26
28	Uttarakhand	21.71	483.91	1633.16	178.95	490.17	81.96	2889.84
<b>Aggregate-II</b>		<b>18.31</b>	<b>201.45</b>	<b>1157.66</b>	<b>87.26</b>	<b>108.62</b>	<b>172.03</b>	<b>1745.33</b>
<b>Overall</b>		<b>29.39</b>	<b>282.37</b>	<b>1636.17</b>	<b>136.11</b>	<b>329.62</b>	<b>215.66</b>	<b>2629.33</b>



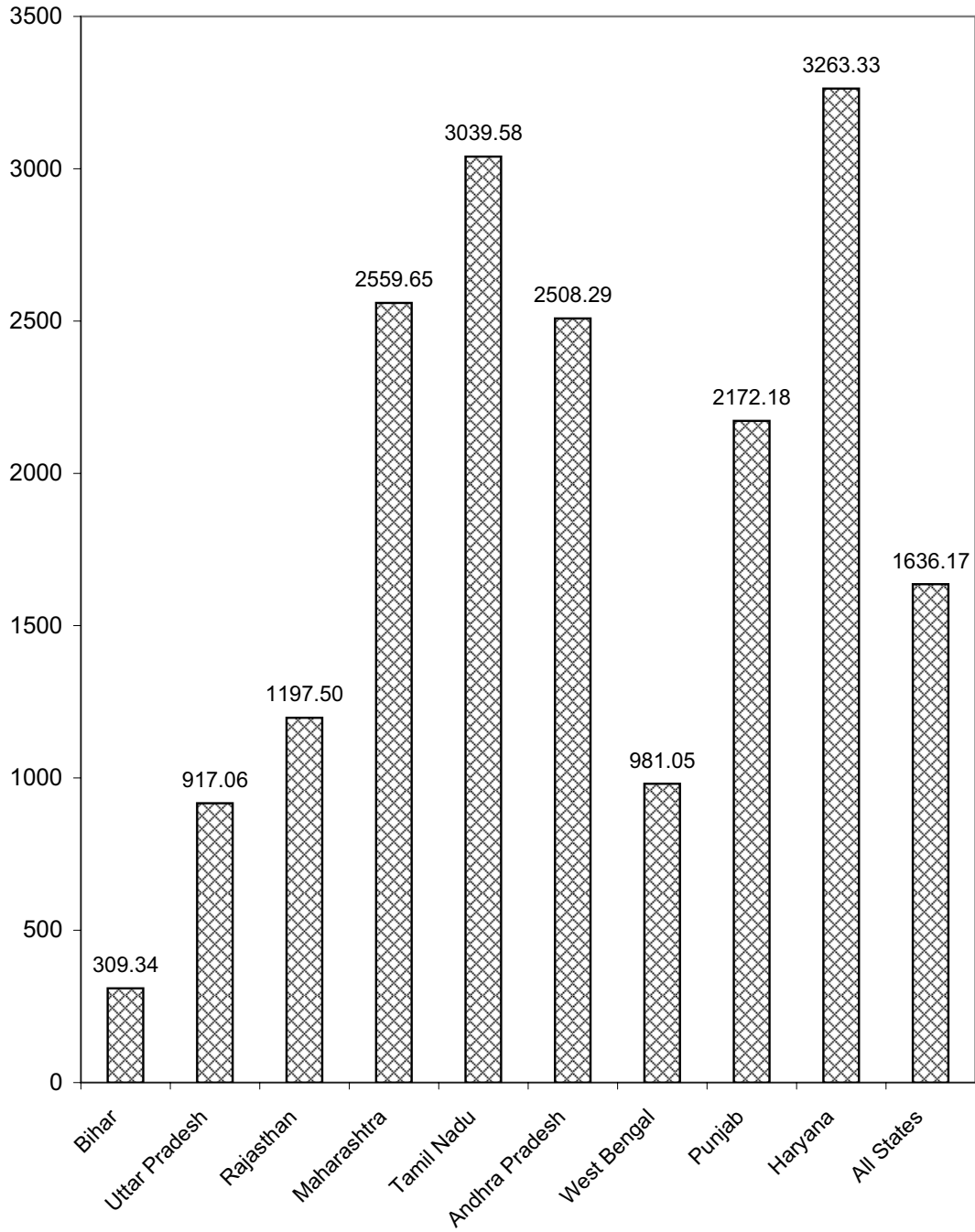
**Per Capita Land Revenue of Selected States  
during 2007-2008 (B.E.) (In Rs.)**



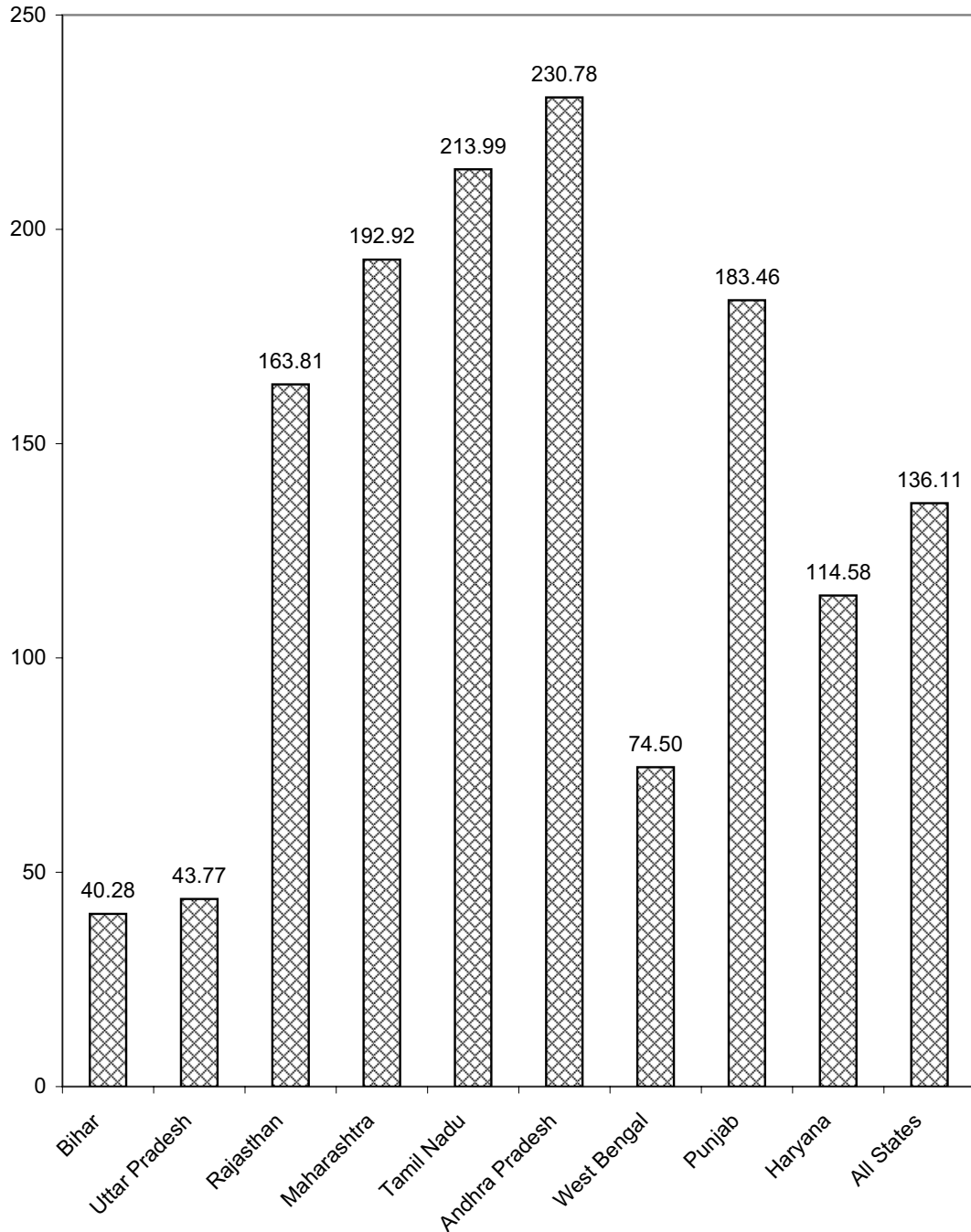
**Per Capita State Excise of Selected States  
during 2007-2008 (B.E.) (In Rs.)**



