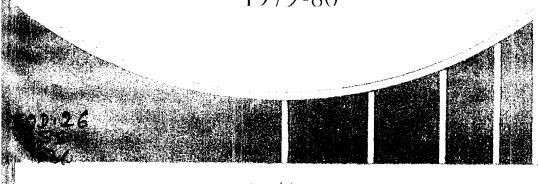


STATISTICAL ABSTRACT OF PUBLIC FINANCE

IN

PUNJAB

1979-80



Issued by

THE ECONOMIC ADVISER TO GOVERNMENT, PUNJAB CHANDIGARH

GOVERNMENT OF PUNJAB (INDIA)

Economic & Statistical Organisation



PUBLICATION NO. 347

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PREFACE

The present publication is based on secondary data which have been collected from several documents. The information in this publication has been brought together and has been presented in a form which would make the understanding of the budgetary operations simpler.

The present Statistical Abstract of Public Finance, 1979-80 is Thirteenth in series since reorganisation of the State. It gives the comparative position of Punjab viz-a-viz other States specially in respect of direct and indirect taxes, developmental and non-developmental expenditure, transactions of State Financial Corporations etc. It contains data for the years 1976-77 (Accounts), 1977-78 (Accounts), 1978-79 (Revised Estimates) and 1979-80 (Budget Estimates). Information on rates of taxes, casses, levies and duties pertaining to Punjab is given in Part II of this Abstract.

Acknowledgement is made of the useful work done by Sarvshri Subhash Chand Singla, Technical Assistant, Vijay Kumar, Statistical Assistant in the preparation of the Abstract and also to S. Glan Singh Computer for computation work. I am also thankful to Shri K. S. Aulakh, Deputy Economic and Statistical Adviser for guiding and supervising this work.

सत्यभव जयत

Chandigarh: The 26th May, 1980.

J. S. SANDHU,

Economic Adviser to Government, Punjab.

CONTENTS

	PART I		
Table	CHAPTER I—BUDGETARY STATISTICS OF THE STATE GOVERNMENT	:	Pages
	Public Finance Statistics of the State Government at a Glance		
1 · 1	Consolidated Budgetary Position of the State Government		5
1 ·2	Tax and Non-Tax Revenue of the State Government		6—8
1 • 3	Total Revenue Expenditure of the State Government		9-1(
1 ·4	Capital Expenditure outside the Revenue Account		11
1 ·5	Loan Account of the State Government (Receipts)		12
1 ·6	Total Tax Revenue as percentage of Total State Income Estima Current Prices	tes at	12
	CHAPTER 2-TAX REVENUE OF STATE GOVERNMENT	TS	
2 · 1	Direct Taxes in the States		15—26
2 ·2	Indirect Taxes in the States		27-48
2 · 3	Total Direct Taxes in the States	• •	49
2 · 4	Total Indirect Taxes in the States		50
2 · 5	Total Tax Revenue in the States		51
2 · 6	Per Capita Direct Taxes in the States		52
2 · 7	Per Capita Indirect Taxes in the States		53
2 ·8	Per Capita Total Taxes Revenue in the States		54
2 .9	Share of Tax Revenue to Total Revenue in the State:		5557
2 · 10	Share of Non-Tax Revenue to Total Revenue in the States		58-59
2 ·11	Share of Land Revenue to Total Revenue in the States		60-61
	CHAPTER 3—NON-DEVELOPMENTAL, DEVELOPMENTAL CAPITAL EXPENDITURE OF THE STATE GOVERNMENTAL	AND ENT	
3 ·1	Total Expenditure Excluding Operating Expenses of Department Commercial Undertakings	al 	65
3 · 2	Net Capital Formation Out of Budgetary Resources of the State vernment	Go-	66

Table	e .	Pages
3 · 3	Gross and Net Savings Out of Budgetary Resources of the State Government	. 67
3 ·4		. 68
3 · 5	Non-Developmental Expenditure of Individual States (Revenue Account	1) 69
3 ·6	Developmental Expenditure of Individual States (Revenue Account) .	70
3 ·7	Share of Developmental Expenditure to Total Expenditure in different States (Revenue Account)	. 71-73
3 ·8	Share of Non-Developmental Expenditure to Total Expenditure in different States (Revenue Account)	74-75
3 .9	Capital Budget of Individual States	76—97
	CHAPTER 4—EXPENDITURE AND INCOME OF LOCAL BODIES AND ZILA PARISHADS	
4 -1	Expenditute of Zila Parishads in Punjah	101
4 · 2	Income of Zila Patishads in Punjab	102
4 · 3	Total Expenditure excluding operating expenses of Departmental Commercial Undertakings	103
4 -4	Total Capital Formation out of Budgetary Resources of Municipal Committees in Punjab	
4 ·5	Gross and Net Savings of the Municipal Committees	. 104
4 · 6	Total Income Generation by the Municipal Committees	. 105
4 · 7	Income and Expenditure of Improvement Trusts in Punjab	105
4 ·8	Income and Expenditure of all the Municipal Committees/Corporations .	. 106—111
	CHAPTER 5-FINANCIAL CORPORATIONS	
5 · 1	Total Amount sanctioned and Disbursed by the Punjab Financial Corperation	. 115
5 · 2	Operation of State Financial Corporations	. 116
	CHAPTER 6—BANKS	
6 -1	Banking Development in Punjab (Reorganised)	119
6 · 2	Indian Commercial Banks Operating in Punjab (Reorganised)	. 120
5 · 3	State-wise Distribution of Offices, Deposits and Bank Credit of Scheduled Commercial Banks	. 121

Table			Pages
6 • 4	Net Receipts of Small Savings Schemes/Securities in India during 1978-7	۹	122-123
6.5	Small Savings Schemes in Punjab		124-125
6.6	Progress of Commercial Banking at a glance in India		126-127
6·7 6·8	State-wise Classification of Outstandib Credit of Scheduled Commerci Banks—According to Sanction and Utilisation Occupation-wise Classification of Outstanding Credit of Scheduled Commercial Banks in Punjab	al 	128-129 130
6.9	State-wise Occupation-wise Classification of Amount Outstanding of A Scheduled Commercial Banks	. 11	131135
	PART II		
RATES	S OF TAXES, FEES AND LEVIES IMPOSED BY THE STATE GOV	VER	NMENT
1.	Land Revenue		139-140
2.	Additional Land Revenue		140-141
3.	Cess on Commercial Crops		141
4.	Sales Tax	• •	142—145
5.	Passengers and Goods Tax	••	145—151
6.	State Excise Duty		152
7.	Taxes on Vehicles		152-153
8.	Entertainment Duty	• •	154
9.	Show Tax	• •	154
10.	Electricity Duty	• •	155-162
11.	Stamp Duty	• •	162-163
12.	Registration Fees		163-169
13.	Cess on Sugarcane	• •	169
14.	Bus Fares	• •	169
15.	Schedule of Tariffs for Supply of Energy	• •	170191
16.	Water Rates	. •	192—202



सद्यमेव जयते

PUBLIC FINANCE STATISTICS AT A GLANCE

(Rs in lakhs)

Heads		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
1. Total Revenue		37641 ·40	40611 -85	48084 -40	53006 -59
(i) Tax Revenue		24151 46	27733 •04	30133 •51	34558 - 27
(ii) Non-tax Revenue	(CIRCL)	13489 •94	12878 -81	17950 -89	18448 - 32
2. Total Expenditure (Revenue)	43623)	31590 -12	34281 -58	33746 -28	42804 · 34
(i) Development Expenditure		227 92 ·4 7	24789 ·87	28781 -02	31645 •44
(ii) Non-Development Expenditure		8797 -65	9491 •71	9965 •26	11158 -90
3. Capital Expenditure	T. Carl	8600 •33	3696 • 50	5249 - 55	6803 -61
4. Not Savings of the State Government	TAXAN	9327 • 00	8310·0)	10525 -00	12249 -00
5. Not Capital formation out of Budgeta Resources of the State Operational	ry U	20541 •3)	12012 -00	17964-00	21417 -0.)
Income Generation by the State Governout of Budgetary Resources	ca nent	14960 •00	16972 - 30	18304 - 00	19545-00
7. Per Capita Revenue	• •	24 · 72	26 - 18	30 ·49	33 -0 7
8. Per Capita Direct Taxes (Rs.)		12 · 76	13 ·04	13 · 33	14 · 59
9. Per Capita !nJirect Taxes (Rs.)		145 ·81	165 • 77	177 ·75	201 -00
10. Per Capita Total Taxes (Rs.)		158 · 57	178 -81	191 ·08	215 · 58
11. No. of Banking Institutions operating in	n Punjab	2918	3210		
12. Loans sanctioned by the Punjab Finance Corporation	cial	7 21 ·73	798 -07	891 •18	
 Loans disbursed by the Punjab Financi Corporation 	al	501 ·10	517 -77	526 ·64	



सद्यमेव जयते

CHAPTER 1 Budgetary Statistics of State Government





सद्यमेव जयते

Consolidated Budgetary Position of State Government

Table No 1.1.				(Rs in lakhs)
Heads	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
I. Revenue Account—				
(a) Revenue	37641 ·40	40611 -85	48084 •40	53006 • 59
(b) Expenditure	31590 ·12	34281 ·58	38746 •28	42804 •34
(c) Surplus (+) or deficit (—)	6051 -28	6337 - 27	9338 -12	10202 -25
I. Capital Account—	28/22			
(a) Receipts*	3317 -03	1353 ·04	(—)5651 ·89	(—)6507 ·23
(b) Disbursements]	8600 ·33	3696 ·50	5249 - 55	6803 ⋅61
(c) Surplus (+) or deficit (—)	(—)5283 ·30	(—)2343 ·46	()`0901 •44	(—)13310 ·84
III. Over all surplus (+) or deficit (—)	767 •98	3986 ⋅ 1	(—)1563 ·32	3108 -59
IV. Increase or decrease in cash belance	7 67 ·98	3986 ·81	(—)1563 ·32	3108 - 59
(a) Opening Balance	(—)3664 •94	(—)2896 -96	1089 ·85	(—)473 ·47
(b) Closing Balance	(—)2896 ·96	1089 -85	() 473 ·47	3582 -06

Note. ... + All these figures are taken as net,

Source.-Punjab Government Budgets.

1. BUDGETARY STATISTICS OF STATE GOVERNMENT Tax and Non-Tax Revenue of State Government

Table No. 1,2 (Rs. in lakhs)

Heads	19 ⁻ 6-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
ļ	2	3	4	5
. Tax Revenu (A+B+C)	24151 ·46	27733 ·04	30133 · 51	34558 -27
A. Tax on Income	1793 -60	1857 -00	1943 -00	2182 -00
(i) State Share of freome Tax	., 179 3 ·60	1857 -00	1943 -00	2182 -00
(ii) Profession Tax				
3. Taxes on Property and Capital Transaction	1991 ·38	2435 -40	2838 -51	3037 -27
(i) Estate Duty	33 • 22	37 •50	38 -00	38 -00
(ii) Land Revenue	229 -91	247 ·12	250 · 51	239 -27
(iii) Urban Immovabl: Property Tax .	0.19	0.01		
(iv) Stamps	1499 •09	1858 -97	2 221 ·50	2390 -00
(v) Registration .	. 228.97	291 ·80	328 · 50	370 ⋅00
Taxes on Commodities and Services	20366 •48	23440 •64	25352 - 60	29339 0
(i) State Excise Duties	4904 ·58	6230 -09	6120 -00	6000 •0
(ii) Union Excise Duties	2126 ·84	2326 · 37	2562 -00	4849 •0
(iii) Sales Tax	9612 •41	10751 -43	118 3 0 -00	132:0 -0
(a) Central Sales Tax	1898 •31	2679 -65	2421 ·53	2641 -68
(b) State Sales Tax .	. 7147 •50	7434 •61	8678 •47	9765 · 3
(c) Motor Spirit and Lubricants	. 566 -60	637 • 17	730.00	803 •0
(v) Taxes on Vehicles	635 •93	727 • 72	0C• 008	880 •00
(v) Other Taxes and Duties*	3086 • 72	3405 ·0 3	404 ℃ -00	4400 •00
1. Non-Tax Revenue (1+2+3+4)	13489 •94	12878 -81	17950 -89	18448 -3
Interest Receipts, Dividend and Profit	2663 ·13	1376 -20	4998 •51	5314 -11
(a) Interest Receipts	2553 •21	125 9 •94	4870 ·1 4	5110 •4
(b) Dividend and Profit	109 · 9 2	116 -26	128 •37	203 • 77

[•]It includes Taxes and Duties on Goods and Passengrs, Electricity and Entertainment,

1. BUDGETARY STATISTICS OF STATE GOVERNMENT Tax and Non-Tax Revenue of State Government

	Table No. 1.2—contd.			(Rs	in lakhs)
	Heads	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
٤,	GENERAL SERVICES .	. 582 63	847 -54	909 -64	945 -99
	(a) Public Service Commission .	. 2.91	0 ·40	1 -42	1 .78
	(b) Police	60 ·28	77 -77	116 · 14	103 ·73
	(c) Jails	64 ⋅03	60 · 64	70 .00	73 ·83
	(d) Supplies and Disposals	2 ⋅08	1 ·56	2.50	2 ·65
	(c) Stationery and Printing	. 44 ·03	32 ·01	61 .08	L18 -91
	(f) Public Works	77.04	94.59	81.00	85.50
	(g) Other Administrative Services	145 -07	251 -65	314 - 55	266 ·89
	(h) Contribution and recoveries towards Pension and Retirement Benefits .	. 30 ·30	28 ·20	37 -60	37.60
	(i) Miscellaneous General Services	. 156 -89	3:0.72	225,35	255.10
١,	SOCIAL AND COMMUNITY SERVICES	व जयने 758 -22	700 ·29	1480 ·71	965 ·35
	(a) Education .	. 137 ·65	130 ·28	140 .00	140 -24
	(b) Art and Culture .	. 0.53	0 · 56	0 ·22	0 ·23
	(c) Medical	. 162 ·83	129 -09	202 · 28	208 ·08
	(d) Family Welfare .	. 5 · 14	1 ·89	1 ·87	1 .87
	(e) Public Health, Sanitation and Water Supply	151 -62	147 ·09	296 -82	217 - 21
	(f) Housing	24 · 38	19 ·76	20 .00	20 .00
	(g) Urban Development .	. 0.94	0 -93	0.35	0 · 37
	(h) Information and Publicity .	. 3 · 19	1 ·51	3 -00	3 ·50
	(i) Labour and Employment .	. 39.99	47 ·83	43 · 39	44 - 98
	(j) Social Security and Welfare .	. 180 ·20	202 ·49	752 · 78	308 ·87
	(k) Other Social and Community Services .	. 51 •75	18 ·86	20 .00	21.00

1. BUDGETARY STATISTICS OF STATE GOVERNMENT Tax and Non-Tax Revenue of Government

Table No. 1.2-concld.

(Rs, in lakhs)

Heads	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
. ECONOMIC SERVICES	9485 ·96	9954·78	10562 · 03	11222 ·8
(a) Co-operation .	. 53 ·89	56 -21	60 · 10	61 ⋅8
(b) Other General Economic Services .	. 13 ·04	11 -95	11 -20	11 -20
(c) Agriculture	. 322 ·64	134 · 74	166 ·15	213 -09
(d) Minor Irrigation, Soil Conservation and Area Development	. 62 ·89	81 -09	90 ·08	122 -57
(e) Food and Nutrition .	. 100 ·55	98 · 14	105 -05	105 -00
(f) Animal Husbandry	. 57 ·68	69 · 32	70 .00	80 .00
(g) Dairy Development .	0.38	0 ·24	_	
(h) Fisheries	. 10 47	10 · 36	13 ·80	16 ·82
(i) Forests	. 128 -93	160 ·67	170 .00	180 -00
(j) Community Development	15 · 68	19 ·25	38 .00	40.01
(k) Industry	_	0 ·27	2.00	2 · 28
(I) Village and Small Industries	. 545 102 ⋅46	71 -93	99 ·49	99 •49
(m) Mines and Minerals	4 · 38	7 ·01	10 .00	10.00
(n) Mukipurpose River Projects .	. 103 -95	110 ·52	160 •40	168 -52
(o) Water and Power Development .	. 1 -22	1 ·34	1 .06	0 -91
(p) Irrigation, Navigation, Drainage and Flood Control Projects	. 724 ·10	805 ·88	800 .00	850 -00
(q) Civil Aviation .	. 1.90	3 ·83	2 ·45	2 · 5
(r) Roads and Bridges .	. 0 ·40	715 ·62	1500 -00	1000 -0
(s) Road and Water Transport	. 2036 ·84	2377 · 72	2837 •48	3174 - 3
(t) Tourism .	. 13 ·72	32 ·12	30 -00	
(u) Other Transport and Communication Services	s	0 • 01		_
(v) Grant-in-aid from Central Government	5730 •84	5185 -56	4394 •77	5084 -1
Total Revenue .	. 37641 ·40	40611 -85	48084 • 40	53006 • 59

Sources: -Punjab Government Budgets.

Total Revenue Expenditure of State Government

Table No. 1.3

(Rs. in lakhs)

	Heads	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
— А	General Services—				
(a+b+c+d+e)	8729 -44	9425 - 56	9854 -44	11046 -14
(a) Organs of the State	358 -47	410 -98	456 -45	4 50 · 5 7
1.	State Legislature, Governor and Council of Ministers	119 ·87	123 ·15	165 ·07	152 -34
2	Administration of Justice	213 ·36	240 ·11	277 -17	285 - 99
3.	Election	25 · 24	47 · 72	14 ·21	12 ·24
	(b) Fiscal Services 1 to 8	522 - 54	560 · 52	678 ·53	819 -27
1.	Land Revenue	248 .05	288 -95	321 -98	451 ·27
2.	Stamps and Registration	18 ·75	25 -42	51 -12	32 .98
3.	Collection of other Taxes on Property and Capital	0 ·50	0 ·15		_
4.	State Excise	65 ·16	59 -47	72 -22	74 · 53
5.	Sales Tax	136 -45	135 - 75	152 -99	181 ·37
6.	Taxes on Vehicles	18 ·89	20 · 31	20 ·26	18 ·66
7.	Other Taxes and duties on Commodities and Services	22 ·88	27 · 57	41 ·14	36 ·42
8.	Other Fiscal Services	11 -86	2.90	18 ·82	24 ·04
	(c) Interest payments and Services Debt (1+2)	4018 -55	4468 -44	4361 -76	4803 -05
(1)	Appropriation for Reduction of Avoidance of Debt	511 -79	501 -04	490 ·29	472 ·38
2.	Interest payment	3 50 6 · 76	3967 ·40	3871 -47	4330 ·67
	(d) Administrative Services	3380 ·23	3402 ·69	3599 -00	4237 · 74
۱.	Secretariat General Services	170 -41	187 ·64	202 -45	219 -02
2.	District Administration	281 ·03	285 ·77	301 ·68	323 -29
3.	Police	1825 -86	1912 -95	1950 -00	2 098 ·43
١.	Jails	220 -28	204 ·71	208 ·19	196 -33
5.	Stationery and Printing	211 -55	192 -38	252 -77	330 -77

Total Revenue Expenditure of State Government

Table No. 1.3 - concld.

(Rs. in lakhs)

	Heads		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
 - 6.	Public Works		367 ⋅13	282 ·61	313 -17	681 ·29
7.	Other Administrative Services	••	303 -97	336 -63	370 • 74	388 ·61
	(e) Pension and Miscellaneous* Gene Services (1+2)	ral	449 ·65	582 -93	758 · 70	735 -51
1.	Pension and other Retirement Benefits	••	412 ·19	533 ⋅67	676 ·86	676 -86
2.	Miscellaneous General Services	4	37 ·46	49 - 26	81 ·84	58 · 65
E	3. Social and Community Services:— (1 to 6)		13253 -84	13652 · 49	16238 -38	17638 - 97
1.	Education, Art and Culture	B	7044 · 3 6	7823 •01	9041 · 39	9068 •41
2.	Medical, Public Health and Family Welfare	1	276 3 · 2 0	3212 -02	3528 -29	4426 ·61
3.	Housing and Urban Development	ATT	227 -90	291 ·12	232 ·67	189 -77
4.	Labour and Employment	Vide	336 ·6 2	368 · 73	617 ·84	1341 -27
5.	Social Security and Welfare	• स	1474 - 77	1482 ·69	1702 ·68	2180 .02
6.	Other Social and Community Services	••	1406 -99	474 -92	1115 · 51	432 ·89
	C. Economic Services **—(1 to 5)	••	9538 -63	11137 -38	12542 -64	14006 ·47
1.	General Economic Services		362 ·85	517 ·56	661 ·26	796 -34
2.	Agriculture and Allied Services		3280 ·20	4073 ·03	3 459 ·9 3	4996 -82
3.	Industry and Minerals		406 · 09	317 -48	346 ∙07	471 -28
4.	Water and Power Development Service	8	1594 -65	1769 · 14	2970 ·12	3060 ·13
\$.	Transport and Communications		3894 -84	4460 ·17	5105 ·26	4681 -90
	D. Grant-in-aid and Contributions		68 ·21	66 ·15	110 -82	112 · 76
To	otal Revenue Expenditure of the State Go (A+B+C+D)	vt. 	31590 -12	34281 ·58	38746 ·28	42804 • 34

Source:-Punjab Government Budgets.

^{*}Other Administrative Services include Public Service Commission, Treasury and Accounts Administration and Supplies and Disposals.

^{**}Other Social and Community Services include Secretariat, Information and Publicity and Relief on account of Natural Calamatics.

Capital Expenditure outside the Revenue Accounts

Table No. 1.4

(Rs. in lakhs)

Heads	1976-77 (Accounts)	1977-78 (Accounts)	(1978-79 Rovised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
A. Capital Account of General Services (1+2+3)	71 ·10	132 :89	170 -20	251 · 30
1. Capital outlay on Public Works	71 -09	132 - 75	163 -55	248 ·80
2. Capital outlay on Printing and Stationery and other Administrative Services	0 · 01	0 · 14	6 · 65	2 · 50
 Capital outlay on Miscellaneous General Services 		_	_	
B. Capital Account of Social and Community Services (1+2+3+4)	985 00	778 ·91	345 -18	953 · 69
Copital Outlay on Education, Art and Culture	34 · 65	35 · 30	139 -17	105 ·47
 Capital Outlay on Medical, Family Wel- fare, Public Health Sanitation and Water Supply 	126 ·18	171 ·80	167 -72	344 ·70
3. Capital outlay on Housing and Urban Development	69 7 ·87	492 -85	(-)15·97	400 · 23
 Capital outlay on other Social and Community Services including Labour and Employment* 	126 · 30	78 ·96	54 · 26	103 -29
C. Capital Account of Economic Services (1+2+3+4+5)	7544 - 23	2784 · 70	4734 - 17	5598 -62
Capital Account of General Economic Services	389 ·10	()620 ·00	450 :57	255 -15
2. Capital outlay on Agriculture and Allied Services	3252 -74	()1465 ·64	()1354 ·76	()984 ·06
3. Capital Account of Industry and Minerals	822 -02	743 · 57	825 -49	806 -43
4. Capital Account of Water and Power Development	2009 ·14	3082 ·65	3549 -43	3783 -00
5. Capital Account of Transport and Communication	1071 -23	1044 -12	1263 -44	1738 ·10
Tot al Capital Expenditure outside the Revenue Accounts	8600 · 33	3696 -50	5249 -55	6803 ·61

Source—Punjab Government Budgets.

^{*}Capital outlay on other Social and Community Services include Capital outlay on Information and Publicity, Social Security and Welfare.