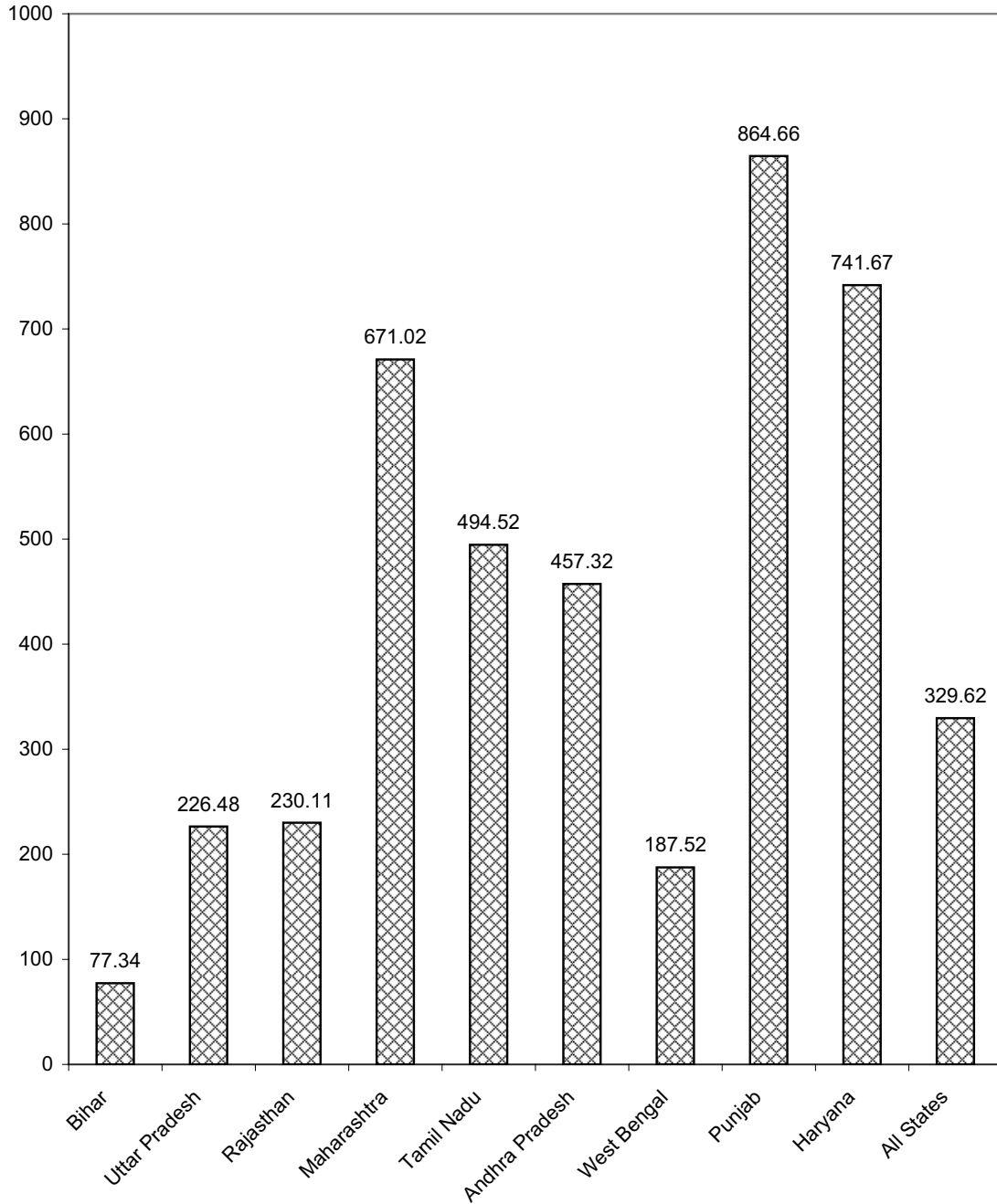
**Per Capita Sales Tax of Selected States  
during 2007-2008 (B.E.) (In Rs.)**



**Per Capita Taxes on Vehicles of Selected States  
during 2007-2008 (B.E.) (In Rs.)**



**Per Capita Stamps and Registration fees of Selected  
Staes during 2007-2008 (B.E.) (In Rs.)**



## **CHAPTER III**

### **APPLICATION OF THE RESOURCES OF THE STATES**

#### **(i) Revenue Expenditure**

##### **3.1 2005-2006 (Accounts)**

Out of the total revenue expenditure of Rs. 438033.93 crores of all the States during 2005-2006 (Accounts), 55.06% of total revenue expenditure was incurred on developmental activities and the remaining 44.94% was incurred on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

##### **3.1 (a) Non-Special Category States**

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Chhattisgarh (66.21%) followed by Goa (66.09%), Jharkhand (65.96%), Haryana (61.79%), Andhra Pradesh (60.71%), Rajasthan (58.97%), Madhya Pradesh (57.64%) and Maharashtra (55.91%).

##### **3.1 (b) Special Category States**

In all the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Arunachal Pradesh (70.69%) followed by Mizoram (65.89%), Manipur (64.12%), Meghalaya (62.66%), Uttarakhand (61.80%), Jammu & Kashmir (61.43%), Assam (60.02%) and Himchal Pradesh (56.32%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2005-2006 (Accounts) are given in Tables 3.1 (a) & 3.1 (b).

**Table-3.1(a)**  
**State wise Revenue Expenditure of Individual States during 2005-2006(Accounts)**

(Rs. in Crores)					
Sr. No.	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure	
1	2	3	4	5	
<b>Non-Special Category</b>					
1	Andhra Pradesh	21197.79	13717.51	34915.30	
2	Bihar	9229.01	8526.98	17755.99	
3	Chhattisgarh	4937.58	2519.56	7457.14	
4	Goa	1447.76	742.96	2190.72	
5	Gujarat	14069.36	11396.14	25465.50	
6	Haryana	7810.37	4829.53	12639.90	
7	Jharkhand	6435.36	3320.58	9755.94	
8	Karnataka	16846.11	11194.79	28040.90	
9	Kerala	9668.04	8755.66	18423.70	
10	Madhya Pradesh	11853.04	8710.43	20563.47	
11	Maharashtra	29231.90	23047.95	52279.85	
12	Orissa	6631.01	6972.52	13603.53	
13	Punjab	7318.13	10890.29	18208.42	
14	Rajasthan	12677.31	8821.90	21499.21	
15	Tamil Nadu	17088.91	14919.76	32008.67	
16	Uttar Pradesh	23365.55	23251.59	46617.14	
17	West Bengal	14434.98	16681.83	31116.81	
<b>Sub total-I</b>		<b>214242.21</b>	<b>178299.98</b>	<b>392542.19</b>	
<b>Special Category</b>					
18	Arunachal Pradesh	1178.91	488.73	1667.64	
19	Assam	6323.8	4212.51	10536.31	
20	Himachal Pradesh	3641.89	2824.26	6466.15	
21	Jammu & Kashmir	5972.97	3751.03	9724	
22	Manipur	1285.22	719.28	2004.5	
23	Meghalaya	1049.15	625.33	1674.48	
24	Mizoram	1046.37	541.63	1588	
25	Nagaland	1120.61	939.9	2060.51	
26	Sikkim	604.19	1163.42	1767.61	
27	Tripura	1262.81	1128.76	2391.57	
28	Uttarakhand	3467.36	2143.61	5610.97	
<b>Sub total-II</b>		<b>26953.28</b>	<b>18538.46</b>	<b>45491.74</b>	
<b>Total-I+II (All States)</b>		<b>241195.49</b>	<b>196838.44</b>	<b>438033.93</b>	

\*Includes compensation & assignment to local body and Panchayati Raj institution.

**Table-3.1(b)**  
**Percentages of Developmental and Non-**  
**Developmental Revenue Expenditure of Individual States**  
**during 2005-2006 (Accounts)**

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	60.71	39.29	100.00
2	Bihar	51.98	48.02	100.00
3	Chhattisgarh	66.21	33.79	100.00
4	Goa	66.09	33.91	100.00
5	Gujarat	55.25	44.75	100.00
6	Haryana	61.79	38.21	100.00
7	Jharkhand	65.96	34.04	100.00
8	Karnataka	60.08	39.92	100.00
9	Kerala	52.48	47.52	100.00
10	Madhya Pradesh	57.64	42.36	100.00
11	Maharashtra	55.91	44.09	100.00
12	Orissa	48.74	51.26	100.00
13	Punjab	40.19	59.81	100.00
14	Rajasthan	58.97	41.03	100.00
15	Tamil Nadu	53.39	46.61	100.00
16	Uttar Pradesh	50.12	49.88	100.00
17	West Bengal	46.39	53.61	100.00
<b>Aggregate-I</b>		<b>54.58</b>	<b>45.42</b>	<b>100.00</b>
<b>Special Category</b>				
18	Arunachal Pradesh	70.69	29.31	100.00
19	Assam	60.02	39.98	100.00
20	Himachal Pradesh	56.32	43.68	100.00
21	Jammu & Kashmir	61.43	38.57	100.00
22	Manipur	64.12	35.88	100.00
23	Meghalaya	62.66	37.34	100.00
24	Mizoram	65.89	34.11	100.00
25	Nagaland	54.39	45.61	100.00
26	Sikkim@	34.18	65.82	100.00
27	Tripura	52.80	47.20	100.00
28	Uttarakhand	61.80	38.20	100.00
<b>Aggregate-II</b>		<b>59.25</b>	<b>40.75</b>	<b>100.00</b>
<b>Overall</b>		<b>55.06</b>	<b>44.94</b>	<b>100.00</b>

@ Non-developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries.

\* includes compensation & assignment to local body and Panchayati Raj Institution



### **3.2 2006-2007 (Revised Estimates)**

Out of the total revenue expenditure of Rs. 536994.64 crores of all the States during 2006-2007 (R.E.), 56.60% was incurred on developmental activities and the remaining 43.40 % was incurred on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

#### **3.2 (a) Non-Special Category States**

In the non-special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Haryana (69.05%) followed by Jharkhand (68.69%), Goa (67.51%), Chhattisgarh (65.97%), Andhra Pradesh (64.27%), Karnataka (60.84%), Rajasthan (58.20%) and Gujarat (57.97%).

#### **3.2 (b) Special Category States**

In the special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was maximum in Arunachal Pradesh (70.53%), followed by Meghalaya (67.62%), Mizoram (63.86%), Manipur (62.69%), Assam (61.42%) and Jammu & Kashmir (58.92%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2006-2007 (R.E.) are given in Tables-3.2 (a) & 3.2 (b).

**Table-3.2(a)**  
**State wise Revenue Expenditure of Individual States during 2006-2007 (R.E.)**

		(Rs. In Crores)		
Sr. No.	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	29051.56	16147.97	45199.53
2	Bihar	13383.35	10129.39	23512.74
3	Chhattisgarh	6760.48	3487.48	10247.96
4	Goa	1734.2	834.48	2568.68
5	Gujarat	16612.2	12044.86	28657.06
6	Haryana	11441.66	5129.59	16571.25
7	Jharkhand	7716.44	3517.89	11234.33
8	Karnataka	21395.33	13768.93	35164.26
9	Kerala	11735.87	13147.64	24883.51
10	Madhya Pradesh	13005.97	10090.51	23096.48
11	Maharashtra	35864.9	27594.99	63459.89
12	Orissa	8720.46	8180.33	16900.79
13	Punjab	9265.06	12800.50	22065.56
14	Rajasthan	14746.35	10590.76	25337.11
15	Tamil Nadu	22868.61	17838.64	40707.25
16	Uttar Pradesh	29870.45	26800.73	56671.18
17	West Bengal	17194.8	18265.59	35460.39
<b>Sub total-I</b>		<b>271367.69</b>	<b>210370.28</b>	<b>481737.97</b>
<b>Special Category</b>				
18	Arunachal Pradesh	1391.02	581.14	1972.16
19	Assam	10225.62	6422.03	16647.65
20	Himachal Pradesh	3880.12	3119.89	7000.01
21	Jammu & Kashmir	5931.72	4135.12	10066.84
22	Manipur	1386.84	825.35	2212.19
23	Meghalaya	1432.09	685.67	2117.76
24	Mizoram	1160.39	656.62	1817.01
25	Nagaland	1288.32	1047.87	2336.19
26	Sikkim	705.65	1262.03	1967.68
27	Tripura	1373.07	1260.82	2633.89
28	Uttarakhand	3791.01	2694.28	6485.29
<b>Sub total-II</b>		<b>32565.85</b>	<b>22690.82</b>	<b>55256.67</b>
<b>Total-I+II (All States)</b>		<b>303933.54</b>	<b>233061.1</b>	<b>536994.64</b>

\* Includes compensation & assignments local Body and Panchayati Raj Institution.