Loan Account of the State Government (Receipts)

10	σ	No	

(Rs. in lakhs)

Serial No.	Heads		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
Total	Receipt (Net)		3317 • 03	1353 -04	()5651 ·89	(—)6507 ·23
t. Public D	ebt (Net)	••	7973 ·18	5305 ·96	872 · 54	2501 ·86
2. Loans an	d Advances (Net)		(<u>)8572</u> ·62	(—) 49 68 ·42	(-)7639 •74	()8961 -22
Inter-Stat	te Settlement (Net)		37 ·01	224·35	202 · 52	
4. Appropri	ation to Contingency Fund (et)	_		(—)400 ·00	_
5. Continge	ncy Fund (Net)		84 ·14	(—)44 ·42	446 -62	~
. Public A	count (Net)		584 -93	585 ·29	643 ·83	643 ·83
. Reserve l	Fund (Net)		223 ·78	()7 ·64	112 ·47	75 .96
B. Deposits	and Advances (Net)	,6k	3346 -20	()324 ·34	()437 ·34	()1632 ·00
. Suspense	and Miscellaneous (Net)	16	18 -60	142 · 59	547 - 21	864 -34
0. Remitta	ince (Net)		()378 ·19	439 ·67	_	~

Source:-Punjab Government Budgets.

BUDGETARY STATISTICS OF STATE GOVERNMENT

Percentage of Tax Revenue to Total State

Table No. 1.6

Income Estimates at Current Prices

(Rs. in lakhs)

Seria No.		1970-71 (Acco- ounts)	1971-72 (Acco- unts)	1972-73 (Acco- unts)	1973-74 (Acco- unts)	1974-75 (Acco- unts)		1976-77 (Acco- unts)	1977-78 (Acco- unts)	1978-79 (Revised Esti- mates)	1979-80 (Budget Esti- mates)
1	2	3	4	5	6	7	8	9	10	11	12
	Fotal State In- come Estimates at Current Pri- ces		147776	163529	204561	221292	236168	273268	301 69 0	329531	
	Total Tax Re- venue*	10426	11512	13542	15160	18054	21098	24151	27733	30134	34558
1	Tax Revenue (2) as Percentage of State Income (1)		7 ·79	8 ·28	7 ·41	8 ·16	8 ·93	8 ·84	9 ·19	9 ·14	

Source: Economic and Statistical Organisation, Punjab.

^{*}Tax levied by the Local Bodies have not been included.

CHAPTER 2 Tax Revenue of State Governments





सद्यमेव जयते

Direct Taxes in the States

Table No. 2,1			(Rs. i	n lakhs)
ltems	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
Andhra Pradesh				
1. State's share of Income Tax	5061	5241	6017	6685
2. Profession Tax	., , , , , , , , , , , , , , , , , , ,	_	-	
3. Estate Duty	82	82	82	82
4. Land Revenue	2549	2773	2866	4065
5. Urban Immovable Property Tax	स्यमेन जयन	34	35	35
6. Agricultural Income Tax		_	-	_
				

Total

T	able No. 2.1—conid	— contd			(Rs. in lakhs)		
-	Iters	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget (stimates)		
	1	2	3		5		
	Assam						
1.	State's share of Income Tax	1657	1716	1795	2027		
2.	Profession Tax	60	66	70	73		
3.	Estate Duty	24	25	25	25		
4.	Land Revenue	318	251	214	187		
5.	Urban Immovable Property Tax				-		
6.	Agricultural Income Tax	·· स्टामेव ज्1744	3242	2535	2745		
	Total	3303	5300	4639	5057		

Direct Taxes in the States

Table	No. 2.1	-conid
-------	---------	--------

(Rs. in lakhs)

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estima (cs.)
	1		2	3	4	5
_	Bihar	`		·····	•	
1.	State's share of Income Tax	• •	6268	6491	6791	7669
2.	Profession Tax	• •			-	_
3.	Estate Duty		94	96	96	100
4.	Land Revenue		2081	2364	2109	1247
5,	Urban Immovable Property Tax	A.		_	_	
6.	Agricultural Income Tax	C.	15	6	19	17
	Total	SALE.	8458	8957	015	9033

2. TAX REVENUE OF STATE GOVERNMENTS

778-79 vised mates)	1979-80 (Budget Estimates)
4	5
103	4732
574	489
49	56
:(0	800
5	5
_	
531	6082
	5103 574 49

Direct Taxes in the States

Table No. 2.1-contd

(Rs in lakhs)

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Haryana			——————————————————————————————————————	**************************************	
1.	State's share of Income Tax		1000	1195	13 59	1462
2.	Profession Tax		52	16	2	
3.	Estate Duty	• • •	9	10	22	25
4.	Land Revenu	• •	576	502	507	435
5.	Urban Immovable Property Tax	400	147	35	5	=-
6.	Agricultural Income Tax	() () () () () () () () () ()		_	-	=
	Total	680	1784	1758	1888	1922

TAX REVENUE OF STATE GOVERNMENTS

Table No. 2.1—contd		41.0	111111111		(Rs in l	lakhs)
_	Items		1976-7 Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
-	1		2	3	4	5
-	Himachal Pradesh					
1.	State's share of Income Tax		391	4 0 5	450	610
2.	Profession Tax			_		
3.	Estate Duty		7	6	5	5
4.	Land Revenue	• •	70	54	60	60
5.	Urban Immovable Property Tax	• •				
6.	Agricultural Income Tax			مشد		
	Total	• •	468	465	515	675

Table	No.	2 .1	-contd.
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Direct Taxes in the States

(Rs. in lakhs)

Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
Jammu and Kashmir					~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
1. State's share of Income Tax		550	547	572	759
2. Profession Tax				_	
3. Estate Duty		7	8	7	7
4. Land Revenue	••	65	73	60	65
5. Urban Immovable Property Tax	A FEBRUARY	8	11	8	9
6. Agricultural Income Tax		₽ −		~	-
Total		630	639	647	840

2. TAX REVENUE OF STATE GOVERNMENTS

Table No. 2 ·1—contd				(Rs. in lak	វាន)
Items	सन्त्रम्य	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
Karnataka	· · · · · · · · · · · · · · · · · · ·	<u> کینہ ہے۔ جب النظ</u> م میانی نکیہ بھے وا			
1. State's share of Income Tax		3458	3618	3766	4375
2. Profession Tax	••	343	435	465	500
3. Estate Duty		54	52	54	54
4. Land Revenue		425	494	625	700
5. Urban Immovable Property Tax	• •		3	10	25
6. Agricultural Income Tax	••	430	782	1 350	1000
Total		4710	5384	6270	6654

Direct Taxes in the States

Table No. 2 1-contd

(Rs. in lakhs)

	Items		19/6-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revisea Estimates)	1979-80 (Budget Estimates
	<u> </u>		2	3	4	5
	Kerala					
1.	State's share of Income Tax	••	2557	2648	2770	3275
2.	Profession Tax	• •	4	1	tt	58
3.	Estate Duty	••	44	44	44	51
4.	Land Revenue	••	320	288	325	329
5 .	Urban Immovable Property Tax	estresa.	42	38	17	-
6.	Agricultural Income Tax		643	1003	850	950
	Total		3610	4022	401 7	4663

2. TAX REVENUE OF STATE GOVERNMENTS

Table No. 2·1—contd	सत्यमेव जयत	1		(Rs in lak	hs)
Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
Madhya Pradesh					
1. State's share of Income Tax	••	4 761	4931	6224	7063
2. Profession Tax	• •	169	1 46	1 55	1 60
3. Estate Duty	•	70	73	69	72
4. Land Revenue		1978	2178	1294	1 360
5. Urban Immovable Property Tax	••	94	13	26	26
6. Agricultural Income Tax				-	
To tal	•••	7072	7341	7768	8681

Direct Taxes in the States

Table No. 2 ·1—contd.				(Rs	in lakhs)
	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estima tes)
1		2	3	4	5
Maharashtra					
1. State's share of Income Tax		7207	7464	7808	8804
2. Profession Tax		. 1723	1824	2056	21 59
3. Estate Duty		35	130	88	105
4. Land Revenue		. 1859	1 419	2198	2198
5. Urban Immovable Property T	ex ex	ā -			
6. Agricultural Income Tax			10	39	10
Tota!		108	33 108	47 12189	1 3 2 7 6

2. TAX REVENUE OF STATE GOVERNMENTS

Table No. 2 ·1—contd.

Ta ble	No. 2 ·1—contd.	सद्यमेव	नयने			
				 ,	(R:	in lakhs)
	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estima tes)
	1		2	3	4	5
	Manipur					
1.	State's share of Income Tax	••	117	122	127	1 51
2.	Profession Tax	••	_	_		
3.	Esta te Duty	• •	2	2	2	2
4.	Land Revenue	••	21	16	37	33
5.	Urban Immovable Property-Tax	••	_	_		
6.	Agricultural Income Tax	••	_		-	
	Total	.•	140	140	166	186

2. TAX REVENUE OF STATE GOVERNMENTS Direct Taxes in the States

Table	No.	2 ·1—contd.
-------	-----	-------------

(Rs in lakhs)

Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
Meghalaya	<u></u>		——————————————————————————————————————		
1. State's share of Income Tax	••	117	122	127	143
2. Profession Tax		5	5	5	5
3. Estate Duty	••	2	2	2	2
4. Land Revenue	FEEL	5	6	7	7
5. Urban Immovable Property Tax		爲 -			
6. Agricultural Income Tax		8 -	_	-	-
Total	titl.	129	135	141	157

2. TAX REVENUE OF STATE GOVERNMENTS

Direct Taxes in the States

सत्यमेव जयते

Table No. 2 ·1—contd.

			_	(Rs in lakhs)		
	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Nagaland	···				· · · · · · · · · · · · · · · · · · ·
1.	State's share of Income Tax		59	61	64	68
2.	Profession Tax		7	9	7	7
3.	Estate Duty	••	1	1	1	1
4.	Land Revenue		4	3	5	4
5.	Urban Immovable Property Tax	•••		_	_	
6.	Agricultural Income Tax	••		_	-	_
	Total	••	71	74	77	80

Direct Taxes in the States

able No. 2·1—contd				(Ra	in lakhs)
Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
Orisea				<u> </u>	
1. State's share of Income Tax	••	2433	2519	2833	3341
2. Profession Tax		-	_	-	_
3. Estate Duty	••	36	38	38	38
4. Land Revenue	••	439	483	351	333
5. Urban Immovable Property Tax	- FEE	A -	-	-	_
6. Agricultural Income Tax		编 》 7	7	8	8
Total		2915	3047	3230	3720

**To unsure uniformity in presentation of data Royalty on Mines and Minerals under Land Revenue has been transferred to Royalty on Mines and Minerals Concession Fees under Economic Services.

2. TAX REVENUE OF STATE GOVERNMENTS

able No. 2·1—cantd	Direct Taxes in			(Rs in	lakhs)
Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1		2	3	4	5
Punjab	!	 	·	· · · · · · · · · · · · · · · · · · ·	
1. State's share of Income Tax	***	1793	1857	1943	2182
2. Profession Tax	4.4	-	-	_	_
3. Estate Duty	4.•	33	38	38	38
4. Land Revenue		118	127	121	118
5. Urban Immovable Property Tax			_		<u>-</u>
6. Agricultural Income Tax	***				
Total	•••	1944	2022	2102	2338

Direct Taxes in the States

Tabel No. 2:1-contd	Direct	THE	in the States		(Rs	in lakhs)
Items			1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1			2	3	4	5
Rajasthan	<u> </u>					······································
1. State's share of Income Tax		••	2935	3039	3180	3628
2. Profession Tax		• •		-	-	-
3. Estate Duty			43	44	44	44
4. Land Revenue		umun son.	1179	902	1256	1306
5. Urban Immovable Property Tax	500		96	83	90	200
6. Agricultural Income Tax			-	_		
Total			4253	4068	4570	5178

2. TAX REVENUE OF STATE GOVERNMENTS

Table No. 2·1—contd	सद्यम्ब	गवत		(Rs in lakhs)		
Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
1	*************************************	2	3	4	5	
Sikkim	· · · · · · · · · · · · · · · · · · ·				\ C\ 	
1. State's share of Income Tax	9 +4	14	19	16	16	
2. Profession Tax	• • •	-		_		
3. Estate Duty	444				-	
4. Land Revenue		5	13	3	3	
5. Urban Immovable Property Tax	4					
6. Agricultural Income Tax	••	-	_	_	-	
Total	•20	19	32	19	19	

Direct Taxes in the States

ab!	e No. 2·1—contd			·	(Rs	in lakhs)
	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
_	Tamil Nadu					
1,	State's share of Income Tax		5179	5363	5870	6980
2.	Profession Tax	••	_	_	-	
3.	Estate Duty	• •	79	81	81	89
4.	Land Revenue		509	555	399	475
5.	Immovable Property Tax	(EPRES)	269	155	247	322
6.	Agricultural Income Tax		244	517	908	648
	Total		6280	6671	7505	8514

2. TAX REVENUE OF STATE GOVERNMENTS

1—cont d			(Rs in lakhs)		
	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	2	3	4	5	
••	176	182	199	207	
	7	9	10	10	
• •	3	3	3	2	
	60	17	15	17	
••		-			
••	4	6	5	4	
	250	217	232	240	
		. 176 7 3 60	(Accounts) (Accounts) 2 3 176 182 7 9 3 3 60 17 — — 4 6	1976-77 (Accounts) (Accounts) (Revised Estimates) 2 3 4 176 182 199 7 9 10 3 3 3 3 60 17 15 — — — — — — — — — — — — — — — — —	

Direct Taxes in the States

Die	No. 2·1—contd					ts in lakhs)	
	Items		1976-77 Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	Utter Pradesh State's share of Income Tax Profession Tax Estate Duty Land Revenue Urban Immovable Property Tax Agricultural Income Tax Total		2	3	4	5	
	Utter Pradesh						
i.	State's share of Income Tax	••	9933	10287	10762	1240	
2.	Profession Tax		16	32	20	2	
3.	Estate Duty		152	156	174	7	
4.	Land Revenue	••	3955	2071	3565	283	
5.	Urban Immovable Property Tax	Constant	4	2	3		
6.	Agricultural Income Tax		<u> </u>	-		-	
	Total		14060	12548	14524	1533:	
able		ENUE OF STA	J.	RNMENTS	(Pol	n lakhs)	
able	2. TAX REV	Direct Taxes	TE GOVE	RNMENTS	(Rs i 1978-79 (Revised	n lakhs) 1979-80 (Budget	
gblo	2. TAX REV	Direct Taxes	TE GOVEI	RNMENTS les	(Rs i	n lakhs) 1979-80	
	2. TAX REV : No, 2·1—concld Items	Direct Taxes	TE GOVE in the Star 1976-77 Accounts)	RNMENTS les 1977-78 (Accounts)	(Rs i 1978-79 (Revised Estimates)	n lakhs) 1979-80 (Budget Estimates)	
W	2. TAX REV : No, 2-1—concld Items	Direct Taxes	TE GOVE in the Star 1976-77 Accounts)	RNMENTS les 1977-78 (Accounts)	(Rs i 1978-79 (Revised Estimates)	n lakhs) 1979-80 (Budget Estimates)	
We	2. TAX REV : No, 2·1—concld Items	Direct Taxes	TE GOVE in the Star 1976-77 Accounts)	RNMENTS 1977-78 (Accounts)	(Rs i 1978-79 (Revised Estimates)	n lakhs) 1979-80 (Budget Estimates)	
W(1,	2. TAX REV : No, 2:1—concld Items 1 State's share of Income Tax	Direct Taxes	TE GOVE in the Star 1976-77 Accounts)	RNMENTS 1977-78 (Accounts)	(Rs i 1978-79 (Revised Estimates) 4	n lakhs) 1979-80 (Budget Estimates)	
W(1, 2. 3.	2. TAX REV : No, 2-1—concld Items 1 est Bengal State's share of Income Tax Profession Tax	Direct Taxes	TE GOVE in the Star 1976-77 Accounts)	1977-78 (Accounts) 3 6005 76	(Rs i 1978-79 (Revised Estimates) 4	n lakhs) 1979-80 (Budget Estimates) 5	
W(1, 2. 3.	2. TAX REV : No, 2:1—concld Items 1 State's share of Income Tax Profession Tax Estate Duty	Direct Taxes	TE GOVE in the Star 1976-77 Accounts)	1977-78 (Accounts) 3 6005 76	(Rs i 1978-79 (Revised Estimates) 4	n lakhs) 1979-80 (Budget Estimates) 5	
W(1, 2, 3, 4.	2. TAX REV : No, 2-1—concld Items 1 est Bengal State's share of Income Tax Profession Tax Estate Duty Land Revenue	Direct Taxes	TE GOVE in the Star 1976-77 Accounts) 2 5798	1977-78 (Accounts) 3 6005 76 1075	(Rs i 1978-79 (Revised Estimates) 4 6281 	n lakhs) 1979-80 (Budget Estimates) 5	

Source: -Reserve Bank of India, Bulletin, September, October. 1979.

Tab	le No. 2 ·2				(Rs. in lakhs)		
	Items	Items (Accounts) (Accounts)		1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	1			3	4		
	Andhra Pradesh	**************************************					
1.	Share of Union Excise Duties		8442	9155	10174	i 911 6	
2.	General Sales Tax	• •	12846	14255	14741	16203	
3.	Central Sales Tax	• •	1990	1 671	2459	2657 200 5000	
4.	Sales Tax on Motor Spirit	~ FFE	_	_	-		
5.	Purchase Tax on Sugarcane		428	345	200 3971		
6.	Taxes on Vehicles		3077	3382			
7.	Taxes on Goods and Passengers	SHEET SHEET	<i>y</i> –	_	_	_	
8.	Entertainment Tax	VAUGAT	1707	1838	1 739	1739	
9.	State Excise Duties	124 10	9652	10338	11313	12590	
10.	Electricity Duties	A STATE OF THE STA	38	19	32	30	
11.	Surcharge on Cash Crops and Cesso	on Sugarcane	_	-	_		
12.	Other Taxes and Duties	सन्यमेव जय	ते -	2	-		
3.	Stamps and Registration		1968	2164	2505	2624	
	Total		40148	43169	47134	60159	

Tal	ble No. 2·2—contd.	······································	· · · · · · · · · · · · · · · · · · ·		(Rs. in lakhs)		
	Items		1976-77 (Accounts)		1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
<u>.</u> .	1		2	3	4	5	
	Assam						
1.	Share of Union Excise Duties	••	2723	2945	3287	6257	
2.	General Sales Tax	••	1525	1520	1756	1802	
3.	Central Sales Tax	••	637	655	621	661	
4.	Sales Tax on Motor Spriri	~FFB	692	669	805	. 825	
5 .	Purchase Tax on Sugarcane		3 -	_	_		
6.	Taxes on Vehicles		270	283	310	324	
7 .	Taxes on Goods and Passengers		119	122	1 31	1 40	
8.	Entertainment Tax	MIGHT	188	251	219	323	
9.	State Excise Duties	FET FIT	387	437	408	410	
10.	Electricity Duties		51	58	57	64	
11.	Surcharge on Cash Crops and Cess on Su	garcane	_	-	*****	_	
12.	Other Taxes and Duties	सन्यमेव जयते	95	66	115	70	
3.	Stamps and Registration	•-	235	244	265	285	
	Total .	• .	6922	7250	7974	1116	

29

Indirect Taxes in the States

Table No. 2.2-contd

(Rs. in lakhs)

	Items	1976-77 (Accounts)		1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	1	2		3	4	5	
	Bihar		*				
1.	Share of Union-Excise Duties	1129	18	12135	13579	28557	
2.	General Sales Tax	982	9	9624	8 776	9216	
3.	Central Sales Tax	155	6	2340	3276	3442	
4.	Sales Tax on Motor Spirit		5		-	_	
5.	Purchase Tax on Sugarcane	24	19	201	254	254	
6.	Taxes on Vehicles	79	6	841	953	976	
7.	Taxes on Goods and Passengers	66	2	485	540	567	
8.	Entertainment Tax	78	6	512	720	75 6	
9.	State Excise Duties	250	1	2423	2112	1500	
0.	Electricity Duties	. सन्यमेव जयु	3	734	9 85	1006	
1.	Surcharge on Cash Crops and Cess on Sugarcane		_				
2.	Other Taxes and Duties		-	6	1	1	
3.	Stamps and Registration	160)3	1862	1850	1924	
	Total	2999	8	31163	33046	48199	

Indirect Taxes in the States

Table No. 2.2-contd

					•	
	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	1	2	3	4	5	
	Gujarat					
1.	Share of Union Excise Duties .	. 5035	5492	6351	11807	
2.	General Sales Tax	14025	14907	16245	17736	
3.	Central Sales Tax	4567	4997	5448	5938	
4.	Sales Tax on Motor Spirit	1243	1289	1405	1531	
5	Purchase Tax on Sugarcane		3 -		_	
6.	Taxes on Vehicles	1382	1497	1726	1714	
7.	Taxes on Goods and Passengers	2297	2472	2700	2830	
8.	Entertainment Tax	1231	1441	1583	1709	
9.	State Excise Duties	252	253	270	285	
0.	Electricity Duties	1877	2276	2627	2704	
11.	Surcharge on Cash Crops and Cess of Sugarcane	ग्रह्मोत ज्याने	_	_	_	
12.	Other Taxes and Duties	537	661	412	428	
13.	Stamps and Registration	1291	1738	1842	1953	
	Total	33737	37023	40609	48635	

31

Indirect Taxes in the States

Table No. 2.2-contd

	Items		976-77 ccounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Нагуапа					
1.	Share of Union Excise Duties	• •	94 9	2553	2031	4193
2.	General Sales Tax	• •	3283	3839	4500	4983
3.	Central Sales Tax	••	2721	2723	3051	3377
4.	Sales Tax on Motor Spirit	0	272	350	400	440
5.	Purchase Tax on Sugarcane	610	119	3 50	185	200
6.	Taxes on Vehicles		679	722	816	873
7.	Taxes on Goods and Passengers		1727	1886	2350	2648
8.	Entertainment Tax	1	400	543	498	558
9.	State Excise Duties	g de	2352	2585	2000	1800
10.	Electricity Duties	Fig.VC	690	502	1269	1264
11.	Surcharge on Cash Crops and Ces Sugarcane	s on	यमेव जय ते	_		_
12.	Other Taxes and Duties	• •	_	_	-	
13.	Stamps and Registration	4. \$	789	1015	1117	1194
	Total		13981	16768	18217	21530

32

Indirect Taxes in the States

Table No. 2.2-contd

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Himachal Pradesh					
1.	Share of Union Excise Duties	•••	637	689	785	1331
2.	General Sales Tax	••	525	610	654	703
3.	Central Sales Tax	• •	27	32	21	24
4.	Sales Tax on Motor Spirit	A.	19	25	21	22
5.	Purchase Tax on Surgarcane	A.				_
6.	Taxes on Vehicles		80	86	90	96
7.	Taxes on Goods and Passengers		239	235	282	295
8.	Entertainment Tax	1	42	40	40	53
9.	State Excise Duties	ATT	725	772	600	450
10.	Electricity Duties	Vict	13	21	50	30
11.	Surcharge on Cash Crops and Ce Sugarcane	es on	त्यमेव जयने ₅₀	66	84	75
12.	Other Taxes and Duties	••		_	_	_
13.	Stamps and Registration	••	113	139	140	145
	Total		2470	2715	2767	3224

33

Indirect Taxes in the States

Table No. 2.2-co ned

	Items	1976-77 (Accounts)	1977-78 (A∝ounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
	Jammu & Kashmir				···
1.	Share of Union Excise Duties	810	927	1064	205 (
2.	General Sales Tax	557**	778	790	925
3.	Central Sales Tax				_
4.	Sales Tax on Motor Spirit	93**	108	110	125
5.	Purchas: Tax on Sugarcan			_	
6.	Taxes on Vehicles	90	149	161	177
7.	Taxes on Goods and Passengers	97*	901	150	159
8.	Entertainment Tax	115	_	122	132
9.	State Excise Duties	750	787	875	947
10.	Electricity Duties	27	46	35	40
11.	Surcharge on Cash Crops and Cess on Sugarcane	_	_		~
12.	Other Taxes and Duties	_	111		
13.	Stamps and Registration	72	97	97	109
	Total	2611	3904	3404	4670

[•]To ensure uniformity in presentation of data, road toll receipts are excluded, from revenues from taxes on goods and passengers and are known as non-tax revenue from economic services.

^{**}Applied ratio of 1978-79 Revised Estimates.

Indirect Taxes in the States

Table No. 2.2-contd

	Itoms	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	Š
1,	Karnataka Share of Union Excise Duties	5642	6119	6807	12489
2.	General Sales Tax	10964	12099	13400	14825
3,	Central Sales Tax	2766	3010	3300	3575
4.	Sales Tax on Motor Spirit	_	_	-	_
5.	Purchase Tax on Sugarcane	JE 3	_		
6.	Taxes on Vehicles	2492	2982	3050	3300
7.	Taxes on Goods and Passengers	260	22	10	
8.	Entertainment Tax	1459	1565	1715	1850
9.	State Excise Duties	5226	5624	6000	6200
10.	Electricity Duties	909	616	775	800
11.	Surcharge on Cash Crops and Cess on Sugarcane	Y (2)	_	-	_
12.	Other Taxes and Duties	यस्यमेव जग्र	600	650	715
13.	Stamps and Registration	1078	1495	1700	1825
	Total	31369	34132	37407	45579

Indirect Taxes in the States

Table No. 2.2-contd.

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
,	Kerala	•				
1.	Share of Union Excise Duties		3894	4214	4700	9683
2.	General Sales Tax		9718	10769	12687	13244
3.	Central Sales Tax	<i>:</i> .	1042	1105	1313	1256
4.	Sales Tax on Motor Spirit		500		_	-
5.	Purchase Tax on Surgarcane	G.			_	_
6.	Taxes on Vehicles	- 63	1713	1888	1935	2075
7.	Taxes on Goods and Passengers		51	27	20	20
8.	Entertainment Tax		28	29	11	10
9.	State Excise Duties	- 1	3103	3908	4105	5000
10.	Electricity Duties	(E)	457	555	600	656
11.	Surcharge on Cash Crops and C Sugarcane	ess on	स्यमेव जयते	_	_	_
12.	Other Taxes and Duties		_		_	_
13.	Stamps and Registration	••	1529	1725	1850	2000
	Total		21535	24220	27221	33944

Indirect Taxes in the States

Table No. 2.2 contd.

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Madhya Pradesh					
1.	Share of Union Excise Duties		8136	8661	9202	20107
2.	General Sales Tax		9528	9862	11025	11870
3.	Central Sales Tax		3125	2810	3564	3808
4.	Sales Tax on Motor Spirit	5	100	_		_
5.	Purchase Tax on Sugarcane	6	3	2	_	_
6.	Taxes on Vehicles	68	861	912	2000	2830
7.	Taxes on Goods and Passengers		2533	2844	2715	2485
8.	Entertainment Tax]	794	800	874	950
9.	State Excise Duties		3803	4137	4596	4100
10.	Electricity Duties	.16	799	852	1350	1900
11.	Surcharge on Cash Crops and Cess of Sugarcane	on 	प्यमेव जयते	_		_
12.	Other Taxes and Duties		10	21	16	17
13.	Stamps and Registration	• •	1257	1448	1560	1653
	Total		30851	32349	36902	497 20

Indirect Taxes in the States

Table No. 2	.2 contd
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	Itoms		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Maharashtra			· · · · · · · · · · · · · · · · · · ·		
1.	Share of Union Excise Duties		9595	10480	11563	19589
2.	General Sales Tax		28412	30193	34218	37336
3.	Central Sales Tax	٠.	11215	11137	13336	14573
4.	Sales Tax on Motor Spirit	1	2 503	2749	2969	3251
5 .	Purchase Tax on Sugarcano	63	1780	2006	1892	1793
6.	Taxes on Vehicles	0	2583	2664	3096	3390
7.	Taxes on Goods and Passengers	B	2910	3139	3388	3710
8.	Entertainment Tax		3466	3554	3865	4209
9 .	State Excise Duties	. ø	4099	4788	5318	4500
10.	Electricity Duties	- (2	3198	3468	4329	5541
11.	Surcharge on Cash Crops and Cess Sugarcane	on 	प्रथमेव जुट्टे	_	_	_
12.	Other Taxes and Duties	• •	1972	1562	1825	1881
13.	Stamps and Registration	••	2243	2767	3044	3211
	Total		74001	78507	88843	102984

38

Indirect Taxes in the States

Table No. 2.2-contd

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	1	1 2 3		3	4	5	
	Manipur	·		 			
1.	Share of Union Excise Duties	••	206	221	248	477	
2.	General Sales Tax		104*	105*	130*	143*	
3.	Central Sales Tax	••	-		_		
4.	Sales Tax on Motor Spirit	10	Final Co.	_	-	-	
5 .	Purchase Tax on Sugarcane	GE		_		-	
6.	Taxes on Vehicles		18	22	28	31	
7.	Taxes on Goods and Passengers	100	4044				
8.	Entertainment Tax	- Y	21	24	25	24	
9.	State Excise Duties	100	28	29	31	19	
0.	Electricity Duties	1300	(Harry Harry	11	_		
l 1.	Surcharge on Cash Crops and C Sugarcane	ess on	यमेव जयते			_	
2.	Other Taxes and Duties			_		_	
3.	Stamps and Registration	••	13	15	17	17	
	Total		390	427	479	711	

Break ups are not available.

(Rs in lakhs)

28

15

23

57

5

12

523

29

[17

24

65

6

12

799

TAX REVENUE OF STATE GOVERNMENTS

Table No. 2.2-contd

6. Taxes on Vehicles

8. Entertainment Tax

9. State Excise Duties

10. Electricity Duties

Sugarcane

12. Other Taxes and Duties13. Stamps and Registration

7. Taxes on Goods and Passengers

Surcharge on Cash Crops and Cess on

Total

Indirect Taxes in the States

1978-79 1979-80 1976-77 1977-78 Items (Accounts) (Accounts) (Revised (Budget Estimates) Estimates) 1 2 3 5 4 Megbalaya 1. Share of Union Excise Duties 190 229 205 483 2. General Sales Tax 99 102 110 118 3. Central Sales Tax 8 14 9 9 4. Sales Tax on Motor Spirit 36 28 35 5. Purchase Tax on Sugarcane

23

15

18

428

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53

11

476

Indirect Taxes in the States

~	. 1		•		^	^	_		- 2	
Ta	n	16	N	Λ.	,	/-		n	nin	,

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Nagaland					
1.	Share of Union Excise Duties		105	114	127	228
2.	General Sales Tax	• •	77	101	107	112
3.	Contral Sales Tax		1	1	2	2
4.	Sales Tax on Motor Spirit	- 1	- (BE) -5	4	5	6
5.	Purchase Tax on Sugarcane	4		<u> </u>	_	-
6.	Taxes on Vehicles	ij	15	16	17	19
7.	Taxes on Goods and Passengers				-	
8.	Entertainment Tax		Y21 Y V V V	8	9	10
9.	State Excise Duties	ыj	80	80	77	77
10.	Electricity Duties	(_	_	
11.	Surcharge on Cash Crops and Cess Sugarcane	on 	सन्यमेव ज यते	_	_	
12.	Other Taxes and Duties			_	_	
13.	Stamps and Registration	• •	3	3	3	3
	Total		293	327	347	457

Indirect Taxes in the States

Table No. 2.2-contd

	Items		1976-77 (Accounts)	1977-78 (A∝ounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Orissa	· · · · · · · · · · · · · · · · · · ·				*
1.	Share of Union Excise Duties	• •	4052	4380	4942	11345
2.	General Sales Tax	• •	3069	2778	2996	3299
3.	Central Sales Tax	••	1549	1690	1770	1858
4.	Sales Tax on Motor Spirit	S	89	245	334	351
5.	Purchase Tax on Sugarcane			-	-	
6.	Taxes on Vehicles	684	556	623	666	713
7.	Taxes on Goods and Passengers	1	219	246	264	282
8,	Entertainment Tax	- 14	174	190	205	221
9.	State Excise Duties		669	700	730	765
10.	Electricity Duties		795	852	930	653
11,	Surcharge on Cash Crops and Cess Sugarcane	onसह	रमेव जयने	_	_	_
12.	Other Taxes and Duties	••	-	_	-	_
13.	Stamps and Registration	••	516	563	597	633
	Total		11688	12267	13434	20120

TAX REVENUE OF STATE GOVERNMENTS Indirect Taxes in the States

Table No. 2.2—conid

	l tems		1976-77 19' (Accounts) (Ac		1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	1		2	3	4	5	
•	Punjab						
1.	Share of Union Excise Duties		2127	2326	2562	4849	
2.	General Sales Tax		7147	7434	8678	9765	
3.	Central Sales Tax		1898	2680	2422	2642	
4.	Sales Tax on Motor Spirit	~	567	637	730	803	
5.	Purchase Tax on Sugarcane		· · · · · · · · · · · · · · · · · · ·	_		_	
6.	Taxes on Vehicles		636	728	800	880	
7.	Taxes on Goods and Passengers	APA	1630	1892	2140	2370	
8.	Entertainment Tax	1 1	656	662	820	860	
9.	State Excise Duties	de la	4905	6230	6120	6000	
10.	Electricity Duties	A ST	801	838	1080	1170	
11.	Surcharge on Cash Crops and Cess on Sugarcane	TIS.	112	120	129	121	
12.	Other Taxes and Duties	41.0	CHA CHAN	13	_	_	
13.	Stamps and Registration		1728	2151	2550	2760	
	Total		22207	25711	28031	32220	

43

Indirect Taxes in the States

Tab	le N	lo.	2.2-c	ontd:

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	1		2	3	4	5	
	Rajasthan			•	· · · · · · · · · · · · · · · · · · ·		
1.	Share of Union Excise Duties		4926	5316	5946	11747	
2.	General Sales Tax		7003	8562	9626	11320	
3.	Central Sales Tax		1426	1463	1804	1980	
4.	Sales Tax on Motor Spirit	0			_		
5.	Purchase Tax on Sugarcane	683		-	_	-	
6.	Taxes on Vehicles		694	776	840	907	
7.	Taxes on Goods and Passengers	1000	1118	1134	1580	1810	
8.	Entertainment Tax	- 7/	444	476	520	550	
9.	State Excise Duties	基	2294	2755	2750	2154	
10.	Electricity Duties		247	298	462	425	
11.	Surcharge on Cash Crops and Cess of Sugarcane	on 	मेव जयते ⁵⁸	32	10	10	
12.	Other Taxes and Duties		_		_	-	
13.	Stamps and Registration]	••	608	790	950	1050	
	Total		18818	21602	24488	31953	

Indirect Taxes in the States

Table No. 2.2—contd

	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Sikkim					
1.	Share o Union Excise Duties		_	_	_	12
2.	General Sales Tax	••	37	47	42	40
3.	Central Sales Tax	••	_	_	_	
4.	Sales Tax on Motor Spirit	0	F-165	_	_	
5.	Purchase Tax on Sugarcane	GR		_		_
6.	Taxes on Vehicles	28	4	5	6	6
7.	Taxes on Goods and Passengers	1		_	•	_
8.	Entertainment Tax	- V)	2	3	3	4
٠.	State Excise Duties	1	80	115	108	113
10.	Electricity Duties	1		_	_	_
11.	Surcharge on Cash Crops and Cess Sugarcane	on	गोव जगते	_	_	
12.	Other Taxes and Duties	44	13	6	17	17
13.	Stam; s and Registratio 1;	• •	1	_	2	2
	Total		137	176	178	194

Indirect Taxes in the States

Table No. 2.2 contd.

	ltems		1976-77 (Accounts)	1977-78 (A∝ounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Tamil Nadu					
1.	Share of Union Excise Duties	••	7593	8225	9454	19411
2.	General Sales Tax	••	16506	17680	19500	21255
3.	Contral Sales Tax	••	4242	4290	4500	4905
4.	Sales Tax on Motor Spirit	£	2186	2216	2820	2960
5.	Purchase Tax on Sugarcane	6	121	118	65	100
6.	Taxes on Vehicles	- 7	4859	4945	5500	5695
7.	Taxes on Goods and Passengers	🦞	-			-
8.	Entertainment Tax		2397	2355	2433	2625
9.	State Excise Duties	#	466	419	332	336
10.	Electricity Duties	- (2)	614	129	1101	430
1.	Surcharge on Cash Crops and Cess on Sugarcane		प्रथमेव जयते		_	_
2.	Other Taxes and Duties	• •			-	_
3.	Stamps and Registration	••	2222	2762	3092	3220
	Total		41206	43139	48797	60937

46

Indirect Taxes in the States

[ebl	General Sales Tax Central Sales Tax Sales Tax on Motor Spirit Purchase Tax on Sugarcane Taxes on Vehicles			(Rs in lakhs)		
	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
	i	2	3	4	5	
	Tripura					
1.	Share of Union Excise Duties .	. 295	319	365	817	
2.	General Sales Tax	42*	99*	100*	121*	
3.	Central Sales Tax	-		_	-	
4.	Sales Tax on Motor Spirit	~ E33 =	-		_	
5.	Purchase Tax on Sugarcane		_		-	
6.	Taxes on Vehicles	. 22	24	23	27	
7 .	Taxes on Goods and Passengers .		_	_		
8.	Entertainment Tax	. 14/1/5/17	19	19	21	
9.	State Excise Duties	. 19	19	20	21	
0.	Electricity Duties					
1.	Surcharge on Cash Crops and Cess on Sugarcane	सद्यमेव जयते	_			
12.	Other Taxes and Duties .	, <u>-</u> ·				
3.	Stamps and Registration .	. 29	31	26	28	
	Total	424	511	553	1035	

^{*}Break ups are not available.

47

Indirect Taxes in the States

Table No. 2.2-contd

	Rems		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
	Uttar Pradesh					
1.	Share of Union Excise Duties		17260	18681	20828	41467
2.	General Sales Tax .		18457	19123	19874	20274
3.	Central Sales Tax .	•	2347	1935	2000	2200
4.	Sales Tax on Motor Spirit	03	1615	1678	2000	2001
5.	Purchase Tax on Sugarcane		1898	1867	1651	1650
6.	Taxes on Vehicles		1751	1892	2076	2186
7.	Taxes on Goods and Passengers .	1000	2635	2559	2666	2814
8.	Entertainment Tax	- 10	2023	2070	2209	2309
9.	State Excise Duties .	Sile.	6407	7349	5003	3550
10.	Electricity Duties .		583	634	601	635
11.	Surcharge on Cash Crops and Cess on Sugarcane	700	ma and			
12.	Other Taxes and Duties	440	149 기 <u></u> 년(1	-	_	
13.	Stamps and Registration .	•	3775	5519	4563	4563
	Total .		58751	63307	63471	83649

Indirect Taxes in the States

Table No. 2.2-concld.

Items	1976-77 (Account		1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
West Bengal				
1. Share of Union Excise Duties	. 81	33 8827	9810	19803
2. " General Sales Tax	113	252 13424	4· 16531	19606
3. Central Sales Tax	54	102 4867	7 6575	7105
4. Sales Tax on Motor Spirit		593 151	1 1855	2007
5. Purchase Tax on Sugarcane		我 _	_	_
6. Taxes on Vehicles	. 12	79 1381	1905	2200
7. Taxes on Goods and Passengers	. 24	63 2469	2905	3100
8. Entertainment Tax	. 1/1 / (15	41 1655	2381	2646
9. State Excise Duties	26	3186	3655	3931
10. Electricity Duties	13	96 1722	2090	2474
 Surcharge on Cash Crops and Cess or Sugarcane 	सन्यमेव जय	ते	~	-
12. Other Taxes and Duties	. 3	61 396	342	354
3. Stamps and Registration	20	095 2111	2250	2500
Total	381	59 41549	50299	65728

Direct Taxes in the States

Table No. 2.3

States	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
1. Andhra Pradesh	7721	8130	9000	10867
2. Assam	3803	5300	4639	5057
3. Bihar	8458	8957	9015	9033
4. Gujarat	4785	5193	× 5531	6082
5. Haryana	1784	1758	1888	1922
6. Himachal Pradesh	46 8	465	515	675
7. Jammu and Kashmir	630	639	647	840
8. Karnataka	4710	5384	6270	6654
9. Kerala	3610	4022	4017	4663
10. Madhya Pradesh		7341	7768	8681
11. Maharashtra	10833	10847	12189	13276
12. Manipur	सन्यमेव जय्ा४०	140	166	186
13. Meghalaya	129	135	141	157
14. Nagaland	71	74	77	80
15. Orissa	2915	3047	3230	3720
16. Punjab	1944	2022	2102	2338
17. Rajasthan	4253	4068	4570	5178
18. Sikkım	19	32	19	19
19. Tamil Nadu	6280	6671	7505	8514
20. Tripura	250	217	232	240
21. Uttar Pradosh	14060	12548	14524	15335
22, West Bengal	7267	7823	7831	9748

Indirect Taxes in the States

Table No. 2.4

	States		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	ī		2	3	4	5
1.	Andhra Pradesh		40148	43169	47134	60159
2.	Asasm		6922	7250	7974	11161
3.	Bihar		29998	31163	33046	48199
4.	Gujarat		33737	37023	40609	48635
5 .	Haryana		13981	16768	18217	21530
6.	Himachal Pradesh		2470	2715	2767	3224
7.	Jammu and Kashmir	J.	2611	3904	3404	4670
8.	Karnataka		31369	34132	37407	45579
9.	Kerala	- 67	21535	24220	27221	33944
10.	Madhya Pradesh	- 6	30851	32349	36902	49720
11.	Maharashtra	All Control	74001	78507	88843	102984
12.	Manipur	₹	390	427	479	711
13.	Meghalaya		428	476	523	799
14.	Nagaland		293	327	347	457
15.	Orissa	٠.	11688	12267	13434	20120
16.	Punjab	• •	22207	25711	28031	32220
17.	Rajasthan		18818	21602	24488	31953
18.	Sikkim		137	176	178	194
19.	Tamil Nadu		41206	43139	48797	6 0937
20.	Tripura	• •	424	511	553	1035
21.	Uttar Pradesh		58751	63307	63471	83649
22.	West Bengal	••	38159	41549	50299	65728

Total Tax Revenue in the States

Table No. 2.5

	States		1976-77 (Account	1977-78 s) (Account	1978-79 s) (Revised Estimates)	1979-80 (Budget Estimates
-	1	المجاور وسنطوط منزانوس ويبسيط بيشا <u>نوسيطان سن ويبراسان من</u>	2	3	4	5
1.	Andhra Pradesh		47869	51299	56134	71026
2.	Assam	••	10725	12550	12613	16218
3.	Bihar	COMP.	38456	40120	42061	57232
4.	Gujarat	433	38522	42216	46140	54717
5.	Haryana		15765	18526	20105	23452
6.	Himachal Pradesh		2938	3180	3282	3899
7.	Jammu and Kashmir	THEFT	3241	4543	4051	5510
8.	Karnataka	TAXAAL	36079	39516	43677	52233
9.	Kerala		25145	28242	31238	38607
10.	Madhya Pradesh		37923	39690	44670	58401
11.	Maharashtra	सत्यमेव जयते	84834	89354	101032	116260
12.	Manipur		530	567	645	897
13.	Meghalaya	• •	557	611	664	956
14.	Nagaland		364	401	424	537
15.	Orissa	••	14603	15314	16664	23840
16.	Punjab	••	24 151	27733	30133	34558
17.	Rajasthan		23071	25670	29058	37131
18.	Sikkim	,••	156	208	197	213
19.	Tamil Nadu	••	47486	49810	56302	69451
20.	Tripura	••	674	728	785	1275
21.	Uttar Pradesh	••	72811	75855	77995	98984
22.	West Bengal	••	45426	49372	58130	75476

Per Capita Direct Taxes iu the States

Table No. 2.6	(Rupees)
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	States		1976-77 1977-78 (Accounts) (Accounts)			1979-80 (Budget) Estimates)
	1		2	3	4	5
1.	Andhra Pradesh		15 ·88	16 ·49	18 -02	21 ·48
2.	Assam	••	21 ·35	29 ·03	24 · 79	26.39
3.	Bihar	••	13 -49	14 · 09	13 -99	13 .84
4.	Gujrat	a Factor	15 · 47	16 ·45	17 ·18	18 ·54
5.	Haryana		15 .62	15 ·14	16 .00	16 .03
6.	Himachal Pradesh		12 ·61	12 ·40	13 ·59	17 ·62
7.	Jammu and Kashmir		12 -07	12 .01	11 -94	15 -22
8.	Karnataka	Y/1 1774.4.1	14 · 26	16 •03	18 -37	19 -20
9.	Keral _a	441677	14 ·81	16· 22	15 • 94	18 -22
10.	Madhya Pradesh		14 -66	14 -90	15 ·46	16 -95
11.	Maharashtra		18 ·86	18 -55	20 ·48	21 -94
12.	Manipur	सत्यमव जयत	11 ·47	11 -29	13 ·17	14 ·53
13.	Meghalaya	••	11 ·32	11.64	11 -95	13 .09
14.	Nagaland	••	12 .68	12 ·98	13 -27	13 · 56
15.	Orissa	••	11 -72	12 -02	12 -50	14 ·13
16.	Punjab	••	12 · 76	13 -04	13 -33	14 · 59
17.	Rajasthan		14 · 37	13 ·49	14 ·88	16 · 57
18.	Sikkim	••	7 · 75	13 ·06	7 · 56	7 · 37
19.	Tamil Nadu	••	13 -63	14 · 28	15.86	17 -77
20.	Tripura	••	14 ·20	12 ·12	12 .75	12 -97
21.	Uttar Pradesh	••	14 ·44	12 .73	14 · 57	15 ·2i
2 2.	West Bengal	••	14 -28	15 .03	14 · 72	17 -92

Per Capita Indirect Taxes in the States

Tab	le No. 2.7			(Rupees)		
	States		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
1.	Andhra Pradesh		82 · 56	87 · 56	94 · 34	118 -92
2.	Assam	••	38 ·87	39 · 70	42 ·62	58 · 25
3.	Bihar		47 ·84	49 ·01	51 ·28	73 -83
4.	Gujarat		109 .07	117 - 27	126 · 11	148 -23
5 .	Haryana		122 -43	144 ·43	154 · 38	179 ·57
6.	Himachal Pradesh		66 · 58	72 -40	73 ·01	84 · 18
7.	Jammu and Kashmir		50 .02	73 - 38	62 ·80	84 · 60
8.	Karnataka	7014848	95 .00	101 -61	109 -60	131 ·50
9.	Kerala	£12 EN 2	88 · 33	97.66	108 ·02	132 .65
10.	Madhya Pradesh	Control VE	63 ·97	65 · 67	73 -42	97 ·05
11.	Maharashtra	Transcription and	128 -86	134 - 24	149 - 29	170 ·19
12.	Manipur	સંવયનન ગયત	31 -97	34 •44	38 ·02	55.55
13.	Meghalaya		37 · 54	41 .03	44 · 32	66 · 58
14.	Nagaland		52 · 32	57 · 37	59 ·83	77 ·46
15.	Orissa		47 ·00	48 · 39	51 -99	76 -45
16.	Punjab		145 -81	165 · 77	177 -75	201 -00
17.	Rajasthan		63 · 60	71 -62	79 ·74	102 - 25
18.	Sikkim	••	55.92	71 ·86	70 .82	75 -22
19.	Tamil Nadu		89 ·42	92 - 35	103 ·12	127 -19
20.	Tripura		24 ·09	28 · 55	30 · 38	55 -95
21.	Uttar Pradesh	•••	60 - 33	64 - 23	63 · 66	82.99
22.	West Bongal		74 - 97	79 ·84	94.55	120 ·87

Per Capita Total Tax Revenue in the States

Table No. 2.8	(Rupees)