**Table-3.2(b)**  
**Percentages of Developmental and Non-  
Developmental Revenue Expenditure of Individual States  
during 2006-2007 (Revised Estimates)**

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	64.27	35.73	100.00
2	Bihar	56.92	43.08	100.00
3	Chhattisgarh	65.97	34.03	100.00
4	Goa	67.51	32.49	100.00
5	Gujarat	57.97	42.03	100.00
6	Haryana	69.05	30.95	100.00
7	Jharkhand	68.69	31.31	100.00
8	Karnataka	60.84	39.16	100.00
9	Kerala	47.16	52.84	100.00
10	Madhya Pradesh	56.31	43.69	100.00
11	Maharashtra	56.52	43.48	100.00
12	Orissa	51.60	48.40	100.00
13	Punjab	41.99	58.01	100.00
14	Rajasthan	58.20	41.80	100.00
15	Tamil Nadu	56.18	43.82	100.00
16	Uttar Pradesh	52.71	47.29	100.00
17	West Bengal	48.49	51.51	100.00
<b>Aggregate-I</b>		<b>56.33</b>	<b>43.67</b>	<b>100.00</b>
<b>Special Category</b>				
18	Arunachal Pradesh	70.53	29.47	100.00
19	Assam	61.42	38.58	100.00
20	Himachal Pradesh	55.43	44.57	100.00
21	Jammu & Kashmir	58.92	41.08	100.00
22	Manipur	62.69	37.31	100.00
23	Meghalaya	67.62	32.38	100.00
24	Mizoram	63.86	36.14	100.00
25	Nagaland	55.15	44.85	100.00
26	Sikkim@	35.86	64.14	100.00
27	Tripura	52.13	47.87	100.00
28	Uttarakhand	58.46	41.54	100.00
<b>Aggregate-II</b>		<b>58.94</b>	<b>41.06</b>	<b>100.00</b>
<b>Overall</b>		<b>56.60</b>	<b>43.40</b>	<b>100.00</b>

@ Non-Developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries.

\* includes compensation & assignment to local body and Panchayati Raj Institution

### **3.3 2007-2008 (Budget Estimates)**

Out of the total revenue expenditure of Rs. 594759.95 crores of all the States during 2007-2008 (B.E.), 56.87 % was estimated on developmental activities and the remaining 43.13% was estimated on both non-developmental activities and compensation & assignment to local body and Panchayati Raj Institution.

#### **3.3 (a) Non-Special Category States**

In the non special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was estimated to be maximum in Haryana (66.76%), followed by Andhra Pradesh (65.21%), Karnataka (65.05%), Chhattisgarh (64.78%), Jharkhand (63.47%), Rajasthan (58.85%) and Bihar (57.05%).

#### **3.3 (b) Special Category States**

In all the Special category States, the percentage of developmental revenue expenditure of a State to its total revenue expenditure was estimated maximum in Arunachal Pradesh (73.68%) followed by Meghalaya (71.74%), Manipur (64.23%), Mizoram (63.89%), Assam (61.66%) and Uttarakhand (61.13%).

The details of revenue expenditure and percentage of developmental and non-developmental revenue expenditure to total revenue expenditure of individual States during 2007-2008 (B.E.) are given in Tables-3.3 (a) & 3.3 (b).

**Table-3.3(a)**  
**State wise Revenue Expenditure of Individual States**  
**during 2007-2008 (Budget Estimates)**

		(Rs. In Crores)		
Sr. No.	State	Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	35857.21	19128.83	54986.04
2	Bihar	13667.09	10290.67	23957.76
3	Chhattisgarh	7557.2	4108.42	11665.62
4	Goa	1766.97	1622.94	3389.91
5	Gujarat	17511.07	13802.28	31313.35
6	Haryana	11194.59	5573.96	16768.55
7	Jharkhand	7692	4426.94	12118.94
8	Karnataka	25458.89	13676.55	39135.44
9	Kerala	12318.89	14378.01	26696.9
10	Madhya Pradesh	14527.63	11461.48	25989.11
11	Maharashtra	36981.55	30806.65	67788.2
12	Orissa	9952.52	8468.95	18421.47
13	Punjab	10563.22	14025.75	24588.97
14	Rajasthan	16703.88	11680.85	28384.73
15	Tamil Nadu	25092.39	19541.28	44633.67
16	Uttar Pradesh	37753.69	30117.69	67871.38
17	West Bengal	18623.09	19201.97	37825.06
<b>Sub total-I</b>		<b>303221.88</b>	<b>232313.22</b>	<b>535535.10</b>
<b>Special Category</b>				
18	Arunachal Pradesh	1597.88	570.65	2168.53
19	Assam	9921.51	6169.30	16090.81
20	Himachal Pradesh	4225.71	3329.89	7555.60
21	Jammu & Kashmir	6115.25	4500.61	10615.86
22	Manipur	1514.67	843.48	2358.15
23	Meghalaya	1960.10	771.99	2732.09
24	Mizoram	1133.16	640.35	1773.51
25	Nagaland	1332.13	1122.22	2454.35
26	Sikkim	783.11	1596.91	2380.02
27	Tripura	1510.97	1512.38	3023.35
28	Uttarakhand	4934.92	3137.66	8072.58
<b>Sub total-II</b>		<b>35029.41</b>	<b>24195.44</b>	<b>59224.85</b>
<b>Total I+II (All States)</b>		<b>338251.29</b>	<b>256508.66</b>	<b>594759.95</b>

\*Includes compensation & assignment to local body and Panchayati Raj Institution.