	States	()	1976-77 Accounts) (A	1977-78 Accounts)	1978-79 (Revised Estima tes)	1979-80 (Budget Estimates)
	1		1	3	4	5
1.	Andhra Pradesh		98 ·44	104 -05	112 ·36	140 ·40
2.	Assam	• •	60 22	68 · 7 3	67 ·41	84 - 64
3.	Bihar	• •	61 ·33	63 · 10	65 · 27	87 ·67
4.	Gujarat	~ F361~	124 · 54	133 -72	143 · 2 9	1 <i>6</i> 6 · 77
5.	Haryana		138 -05	159 - 57	170 - 38	195 -60
6.	Himachal Pradesh		79 19	84 ·80	86 ·60	101 -80
7 .	Jammu and Kashmir		62 09	85 -39	74 - 74	99 -82
8.	Karnataka	YATUUT	109 · 26	117.64	127 -97	150 -70
9 .	Kerala	THIRD	103 · 14	113 -88	123 -96	150 -87
0.	Madhya Pradesh	NY (00) (7)	7 8 ·63	80 - 57	88 - 88	114 -00
11.	Maharashtra	Contract of the Contract of th	147 - 72	152 · 79	169 -77	192 -13
12.	Manipur	सन्यमेव जयते	43 -44	45 · 73	51 -19	70 .08
13.	Meghalaya		48 ·86	52 ·67	56 · 27	79 · 6
14.	Nagaland	••	65 · 00	70 - 35	73 ·10	91 -02
15.	Orissa		58 - 72	60 -41	64 · 49	90 · 58
16.	Punjab		158 · 57	178 -81	191 -08	215 -5
17.	Rajasthan		77 ·97	85 -11	94 -62	118 -8
18.	Sikkim		63 ·67	84 -92	78 ·38	82 -5
19.	Tamil Nadu		103 -05	106 · 63	118 98	144 -9
20.	Tripura		38 ·29	40 · 67	43 ·13	68 ·9
21.	Uttar Pradesh	••	74 -77	7 6 ·96	78 -23	98 - 2
22.	West Bengal		89 · 25	94 ·87	109 - 27	138 -7

2. TAX REVENUE OF STATE GOVERNMENTS (Share of Tax Revenue to Total Revenue in State)



2. TAX REVENUE
Share of Tax Revenue

Table No. 2.9

Serial No.	States			1976-77 Tota! Revenue (Accounts)	1976-77 Total Tax Revenue (Accounts)	Percent- age of Col.
1	2			3	4	5
1	Andhra Pradesh			72784	47869	65 -77
2	Assam			21957	10725	48 -8
3	Bihar			51841	38456	74 - 13
4	Gujarat	CONT.		53535	38522	71 -9
5	Haryana			25779	15765	61 ·1
6	Himachal Pradesh		•	13294	2938	22 - 10
7	Jammu and Kashmir			15311	3241	21 -1
8	Karnataka	TARRETY		55911	36079	64 · 5
9	Kerala	TAXAMI		38618	25145	65 -1
10	Madhya Pradesh			61405	37923	61 - 7
11	Maharashtra			120483	84834	70 · 4
12	Manipur	सन्यमेव जयते		5528	530	9 · 5
13	Maghalaya			5853	557	14 · 4
14	Nagaland			4762	364	7 · 6
15	Orissa			32579	14603	44 · 8
16	Punjab			37641	24151	64 · 1
17	Rajasthan		• •	45259	23071	50 -9
18	Sikkim			1920	156	8 · 1
19	Tamil Nadu			62898	47486	75 · 5
20	Tripura	,	٠.	5702	674	11 ·8
21	Uttar Pradesh			110531	72811	65 ·8
22	West Bengal			62111	45426	73 - 1-

OF STATE GOVERNMENTS

to Total Revenue in States)

1977-78 Total Revenue (Accounts)	1977-78 Total Tax Revenue (Accounts)	Percent- age of Col.	1978-79 Total Revenue (Revised Estimates)	1978-79 Total Tax Revenue (Revised Estimates)	Col. 10/9	1979-80 Total Revenue (Budget Estimates)	1979-80 Total Tax Revenue (Budget Estimates)	Percentage of Col 13/12
6	7	8	9	10	11	12	13	14
81152	51299	63 ·21	90280	56134	62 · 18	100083	71026	70 .91
27078	12550	46 ·35	29276	12613	43 ·08	27113	16218	59 · 82
58820	40120	68 •21	66609	42061	63 ·15	78208	57232	73 -18
61617	42216	68 · 51	67669	46140	68 - 18	78845	54717	69 ·40
29584	18526	62 · 62	33911	20105	59 -29	39195	23452	59.8
13255	3180	23 · 99	16420	3282	19 -99	17464	3899	22 · 3:
17913	4543	25 · 36	20563	4051	19 - 70	20827	5510	26 •46
59849	39516	66 .03	69012	4367 7	63 •29	80970	52233	64 - 5
44494	28242	63 ·47	50464	31238	61 -90	53410	38607	72 . 2
65358	39690	60 · 73	79062	44670	56.50	97150	58401	60 · 1
129020	89354	69 · 26	149455	101032	67 • 60	164456	116260	70 · 69
5671	567	10 .00	59 59	645	10 .82	8114	897	11.05
4810	611	12 · 70	5430	664	12 · 23	5872	956	16 · 28
6398	401	6.27	7398	424	5 · 73	8485	537	6 · 3
36886	15314	41 ·52	43885	16664	37 - 97	46528	23840	51 -2
40612	27733	68 · 29	42084	30133	62 · 67	53006	34558	65.2
48654	25670	52 · 76	59927	29058	48 · 49	61677	37131	60 • 2
2120	208	9 · 81	2965	197	6 · 64	3354	213	6 · 3
68205	49810	73 -03	73349	56302	76 · 7 6	84983	69451	81 -7
5168	728	14 · 09	5998	785	13 ·09	6505	1275	19 -60
116466	75855	65 ·13	130645	77995	59 · 70	144336	98984	68 · 58
69927	49372	70 ·61	88081	58130	66 •00	99989	75476	75 •48

2. TAX REVENUE
(Share of Non-Tax Revenue

Table No. 2·10

States				1976-77 Total Revenue (Accounts)	1976-77 Total Non-Tax Revenue (Accounts)	Percentage of Col.
	2			3	4	5
1	Andhra Pradesh			72784	24915	34 • 2
2	Assam	•		21957	11232	51 · 1
3	Bihar	a lie la		51841	13385	25 -8
4	Gujarat			53535	15013	28 •(
5	Haryana			25779	10014	38 ⋅8
6	Himachal Pradesh			13294	10356	77 -9
7	Jammu and Kashmir	Y21 Y 44 Y		15311	12070	78 -
8	Karnataka	CHI CHA		55911	19832	35 -
9	Kerala			38618	13473	34 -
10	Madhya Pradesh			61405	23482	38 •
11	Maharashtra	सन्यमेव जयते		120483	35649	29 :
12	Manipur	,	• •	5528	4998	90 ·
13	Meghalaya			3853	3296	85 •
14	Nagaland		••	4762	4398	92 ·
15	Orissa		• •	32579	17976	55 ·
16	Punjab		٠.	37641	13490	35 •
27	Rajasthan			45259	22188	49 ·
18	Sikkim		٠.	1920	1764	91 ·
19	Tamil Nadu		• •	62894	15412	24 -
20	Tripura			5702	5028	88 -
21	Uttar Pradesh			110531	37720	34
22	West Bengal			62111	16685	26

OF STATE GOVERNMENTS to Total Revenue in States)

1977-78 Total Revenue (Accounts)	1977-78 Total Non-Tax).Revenue (Accounts)	Percentag of Col. 7/6	Total Revenue (Revised Estimates)	1978-79 Total Non-Tax Revenue (Revised Estimates)	Percentage of Col. 10/9	1979-80 Total Revenue (Budget Estimates)	1979-80 Total Non-Tax Revenue (Budget Estimates)	Percentage of Col. 13/12
6	7	8	9	10	11	12	13	14
81152	29853	36 · 79	90280	34146	37 ·82	100083	29057	29 ·03
27078	14528	53 · 65	29276	16663	56 -92	27113	10895	40 · 18
58820	18700	31 · 79	66609	24548	36 ·85	7820 8	20976	26 ·82
61617	19401	31 ·49	67669	21529	31 ·82	78845	24128	30 -60
29584	11058	37 · 38	33911	13806	40 ·71	39195	15743	40 · 17
13255	10075	76 ·01	16420	13138	80 · 01	17464	13565-	77 -67
17913	13370	74 -64	20563	16512	80 · 30	20827	15317	73 •54
59840	20333	33 -97	69012	25335	36 • 71	80970	28737	35 -49
44494	16252	36 · 53	50464	19226	38 ·10	53410	14803	27 .72
65358	25668	39 -27	79062	34392	43 -50	97150	38749	39 -89
129020	39666	30 · 74	149455	48423	32 · 40	164456	48196	29 ·31
5671	5104	90 .00	5959	5314	89 ·18	8114	7217	88 -95
4810	4199	87 ·30	5430	4766	87 ·77	5872	4916	83 ·72
6398	5997	93 ·73	7398	6974	94 •27	8485	7948	93 ·67
36886	21572	58 ·48	43885	27221	62 ·03	46528	22688	48 · 76
40612	12879	31 ·71	48084	17951	37 ·33	53006	18448	34 ·80
48654	22984	47 ·24	59927	30869	51 ·51	61677	24546	39 ·80
2120	1912	90 ·19	2965	2768	93 ·36	3354	3141	93 -65
68205	18395	26 ·97	73349	17047	23 ·24	84983	15532	18 ·28
5168	4440	85 -91	5998	5213	86 -91	6505	5230	80 ·40
116466	40611	34 · 87	130645	52650	40 · 30	144336	45352	31 ·42
69927	20555	29 · 39	88081	29951	34 .00	99989	24513	24 ·52

2. TAX REVENUE (Share of Land Revenue to

Table No. 2.11

erial No.	States		1976-77 Total Tax Revenue (Accounts)	1976-77 Total Land Revenue (Accounts)	Percentage of Col.
1	2		3	4	5
1	Andhra Pradesh		. 4786	59 2549	5 · 32
2	Assam		. 1072	25 318	2.97
3	Bihar	(Control	. 384.	56 2081	5 · 41
4	Gujarat	ANDER	. 385	22 753	1 -95
5	Haryana		. 157	65 576	3 · 65
6	Himachal Pradesh		. 29	38 70	2.38
7	Jammu and Kashmir	TARALLY .	. 32	41 65	2.01
8	Karnataka	TWYNT	. 360	79 425	1 ·18
9	Kerala	N. J. San J. P. L.	. 251	45 320	1 · 27
10	Madhya Prad∞h		. 379	23 1978	5 · 2 2
11	Maharashtra	सन्यमेव जयते	. 848	34 18 59	2 · 19
12	Manipur		. 5	30 21	3 .96
13	Meghalaya		. 5	57 5	0.90
14	Nagaland	,	. 3	64 4	1.10
15	Orissa		. 146	03 439	3 ·01
16	Punjab		. 241	51 118	0 · 49
17	Rajasthan		. 230	71 1179	5 · 11
18	Sikkim		. 1	56 5	3 · 20
19	Tamil Nadu	,	. 474	86 509	1 ·07
20	Tripura		. 6	74 60	8 · 90
21	Uttar Pradesh		. 728	11 3955	5 • 43
22	West Bengal		. 454	26 1015	2 · 23

OF STATE GOVERNMENTS

Total Revenue in States)

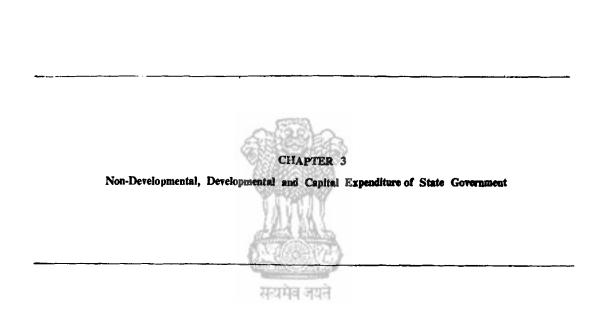
(Rs. in lakhs)

1977-78 Total Tax Revenue Accounts)	Land	7/6	1978-79 Total Tax Revenue (Revised Estimates)	1978-79 Total Land Revenue (Revised Estimates)	Percentage of Col. 10/9	1979-80 Total Tax Revenue (Budget Estimates)	1979-80 Total Land Revenue (Budget Estimates)	Percentage of Col. 13/12
6	7	8	9	10	11	12	13	14
51299	2773	5 ·41	56134	2866	5 ·11	71026	4065	5 · 72
12550	251	2.00	12613	214	1 .70	16218	187	1 ·15
40120	2364	5 ·89	42061	2109	5 -01	57232	1247	2 · 18
42216	947	2 · 24	46140	800	1.73	54717	800	1 ·46
18526	502	2 ·71	20105	507	2 ·52	23452	435	1 ·85
3180	54	1 ·70	3282	60	1 .83	3899	60	1 ·54
4543	73	1 ·61	4051	60	1 ·48	5510	65	1 ·18
39516	494	1 ·25	43677	625	1 -43	52233	700	1 ·34
28242	288	1 .02	31238	325	1 .04	38607	329	0 ·85
39690	2178	5 ·49	44670	1294	2 .90	58401	1360	2 · 33
89354	1419	1 ·59	101032	2198	2 ·18	116260	2198	1 .89
567	16	2 ·82	645	सन्यम्ब 37	जयन 5.74	897	33	3 · 68
611	6	0 .98	664	7	1 ·05	956	7	0.73
401	3	0 .75	424	5	1 ·18	537	. 4	0 .74
15314	483	3 ·15	16664	351	2 ·11	23840	333	1 •40
27733	127	0 ⋅46	30133	121	0 ·40	34558	118	0 · 34
25670	902	3 ·51	29058	1256	4 · 32	37131	1306	3 -52
208	13	6 - 25	197	3	1 ·52	213	3	1 ·41
49810	555	1 -11	56302	399	0.71	69451	475	0 • 68
728	17	2 ·34	785	15	1 .91	1275	17	1 -33
75855	2071	2 ·73	77995	3565	4 · 57	98984	2830	2 ·86
49372	1075	2 ·18	58130	589	1 ·01	75476	1090	1 ·44

Source -: Reserve Bank of India, Bulletin, September-October, 1979.



सद्यमेव जयते





सद्यमेव जयते

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT Total Expenditure excluding operating expenses of Departmental Commercial Undertakings

Table No. 3.1 (Rs. in lakhs)

_	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
1.	Final Outlays	24635	21935	24786	29365
	(a) Government Consumption Expenditure	14051	15950	17341	20193
	(b) Gross Capital Formation	10584	5985	7445	9172
2.	Transfer Payment to the rest of the economy	8230	8382	10146	10887
	(a) Current Transfers	7892	8067	9762	10533
	(b) Capital Transfers	338	315	384	354
3.	Financial Investment and Loans to the rest of the economy (Net)	9652	6357	8961	10226
4.	Total Expenditure	42517	36674	43893	50478

Source.—An Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.

सन्धमेव जयते

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT Net Capital Formation out of Budgetary Resources of the State Government

Table No. 3.2 (Rs. in lakhs)

Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5
A Net Capital Formation by the State Government.	10364	5721	7147	8803
(a) Buildings and Other Constructions	5926	7205	7534	7959
(b) Machinery and Equipment	. 892	678	974	1497
(c) Net Increase in Inventories	3446	()2162	(—)1361	()653
B-Financial Assistance for Net Capital For- mation	. 10377	6291	10817	12614
(a) Grant for Capital Formation	. 338	315	384	354
(b) Loans for Capital Formation	8960	5187	9112	10996
(c) Investment in Shares	1079	789	1321	1264
Net Capital Formation out of Budgetary Resources (A+B)	. 20641	12012	17964	21417

Source.—An Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT Gross and Net Savings out of Budgetary resources of the State Government

Table No. 3.3 (Rs. in lakhs)

	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
1.	Gross Savings	9647	9074	10823	12618
	(a) Savings of Government Administration	9386	8839	10549	12343
	(b) Depreciation provision of D.C.U's, and Retained Profits of Departmental Commercial Undertakings	261	235	274	275
2.	Less Expenditure on Renewals and Replacements	320	264	298	369
3.	Net Savings by the State Government (1-2)	9327	8810	10525	12249
	63	**************************************			

Source:—An Economic and Functional Classification of Punjab Government Budget prepared by E.S.O., Punjab.



3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENT Total Income Generation by the State Government

Te	able No. 3.4			(Rs	. in lakhs)
	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
1.	Compensation to Employees	12115	13208	15071	16084
2.	Net output of Departmental Commercial Undertakings	850	1349	693	797
3.	Wages and Salaries Component of Govern- ment outlay on Buildings and Constructions	1995	2415	2540	2665
	Total	14960	16972	18304	19546

Source.—An Economic and Functional Classification of Punjab Government Budget prepared by F "O. Punjab.

सत्यमेव जयते

3, DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENTS Non-Developmental Expenditure of Individual State

(Revenue Account)

Ta	ы	c	No.	3.	5

(Rs in lakhs)

	States		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1		2	3	4	5
1.	Andhra Pradosh	••	18553	20165	22596	24309
2.	Assam		6477	8055	8595	7980
3.	Bihar		15317	17817	19455	20690
4.	Gujarat		14123	15488	19417	21132
5.	Haryana		5692	5654	8079	8092
6.	Himachal Pradesh	183	2925	2735	3268	3445
7.	Jammu and Kashmir		4672	4212	6771	5844
8.	Karnataka	إنار	14335	15919	19999	22336
9.	Kerala	ATT	10629	11417	12855	13579
10.	Madhya Pradesh	(ich)	15142	17328	19744	22214
11.	Maharashtra	स्व	39999	40968	52967	51833
12.	Manipur	••	1615	1369	1918	2002
13.	Meghalaya	••	860	1031	1213	1193
14.	Nagaland		1640	1945	2860	254 2
15.	Orissa		9593	10090	11343	12444
16.	Punjab		8797	9492	9965	11159
17.	Rajasthan	• •	13368	14030	15784	16825
18.	Sikkim		195	249	376	415
19.	Tamil Nadu	••	20070	21808	22131	27609
20.	Tripura	••	1022	1506	1445	2402
21.	Uttar Pradesh	••	32354	34387	37675	44811
22.	West Bengal		19713	22824	26163	28286

Source.—Reserve Bank of India Bulletin, September—October, 1979.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF THE STATE GOVERNMENTS Developmental Expenditure of the Individual State

(Revenue Account)

Table No. 3.6

(Rs. in lakhs)

	States	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5
1.	Andhra Pradosh	43145	54061	60764	65055
2.	Assam	12384	17045	18743	19769
3.	Bihar	25847	30700	38384	44418
4.	Gujarat	33689	33761	41556	47964
5 .	Haryana	15235	17451	21361	24805
6.	Himachal Pradesh	6589	7154	9804	10969
7.	Jammu & Kashmir	11253	10285	13655	15748
8.	Karnataka	35189	37466	44256	55047
9.	Kerala	28319	30172	36626	40215
10.	Madhya Pradesh	35080	41170	48689	58066
11.	Maharashtra	सह्यमेन्.ज्यतं 62887	71706	90326	99425
12.	Manipur	1934	2184	3055	3526
13.	Meghalaya	2151	2761	3034	3561
14.	Nagaland	2967	3384	4606	4708
15.	Orissa	21223	24013	29918	33510
16.	Punjab	22793	24790	28781	31645
17.	Rajasthan	27666	32035	39104	41709
18.	Sikkim	1308	1476	2065	2338
19.	Tamil Nadu	42766	48804	54406	57316
20.	Tripura	2650	3031	3825	4214
21.	Uttar Pradesh	61836	71921	80018	90517
22	. West Bengal	40017	47285	70060	70833

Source. Reserve Bank of India Bulletin, September-October, 1979.

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE OF STATE Share of Development Expenditure



3. DEVELOPMENTAL AND CAPITAL Share of Developmental Expenditure to Total

Tpble No. 3.7

Serial No.	States	I	1976-77 Total Expenditure Accounts)	1976-77 Total Development Expenditure (Accounts)	Percentage of Col. 4/3	1977-78 Total Expenditure (Accounts)
1	2		3	4	5	6
1	Andhra Pradesh	••	61698	43145	69 -93	74226
2	Assam		18861	12384	65 · 66	25100
3	Bihar		41164	25847	62 · 79	48517
4.	Gujarat	~ F33	47812	33689	70 ·46	49249
5	Haryana	233	20927	15235	72 ·80	23105
6	Himachal Pradesh		9514	6589	69 ·26	9889
7	Jammu and Kashmir		15925	11253	70 ·66	14497
8	Karnataka	1 / T.	49524	35189	71 ·05	53385
9	Kerala	1211	38948	28319	72 ·71	41589
10	Madhya Pradesh		50222	35080	69 ·85	58498
11	Maharashtra	0411-378/2-72	102886	62887	61 ·12	112674
12	Manipur	सत्यमेव ज	3549	1934	54 •49	3553
13	Meghalaya	••	3011	2151	71 -44	3792
14	Nagaland	•••	4607	2967	64 ·40	5329
15	Orissa	01.0	30816	21223	68 ·87	34103
16	Punjab	•.•	31590	22793	72 ·15	34282
17	Rajasthan	***	41034	27666	67 · 42	46065
18	Sikkim	414	1503	1308	87 •03	1725
19	Tamil Nadu	***	62836	42766	68 •06	70612
20	Tripura	84+	3672	2650	72 ·17	4537
21	Uttar Pradesb	4.0	94190	61836	65 ⋅65	106308
22	West Bengal	oué.	59730	40017	67 ⋅00	70109

73

EXPENDITURE OF STATE GOVERNMENTS

Expenditure in Individual States (Revenue Accounts)

(Rs. in lakhs)

1977-78 Total Development Expenditure (Accountts)	Percentage of Col 7/6	1978-79 Total Expenditure (Revised Estimates)		ercentage of Col. 10/9	1979-80 Total Expenditure (Budget Estimates)	1979-80 Total Development Expenditure (Budget Estimates)	Percentage of Col. 13/12
7	8	9	10	11	12	13	14
54061	72 .83	83360	60764	72 .89	89364	65055	72 · 80
17045	67 - 91	27338	18743	68 · 56	27749	19769	71.24
30700	63 ·28	57839	38384	66 · 36	65108	44418	68 - 22
33761	68 ·55	60973	41556	68 -15	69096	47964	69.42
17451	75 ·53	29440	21361	72 · 56	32897	24805	75 -40
7154	72 · 34	13072	9804	75 ⋅00	14414	10969	76.10
10285	70 -95	20426	13655	66 ·85	21592	15748	72.9
37466	70 ·18	64255	44256	68 · 88	77383	55047	71 · 1
30172	72 . 55	49481	36626	74 ·02	53794	40215	74 - 7
41170	70 ·38	68433	48689	71 ·15	80280	58066	72 - 3
71706	63 ·64	143293	90326	युत्ते 63 · 04	151258	99425	65 - 73
2184	61 ·47	4973	3055	61 -43	5528	3526	63.7
2761	92 ·81	4247	3034	71 -44	4754	3561	74 - 9
3384	63 ·50	7466	4606	61 ·69	7250	4708	64.9
24013	70 -41	41261	29918	72 ·51	45954	33510	72.9
24790	72 ·31	38746	28781	74 · 28	42804	31645	73.9
32035	69 · 54	54888	39104	71 ·24	58534	41709	71.2
1476	85·57	2441	2065	84 -60	2753	2338	84.9
48804	69 ·12	76537	54406	71 .08	84925	57316	67 - 4
3031	66 ·81	5270	3825	72 ·58	6616	4214	63.6
71921	67-65	117693	80018	67 -99	135328	90517	66 · 8
47285	67·44	96223	70060	7 2 ·81	99119	7083	71.4

3. DEVELOPMENTAL AND CAPITAL EXPENDITURE Share of Non Developmental Expenditure

Tal	hle	No.	3 ·8	

Serial No.	States	1976-77 Total Expendtiure (Accounts)	1976-77 Total Non- Developmer Expenditure (Accounts)	Percentage of Col. 4/3 at	1977-78 Total Expenditure (Accounts)
1	2	3	4	5	6
1	Andhra Pradesh	61698	18553	30 ·07	74226
2	Assam	18861	6477	34 - 34	25100
3	Bihar	41164	15317	37 -21	48517
4	Gujarat	47812	14123	29 · 54	49249
5	Haryana	20927	5692	27 ·20	23105
6	Himachal Pradesh	9514	2925	30 · 74	9889
7	Jammu and Kashmir	15925	4672	29 ·34	14497
8	Karnataka	49524	14335	28 -95	53385
9	Kerala	38948	10629	27 ·29	41589
10	Madhya Pradesh	सन्प्राप्तः जपन 50222	15142	30 ·15	58498
11	Maharashtra	102886	39999	38 · 88	112674
12	Manipur	3549	1615	45 · 51	3553
13	Meghalaya	3011	860	28 · 56	3792
14	Nagaland	4607	1640	35 .60	5329
15	Orissa .	30816	9593	31 -13	34103
16	Punjab	31590	8797	27 ·85	34282
17	Rajasthan	41034	13368	32.58	46065
18	Sikkim	1503	195	12 ·97	1725
19	Tamil Nadu	62836	20070	31 -94	70612
20	Tripura	3672	1022	27 ·83	4537
21	Uttar Pradesh	94190	32354	34 · 35	106308
22	West Bengal	59730	19713	33 -00	70109