**Table-3.3(b)**  
**Percentages of Developmental and Non-**  
**Developmental Revenue Expenditure of Individual States**  
**during 2007-2008 (Budget Estimates)**

Sr. No.	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	65.21	34.79	100.00
2	Bihar	57.05	42.95	100.00
3	Chhattisgarh	64.78	35.22	100.00
4	Goa	52.12	47.88	100.00
5	Gujarat	55.92	44.08	100.00
6	Haryana	66.76	33.24	100.00
7	Jharkhand	63.47	36.53	100.00
8	Karnataka	65.05	34.95	100.00
9	Kerala	46.14	53.86	100.00
10	Madhya Pradesh	55.90	44.10	100.00
11	Maharashtra	54.55	45.45	100.00
12	Orissa	54.03	45.97	100.00
13	Punjab	42.96	57.04	100.00
14	Rajasthan	58.85	41.15	100.00
15	Tamil Nadu	56.22	43.78	100.00
16	Uttar Pradesh	55.63	44.37	100.00
17	West Bengal	49.23	50.77	100.00
<b>Aggregate-I</b>		<b>56.62</b>	<b>43.38</b>	<b>100.00</b>
<b>Special Category</b>				
18	Arunachal Pradesh	73.68	26.32	100.00
19	Assam	61.66	38.34	100.00
20	Himachal Pradesh	55.93	44.07	100.00
21	Jammu & Kashmir	57.60	42.40	100.00
22	Manipur	64.23	35.77	100.00
23	Meghalaya	71.74	28.26	100.00
24	Mizoram	63.89	36.11	100.00
25	Nagaland	54.28	45.72	100.00
26	Sikkim@	32.90	67.10	100.00
27	Tripura	49.98	50.02	100.00
28	Uttarakhand	61.13	38.87	100.00
<b>Aggregate-II</b>		<b>59.15</b>	<b>40.85</b>	<b>100.00</b>
<b>Overall</b>		<b>56.87</b>	<b>43.13</b>	<b>100.00</b>

@ Non-developmental expenditure in case of Sikkim is more due to expenditure on State Lotteries

\* includes compensation & assignment to local body and Panchayati Raj Institution

## **Per Capita Revenue Expenditure**

### **3.4 2005-2006 (Accounts)**

#### **3.4 (a) Non- Special Category States**

In the non- special category States, the per capita revenue expenditure was maximum in Goa (Rs.14604.80) followed by Punjab (Rs.7030.20), Kerala (Rs.5549.31), Haryana (Rs.5471.82 ). Bihar with Rs. 1968.51 was at the minimum level whereas it was Rs. 2562.79 in Uttar Pradesh and Rs. 3120.41 in Madhya Pradesh.. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs.9651.73) followed by Haryana (Rs.3381.11), Karnataka (Rs.3008.23), Kerala (Rs. 2912.06) and Punjab (Rs.2825.53). Bihar with Rs. 1023.17 was at minimum level whereas it was Rs. 1284.53 in Uttar Pradesh and Rs. 1702.24 in West Bengal.

#### **3.4 (b) Special Category States**

In the Special Category States, the per capita revenue expenditure ranged from Rs.3696.95 in Assam to Rs. 29460.17 in Sikkim.The per capita developmental revenue expenditure in these States was maximum in Mizoram (Rs.11626.33) and minimum in Assam ( Rs.2218.88).

The details of per capita revenue expenditure of individual States during 2005-2006 (Accounts ) are given in Table-3.4 Graphic presentation of data of selected States has also been given alongwith the Table.

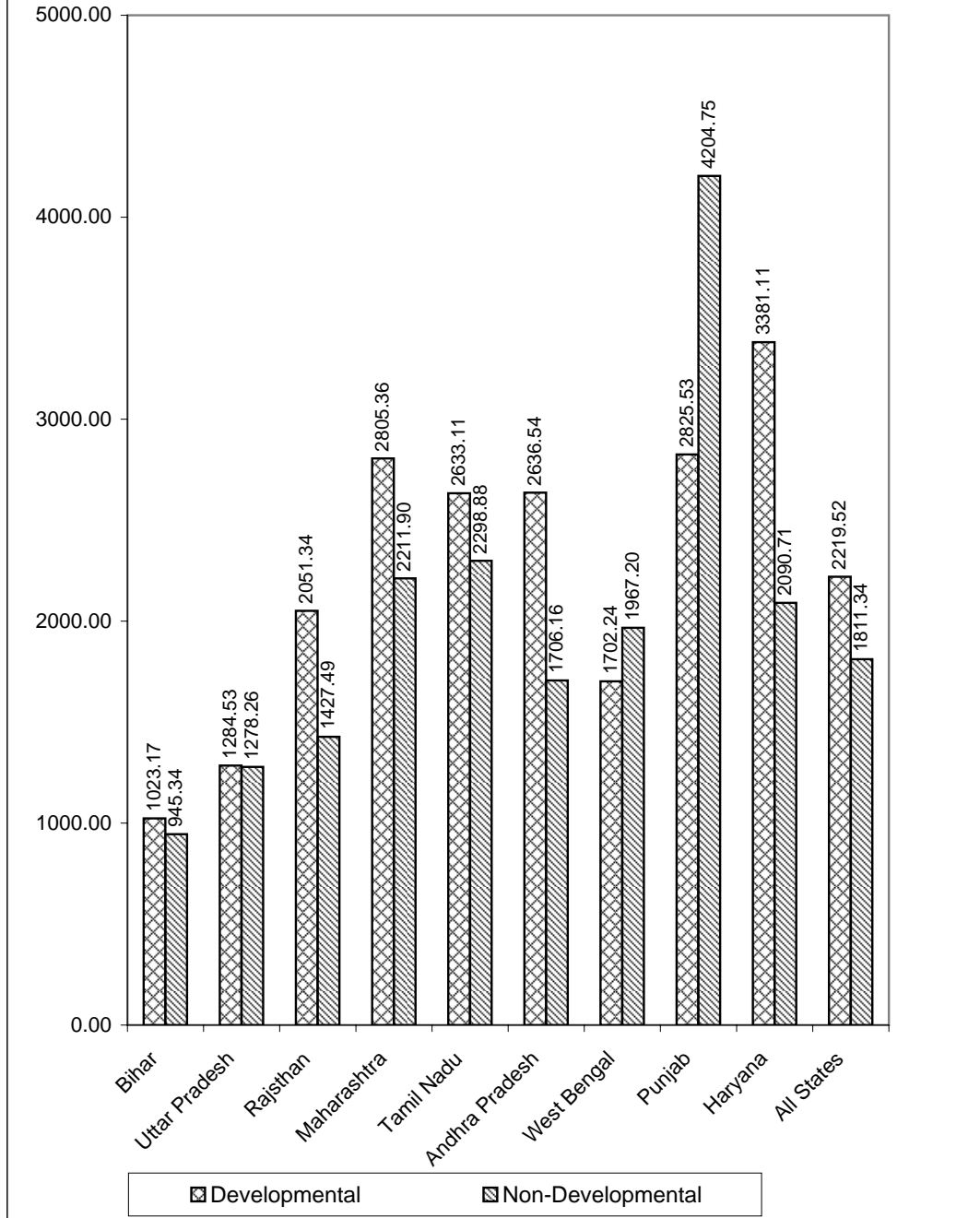
**Table-3.4**  
**Per Capita Revenue Expenditure of Individual States**  
**during 2005-2006 (Accounts)**

		(In Rs.)		
Sr.No	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	2636.54	1706.16	4342.70
2	Bihar	1023.17	945.34	1968.51
3	Chhattisgarh	2194.48	1119.80	3314.28
4	Goa	9651.73	4953.07	14604.80
5	Gujarat	2576.81	2087.21	4664.01
6	Haryana	3381.11	2090.71	5471.82
7	Jharkhand	2211.46	1141.09	3352.56
8	Karnataka	3008.23	1999.07	5007.30
9	Kerala	2912.06	2637.25	5549.31
10	Madhya Pradesh	1798.64	1321.76	3120.41
11	Maharashtra	2805.36	2211.90	5017.26
12	Orissa	1713.44	1801.68	3515.12
13	Punjab	2825.53	4204.75	7030.28
14	Rajasthan	2051.34	1427.49	3478.84
15	Tamil Nadu	2633.11	2298.88	4932.00
16	Uttar Pradesh	1284.53	1278.26	2562.79
17	West Bengal	1702.24	1967.20	3669.44
<b>Aggregate-I</b>		<b>2103.09</b>	<b>1750.27</b>	<b>3853.36</b>
<b>Special Category</b>				
18	Arunachal Pradesh	9824.25	4072.75	13897.00
19	Assam	2218.88	1478.07	3696.95
20	Himachal Pradesh	5690.45	4412.91	10103.36
21	Jammu & Kashmir	5479.79	3441.31	8921.10
22	Manipur	5587.91	3127.30	8715.22
23	Meghalaya	4196.60	2501.32	6697.92
24	Mizoram	11626.33	6018.11	17644.44
25	Nagaland	5336.24	4475.71	9811.95
26	Sikkim	10069.83	19390.33	29460.17
27	Tripura	3714.15	3319.88	7034.03
28	Uttarakhand	3768.87	2330.01	6098.88
<b>Aggregate-II</b>		<b>3963.72</b>	<b>2726.24</b>	<b>6689.96</b>
<b>Overall</b>		<b>2219.52</b>	<b>1811.34</b>	<b>4030.86</b>

\* Includes compensation and assignment to local body & Panchayati Raj Institution.



**Per Capita Developmental & Non Developmental Revenue  
Expenditure of Selected States  
during 2005-06 (Accounts) In Rs.**



\* Includes compensation and assignment to local body and Panchayati Raj Institution

### **3.5 2006-2007 (Revised Estimates)**

#### **3.5 (a) Non-Special Category States**

In the non-special category States, the per capita revenue expenditure was maximum in Goa (Rs.17124.53) followed by Punjab (Rs.8389.95), Kerala (Rs.7450.15), Haryana (Rs.7021.72) and Tamil Nadu (Rs. 6224.35). Bihar with Rs. 2566.89 was at minimum level whereas it was Rs. 3058.35 in Uttar Pradesh and Rs.. 4021.76 in Rajasthan. The per capita developmental revenue expenditure in these States was maximum in Goa (Rs. 11561.33) followed by Haryana (Rs. 4848.16), Kranataka (Rs. 3780.09) and Andhra Pradesh (Rs. 3577.78). Bihar with Rs.1461.06 was at minimum level wheras it was Rs. 1612.00 in Uttar Pradesh and Rs.1938.30 in Madhya Pradesh.

#### **3.5 (b) Special Category States**

In the special category States, the per capita revenue expenditure ranged from Rs.5760.43 in Assam to Rs. 32794.00 in Sikkim. The per capita developmental revenue expenditure in these States was maximum in Sikkim ( Rs. 11760.83) and minimum in Assam (Rs.3538.28).

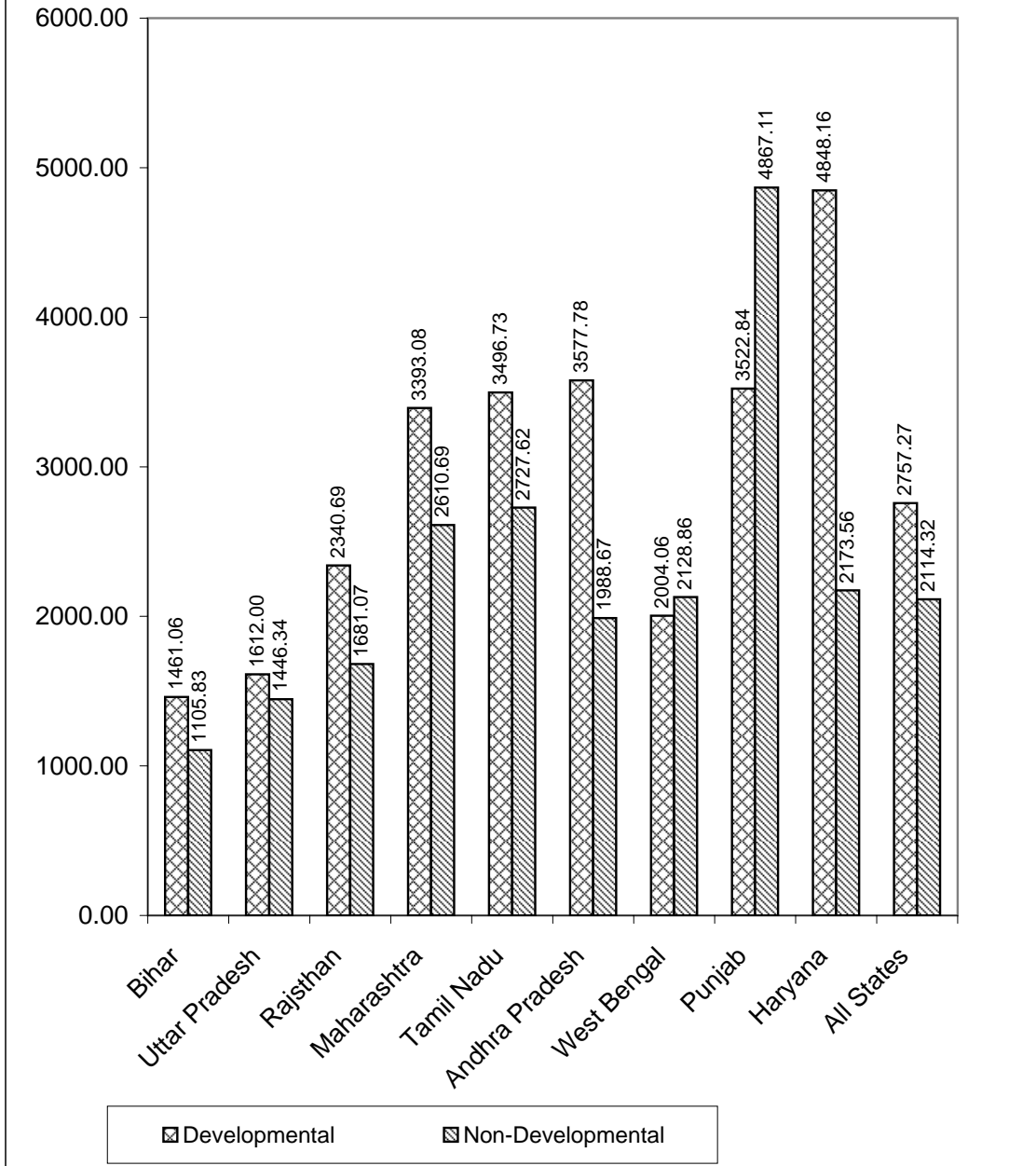
The details of per capita revenue expenditure of individual States during 2006-2007 (R.E) are given in Table -3.5. Graphic presentation of data of selected States has also been given alongwith the Table.