OF STATE GOVERNMENTS

to Total Expenditure in Individual States (Revenue Account)

(Rs. in lakhs)

1977-78 Total Non- Development Expenditure (Accounts)	Percentage of Col. 7/6	1978-79 Total Expenditure (Revised Estimates)	1978-79 Total Non- Development Expenditure (Revised Estimates)		1979-80 Total Expenditure (Budget Estimates)	1979-80 Total Non- Development Expenditure (Budget Estimates)	
7	8	9	10	11	12	13	14
20165	27 · 17	83360	22596	27 ·11	89364	24309	27 ·20
8055	32 .09	27338	8595	31 -44	27749	7980	28 ·76
17817	36 · 72	57839	19455	33 ·64	65108	20690	31 -78
15488	31 -45	60973	19417	31 -85	69096	21132	30 · 58
5654	24 · 47	29440	8079	27 -44	32897	8092	24 ·60
2735	27 ·66	13072	3268	25 .00	14414	3445	23 -90
4212	29 ·05	20426	6771	33 -15	21592	5844	27 .07
15919	29 -82	64255	19999	31 -12	77383	22336	28 ·86
11417	27 ·45	49481	12855	25 -98	53794	13579	25 · 24
17328	29 ·62	68433	19744	28 ·85	80280	22214	27 ·67
40968	36 · 36	143293	52967	थने 36.96	151258	51834	34 - 27
1369	38 ·53	4973	1918	38 · 57	5528	2002	36 ⋅22
1031	27 · 19	4247	1213	28 · 56	4754	1193	25 .09
1945	36 · 50	7466	2860	38 -31	7250	2542	35.06
10090	29 · 59	41261	11343	27 - 49	45954	12444	27 ·08
9492	27 · 69	38746	9965	25 -72	42804	11159	26 ·07
14030	30 ·46	54888	15784	28 · 76	58534	16825	28 · 74
249	14 ·43	2441	376	15 ·40	2753	415	15 · 07
21808	30 ·88	76537	22131	28 -92	84925	27609	32 · 51
1506	33 ·19	5270	1445	27 ·42	6616	2402	36 · 31
34387	32 ·35	117693	37675	32 ·01	135328	44811	33 -11
22824	32 · 56	96223	26163	27 -19	99119	28286	28 · 54

Table No. 3.9

(Rs. in lakhs) Scrial Items 1976-77 1977-78 1978-79 1979-80 No. (Accounts) (Accounts) (Revised (Budget Estimates) Estimates) 1 2 3 4 5 6 Andhra Pradesh A. Total Receipts (1 to 10) 16543 24327 30484 26361 . . 1 Internal Debt 3250 3469 2832 2986 2 Loans from the Centre 9220 16034 21816 16561 Recovery of Loans and Advances 1889 2122 1601 1560 Inter-State Settlement (Net) (-)9(--)12Contingency Fund Net) (--)95 489 (--)4 Small Savings, Provident Funds, etc., (Net) 693 908 1089 1280 Reserve Funds (Net) (--)74112 710 (--)150Deposits and Advances (Net) 1561 3663 2685 3292 Suspense and Miscellaneous (Net) 175 (--)1115(--)28(--)2810 Appropriation to Contingency Fund B. Total Disbursements (1 to 5) 28566 38553 44797 40142 1 Total Capital Outlay 26980 15012 20539 24716 (a) Developmental 14913 20422 26758 24440 99 222 (b) Non-Developmental 117 276 2 Discharge of Internal Debt 1350 1110 1112 1440 5463 5899 Repayment of Loans to the Centre 4473 5383 10806 Loans and Advances by State Government 7731 11441 8603 5 Appropriation to Contingency Fund

77

ablo	No. 3.9—contd.			(Rs. in la	khs)
Scrial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	Assam				
A.	Total Receipts (1 to 10)	5294	9273	10101	12038
	1. Internal Debt	914	921	1020	1042
	2. Loans from the Centre	4221	6889	9219	9812
	3. Recovery of Loans and Advances	381	219	564	703
	4. Inter-State Settlement (Net)	1 - Cali	22		
	5. Contingency Fund (Net)	55	165	31	75
	6. Small Savings, Provident Funds, etc. (Net)	221	506	(-)625	295
	7. Roserve Funds (Net)	(—)265	(—)490	(—)35	11
	8. Deposits and Advances (Net)	210	717	()123	73
	9. Suspense and Miscellaneous (Net)	(—)443	324	50	27
	10. Appropriation to Contingency Fund	3/57 -	_	_	_
	B. Total Disbursements (1 to 5)	7465	11136	15030	13701
	1. Total Capital Outlay	3882	4792	7176	7293
	(a) Developmentai	3788	4666	6931	6865
	(b) Non-Developmental	94	126	245	428
	2. Discharge of Internal Debt	330	355	347	304
	3. Repayment of Loans to the Centre	1406	1795	2061	1475
	4. Loans and Advances by State Government	1547	4194	5446	4629
	5. Appropriation to Contingency Fund	300	-		

Table	No.	3.9—contd.			(Rs in lakhs)	
Serial No.		ltems	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
i		2	3	4	5	6
		Bihar				
A.	Tota	al Receipts (1 to 10)	24240	22875	35505	25027
	1. I	nternal Debt	2893	1888	2008	1960
	2. L	oans from the Centre	20532	17724	29677	17330
	3. R	Recovery of Loans and Advances	1756	1761	2713	2696
	4. I	nter-State Settlement (Net)		_	_	
	5. C	Contingency Fund (Net)	_	(-)196	_	
	6. S	small Savings, Provident Funds, etc. (Net)	918	1090	1107	3041
	7. F	Reserve Funds (Net)	92	50	13	13
	8. I	Deposits and Advances (Net)	()2157	945	(—)13	()13
	9. S	Suspense and Miscellaneous (Net)	206	()387	~	_
	10. A	Appropriation to Contingency Fund			_	_
B.	Tota	1 Disbursements (1 to 5)	जयने 32252	32840	40012	39348
	1. 1	Cotal Capital Outlay	13348	15216	22211	21536
	(a)	Developmental	13151	15040	22024	21213
	(b)	Non-Developmental	197	176	187	323
	2. D	Discharge of Internal Debt	535	535	650	678
	3. R	Repayment of Loans to the Centre	11021	11100	7610	6249
	4. L	oans and Advances by State Government	7348	4889	9541	10885
	5. A	Appropriation to Contingency Fund	_	1100		

79

Table No. 3.9—contd.				(Rs i	in lakhs)
Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	Gujarat		•		
A.	Total Receipts (1 to 11)	. 18804	18909	21086	16923
	1. Internal Debt	. 2393	2420	2682	3249
	2. Loans from the Centre	5690	11106	9645	10020
	3. Recovery of Loans and Advances	. 1860	3195	2247	1690
	4. Inter-State Settlememt (Net)	()7		2	2
	5. Contingency Fund (Net)	. ()156	()34		
	6. Small Savings, Provident Funds, etc. (Net).	. 2632	1582	1700	1120
	7. Reserve Funds (Net)	573	()405	1059	()1
	8. Deposits and Advances (Net)	. 2619	1092	3300	340
	9. Suspense and Miscellaneous (Net)	1200	()48	431	503
	10. Appropriation to Contingency Fund	2000	_		_
	11. Other Capital Receipts		1	20	
B.	Total Disbursements (1 to 5)	24819	29117	30961	29779
	1. Total Capital Outlay	. 10373	12657	14318	15005
	(a) Developmental	10288	15509	14196	14874
	(b) Non-Developmental	85	148	122	131
	2. Discharge of Internal Debt	864	875	1058	1365
	3. Repayment of Loans to the Centre	2937	4879	3976	1436
	4. Loans and Advances by State Government	8645	10706	11609	11973
	5. Appropriation to Contigency Fund	2000	_		

Table No.	3.9—contd.		

(Rs in lakhs) Serial Items 1976-77 1977-78 1978-79 1979-80 No. (Accounts) (Accounts) (Revised (Budget Estimates) Estima tes) 1 3 5 4 6 Haryana A. Total Receipts (1 to 10) 7371 5853 12095 8347 . . 1. Internal Debt 1267 643 1517 1279 2. Loans from the Centre 2520 4723 5486 3649 3. Recovery of Loans and Advances 471 353 714 1006 4. Inter-State Settlement (Net) (--)4 (--)173(-)1365. Contingency Fund (Net) 171 (--)656. Small Savings, Provident Funds, etc. (Net)... 743 629 2025 1260 7. Reserve Funds (Net) 600 269 394 308 8. Deposits and Advances (Net) 421 (--)14907 550 9. Suspense and Miscellaneous (Net) 1182 (-)5121188 295 10. Appropriation to Contingency Fund B. Total Disbursements (1 to 5) 12630 10619 18057 16929 6852 5042 8355 1. Total Capital Outlay 9446 (a) Developmental 6628 4859 8211 9306 (b) Non-Developmental 224 183 144 140 2. Discharge of Internal Debt 88 96 119 408 ٠. 3. Repayment of Loans to the Centre 2087 1558 2392 1 280 4. Loans and Advances by State Government ... 3603 3923 7191 5795 5. Appropriation to Contingency Fund

Table	No. 3.9—contd.				(Rs.	in lakhs)
Serial No.	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates
1	2		3	4	5	6
	Himachal Pradesh					
A.	Total Receipts (1 to 10)		(—)1855	2174	2610	2040
	1. Internal Debt		246	247	330	348
	2. Loans from the Centre		(—)2011	999	1458	1392
	3. Recovery of Loans and Advances		106	111	144	146
	4. Inter-State Settlement (Net)	025	(—)33	-	()27	(—)1
	5. Contingency Fund (Net)	3	- 62a		_	
	6. Small Savings, Provident Funds, etc. (Net)		272	320	350	365
	7. Reserve Funds (Net)		110	50	50	50
	8. Deposits and Advances (Net)	11	(—)70	()64	205	()160
	9. Suspense and Miscellaneous (Net)	84	(—)475	511	100	()100
	10. Appropriation to Contingency Fund	S	-		_	
В.	Total Disbursements (1 to 5)	3	2941	4631	6082	5479
	1. Total Capital Outlay	1.3	1732	2810	3761	3704
	(a) Developmental .	1 1	1662	2736	3663	3563
	(b) Non-Developmental .		70	74	98	141
	2. Discharge of Internal Debt .		11	16	22	29
	3. Repayments of Loans to the Centre .		555	646	694	162
	4. Loans and Advances by State Government.		643	1159	1605	1584

5. Appropriation to Contingency Fund

Table No. 3.9—con	ıtd.
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(Rs. in lakhs)

Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	Jammu and Kashmir			-	
A.	Total Receipts (1 to 10)	8875	10034	10891	10572
	1. Internal Debt	. 339	75	333	380
	2. Loans from the Centre	8349	8196	9759	9134
	3. Recovery of Loans and Advances .	. 267	202	302	339
	4. Inter-State Settlement (Net)	· ·	_		
	5. Contingency Fund (Net)	122 -		_	_
	6. Small Savings, Provident Funds, etc. (Net).	250	436	450	480
	7. Reserve Funds (Net)	. 183	187	267	300
	8. Deposits and Advances (Net)	()513	881	(—)220	(—)61
	9. Suspense and Miscellaneous (Net)		57		
	10. Appropriation to Contingency Fund .	- VA234	_	_	_
B.	Total Disbursements (1 to 5)	8261	11381	11828	9937
	1. Total Capital Outlay .	6122	9771	7372	8352
	(a) Developmental .	. 5990	9597	7126	8036
	(b) Non-Developmental .	. 132	174	246	316
	2. Discharge of Internal Debt .	. 13	86	14	21
	3. Repayment of Loans to the Centre .	. 1609	810	3909	1220
	4. Loans and Advances by State Government.	. 517	714	533	344
	5. Appropriation to Contingency Fund .		_	_	_

Table	No. 3.9 –contd.			(Rs in lakhs)		
Serial No.	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2		3	4	5	6
	Karnataka					
A.	Total Receipts (1 to 10)		16317	22700	22557	21268
1	Internal Debt	• •	3113	4061	2655	3497
2	Loans from the Centre	••	6793	11609	13734	11022
3	Recovery of Loans and Advances	••	2130	1906	2764	2809
4	Inter-State Settlement (Net)		enstern -	_	()1	()200
5	Contingency Fund (Net)	Sil	945	1551	()1435	-
6	Small Savings, Provident Funds, etc. (Net)		854	973	1040	1200
7			20 6	904	2550	1220
8	Deposits and Advances (Net)	1	1072	34	400	600
9	Suspense and Miscellaneous (Net)	-14	1204	1662	850	1120
10	Appropriation to Contingency Fund		A FUATO		_	
B.	Total Disbursements (1 to 5)		21546	27449	29328	35986
1	Total Capital Outlay	TEST.	7760	10201	13368	17924
	(a) Developmental	41.4	7634	10054	13197	17682
	(b) Non-Developmental		126	147	171	242
2	2 Discharge of Internal Debt		971	3336	739	1512
3	Repayment of Loans to the Centre .		2902	3808	5430	4305
4	Loans and Advances by State Govern	n-	8913	8604	9791	12245
;	ment 5 Appropriation to Contingency Fund		1000	1500		

Table No.	3.9—contd.	

(Rs. in lakhs)

Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	Kerala			\ <u>-</u>	
A.	Total Receipts (1 to 10)	12263	13143	17969	14323
1	Internal Debt	1374	1593	2048	2265
2	Loans from the Centre	6882	6940	11687	7773
3	Recovery of Loans and Advances	1461	1162	1075	1383
4	Inter-State Settlement (Net)	-			_
5	Contingency Fund (Net)	66	105	355	_
6	Small Savings, Provident Funds etc.,	1635	2429	2126	2268
7	(Net) Reserve Funds (Net)	106	285	(—)85	()167
8	Deposits and Advances Net)	777	396	387	390
9	Suspense and Miscellaneous (Net)	()38	233	376	411
10	Appropriation to Contingency Fund	ET FILL		_	_
B.	Total Disbursements (1 to 5)	13422	13659	17291	15984
1	Total Capital Outlay	5680	7291	9194	11161
	(a) Developmental	5486	7144	8940	10837
	(b) Non-Developmental	194	147	254	324
2	Discharge of Internal Debt	539	519	562	654
3	Repayment of Loans to the Centre	4758	3034	3098	1561
4	Loans and Advances by State Govern-	2445	2615	4137	2608
5	ment Appropriation to Contingency Fund	_	200	300	

Table No. 3.9—contd.					(Rs in lakhs)	
Serial No.	Items		1976-77 (Accounts)	1977-73 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2		3	4	5	6
	MADHYA PRADESH					
	A. Total Receipts (1 to 10)		16572	15279	32959	21907
1	Internal Debt	••	1765	1332	1843	1675
2	Loans from the Centre		7385	8500	20969	10037
3	Recovery of Loans and Advances		2749	1819	2757	3143
4	Inter-State Settlement (Net)			_	_	_
5	Contingency Fund (Net)	m	635	132	601	_
6	Small Savings, Provident Funds, etc		2467	3777	4553	4904
7	(Net) Reserve Funds (Net)		1034	()1032	219	228
8	Deposits and Advances (Net)	1000	663	882	1325	1364
9	Suspense and Miscellaneous (Net)	- Y/	(—)126	(—)131	692	556
10	Appropriation to Contingency Fund	g de la	7777	_	_	_
	B. Total Disbursements (1 to 5)	The state of	29198	30019	37507	39021
1	Total Capital Outlay	0000	12971	13590	17491	19229
	(a) Developmental	सह	12885	13515	17361	18966
	(b) Non-Developmental		86	75	130	263
2	Discharge of Internal Debt		772	696	1083	926
3	Repayment of Loans to the Centre		3247	4265	3860	3654
4	Loans and Advances by State Government	n-	11708	10968	15073	15212

ment
5 Appropriation to Contingency Fund

86

Table	No. 3.9—cont d.			(Rs in lakhs)		
Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
1	2	3	4	5	6	
	MAHARASHTRA					
	A. Total Receipts (1 to 10)	29478	37795	55894	39718	
1	Internal Debt	(—)732	5437	4712	2557	
2	Loans from the Centre	11961	12423	24172	19531	
3	Recovery of Loans and Advances	8970	2820	4652	5625	
4	Inter-State Settlement (Net)	19	31	6	22	
5	Contingency Fund (Net)	1117	1533		_	
6	Small Savings, Provident Funds, etc. (N	Tet) 2877	2280	5406	4466	
7	Reserve Funds (Net)	8055	12171	13472	6421	
8	Deposits and Advances (Net)	H2111 31:97	()1927	3038	550	
9	Suspense and Miscellaneous (Net)	()3386	3027	436	546	
10	Appropriation to Contingency Fund	_	_	-	_	
	B. Total Disbursements (1 to 5)	47029	53183	66396	59721	
1	Total Capital Outlay	16976	20909	27236	24869	
	(a) Developm:ntal	16693	20546	26705	24253	
	(b) Non-Developmental	283	363	531	616	
2	Discharge of Infernal Debt	1728	1947	1972	2381	
3	Repayment of Loans to the Centre	7579	5489	8963	3577	
4	Loans and Advances by State Govern-	19446	22338	28225	28894	
5	ment Appropriation to Contingency Fund	1300	2500			

87

Table No. 3.9-contd.

(Rs. in lakhs) Items 1976-77 1977-78 Serial 1978-79 1979-80 No. (Accounts) (Accounts) (Revised (Budget Estimates) Estimates) 2 3 1 4 5 6 MANIPUR A. Total Receipts (1 to 10) 369 613 1046 930 1 Internal Debt 331 171 352 310 2 Loans from the Centre 181 336 258 453 3 Recovery of Loans and Advances 20 55 75 48 4 Inter-State Settlement (Net) 5 Contingency Fund (Net) Small Savings, Provident Funds, etc. (Net) 22 53 59 7 Reserve Funds (Net) 8 Deposits and Advances (Net) 65 55 60 9 Suspense and Miscellaneous (Net) (--)235(--)36 253 10 Appropriation to Contingency Fund B. Total Disbursements (1 to 5) 2577 2142 3017 3926 1 Total Capital Outlay 1486 1801 2648 3659 (a) Developmental 1462 1759 2572 3249 (b) Non-Developmental 24 42 76 410 2 Discharge of Internal Debt 2 1 3 5 3 Repayment of Loans to the Centre ... 1005 185 205 10 Loans and Advances by State Government 84 155 161 252 5 Appropriation to Contingency Fund

Table No. 3.9—contd.

(Rs. in lakhs)

Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	MEGHALAYA				
	A. Total Receipts (1 to 10)	201	361	283	797
1	Internal Debt	161	27	56	401
2	Loans from the Centre	212	207	212	385
3	Recovery of Loans and Advances	26	2 5	50	52
4	Inter-State Settlement (Net)	()23	_	_	(—)84
5	Contingency Fund (Net)		()43	75	_
6	Small Savings, Provident Funds, etc. (Net)	35	210	()110	43
7	Reserve Funds (Net)	171	_	_	_
8	Deposits and Advances (Net)	(—)7	70	_	_
9	Suspense and Miscellaneous (Net)	(—)203	()135	_	
10	Appropriation to Contingency Fund	_	****		
	B. Total Disbursements (1 to 5)	994	1258	1532	2184
1	Total Capital Outlay	631	839	1274	1836
	(a) Developmental	612	783	1184	1681
	(b) Non-Developmental	19	56	90	155
2	Discharge of Internal Debt	2	2	4	5
3	Repayment of Loans to the Centre	44	66	79	208
4	Loans and Advances by State Government	317	351	100	135
5	Appropriation to Contingency Fund	_	_	75	

Table No. 3.9-contd.

(Rs. in lakhs) Items 1976-77 1977-78 1978-79 1979-80 Serial (Accounts) (Accounts) (Revised (Budget Estimates) Estimates) No. NAGALAND Total Receipts (1 to 10) 1. Internal Debt 2. Loans from the Centre 3. Recovery of Loans and Advances 4. Inter-State Settlement (Net) 5. Contingency Fund (Net) Small Savings, Provident Funds, etc. (Net) 6. Reserve Funds (Net) Deposits and Advances (Net) Suspense and Miscellaneous (Net) (--)353(--)5210. Appropriation to Contingency Fund B. Total Disbursements (1 to 5) 1. Total Capital Outlay (a) Developmental (b) Non- Developmental 2. Discharge of Internal Debt Repayment of Loans to the Centre 4. Loans and Advances by State Government 5. Appropriation to Contingency Fund

90

Table 1	No. 3.9—conid.		(Rs in lakhs)						
Serial No:	Items	1976-77 (Accou	nts)	1977-78 (Accounts)	1978-79) (Revised Estimates)	1979-80 (Budget Estimates)			
1	2	3		4	5	6			
	ORISSA								
A. To	otal Receipts (1 to 10)	94	16	13327	1 6 612	15515			
1.	Internal Debt	17	56	1705	2320	2457			
2.	Loans from the Centre	54	77	7179	11669	9779			
3.	Recovery of Loans and Advances). II	89	1181	1446	1408			
4.	Inter State Settlement (Net)	-	-			-			
5 .	Contingency Fund (Net)) :	4	17	134	400			
6.	Small Savings, Provident Funds, etc. (Net)	90	8	1207	950	1000			
7.	Reserve Funds (Net)	()54	8	()325	()452	()269			
8.	Deposits and Advances (Net)	. 73	5	1378	(—)32	264			
9.	Suspense and Miscellaneous (Net)	()21	5	985	577	476			
10.	Appropriation to Contingency Fund	-	-	-					
В. То	otal Disbursements (1 to 5)	126	95	14701	17938	18701			
1.	Total Capital Outlay	555	52	7843	11282	14670			
•	(a) Developmental	53	40	7701	11033	14399			
((b) Non-Developmental	21	.2	142	249	271			
2.	Discharge of Iternal Debt	114	11	889	794	643			
3.	Repayments of Loans to the Centre	20:	55	2386	2581	1870			
4.	Loans and Advances by State Government	394	7	3183	3281	1118			
5.	Appropriation to Contingency Fund			400		400			

Table No. 3.9-contd.

			(Rs in lak	hs)
Serial No.	1976-77 (Accounts)	1977-78 (Accounts)		1979-80 (Budget Estimates)
1 2	3	4	5	6
PUNJAB				-
A. Total Receipts (1 to 10)	. 16139	8964	16183	9004
1. Internal Debt	6281	(—)3353	(—) 676	1951
2. Loans from the Centre	4974	10987	13332	4666
3. Recovery of Loans and Advances	590	777	2013	2436
4. Inter-State Settlement (Net)	. 37	225	202	
5. Contingency Fund (Net)	. 84	()44	447	_
6. Small Savings, Provident Funds, etc. (Net)	585	585	644	644
7. Reserve Funds (Net)	224	(—)8	112	76
8. Deposits and Advances (Net)	3346	()324	()437	()1632
9. Suspense and Miscellaneous (Net)	18	119	546	863
10. Appropriation to Contingency Fund	. <u> </u>	-	_	_
B. Total Disbursements (1 to 5)	. 22240	17429	19317	22316
1. Total Capital Outlay	8600	3697	5250	6804
(a) Developmental	8529	3564	5079	6553
(b) Non-Developmental	71	133	171	251
2. Discharge of Internal Debt	166	660	574	537
3. Repayment of Loans to the Centre	4311	7327	3441	3578
4. Loans and Advances by State Government	9163	5745	9652	11397
5. Appropriation to Contingency Fund	_		400	-

Table No. 3.9—Contd.	(Rs in lakhs)					
Serial No. Items		1976-77 (Accounts) (197 %- 79 (Revised Estimates)		
1 2		3	4	5	6	
RAJASTHAN						
A Total Receipts (1 to 10)		13669	16053	16457	18178	
1. Internal Debt	0.11	2950	2706	2880	3470	
2. Loans from the Centre	13	6831	7768	9303	8592	
3. Recovery of Loans and Advances		2962	1269	2255	2215	
4. Inter-State Settlement (Net)	ÿ	-	_	_	_	
5. Contingency Fund (Net)		405	(—)215	255	-	
6. Small Savings, Provident Funds, etc. (Net)	<u> </u>	637	1247	1513	1621	
7. Reserve Funds (Net)		1009	974	241	273	
8. Deposits and Advances (Net)	8	()87	3075	1910	1868	
9. Suspense and Miscellaneous (Net)	d	()1038	(—)77 I	100	139	
10. Appropriation to Contingency Fund		_		_	_	
B. Total Disbursements (1 to 5)		17286	19990	24385	26959	
1. Total Capital Outlay		8349	10195	12654	14891	
(a) Developmental		8173	10053	12386	14444	
(b) Non-Developmental		176	142	268	447	
2. Discharge of Internal Debt		704	673	727	753	
3. Repayment of Loans to the Centre		3375	4139	4019	2925	
4. Loans and Advances by State Government		4558	4983	6985	8390	
5. Appropriation to Contingency Fund		300	_	_	_	

able No. 3.9—contd.		(Rs in lakhs)					
orial No. Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimate			
1 2	3	4	5	6			
ѕікқім							
Total Receipts (1 to 10)	100	(—)30 4	237	21			
1. Internal Debt	9	5 5	6				
2. Loans from the Centre	77	7 119	181	2			
3. Recovery of Loans and Advances	3) 14	11	:			
4. Inter-State Settlement (Net)		- -	. <u> </u>				
5. Contingency Fund (Net)	(—):	3 11	_				
6. Small Savings, Provident Funds, etc. (Net)	16	5 6	6				
7. Reserve Funds (Net)	<u>-</u>	. –	· –				
8. Deposits and Advances (Net)). 16	3	-				
9. Suspense and Miscellaneous (Net)	(—)1	4 (—)462	2 33				
10. Appropriation to Contingency Pund		- -	. –				
Total Disbursements (1 o 5)	501	681	869	9			
1. Total Capital Outlay	435	641	818	8			
(a) Developmental	376	5 592	736	7			
(b) Non-Developmental	59	49	82				
2. Discharge of Internal Debt		-	. –				
3. Repayment of Loans to the Centre	2	2 9	31				
4. Loans and Advances by State Government	39	31	20				
5. Appropriation to Contingency Fund	25	; <u> </u>	_				

Table	No. 3.9—Contd.		(Rs in lakhs)			
Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	
1	2	3	4	5	6	
	TAMIL NADU					
A. To	tai Receipss (1 to 10)	21326	26652	27117	24406	
1.	Internal Debt	3818	3287	3065	3407	
2.	Loans from the Centre	9931	13910	15669	14241	
3.	Recovery of Loans and Advances	4839	5121	6402	3450	
4.	Inter-State-Settlement (Net)		_	_	_	
5.	Contingency Fund (Net)	-	_	_	_	
6.	Small Savings, Provident Funds, etc. (Net)	1122	967	1107	989	
7.	Reserve Funds (Net)	951	1002	(—)1104	791	
8.	Deposits and Advances (Net)	139	839	725	620	
9.	Suspense and Miscellaneous (Net)	526	1526	1253	908	
10.	Appropriation to Contingency Fund	_	_	_	_	
B. To	stal Disbursements (1 to 5)	21091	26629	24264	2495	
1.	Total Capital Outlay	5531	4053	67(2	7225	
	(a) Developmental	5354	3934	6636	6934	
•	(b) Non-Developmental	177	119	126	291	
2.	Discharge of Internal Debt	1857	1714	1726	2236	
3.	Repayment of Loans to the Centre	3164	3528	4331	405	
4.	Loans and Advances by State Government	10539	17334	11445	11444	
5.	Appropriation to Contingency Fund	_	_	_	-	

Tabl	e i	No.	3	9-	Cont	d

(Rs in lakhs)

Seria No.	l Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	Tripura				
A.	Total Receipts (1 to 10)	(—)410	802	1395	1285
1	In.ernal Debt	218	292	343	349
2	Loans from the Centre	()715	119	726	538
3	Rocovery of Loans and Advances	78	66	100	201
4	Inter-State Settlement (Net)	- (A	-	_	_
5	Contingency Fund (Net)	-	_	40	
6	Small Savings, Provident Funds, etc. (Net)	93	153	142	152
7	Reserve Funds (Net)	44 -	_	_	
8	Deposits and Advances (Net)	7	26	34	35
9	Suspense and Miscellaneous (Net)	(—)91	146	10	10
10	Appropriation to Contingency Fund	_		_	_
В.	Total Disbursements (1 to 5)	1039	1402	2183	2165
1	Total Capital Outlay	834	1046	1725	1933
	(a) Developmental	818	985	1665	1882
	(b) Non-Developmental	16	61	60	51
2	Discharge of Internal Debt	1	2	4	7
3	Repayment of Leans to the Centre	55	207	215	38
4	Loans and Advances by State Government	149	147	199	187
5	Appropriation to Contingency Fund		_	40	_

96

(Rs in lakhs)

Table No. 3.9—Contd.		

Seria No.	ıl Itoms	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
-	Uttar Pradesh			·	
A.	. Total Receipts (1 to 10)	. 53352	44763	75126	53149
1	Internal Debt .	. 5672	3896	4982	5257
2	Loans from the Centre	23901	27660	58018	34535
3	Recovery of Loans and Advances	2827	1578	2238	4466
4	Inter-State Settlement (Net) .		_		-
5	Contingency Fund (Net)	3580	()1298	1661	
6	Small Savings, Provident Funds, etc. (Net)	1949	2120	2431	2500
7	Reserve Funds (Net)	3174	735	194	2551
8	Deposits and Advances (Net)	3257	7583	2878	2544
9	Suspense and Miscellaneous (Not)	8992	2489	2724	1296
10	Appropriation to Contingency Fund		_	_	
В.	Total Disbursements (Net)	न्यने 58387	54534	74131	67131
i	Total Capital Outlay	24142	23098	32461	31330
	(a) Developmental	23576	22372	31763	30282
	(b) Non-Developmental .	. 566	726	698	1048
2	Discharge of Internal Debt	1600	1641	1822	2441
3	Repayment of Loans to the centre	9104	8192	10741	9385
4	Loans and Advances by State Government	21541	21603	29107	23975
5	Appropriation to Contingency Fund	2000	-	_	

97

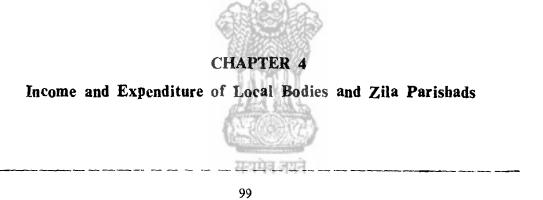
Table No. 3.9—Concld.	(Rs in lakhs)
1 4010 110. 5.5	(>

Seria No.	i Items	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	3	4	5	6
	West Bengal	-	···	····	······································
A	. Total Receipts (1 to 10)	19467	24907	48111	37492
1	Internal Debt	2208	2081	2665	4460
2	Loans from the Centre	11731	16859	39975	22160
3	Recovery of Loans and Advances	1313	2005	2923	6253
4	Inter-State Settlement (Net)		_	****	_
5	Contingency Fund (Net)	188	(—)65	70	
6	Small Savings, Provident Funds, etc. (Net)	905	995	1200	1350
7	Reserve Funds (Net)	483	513	676	158
8	Deposits and Advances (Net)	539	1580	_	1900
9	Suspense and Miscellaneous (Nct)	2100	939	602	1211
10	Appropriation to Contingency Fund	जयतं _	_		_
B.	Total Disbursements (1 to 5)	23528	31170	36252	41228
1	Total Capital Outlay	8105	7751	11580	16033
	(a) Developmental	7901	7446	11011	15357
	(b) Non-Developmental	204	305	569	676
2	Discharge of Internal Debt	905	926	925	1177
3	Repayment of loans to the Centre	5790	9457	5757	7910
4	Loans and Anvances by State Government	8728	13036	17990	16108
5	Appropriation to Contingency Fund	_	_	_	_

Source: -- Reserve Bank of India, Bulletin, September-October, 1979.



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101

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Expenditure of Zila Parishads in Punjab

Table No. 4.1

(Rs in '000)

Year	Establishment	Roads	Education 1	Medical and Health	Veterinary	Others* Expenditure	Total
1	2	3	4	5	6	7	8
1967-68 .	. 3041	1086	46	267	530	3051	8021
	(37·91)	(13·54)	(0·57)	(3·33)	(6·61)	(38·04)	(100 ·00)
1968-69 .	. 3326	2660	45	592	453	3136	10212
	(32·57)	(26·05)	(0·44)	(5·80)	(4·44)	(30 ·70)	(100 ·00)
1969 - 70 .	. 3832	2533	5	272	482	6419	13543
	(28·30)	(18·70)	(0·03)	(2·01)	(3 ·56)	(47 ·40)	(100 ·00)
1970-71 .	. 4230	2577	209	465	645	6025	14151
	(29 ·89)	(18 ·21)	(1·47)	(3· 29)	(4·56)	(42 ·58)	(100 ·00)
1971-72 .	. 3523 (31·07)	2782 (24 · 53)	(0·10)	951 (8·39)	723 (6·38)	3349 (29 ·53)	11339 (100 ·00)
1972-73 .	3947	1765	11	845	723	4289	11580
	(34·08)	(15 ·24)	(0·10)	(7·30)	(6·24)	(37·04)	(100·00)
1973-74 .	4141	947	52	961	699	3196	9996
	(41 ·43)	(9·47)	(0·52)	(9·62)	(6 ·99)	(31 ·97)	(100 ·00)
1974-75 .	. 5116	1284	13	461	582	3471	10927
	(46·81)	(11 ·76)	(0·12)	(4·22)	(5·33)	(31 ·76)	(100·00)
1975 -7 6 .	. 5600	131 4	5	526	766	10233	[†] 18444
	(30·37)	(7·12)	(0·03)	(2·85)	(4·15)	(55 ·48)	(100 •00)
1976-77 .	. 5801	3646	70	547	872	8660	19596
	(29·60)	(18·61)	(0 ·36)	(2·79)	(4·45)	(44 ·19)	(100 ·00)
1977-78 .	. 6172	347	72	531	612	18781	26515
	(23 ·28)	(1·31)	(0·27)	(2·00)	(2·31)	(70·83)	(100 ·00)
1978-79 .	. 5167	373	131	1007	571	30281	37530
	(13·77)	(0·99)	(0·35)	(2 ·68)	(1 ·52)	(80·69)	(100 ·00)

Source: - Statistical Abstract of Punjab, 1979.

Note.—Figures in brackets are percentage to the Total.

^{*}Includes expendiure on Parishads properties, garden, Interest on Loan and reserve for unforeseen charges.

Income of Zila Parishads in Punjab

Table No. 4.2 (Rs in '000)

Year	Local Rates	Taxes F	ocs	Board Property	Education	Medical and Health	Grant in aid	Other* Services	Total
1	2	3	4	5	6	7	8	9	10
1967-68	3396 (37·36)	()	65 (0·72)	366 (4·03)	(—)	5 (0·06)	1821 (20·03)	3436 (37·80)	908 9 (100 ·00)
1968-69	4110 (37·05)		71 (0·64)	176 (1·59)	2 (0·02)	78 (0·70)	1274 (11 ·48)	5383 (48 ·52)	11094 (100·00)
1969-70	4861 (42·03)	<u> </u>	77 (0·66)	753 (6·51)	(-)	216 (1·87)	1168 (10·10)	4491 (38 ·83)	11566 (100·00)
1970-71	5103 (39·81)	(_)	75 (0·59)	851 (6·64)	(—)	137 (1·07)	1149 (8·96)	5502 (42 ·93)	12817 (100 ·00)
1971-72 .	. 3802 (31 ·89)	(-)	79 (0·66)	938 (7·87)	(-)	188 (1·58)	992 (8·32)	5923 (49 ·68)	11922 (100 ·00)
1972-73	4342 (39 .08)	(-)	88 (0·79)	889 (8·00)	(-)	148 (1·33)	1112 (10·01)	4532 (40 ·79)	11111 (100 ·00)
1973-74 .	3485 (35·34)	778 (7·89)	81 (0·82)	1127 (11 ·43)	12 (0 ·12)	101 (1 ·02)	888 (9·01)	3389 (34 ·37)	9861 (100 ·00)
1974-75 .	. 5093 (45·10)	35 (0·31)	96 (0·85)	541 (4 ·79)	जयने (—)	55 (0·49)	1105 (9·79)	4367 (38 ·67)	11292 (100 ·00)
1975-76	5466 (26·00)	45 (0·21)	69 (0·32)	579 (2·75)	()	40 (0·20)	1586 (7·54)	13242 (62 ·98)	21027 (100 ·00)
1976-77	4193 (18 -97)	42 (0·19)	173 (0·78)	1003 (4·54)	6 (0 · 02)	512 (2·32)	1593 (7·20)	14586 (65 ·98)	22108 (100 ·00)
1977-78	3593 (11-18)	55 (0·17)	98 (0·30)	1020 (3·17)	637 (1 ·98)	34 (0·11)	2848 (8·86)	23863 (74 ·23)	32148 (100 ·00)
1978-79	•	_	80 (0·19)	1230 (2·97)	5 (0·01)	47 (0·11)	1652 (3 ·98)	34516 (83·19)	41492 (100 ·00)

Note.—Figures in brackets are percentage to the Total.

^{*}Include income from un-earmarked contribution from the Government, interest on investment, miscellaneous unclassified receipts and veterinary, etc.

Total Expenditure of Municipal Committees excluding operting expenses of Departmental Commercial Undertakings

Table No. 4.3

(Rs in lakhs)

Serial No.	Items		1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2	<u></u>	3	4	5	6
1 Final Outla	/s	••	2199	2475	2964	3447
(a) Consumption Committees	Expenditure of N	lunicipal	1146	1269	1412	1597
(b) Gross Capital	Formation	ARIS.	1053	1206	1552	1850
2 Transfer Pay	ments to the res	t of the economy	53	6 6	82	110
(a) Current Tran	nsfers		53	66	82	110
(b) Capit al Trans	fers	T.I.		_	_	-
3 Financial In the econor	nvestment and Long	oans to the rest o	f (—) 71	106	122	65
4 Total Exper	diture .	Victorial Control	2181	2647	3168	3622

Gross Capital Formation out of Budgetary Resources of Municipal Committees in Punjab

Table 1	No. 4.4		(Rs. in lakhs)			
Serial No.	Items	1976-77 (Accounts)	1977-78 (Accounts)		1979-80 (Budget Estimates)	
1	2	3	4	5	6	
1	Gross Capital Formation by Municipal Committees .	. 1053	1206	1552	1850	
2	Renewals and Replacements .	. 1	2	2	12	
3	Net Capital Formation by Municipal Committees .	1052	1204	1550	1838	
4	Financial Assistance for Capital Formation to the rest; of the economy	. 207	95	116	130	
5	Total Capital Formation (Net) of the Budgetary Resource of the economy (3+4)	es . 1259	1299	1666	1968	

4. INCOME AND EXPENDITURE OF LOCAL BODIES

Gross and Net Savings of the Municipal Committees

Table No. 4.5					(Rs. in lakhs)	
Serial No.	Items	सन्यमेव जयते	1976-77 (Accounts)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
1	2		3	4	5	6
1	Gross Savings-		1004	1156	1398	1561
	(a) Savings of Municipal Administration	ion	990	1135	1371	1529
	(b) Depreciation Provision of Departs Undertakings	nental Commercial	14	21	27	32
	(c) Expenditure on Renewals and Repl	lacements	1	2	2	12
	Net Savings (a+b-c)		. 1003	1154	1396	1549

Total Income Generation by the Municipal Committees

Table !	No. 4.6		(Rs. in lakhs)				
Serial No,	<u>Ite</u> ms	1976-77 (Accounts) (A	1977-78 Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget (Estimates		
1	2	3	4	5	6		
1	Wages and Salaries	. 772	861	964	1085		
2	Net Output of Departmental Commercial Undertakings	170	151	212	197		
3	Wages and Salaries Component of Municipal Committees outlay on Buildings and other Constructions	327	361	472	575		
4	Total Income	. 1269	1373	3 1648	1857		

Source :—An Economic Classification of the Municipal Budgets in Punjab, 1979-80.

4 INCOME AND EXPENDITURE OF LOCAL BODIES

Income and Expenditure of Improvement Trusts in Punjab

Table No. 4.7	(Rs. in lakhs)
---------------	----------------

	Year		1	ncome	Expenditure
	1	सत्यमेव जयते		2	3
1967-68				103	98
1968-69				121	117
1969-70			• •	164	151
1970-71			• •	333	330
1971-72			••	186	196
1972-73			• •	242	230
1973-74			• •	269	267
1974-75			• •	331	308
1975-76			• •	394	386
1976-77			• •	846	675
1977-78				684	697
1978-79				1037	1063

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4.8

				Income		Expenditure (Rs. in '000)			
	Name of the District/Municipal			(Rs. in '000))				
	Committees/Corporations		1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	(Accounts)		1979-80 (Budget Estimates)	
•	1		2	3	4	5	6	· 7	
I.	Ludhiana		54890	65229	69359	57334	66446	69449	
1.	Ludhiana (Corporation)		46592	56300	60037	47625	57371	60161	
2.	Raikot	٠.,	671	812	732	815	665	730	
3.	Jagraon		2303	2226	2300	2355	2401	2376	
4.	Doraha	٠.	782	911	1003	845	1006	1022	
5.	Khanna	٠.	3801	4166	4400	4917	4168	4396	
6.	Samrala		661	701	733	660	737	701	
7.	Payal		80	113	154	117	98	63	
П.	Sangrur	٠.	14523	15300	15677	14606	15326	15602	
1.	Malerkotla	٠.	2633	2773	2883	2973	2489	2905	
2.	Sunam		1416	1411	1771	1426	1407	1767	
3.	Lohragaga		722	504	646	350	529	654	
4.	Sangrur	•••	1963	2087	2438	1961	2007	2477	
5.	Dhuri		1201	1069	1307	1416	1050	1290	
6.	Ahmedgarh		1251	1418	1511	1206	13 7 7	1455	
7.	Barnala		3317	4343	3371	3419	4270	3346	
8.	Тарра		856	663	602	718	988	582	
9.	Dhanaula		153	201	275	165	165	272	
0.	Bhadaur		433	222	222	461	222	225	

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4.8_contd

		(F	Income Rs. in '000)		Expenditure (Rs. in '000)			
	Name of the District/Municipal Committees/Corporations	1977-78 (Accounts)	1978-79 (Revised Estimates)			(Revised	1979-80 (Budget Estimates)	
	1	2	3	4	5	6	7	
11.	Bhawanigarh	434	450	489	39;	484	488	
12.	. Longowal	144	159	162	120	338	141	
III.	Patiala	33692	41023	44345	34252	42840	44125	
1.	Amloh	284	383	408	237	382	411	
2.	Mandi Gobindgarh	6439	6456	8050	5320	6212	7171	
3.	Banur	286	265	300	190	259	294	
4.	Dera Bassi	426	465	500	992	425	505	
5.	Samana	1325	688	1328	1320	625	1314	
6.	Notified Area Committee Patran	489	650	752	461	653	793	
7.	Rajpura	5714	6574	7620	5180	7446	8140	
8.	Bassi Pathana	425	797	500	496	761	500	
9.	Sirhind	1290	1800	1910	1645	1793	1884	
10.	Patiala	14569	20004	20017	15877	21369	20155	
11.	Nabha	2338	2797	2800	2394	2773	2800	
12.	Sanaur	107	144	160	140	142	158	
IV.	Kapurthala	7267	8463	9 5 36	7593	8564	10052	
1.	Phagwara	3789	4838	5578	3672	4657	5781	

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4.8-contd.

			Income (Rs in '00	0)	Expenditure (Rs in '000)			
Name of the District/Municipal Committees/Corporations		1977-78 (A∝ounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	1977-78 (Accounts)	1978-79 (Revised 1: n a c	1979-80 (Budget I n; 'e	
1		2	3	4	5		7	
2. Sultanpur Lodhi		512	494	792	439	 フ ラ 3	844	
3. Kapurthala	• •	2966	3131	3166	3482	3174	3427	
V. Juliandur		38981	41594	48947	35627	44350	51084	
1. Kartarpur		543	705	740	723	637	739	
2. Banga		954	9 90	1050	780	1076	1100	
3. Adampur		600	428	450	411	460	444	
4. Nakodar		1165	1348	1735	1331	1210	1 75 7	
5. Nur Mahal		505	614	781	503	616	709	
6. Phillaur		682	906	917	760	935	917	
7. Alawalpur	• -	72	200	106	231	199	106	
8. Juliundur (Corporation)		32322	33954	40630	28745	36680	42400	
9. Nawanshehar		2032	2320	2400	1959	2410	2804	
10. Rahon		106	129	138	194	127	138	
VI. Gurdaspur.		13927	17199	17994	15312	172 20	17853	
1. Gurdaspur*		1414	1820	2082	1695	1874	2120	
2. Sujanpur		399	287	312	541	413	312	
3. Fatchgarh Churian		182	274	389	7 /Y	246	409	
4. Qadian		530	587	523	3 %3	745	523	
5. Dhariwal		800	685	713	759	678		

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4.8—contd.

S. S			Income (Rs. in' 000))		Expenditure (Rs. in' 000)			
Name of the District/Municipal Committees/Corporations		1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Fstimates)		
1		2	3	4	5	6	7		
6. Dera Baba Nanak	••	96	126	126	94	331	490		
7. Shti Hargobindpur		64	201	126	101	204	127		
8. Dina Nagar		588	887	763	796	1031	775		
9. Batala		4502	5000	5300	4566	4286	4726		
10. Pathankot		5352	7332	7660	5663	7332	7660		
VII. Faridkot		24047	23372	28446	23044	25843	29101		
1. Malout		2448	3088	3089	2551	3244	2818		
2. Kot Kapura		7193	65 67	7655	5189	7115	8691		
3. Faridkot		2074	2110	2420	2370	2039	2431		
4. Muktsar		2390	3102	2819	2491	2795	3037		
5. Gidderbaha		1652	2312	1876	1787	2332	1833		
6. Jaitu	• •	1432	1238	2285	1471	1314	2248		
7. Moga		6858	4955	8502	7185	7004	8043		
VIII. Ferozepur	••	13367	15049	17454	14196	15087	17662		
1. Guru Har Sahai	• •	711	715	788	744	733	782		
2. Talwandi Bhai		552	619	637	613	599	635		
3. Zira		. 753	749	1266	641	740	1112		
4. Tankanwali		169	251	326	245	255	329		

Statement showing the Income and Expenditure of all the Municipal Committees/Corporations in Puhjab as given in their Budgets

Table No. 4.8—contd.

	an again a Thi Ani A Tigania a		Income (Rs in '000)			k penditure Rs in '000)	
	ne of the District/Municipal ommittees/Corporations	1977-78 (Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)	(Accounts)	1978-79 (Revised Estimates)	1979-80 (Budget Estimates)
	1	2	3	4	5	6	7
5.	Abohar	4674	5360	6340	4909	5360	6703
6.	Ferozepur	2920	3638	3719	3107	3725	3718
7 .	Dharamkot	190	339	363	299	363	409
8.	Fazilka	2450	2272	2778	2644	2265	27 24
9.	Jalalabad	948	1106	1237	994	1047	1 2 50
IX.	Amritsar	. 93912	87519	117989	84266	98979	140990
1.	Amritsar (Corporation)	. 89893	83121	113296	79111	94659	135938
2.	Rayya	262	326	375	119	273	410
3.	Patti	1002	916	1001	1340	992	1088
4.	Tarn Teran .	. 2012	2173	2333	2585	2131	2488
5.	Jandiala .	. 533	625	665	674	580	7 47
6.	Majitha .	. 168	289	248	357	276	248
7.	Ramdas	42	69	71	80	68	71
X.	Bhatinda .	. 17896	20513	24713	17461	16594	24739
1.	Budhlada	1129	1324	1400	1039	1332	1395
2,	Goniana	648	749	804	702	779	1040
3.	Mansa	3130	2715	3137	2637	2734	3171
4.	Bhucho Mandi	629	1098	1046	616	986	1025
5.	Bhatinda	7808	10000	13397	8112	5 7 76	13181
6.	Rampura Phul	1632	1870	2015	1555	2242	2029
7.	Raman Mandi	1707	1194	1234	1342	1207	1249

Statement showing the Income and Expenditure of all the Municipal Committees/ Corporations in Punjab as given in their Budgets

Table No. 4.8-contd.