**Table-3.5**  
**Per Capita Revenue Expenditure of Individual States**  
**during 2006-2007 (Revised Estimates)**

		(In Rs.)		
Sr.No	State	Developmental Revenue Expenditure	Non Developmental* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	3577.78	1988.67	5566.44
2	Bihar	1461.06	1105.83	2566.89
3	Chhattisgarh	2965.12	1529.60	4494.72
4	Goa	11561.33	5563.20	17124.53
5	Gujarat	2993.19	2170.25	5163.43
6	Haryana	4848.16	2173.56	7021.72
7	Jharkhand	2606.91	1188.48	3795.38
8	Karnataka	3780.09	2432.67	6212.77
9	Kerala	3513.73	3936.42	7450.15
10	Madhya Pradesh	1938.30	1503.80	3442.10
11	Maharashtra	3393.08	2610.69	6003.77
12	Orissa	2230.30	2092.16	4322.45
13	Punjab	3522.84	4867.11	8389.95
14	Rajasthan	2340.69	1681.07	4021.76
15	Tamil Nadu	3496.73	2727.62	6224.35
16	Uttar Pradesh	1612.00	1446.34	3058.35
17	West Bengal	2004.06	2128.86	4132.91
<b>Aggregate-I</b>		<b>2625.72</b>	<b>2035.51</b>	<b>4661.23</b>
<b>Special Category</b>				
18	Arunachal Pradesh	11591.83	4842.83	16434.67
19	Assam	3538.28	2222.16	5760.43
20	Himachal Pradesh	5969.42	4799.83	10769.25
21	Jammu & Kashmir	5392.47	3759.20	9151.67
22	Manipur	6029.74	3588.48	9618.22
23	Meghalaya	5728.36	2742.68	8471.04
24	Mizoram	11603.90	6566.20	18170.10
25	Nagaland	6134.86	4989.86	11124.71
26	Sikkim	11760.83	21033.83	32794.67
27	Tripura	4038.44	3708.29	7746.74
28	Uttaranchal	4076.35	2897.08	6973.43
<b>Aggregate-II</b>		<b>4733.41</b>	<b>3298.08</b>	<b>8031.49</b>
<b>Overall</b>		<b>2757.27</b>	<b>2114.32</b>	<b>4871.58</b>

\*Includes compensation & assignment to local body and Panchayati Raj Institution

**Per Capita Developmental & Non Developmental\*  
Revenue Expenditure of Selected States  
during 2006-07 (R.E.) In Rs.**



\* Includes compensation and assignment to local body and Panchayati Raj Institution

### **3.6 2007-2008 (Budget Estimates)**

#### **3.6 (a) Non- special category States**

In the non- special category States, the per capita revenue expenditure was estimated maximum in Goa (Rs. 21186.94 ) followed by Punjab (Rs. 9243.97), Kerala ( Rs.7921.93), Haryana (Rs.6986.90), Karnataka (Rs.6829.92) , Tamil Nadu (Rs.6772.94) and Andhra Pradesh (Rs 6705.61). Bihar with Rs. 2573.34 was estimated at minimum level whereas it was estimated Rs. 3594.88 in Uttar Pradesh and Rs. 3805.14 in Madhya Pradesh.. The per capita developmental revenue expenditure was estimated maximum in Goa (Rs. 11043.56) followed by Haryana ( Rs.4664.41), Karnataka (Rs.4443.09), Andhra Pradesh (Rs. 4372.83) and Tamil Nadu ((Rs. 3807.65). Bihar with Rs. 1468.00 was estimated at minimum level whereas it was estimated Rs. 1999.67 in Uttar Pradesh. and Rs. 2127.03 in Madhya Pradesh.

#### **3.6 (b) Special Category States**

In the special category States , the per capita revenue expenditure was estimated to range from Rs. 5491.67 in Assam to Rs. 39667.00 in Sikkim. The per capita developmental revenue expenditure in these States was also estimated maximum in Sikkim (Rs.13051.83) and minimum in Assam ( Rs. 3386.18).

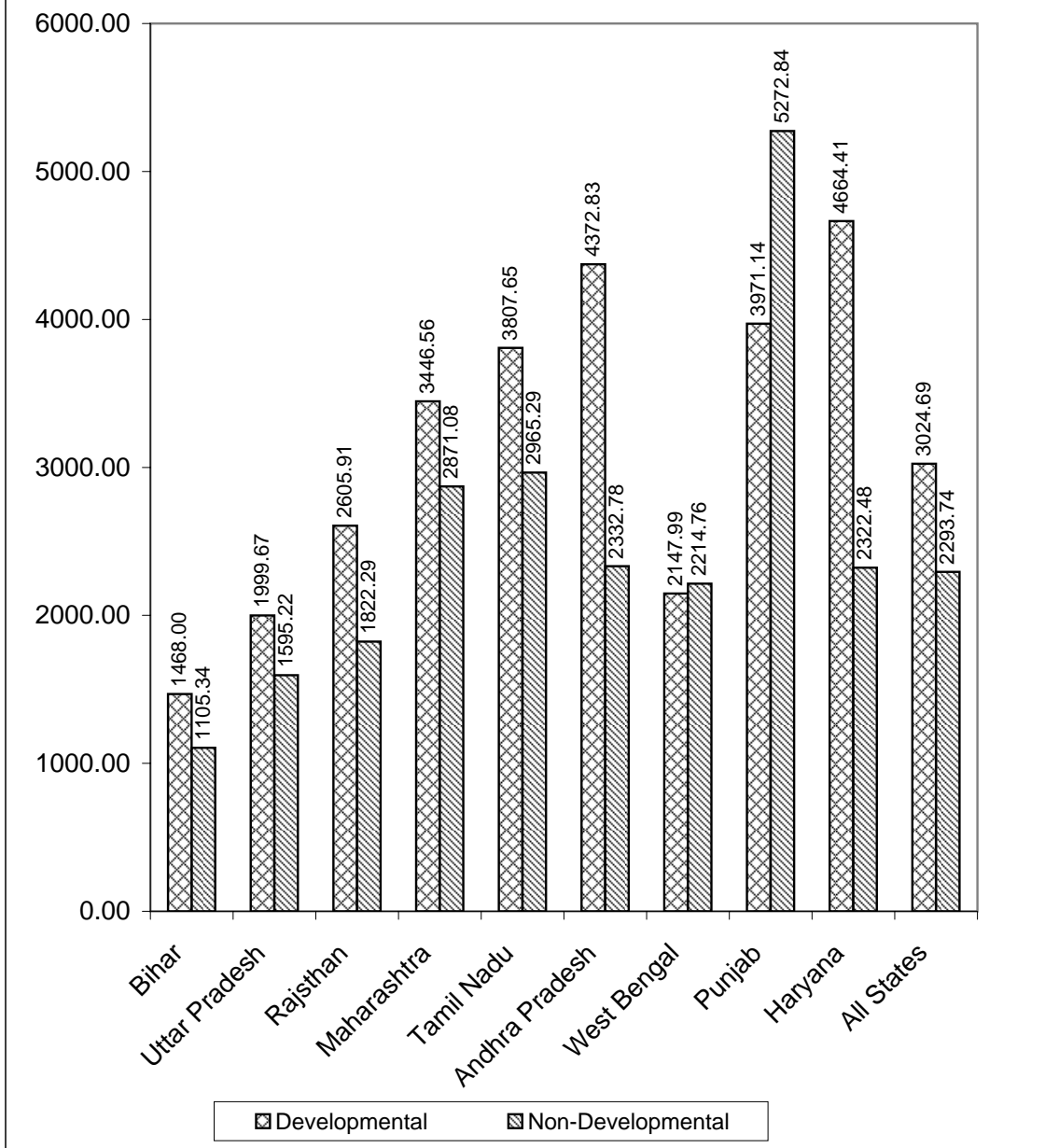
The details of per capita revenue expenditure of individual States during 2007-2008 (B.E.) are given in Table-3.6 Graphic presentation of data of selected States has also been given alongwith the Table.