			Income (Rs. in '00	0)		Expenditu (Rs. in '00	
Name of the District/Municipal Committees/Corporations		1977-78 (Accounts)		1979-80 (Budget Estimates)	1977-78 (Accounts)	1978-79 (Revised Rstimates)	1979-80 (Budget Estimates)
1		2	3	4	5	6	7
8. Maur Mandi		768	963	1041	840	953	104
9. Baretta		338	460	469	327	445	45
10. Sangat		79	107	125	266	114	12
11. Kot Fattah		28	33	45	25	26	2
XI. Rup Nagar		9818	10042	10123	7897	9745	1166
1. Anandpur Sahib		196	362	371	721	356	37
2. Kurali		7 76	903	907	935	804	89
3. Kharar		890	890	1005	890	890	98
4. Morinda	٠.	694	846	925	984	921	92
5. Nangal Township		921	940	956	1556	980	96
6. Rup Nagar		1344	1629	1864	1811	1672	185
7. Naya Nangal		4997	4472	3652	1000	4122	520
8. Chamkaur Sahib		_	_	443	-	_	44
XII. Hosbiarpur		9491	10448	11604	10058	10212	1177
1. Garhshankar		590	674	839	676	613	• 83
2. Sham Churasi	٠.	31	30	37	32	27	4
3. Hariana		115	150	210	116	150	20
4. Mukerian	•.•	1042	1066	1035	1363	1030	103
5. Urmur Tanda	••	983	997	1171	770	1025	124
6. Hoshiarpur	٠.	5 7 07	6295	7100	5838	6295	720
7. Garhdiwala	• •	186	222	266	420	257	27
8. Dasuya	٠.	837	1014	946	843	815	94
Total		331811	355751	416187	321646	371206	44409



सद्यमेव जयते

CHAPTER-5

Financial Corporation





सद्यमेव जयते

115
FINANCIAL CORPORATION

Total amount sanctioned and Disbursed by the Punjab Financial Corporation

Table No. 5 1 (Rs in lakhs) Total Total Amount of Loans Amount During the year of Loans Sanctioned Disbursed 2 3 1 76 -47 113 .67 1969-70 227 -45 102 .07 1970-71 375 .07 176 .66 1971-72 193 -95 505 .77 1972-73 1973-74 620 -81 273 -73 503 -62 1010 -46 1974-75 572 -93 1975-76 1044 - 17 1976-77 501 - 10 721 .73 517 -77 1977-78 798 .07 1978-79 891 -18 526 .64 सन्धमेव जयते Agency Funds 1969-70 25 .28 16 .22 19.53 1970-71 25 .41 1971-72 0.91 1972-73 1973-74 1974-75 0.95 1975-76 1976-77 1977-78 1978-79

Source:—Annual Reports of the Punjab Financial Corporation

5. FINANCIAL CORPORATION

Operation of State Financial Corporations

Table No. 5 2

(Rs in lakhs)

	States	*Capital at the end of March, 1978	Outstandin of Bonds issued at the end of March, 1978	Assets as at the	Loans Sanctioned (a) during 1978-79	Loans Disbursed during 1978-79	Loans Cut- standing at the end of March 1979 @
	1	 2	3	4	5	6	7
1.	Andhra Pradesh	 468	2723	5463	3038	1672	4920
2.	Assam	 110	440	1063	175	86	913
3.	Bihar	 420	1535	4326	1504	732	3902
4.	Gujarat	 1000	3877	9728	2479	1882	805 2
5.	Haryana	 330	1375	3265	399	314	2912
6.	Himachal Pradesh	 110	275	1003	147	153	810
7.	Jammu and Kashmir	 113	357	1008	270	306	915
8.	Karnataka	 510	1648	5835	1059	780	4917
9.	Kerala	 285	1925	3968	548	629	3584
10.	Madhya Pradesh	 190	758	2353	657	402	2035
11.	Maharashtra	 758	4639	10629	2553	2091	9488
12.	Delhi	 200	302	1566	450	278	1322
13.	Orissa	 146	937	2350	1071	524	1664
14.	Punjab	 395	902	3974	630	527	2716
15.	Rajasthan	 300	809	3362	1042	797	2979
16.	Tamil Nadu	 1049	2337	8679	803	839	5721
1 7 .	Uttar Pradesh	 645	815	5701	1711	1089	5036
18.	West Beneal	 310	1464	2742	992	415	2399

Source:—State Financial Corporation quoted in the Report on Currency and Finance, 1978-79.

⁽a) Include: in respect of some corporations, loans. Subsequently declined by Industrial concerns or cancelled or reduced by the Corporation.

^{*}Excluding amount of share application money received but yet to be converted as share capital.

[@]Data are Provisional

CHAPTER-6

BANKS





सद्यमेव जयते

6. BANKS

Banking Development in Punjab (Reorganised)

Table No. 6.1

					Numb	er of Off	ices			
Type of Bank -	1967-68	1968-69	1969-70†	1970-71	1971-72	1972-73	1973-74	1975-7 6	1976-77	1977-78
1	2	3	4	5	6	7	8	9	10	11
Indian Com- mercial Banks	271	310	472	530	634	717	857	1057	1228†	1376†
(a) Indian Schedule Banks	ed 262	304	466	523	633	716	856	1056	1227	1375
(b) Indian Non- Scheduled Banks	9	6	6	7	1	1	1	1	1	1
2. Foreign Banks	3	3	3	3	3	3	3	3	3	3
3. Co-operative Banks*	104	124	140	158	194	210	226	238	267	348
4. Post Office Savir Banks (Punjab Circle)	ng . 1187	1221	1114	1192	1249	1292	1423	1384	1424	1483
			@	@	@	@		(a)		
All Type of Banks	1565	1648	1729	1883	2080	2222	2509	2682	2918	3210

^{*}Punjab Co-operative Bank, Amritsar has been considered as Scheduled Bank in this table as classified by Reserve Bank of India.

/Calender years

†Figures are as on 31st Dec.

Source: - Statistical Abstract of Punjab, 1979.

[@] As on 31st March,

6. BANKS
Indian Commercial Banks operating in Punjab (Reorganised)

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erial No.	Type of Bank	Year	Number of Banks	Number of offices	Paid up capital (Rs in lakhs)	R eserve (Rs in lakhs)
1	2	3	4	5	6	7
1 Sch	eduled Banks	1967	3	262	62 7	61 -3
		1968	2	304	55 -4	52 · 5
		1969	3	406	66 ·4	68 ·0
		1970	3	509	66 ⋅4	71 -2
		1971	3	609	66 ·4	75 · 5
		1972	3	715	66 · 4	82 · 5
		1973	3	847	66 · 5	93 ·1
		1974	3	936	69·7	113 1
		1975	3	1056	74 ·4	136 -2
		1976	3	1227	74 -4	159 -9
		1977	3	1375	103 -2	191 -4
2 No	n-Scheduled Banks	., 1967	3	9	9.9	21 ·7
		1968	2	6	6 · 9	20 ·1
		1969	2	6	6 · 9	21 -1
		1970	2	6	6.9	21 -8
		1971	1	1	2.0	14 (
		1972	1	1	2.0	14 -8
		1973	1	1	2.0	15 -2
		1974	1	1	2.0	15 -
		1975	1	1	2 ·0	16 -
		1976	1	1	2.0	16 -1
		1977	1	1	2.0	20 ·
Total	(1+2)	1967	6	271	72 ·6	83 ·
		1968	4	310	62 · 3	72 ·
		1969	5	412	73 -3	89 -
		1970	5	515	73 ·3	93 -
		1971	4	610	68 ⋅4	89 ·
		1972	4	716	68 ·4	97 ·
		1973	4	848	68 · 5	108
		1974	4	937	71 -7	128 ·
		1975	4	1057	76 -4	152 3
		1976	4	1228	76 · 4	176
		1977	4	1376	105 · 2	211

6. BANNKS
State-wise Distribution of Offices, Deposits and Bank Credit of Scheduled Commercial Banks

Tabl	Table No. 6.3									
Serial No.	States		No. of Offices December, 1977	Population per Banking Office in '000	Bank Deposits (Rs. in lakhs)	Bank Percentage Deposits to Total (Rs. in Bank lakhs) Deposits	Bank credit (Rs. in lakhs)	Percentage to Total Bank Credits	Percentage Per Capita to Total Deposits (in Rs.) Bank (in Rs.) Credits	er Capita (in Rs.)
-	2		3	4	5	9	7	œ	6	2
-	Andhra Pradesh	:	2045	24	1000771	4 .72	72311	4 -72	204 :40	146 ·68
7		:	386	47	21292	1.00	9248	90	116 ·60	50 -65
8	3 Bihar	:	1310	49	88414	4 · 14	34359	2.24	139 -06	%
4	4 Gujarat	:	2041	15	155045	7 -26	85409	5.57	491 -11	270.54
٠,	5 Haryana	:	629	81	33230	1.56	21863	1 -43	286 -22	188 -31
•	6 Himachal Pradesh	:	282	13	10777	0 · 20	2590	0.17	287 -39	69 .07
7	7 Jammu & Kashmir	-	326	16	18274	98.0	5161	0 :34	343.50	97 -01
•	8 Kamataka	482	2822	15	111174	5 - 21	68906	5.92	330-97	269.99
0	Kerala	पव	1913	13	79881	3 - 74	49059	3.20	322 - 10	197 -82
10	10 Madhya Pradesh	नय	1376	36	62946	2.95	34618	2.26	127 -78	70 -28
11	11 Maharashtra	त	2832	21	441545	20 .67	339330	22 · 14	755 -04	580 -25
12	12 Manipur	:	25	8	685	0 -03	345	0 .02	55 · 24	27 -82
13	13 Meghalaya	:	43	7.2	2689	0.13	501	0-03	231 ·81	43 · 19
4	14 Nagaland	:	7 7	24	915	\$	232	0 02	160.53	40 · 70
15	15 Onissa	:	616	41	20314	0.95	11824	0.77	80 · 13	46 .64
16	16 Punjab	:	1378	11	101267	4.74	41949	2.74	652 -91	270 -46
17	17 Rajasthan	:	1122	27	44469	2.08	27640	1 ·80	147 -44	91 .64
86	Sikkim Tamil Nadu	::	2478	251 19	276 142654	0 · 0. 6 · 68	8 138033	9.01	109 ·82 305 ·40	3 · 18 295 · 51
20	20 Tripura	:	19	72	1683	90-0	909	0.04	94 02	33 -85
21	21 Uttar Pradesh	:	2907	*	191570	8 -97	81726	5 -33	194 · 37	82 .92
22	22 West Bengal	:	1740	30	255169	11 .95	172706	11.27	490 -33	331 ·87
1	west bengal		2/1	1/40 Oct 1	47004					

Source.—Banking Statistics Basic Statistal Returns, Reserve Bank of India. Summary Results December, 1977.

6. BANKS

Net-Receipts of Small Savings Schemes/Securities in India by States/Union Territories-1978-79

Name of the State	*Post Office Saving Co Bank Accounts	National Defence Certificates	Defence Deposits Certificates	Annuity Certificates	Commulative Time C Deposits	National Savings Certificates s II to V	**Fixed Deposits	Post Office Time R Deposits	Post Office Recurring s Deposits	Others	Total
0	•	74	ю	4	8	9	•	6 0)	œ.	10	11
Andhra Pradesh	34602	47278	<u>(</u>	329	13554	20055	(-)27	87378	21508	\$411	230082
Assam	39055	68:1	:	103	7226	7821()	É	198714	10585	10585 (—)16664	22 8003
Bihar	161488	11828	(—)865	1606	19393	175551		341110	23999 (23999 (—)45377	688733
Delhi	75809	5273	(—)3485	4 7€(<u>−</u>)	34809	124570	20	253889	11094	23402	524987
Goa	571	73	:	Z	1217	18865	メー)	0809	1607	(—)1139	27282
Gujarat	()85436	210	(-)	547	22437	288556	(-)285	190795	36942	21840	475604
Haryana	97188	ì	:	59	()2983	80853	:	24707	10430	481	210735
Himachal Pradesh	11764	ı	:	٥	2645	35281	:	18169	14247	1117()	81401
Jammu and Kashmir	9265	I	:	9	541	46068	:	7177	5532	()1695	69494
Kamataka	29092	41378	(—)9858	1535	16915	75636	(—)63	112473	17584 (17584 (—)4424	2 80268
Kerala	51816	12447	<u>;</u>	116	5614	6698	(-)5%	25682	20957	()4680	120350
Madhya Pradesh	93905	27429	()50	230	15848	78204	:	93599	31064 (-	()21648	318611
Mahafashtra	130928	233316	()6171	2886	35342	382168	()557	\$70568	82864 (-	(—)124513	1306831
Manipur	(-)118	:	:	6	189	337	:	7	401	27	852
Lakshadweep	179	:	:	:	88	:	:	\$	14	:	313
Nagaland	1776	:	:	19	165	318		75	485	9	2811

Net Receipts of Small Savings Schemes/Securities in India by States /Union Territories-1978-79

Table No. 6.4—concid.

(Rs in '000')

1	1	2	S	9	_	2	0	~	2	S	~	~	~	_	ا ہے	.
Total	=	139662	281955	286846	(—)	631162	6692	1142415	28452	1126776	2755	5463	4283	2637	9032	8229923
Others	10	(—)3422	(—)9437	()3312	4	()22456	()175	(—)22881	1370	()75979	$\widehat{\underline{\cdot}}$	()1878	()55	(-)39	(-) 10	()307967
Post Office Recurring Deposits	6	9572	13589	30749	26	46736	1864	126297	1518	16336	374	989	328	86	994	538504
Post Office Time Deposits	∞	()19382	14540	60639	9609()	371441	423	179554	3303	506827	95	395	∞	(—)22	161	3045523
**Fixed Deposits	7	<u></u>	:	<u>*</u> (-)	£	(_)3	200	(-)55	7	()56	:	:	:	:	:	2583561 (—)1364
National Savings Certifi- cates II to V	9	21452	153690	59944	107	47476	4894	608163	14914	350500	306	3837	657	8	237	2583561
Commulative Time Deposits	5	7521	7387	12282	367	9108	412	26715	2292	43669	1183	326	233	62	8	284647
Annuity Certificates	4	297	(—)223	200	6	555	7 19	603	7	868	38	8	:	3	10	9776
Defence Deposits Certi- ficates	8	:	:	:	:	()3850	01(—)	:	:	(—)22300	:	:	:	:	:	618017 (—)46572
National Defence Certi- ficates	2	24243	20610	23737	ı	82476	1	50146	1	27640	1	:	3122	:	;	618017
*Post Office Savings Bank Accounts	-	99385	81799	102348	21	62966	289	173873	5055	279213	760	2094	(_)	2485	6920	1505798
• • • • • • • • • • • • • • • • • • •		:	:	:	:	:	:	:	. :	:	:	:	:	:	:	:
Name of the State	0	Orissa	Punjab	Rajasthan	Sikkim	Tamil Nadu	Tripura	Uttar Pradesh	Union Territory of Chandigarh	West Bengal	Andaman and Nicobar	Meghalaya	Pondicherry	Mizoram	56 B.Po.	Total

Source:—National Savings Commissioner, Government of India.
Quoted in Statistical Abstract of Punjab, 1979.

6. BANKS

Punjah	
.드	
Savings	
Small	

-	Table No. 6.5									(Thousa	(Thousand rupees)
ł	Scheme		1970-71	27-1761	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79
ì	0]	-	7	3	4	~	و	7	∞	6
1	1. Post Office Savings										
	Bank Deposits-										
	Gross Receipts	:	438656	456937	482188	266260	572440	530615	437709	484840	554157
	Encashment	:	340723	397108	462447	496261	539515	562489	526117	459211	472358
	Net Receipts	:	97933	62865	19741	66669	32925 (()31874 (-	(—)88408	25629	81799
તં	2. Treasury Savings-			ीर जय			37				
	Deposits and Defeace Deposits—	•		है) ते		*					
	Gross Receipts	:	12	1	1	1	1	1	1	ı	47669
	Encashment	:	329	860	889	461	150	189	ន	ı	27059
	Net Receipts	:	(-)317	098(-)	889(-)	(-)461	(-)150	(_)189	(-)	1	20610
e.	3. Fifteen-Year Annual Certificates-										
	Gross Receipts		1	1	1	1	1	I	896	i	я
	Encashment	:	59	8	8	9	65	7	I	1	245
	Net Receipts	:	(-)	99(-)	09(-)	99((-)65	<u>?</u>	995	I	(-)23
÷	Cummulative Time Deposits-										
	Gross Receipts		14873	15798	18089	16825	17331	17152	17290	18841	22908
	Encashment	:	14016	14228	17978	17366	15953	16174	13919 •	17204	15521

5. National Defence Certificates— Gross Receipts		Net Receipts	:	857	1,570	0	111	(-)541	1378	978	3371	1637	7387
Gross Receipts	અં	National Defence Certificates -											
Encashment 35219 25282 18579 18937 24238 30946 25359 (-) Net Receipts 135219 (-) 18579 (-) 18579 (-) 18937 (-) 24238 (-) 25359 (-) Five-Year Post Office Recurring Deposits— 189 1182 3134 8200 10671 11521 20079 Encashment 189 1089 2216 6317 10039 8376 13685 Post Office Time Deposits— 10962 44851 77500 106006 13403 145694 167039 Gross Receipts 10962 44851 77500 106006 14030 145694 167039 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 2667 2693 7310 8477 6511 14475 Gross Receipts 2675 469 7310		Gross Receipts	:	1	j		ţ	ł	1	1	!	22389	7534
Net Receipts (-)35219 (-)25282 (-)18579 (-)18937 (-)24238 (-)24238 (-)24238 (-)24238 (-)25359 Five-Year Post Office Recurring Deposits— 189 1182 3134 8200 10671 11521 20079 Encashment 189 1089 2916 6317 10639 8376 13685 Post Office Time Deposits— 10962 44851 77500 106006 134030 145694 167039 Gross Receipts 10962 44851 77500 106006 134030 145694 167039 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 10680 31443 55493 83607 96050 47032 60530 Gross Receipts 2675 469 7310 8477 6531 14475 Gross Receipts 2675 469		Encashment	:	35219	2528		18579	18937	24238	30946	25359	(-)22389	16971
Five-Year Post Office Recurring Deposits— Gross Receipts 189 1182 3134 8200 10671 11521 20079 Encashment 93 218 1883 632 3145 6394 Net Receipts 189 1089 2916 6317 10039 8376 13685 Post Office Time Deposits— 10962 44851 77500 10606 134030 145694 167039 Gross Receipts 282 13408 22007 22399 37980 98662 106509 Net Receipts 10680 31443 55493 83607 96050 47032 60530 Rational Savings Certificates— 2057 39468 29211 26263 29753 35045 Brocashment 2675 469 269 7310 8477 6511 14475 Net Receipts 2675 489 28942		Net Receipts	<u>.</u> :	-)35219	()2528) 6281	-)18937	(—)24238	(-)30946	(—)25359	1	()9437
Gross Receipts 189 1182 3134 8200 10671 11521 20079 Encashment -	Ġ	Five-Year Post Office Recurring De	posits-	1									
Encashment — 93 218 1883 632 3145 6394 Net Receipts 189 1089 2916 6317 10039 8376 13685 Post Office Time Deposits— 10962 44851 77500 106006 134030 145694 167039 Broashment 282 13408 22007 22399 37980 98662 106509 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 39557 39468 29211 26263 29753 29852 35045 Broashment 2675 469 269 7310 8477 6531 14475 Net Receipts 36882 38999 28942 18953 21276 23341 20571		Gross Receipts	:	189	118	32	3134	8200	10671	11521	20079	24584	27947
Net Receipts 189 1089 2916 6317 10039 8376 13685 Post Office Time Deposits—Cross Receipts 10962 44851 77500 106006 134030 145694 167039 Gross Receipts 282 13408 22007 22399 37980 96050 106509 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 39557 39468 29211 26263 29753 35045 Gross Receipts 2675 469 269 7310 8477 6511 14475 Net Receipts 3682 3899 28942 18953 21276 23341 20571		Encashment	:	l		93	218	1883	632	3145	6394	13690	14358
Post Office Time Deposits— 10962 44851 77500 106006 134030 145694 167039 Gross Receipts 282 13408 22007 22399 37980 98662 106509 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 39557 39468 29211 26263 29753 29852 35045 Encashment 2675 469 269 7310 8477 6511 14475 Net Receipts 36882 38999 28942 18953 21276 23341 20571		Net Receipts	:	189	01	89	2916	6317	10039	8376			13589
Gross Receipts 10962 44851 77500 106006 134030 145694 167039 Broashment 282 13408 22007 22399 37980 98662 106509 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 39557 39468 29211 26263 29753 39852 35045 Broashment 2675 469 269 7310 8477 6511 14475 Net Receipts 36882 38999 28942 18953 21276 23341 20571	7.	Post Office Time Deposits—			मेव		ĬŢ,		200				
Encashment 282 13408 22007 22399 37980 98662 106509 Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 39557 39468 29211 26263 29753 29852 35045 Encashment 2675 469 269 7310 8477 6511 14475 Net Receipts 36882 38999 28942 18953 21276 23341 20571		Gross Receipts	:	10962	नय-	51	77500	106006	134030	145694			132048
Net Receipts 10680 31443 55493 83607 96050 47032 60530 National Savings Certificates— 39557 39468 29211 26263 29753 29852 35045 Encashment 2675 469 269 7310 8477 6511 14475 Net Receipts 36882 38999 28942 18953 21276 23341 20571		Encashment	:	282	Ŧ	80	22007	22399	37980		106509		117508
National Savings Certificates— Gross Receipts 39557 39468 29211 26263 29753 29852 35045 Encashment 2675 469 269 7310 8477 6511 14475 Net Receipts 36882 38999 28942 18953 21276 23341 20571		Net Receipts	:	10680	3144		55493	83607	96050	47032	60530	50003	14540
36882 38942 18953 29753 29852 35045 2675 469 269 7310 8477 6511 14475 36882 38999 28942 18953 21276 23341 20571	∞i	National Savings Certificates—											
2675 469 269 7310 8477 6511 14475 36882 38999 28942 18953 21276 23341 20571		Gross Receipts	:	39557	394		29211	26263	29753	29852	35045	77991	182535
36882 38999 28942 18953 21276 23341 20571		Encashment	:	2675	4	65	269	7310	8477	6511	14475	37521	167166
	l	Net Receipts	:	36882	3898		28942	18953	21276	23341	20571	40470	15369

Source: -- National Savings Commissioner, Government of India.