**Table-3.6**  
**Per Capita Revenue Expenditure of Individual States**  
**during 2007-2008 (Budget Estimates)**

Sr.No	State	(In Rs.)		
		Development Revenue Expenditure	Non Development* Revenue Expenditure	Total Revenue Expenditure
1	2	3	4	5
<b>Non-Special Category</b>				
1	Andhra Pradesh	4372.83	2332.78	6705.61
2	Bihar	1468.00	1105.34	2573.34
3	Chhattisgarh	3271.52	1778.54	5050.05
4	Goa	11043.56	10143.38	21186.94
5	Gujarat	3110.31	2451.56	5561.87
6	Haryana	4664.41	2322.48	6986.90
7	Jharkhand	2564.00	1475.65	4039.65
8	Karnataka	4443.09	2386.83	6829.92
9	Kerala	3655.46	4266.47	7921.93
10	Madhya Pradesh	2127.03	1678.11	3805.14
11	Maharashtra	3446.56	2871.08	6317.63
12	Orissa	2519.63	2144.04	4663.66
13	Punjab	3971.14	5272.84	9243.97
14	Rajasthan	2605.91	1822.29	4428.20
15	Tamil Nadu	3807.65	2965.29	6772.94
16	Uttar Pradesh	1999.67	1595.22	3594.88
17	West Bengal	2147.99	2214.76	4362.75
<b>Aggregate-I</b>		<b>2892.51</b>	<b>2216.09</b>	<b>5108.61</b>
<b>Special Category</b>				
18	Arunachal Pradesh	13315.67	4755.42	18071.08
19	Assam	3386.18	2105.56	5491.74
20	Himachal Pradesh	6402.59	5045.29	11447.88
21	Jammu & Kashmir	5460.04	4018.40	9478.45
22	Manipur	6311.13	3514.50	9825.63
23	Meghalaya	7840.40	3087.96	10928.36
24	Mizoram	11331.60	6403.50	17735.10
25	Nagaland	6055.14	5101.00	11156.14
26	Sikkim	13051.83	26615.17	39667.00
27	Tripura	4317.06	4321.09	8638.14
28	Uttarankhand	5194.65	3302.80	8497.45
<b>Aggregate-II</b>		<b>5004.20</b>	<b>3456.49</b>	<b>8460.69</b>
<b>Overall</b>		<b>3024.69</b>	<b>2293.74</b>	<b>5318.43</b>

\*Includes compensation & assignment to local body and Panchayati Raj Institutions

**Per Capita Developmental & Non Developmental\*  
Revenue Expenditure of Selected States  
during 2007-08 (B.E.) In Rs.**



\* Includes compensation and assignment to local body and Panchayati Raj Institution

## ANNEXURE

### Details of Items covered under Revenue Receipts and Revenue Expenditure

#### Items covered under Revenue Receipts

##### **I. State Tax Revenue**

1. Agricultural Income Tax
2. Taxes on Professions, Trades, Callings & Employment
3. Land Revenue
4. Stamps and Registration fees
5. Urban Immovable Property Tax
6. Sales Tax
7. State Excise
8. Taxes on Vehicles
9. Taxes on Goods and Passengers
10. Taxes and Duties on Electricity
11. Entertainment Tax
12. Other-Taxes and Duties

##### **II State Non-Tax Revenue**

1. Interest Receipts
2. Dividends and Profits
3. General Services  
(excluding State Lotteries)
4. Social Services
  - i) Education, Sports, Art and Culture
  - ii) Medical and Public Health and Family Welfare
  - iii) Housing
  - iv) Urban Development
  - v) Labour and Employment
  - vi) Social Security and Welfare
  - vii) Water Supply & Sanitation
  - viii) Others
5. Fiscal Services
6. Economic Services
  - i) Crop Husbandry



- ii) Animal Husbandry
- iii) Fisheries
- iv) Forestry and Wildlife
  - v) Co-operation
  - vi) Other Agricultural Programmes
  - vii) Major and Medium Irrigation Projects
  - viii) Minor Irrigation
  - ix) Power
  - x) Village and Small Industries
  - xi) Industries
  - xii) Ports and Light Houses
  - xiii) Road Transport
  - xiv) Tourism
  - xv) Petroleum
  - xvi) Plantation
  - xvii) Others

**iii) Share in Central Taxes**

- 1. Income Tax
- 2. Corporation Tax
- 3. Union Excise Duties
- 4. Tax on Wealth
- 5. Customs
- 6. Service Tax
- 7. Other Taxes on income and Expenditure

**iv). Grants-from the Centre**

- 1. State Plan Schemes
- 2. Central Plan Schemes
- 3. Centrally Sponsored Schemes
- 4. Special Plan Schemes
- 5. Non Plan Grants

**V. Total Revenue Receipts ( I+II+III+IV)**

**Items covered under Revenue Expenditure.**

**I. Developmental Expenditure**

- A) Social Services
  - 1. Education, Sports, Art and Culture.
  - 2. Medical and Public Health

3. Family Welfare
4. Water Supply and Sanitation.
5. Housing
6. Urban Development
7. Welfare of S.Cs ,S.Ts and O.B.Cs
8. Labour and Labour Welfare
9. Social Security and Welfare
10. Nutrition
11. Relief on account of Natural Calamities.
12. Others.

B) Economic Services.

1. Agriculture and Allied Activities.
2. Rural Development.
3. Special Area Programmes.
4. Irrigation and Flood Control.
5. Energy.
6. Industrial and Minerals.
7. Transport and Communications.
8. Science, Technology and Environment.
9. General Economic Services.

**II. Non Developmental Revenue Expenditure**

- A. Organs of State.
- B. Fiscal Services.
- C. Interest Payments and Servicing of Debt.
- D. Administrative Services.
- E. Pensions.
- F. Miscellaneous General Services.
- G. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.