*Includes others

6-BANKS
Progress of Commercial Banking at a Glance in India

Table No. 6.6

Important Indicators	June, 1969	June, 1970	June, 1971	June, 1972	Juue, 1973	June, 1974	June, 1975	June, 1976	June. 1977	June, 1978	Ju ne, 1979
-	7	3	4	5	9	7	8	6	10	11	12
No. of Commercial Banks	68	98	85	83	83	83	83	100	126	128	136
(a) Scheduled Commercial Banks	73	73	74	74	74	74	74	92	119	122	131
Rural Banks Non-Scheduled	:	:	. ?	4	9		:	19	. 47	8	*
Commercial Banks	16	13	स्यमे =	90	6	6	9	œ	7	9	80
No. of offices in India	8262	10131	12013	13622	15362	16936	18730	21220	24882	28016	30202
(a) Rural	1833	3063	4280	4817	5561	9919	6807	0692	9537	11806	13337
(b) Semi Urban	3342	3718	4040	4401	4751	5116	5598	6421	7248	7628	7889
(c) Urban	1584	1744	1949	2504	2764	3091	3489	3998	4542	4843	5037
(d) Metropolitan	1503	1606	1744	1900	2286	2563	2836	3111	3475	3739	3939
Population per office (in '000')	2	53	4	14	37	35	32	29	25	23	21
Deposits of Scheduled Commercial Banks in India	4646	\$275	6216	7610	9165	10756	12545	15178	18903	23313	28535
(a) Demand	2104	2329	2743	3358	3958	4657	5257	6106	7290	9219	10943
(b) Time	2542	2946	3473	4252	5207	6109	7288	9072	11613	14994	17592
Credit of Scheduled Commercial Banks in India (Rs Crores)	3599	4213	4763	5480	6412	7858	8955	11476	13491	15694	19011

*	63	445	296	, Z	Ϋ́ Y	ď. Z	9. 99	32.9	12.5
83	99	369	249	31.9	4491	34.6	67.3	32 ·4	11 ·8
9/	*	305	217	27.1	3488	31.8	71 -4	32.7	8 • 3
22	54	249	188	23.3	2815	30.3	75.6	32.2	6.5
19	84	210	150	19.9	[2242	27.5	71 -4	32.5	8.9
2	46	183	134	20.0	1901	25.9	73 -1	31.6	8.3
8	42	160	112	21 -4	1478	24 ·9	70.0	32.1	8 -9
\$6	4	135	97	19.3	1149	23 · 3	.72.0	30.5	6.5
52	4	113	8	17.2	त्यमेव जय Stor	23.2	9.92	29·1	6.5
22	42	86	78	15.9	. 838	80 %	6.62	28 · 5	8.9
26	4	88	89	15.5	\$0	15.0	77.5	29.3	8 · 2
Deposits of Scheduled Commercial Banks in India (Rs. Crore)	Credit of Scheduled Commercial Banks per office (Rs Lakhs)	Per Capita Scheuuled Commer cial Banks Rs. Deposits	Per Capita Credit of Scheduled Commer- cial Banks (Rs.)	Deposits as percentage of National Income (at Current Price)	Scheduled Commercial Banks Advances to Priority Sectors (Rs. Crores)	Shares as Priority Sectors Advance in Total Non-Food Credit of Scheduled Commercial Banks (Per Cent)	Credit Deposit Ratio	Investment Deposits Ratio	Cash Deposits Ratio

*Figures for National Income and Deposits relate to year ending March, National Income Data relate to Revised Scries.

Source.—Banking Statistics, .—Basic Statistics Return, Reserve Bank of India, Summary Results December, 1977.

6, BANKS

State-wise Classification of Outstanding Credit of Scheduled Commercial Banks-According to Sanctioned and Utilisation (Rs in lakhs).

Table No. 6.7						2	(ns ill idanis).	
	June	June, 1977			De	December, 1977	1	
Region/State Union Tettritory	According to sanction	sanction	According to utilisation	g to	Accordi	According to sanction	According to utilisation	ing to ion
	No. of Accounts	Amount	No. of Accounts	Amount	No. Accounts	Amount	No. of Accounts	Amount
	2	3	4	5	9	7	∞	6
1	904493	379484	904213	376751	1081945	401914	1081911	397172
I. Northern Region	149776	17077	150493	31449	174259	21863	175509	32247
Haryana		1964	50358	2021	68383	2590	68407	2603
Himachal Pradesh	38142	4763	38159	4107	43902	5161	43913	4344
Jammu and Kashmir	228174	29526	228587	69238	274164	41949	274530	74025
Punjab	237898	23769		26589	270527	27640	270883	30142
Rajasthan	14792	50069	14528	6465	17016	40894	16912	6243
Chandigarh	185889	252316	183863	236882	233694	261817	231757	247568
Delhi	,	9491	112339	12939	131114	10984	131605	16017
II. North-Eastern Region		2608	86969	11334	80677	9248	81107	14176
Assam	7543	412	7553	465	8573	501	8583	534
Meghalaya	4364	282		282	5286	545	5300	336
Manipur	.: 1480	229		263	2052	252	2057	234
Nagaland 	28851		N	486	33754	4 606	5 33779	612
Tripura	:							

	Arunachal Pradesh	:	239	23	249	76	445	30	455	107
	Mizoram	:	61	6	49	æ	205	4	202	11
	Sikkim	:	114	6	114	6	122	∞	122	7
Ξ	III. Eastern Region	:	1083177	193844	1082866	195299	1330522	218966	1330183	220919
	Bihar	:	311454	30959	311762	43715	409924	34359	410259	52249
	Orissa	:	267037	10410	267140	12020	338493	11824	338592	13509
	West Bengal	:	502069	152403	501345	139427	579647	172706	578871	155021
	Andaman and Nicobar Island	:	2617	72	2619	137	2458	77	2461	140
≥.	IV. Central Region	:	1105147	107866	1106315	118702	1311185	116344	1312428	129689
,	Madhya Pradesh	:	378438	28475	378671	29748	422831	34618	423086	36764
	Titar Pradesh	:	726709	79391	727644	88954	888354	81726	889342	92925
>	Western Region	:	1302788	373955	1301179	355255	1442394	432375	1440533	417180
:	Guiarat	:	415823	72932	414848	79743	463147	85449	460700	93893
	Maharashua	:	838172	294296	837454	267891	922786	339330	923193	314811
	Goa, Daman and Diu	:	48017	6999	48077	7547	55739	7578	55812	8403
	Dadar and Nagar Haveli	:	176	58	800	74	722	58	738	73
>	VI. Southern Region	:	6242286	311564	6242828	317258	6934145	352227	6934645	351833
•	Andhra Pradesh	•	1256959	59703	1257172	62078	1578471	72771	1578690	73865
	Капатака	:	1471404	82617	1471643	82618	1561692	68906	1561947	93724
	Kerala	:	1635440	42935	1635528	44007	1821513	49059	1821575	47410
	Tamil Nadu	:	1827519	124376	1827557	122922	1923458	138033	1923477	134455
	Dandichery	:	50295	1929	50259	2329	48313	2069	48258	2373
	Tokehdweed	;	699	4	699	4	869	9	869	9
	All India	:	10749740	10749740 1376204 10749740	10749740	1376204	12231305	1532810	12231305	1532810
			Course	abino Cto	Source Banking Statistics Basic Statistical Return December Bank of India Summany	Craticuica	Detire P	Juch elmos	of India Su	710000

Source:—Banking Statistics, Basic Statiscical Return, Reserve Bank of India, Summary Results December, 1977.

Occupation-wise Classification of Outstanding Credit of Scheduled Commercial Banks in Punjab as on December, 1977

Table	as on December, 1977 No. 6·8		(R	s, in '000')
Serial No.	Occupation	No. of Accounts	Amount	Percentage to Total
1	2	3	4	5
	IAgriculture	118734	1061514	14 · 4
1	Direct Finance	113834	663178	9.0
2	Indirect Finance	4900	398336	5 • 4
	II—Industry	24651	2429962	33 ⋅0
1	Mining and Quarrying	-	16	
2	Food Manufacturing	1426	678383	9.2
3	Beverage and Tobacco	41	31417	0 · 4
4	Textiles	4708	772458	10 ·5
5	Paper, Paper Products and Printing	298	14254	0 · 2
6	Leather and Leather Products	133	20598	0.3
7	Rubber and Rubber Products	376	21647	0 ·3
8	Chemicals and Chemicals Products	747	66478	0.9
9	Manufacturing of Basic Minerals	22	1431	_
10	Cement	24	1924	_
11	Basic Metals and Metal Products	2362	236830	3 .2
12	Engineering	2615	215126	2 ·9
13	Vehiceles, Vehicles Parts and Transport Equipment	1815	125891	1.7
14	Electricity—Generation Transmission and Distribution	18	76265	1 ·1
15	C onstruction	101	9751	0 ·1
16	Others	9964	157493	2.2
	III—Transport Operators	14581	140321	1 .9
	IV-Personal and Professional Services	12618	60999	8 · 0
1	Professional Services	1345	6186	0 · 1
2	Artisans and Craftsmen	4563	6996	0 ·1
3	Other Services	6710	47817	0.6
	V—Trade	24633	3273868	44 • 5
1	Wholesale Trade	4410	3109768	42 •3
2	Retail Trade	20233	164100	2 • 2
	VI-Personal Loans (Including Consumer Durables)	26021	112902	1.5
	VII—All others	53292	277875	3 .9
		274530	7357441	100 •0

Source:—Banking Statistics-Basic Statistical Return Reserve Bank of India, Summary Results, December, 1977.

6. BANKS State-wise Occupation-wise Classification of amounts of outstanding all Scheduled Commercial Banks

Occupation/States	Andhra Pradesh	Assam	Bihar	Gujarat
111	2	3	4	5
I—Agriculture	2147201	558246	578254	94635 3
(1) Direct Finance	1871745	533125	421922	708295
(2) Indirect Finance	275456	25121	156332	2 38058
II—Industry	3099944	423789	3473395	64 5 4222
(1) Mining and Quarrying	48037	3970	364111	19141
(2) Food Manufacturing	423724	57758	200626	436706
(3) Beverage and Tobacco	118917	5033	10640	55671
(4) Textiles	237779	26521	46827	2695736
(5) Paper, Paper Products and Printing	146310	27523	54878	188272
(6) Leather and Leather products	11428	214	3810	9860
(7) Rubber and Rubber Products	30917	2677	7129	18417
(8) Chemicals and Chemical Products	266450	21286	48377	1024679
(9) Manufacture of Basic Minerals	7347	97610	2739	63376
(10) Cement	126707	2468	63668	54541
(11) Basic Metals and Metal Products	385814	21498	1216327	509459
(12) Engineering	629704	29121	825068	806219
(13) Vehicles, Vehicle Parts and Transport Equipment	118916	5713	339825	74169
(14) Electricity-Generation Transmission and Distributions	2177	318	44292	151251
(15) Construction	54947	12309	50935	34717
(16) Others	278127	109770	194143	312008
III—Transport operators	134896	82302	319276	282385
IV—Personal and professional services	184495	22262	127380	150712
(1) Professional services	26180	3395	7636	23770
(2) Artisans and Crafts men	21672	2813	15264	17819
(3) Other Services	136643	16054	104480	109123
V—Trade .	630606	208301	377193	770431
(1) Wholesale Trade	330154	116424	197504	533513
(2) Retail Trade	300452	91877	179689	236918
VI—Personal loans (including consumer Durables)	431662	27356	86390	265260
VII-All others	709970	82754	191488	519935
VIII—Total Bank Credit (I+II+III+IV+V+VII)	7338774	1405010	5153376	9389298

BANKS outstanding All Scheduled Commercial Banks

(Rs. in '000)

(RS. III 000)						
Maharashtra	Madhya Pradesh	Kerala	Karnataka	Jammu & Kashmir	Himachal Pradesh	Haryana
12	11	10	9	8	7	6
2114037	752026	668342	1748073	34019	51366	679383
1434456	616465	590668	1426030	22876	47169	427315
679581	135561	77674	322043	11143	4197	252068
19391651	1734322	1962575	4730802	109847	79759	2008354
76776	25542	7653	53254	1003	397	1743
790161	166587	454758	570743	5117	2519	203137
135656	30497	11969	128928	1554	1649	29021
4417123	536860	283145	442710	44098	16209	279887
523600	72619	60703	131259	2689	602	74186
89723	1522	6782	10850	1118	. 	17579
392726	10688	218988	56015	327	64	74186
2623110	116862	191248	777604	5479	6379	120229
359513	1227	2654	20145	72	80	185
73640	10264	3207	20764	430	508	10084
1999886	214108	136337	480598	9193	7483	317595
4964976	328116	307622	1233093	8101	20985	564699
1302681	50201	25720	137061	3651	4648	155339
144948	11675	1687	29338	427	426	23499
295457	37566	40376	103515	6691	2838	3722
1201675	119988	209726	534925	19897	14972	133263
856896	250846	174487	318981	122939	23354	80027
680884	76109	161979	425319	15129	6670	27874
99301	12915	39102	79338	845	858	4481
97022	10817	14231	38689	4248	1931	6532
484561	52377	108646	307292	10036	3881	16861
6149723	431180	820885	107005	72629	47332	234500
5447795	258777	554562	639814	36165	15082	160682
701928	172403	266323	430891	36464	32250	73818
871938	135609	303750	41 5707	14246	10326	55892
1416010	238340	614245	618243	54205	38507	95823
31481139	3618432	4706263	9327830	423014	257314	3181853

Occupation/State	Manipur	Meghalaya	Nagaland
1	13	14	15
I—Agriculture	5393	4207	1092
(1) Direct Finance	4347	4051	890
(2) Indirect Finance	1046	156	202
II—Industry	3051	15882	6920
(1) Mining and Quarrying		407	_
(2) Food Manufacturing	-	21	4548
(3) Beverage and Tobacco	-		_
(4) Textiles	26	10	_
(5) Paper, Paper Products and Printing		125	
(6) Leather, and Leather products	-	_	_
(7) Rubber and Rubber Products	363	_	72
(8) Chemicals and Chemical Products	12	2936	106
(9) Manufacture of Basic Minerals		~	
(10) Cement	476	1419	83
(11) Basic Metals and Metal Products	112	3245	674
(12) Engineering	72	653	_
(13) Vehicles, Vehicle Parts and Transport Equipment	556	78	32
(14) Electricity -Generation Transmission and Distribution,	-	67	
(15) Construction	119	1440	58
(16) Others	1315	5481	1347
III—Transport Operators	11217	12977	5364
IV—Personal and Professional Services	771	1940	662
(1) Professional Services	192	282	65
(2) Artisans and Craftsmen	279	160	73
(3) Other Services	300	1498	524
V—Trade	9895	13102	4436
(1) Wholesale Trade	1208	3548	1414
(2) Retail Trade	8687	9554	3022
VI—Personal loans (including consumer Durables)	708	2137	1000
V11All others	1691	2474	3335
VIII—Total Bank Credit (1 +II+III+IV+V+VI+VII)	32726	52719	22809

BANKS
Amounts of outstanding All Scheduled Commercial Banks

(Rs. in '000)

Orissa	Punjab	Rajasthan	Tamil Nadu	Tripura	Uttar Pradesh	West Bengal
16	17	18	19	20	21	22
261177	1061514	573819	1621717	17709	1695299	99184
173139	663178	517714	1448268	14612	1110993	87467
88038	398336	56105	173449	3097	584306	11716
633389	2429962	1418271	7715692	4503	5404424	1108380
30754	16	116151	73478	_	25989	5466
45064	678383	104853	414300	1129	1215414	38381
15058	31417	3063	87884	—	93604	32780
133776	772458	350895	1685830	_	1004761	179484
52911	14254	12782	307812	100	115322	3907
523	20598	2472	574839	_	96437	16938
2255	21647	120417	161876		143544	40592
43094	66478	97054	1423284	149	284373	85409
3588	1431	5194	105548	_	15656	3075
2966	1924	87734	123391	_	28824	2092
166125	236830	148166	429521	930	615479	204438
32539	215126	216253	1299396	285	1055498	284691
4311	125891	14506	597059	61	143709	52679
35269	76265	35147	8279		230487	2897
6372	9751	14147	105693	244	44739	17721
58784	157493	89437	317502	1605	290588	53464
91165	140321	106355	262997	16465	293447	50175
30263	60999	78118	476927	877	162874	16394
5060	6186	5477	52247	312	18162	3861
5084	6996	24680	27821	412	45015	2280
20119	47817	47961	396859	153	99697	10252
180227	3273868	556451	1774364	10405	843396	168432
103911	3109768	436614	1394509	1448	536687	140384
74316	164100	119837	379855	8957	306709	28047
65517	112902	81398	570142	5700	216283	37482
76613	277875	173680	855899	3090	581787	63269
1338351	7357441	2988090	13277738	58749	9197510	1543315



सद्यमेव जयते

PART II

Rates of Taxes, Fees and Levies Imposed by the State Government





सद्यमेव जयते

RATES OF TAXES, FEES AND LEVIES IMPOSED BY THE STATE GOVERNMENT

1. LAND REVENUE

In the Punjab, the area to be assessed is generally divided into groups of villages called Assessment Circles, which are sufficiently homogenous to admit of a common set of rates being used as a general guide in calculating the land revenue to be recovered. Land revenue is based on 'net assets' which according to the Punjab Land Revenue Act, 1887, means the estimated average annual surplus produce as ascertained after deduction of all the ordinary expanses of cultivation including payment, if any, which the land owner customarily bears whether in kind or cash, either in whole or in part in respect of water rates, maintanance of means of irrigation, maintenance of embankments, supply of seeds, supply of manure, improved implements of husbndry, concession with regard to fodder, special abatements made for bad harvest, cost of collection of rent, allowance for shortage in collection of rent, interest charges payable in respect of advances made in cash, free of interest to tenants for the purpose of cultivation, wages of customary dues, paid to artisans or menials whose products of labour are utilised for the purpose of cultivation and harvesting and the share that would be retainable by a tenant if the land were let to a non-occupancy tenant paying rent whether in cash or in kind, at the normal rate actually prevalent in the estate or group of estates. The land revenue is not to exceed 25 per cent of the net assets so arrived at.

- 2. After net assets have been worked out for an Assessment Circle, the total demand is spread over the individual estates, within the circle and while doing so the difference in soil is kept in view and different rates are fixed for different classes of land. The distribution of village demand over individual holding is made in consultation with the land owner. The average of rate of incidence is not to exceed the existing rate of land revenue by more than 1/4th in case of Assessment Circle and by 2/3 rd in case of an estate. These two limits, however, do not apply in case of such land in which canal irrigation has been recenly introduced in the area declared to be an Assessment Circle and such areas as have not been previously assessed.
- 3. The land revenue rates in respect of Ropar and Batala tehsils have been revised recently, since these tehsils have been resettled and new 'Jama' has come into force in Ropar tehsil with effect from Kharif, 1963 and Batala tehsil with effect from Rabi, 1965. The land revenue rates differ from Assessment Circle to Assessment Circle of which there are generally 4-5 in a tehsil. In each circle different rates are levied for different types of soil. There are no separate rates of land revenue for garden lands with regard to the rates of Net Assessment, it may be added that they are worked out on the basis of rates of Nehri and Chahi areas after making a deduction of the rate for dry areas.
- 4. Land revenue on individual holding (on owner's total holding in the State) upto 5 standard acres has been abolished from Rabi of the Agricultural Year 1966-67 under the Punjab Land Revenue (Amendment) Act, 1968. A Landowner is eligible for this concession as and when he falls into category of owners holding 5 standard acres of land or less.
- 5. Land revenue in respect of entire holdings falling within 16 kms. belt along with International border with Pakistan has been exempted with effect from kharif crop of Agricultural Year 1972-73 under the Punjab Land Revenue (Amendment) Act, 1973.

Rates of Land Revenue Assessment.—The existing rates of land revenue assessment for each district and the minimum and maximum rates for dry, wet or garden lands are given below:—

District		D	ry Land	Wet	Land
District		Barani (Rain-fed) Abi, Sailab etc.		Government/Private Canal irrigated and well irrigated	
		Minimum	Maximum	Mninmum	Maximun
		Rs	Rs	Rs	Rs
1. Hoshiarpur (per acre)		0 · 50	5 .00	3 .00	6.75
2. Jullundur	~ F33	0.87	3 ·62	3 · 50	6.13
3. Kapurthala (per acre)	683	1 -39	3 · 75	1 · 39	3 .75
4. Amritsar (per acre)		0.87	9 · 25	1 .75	23 .00
5. Gurdaspur (per acre)		0.50	3 · 12	2 .75	5 .00
6. Ludhiana (per acre)	THIN	1 ·19	2 · 50	2 ·25	4 · 50
7. Sangrur (per Hect.)		0.37	17 ·76	2 · 25	17 ·69
8. Rupnagar (per Hect.)	सन्यमेव ज	0 · 19	6 · 15	1 ·50	11 ·69
9. Patiala (per Bigha)	21-4-14-4	0 ·60	0.75	0.34	38 ·50
10. Bhatinda (per Bigha)	••	0 ·01	0 ·48	0 ·17	0 •97
11. Faridkot		0 ·40	1 ·50	0.40	1 ·50
12. Ferozepur		0 ·25	1 ·37	0 ·31	2 .00

No separate rates of land revenue assessment have been prescribed for garden lands.

Local rate.—The local rate is levied under section 61 of the Punjab Panchayat Samitis and Zila Parishads Act, 1961 at the rate of 50 per cent of the land revenue. The proceeds of local rate levied in the area of a Panchayat Samiti are allotted to that Panchayat Samiti and as such the proceeds do not form part of the consolidated fund of the State.

2. ADDITIONAL LAND REVENUE

The additional land revenue has been imposed under the Punjab Land Revenue (Amendment) Act, 1974 w.e.f. the Kharif crop of the agricultural year 1974-75 and is payable by all land owners paying land revenue exceeding Rs. 20 per year. The liability of additional land revenue increases progressively with land revenue payable.

The rates of Additional Land Revenue are as under :-

- 1. Where the total revenue exceeds twenty rupces but does not exceed fifty rupces annually
- Two Hundred per cent of the amount by which the total land revenue exceeds twenty rupees
- Where the total land revenue exceeds fifty rupees but does not exceed one hundred rupees annually
- Sixty rupees plus two Hundred and fifty per cent of the amount by which the total land revenue exceeds fifty rupees.
- 3. Where the total land revenue exceeds one hundred rupees but does not exceed two hundred rupees annually

One hundred and eighty-five rupees plus three hundred per cent of the amount by which the total land revenue exceeds one hundred rupees

4. Where the total land revenue exceeds two hundred rupees annually

Four hundred and eighty-five rupees plus three hundred and fifty per cent of the amount by which the total land revenue exceeds two hundred rupees.

The Surcharge on the land revenue and the special charge on the land revenue levied under the Punjab Land Revenue (Surcharge) Act, 1954 and the Punjab Land Revenue (Special Charges) Act, 1958, respectively, have been abolished. Both these Acts have been repealed with effect from the Kharif crop of Agricultural year 1974-75.

3. CESS ON COMMERCIAL CROPS

A cess under the Punjab Commercial Crops Act, 1974, has been imposed on commercial crops, namely, chillies, cotton (Desi and American), Mustard seeds, potatocs, Rapeseed (Sharshaf Taramira and Toria), Surgarcane, tomato and orchards including vineyards at the rate of Rs. 6 per acre in case of irrigated land and Rs. 3 per acre in case of unirrigated land under these crops. The Cess has been levied with effect from the Kharif crops of the Agricultural year 1974-75 upto the Rabi harvest of the agricultural year 1978-79.

This cess is applicable to and payable by the landowners growing commercial crops on their land irrespective of the fact whether they are assignees of land revenue or not.

4. SALES TAX

(A) General Sales Tax

	Per cent	Remarks
(a) Goods in general category	6	An additional tax at the rate of 2 per cent of the tax payable by a dealer under the Punjab General Sales Tax Act, has been imposed w.e.f. 4th May, 1973.
(b)(i) Goods specified in Schedule 'A' (except item 23), appended to the Punjab General Sales Tax Act, 1948 (Copy attached at Appendix I)	10	w.c.r. van May, 1975.
(ii) Goods specified in item 23 of Schedule 'A'	8	
(c) Goods specified in Schedule 'B' appended to the Punjab General Sales Tax Act, 1948 (copy attached at Appendix III)	ixempt	
(d) Goods specified in Schedule 'C' are subject to purchase tax (Rates are given in Appendix III)	9	
(e) On a few articles tax is levied at the first stage (these are mentioned in Appendix IV)	SR.	
(f) The following articles are taxed at concessional rates as given against each item	1	
Bullion and its species Silver ornaments Indigenous tractors All types of yarn other than knitting wool and cottot yarn Cotton thread	1 1 1 1	
Ready made garments excluding garments of pure silk cloth knitted garments, for coats and ready made hosiery (except cotton vests) Ready made umbrella cloth covers excluding umbrella cloth covers of pure silk Gobar gas plants and its accessories Cotton yarn Hides and skins whether in raw or dressed state Pesticides Ornaments except silver oranaments and jewellery (other than the jewellery containing precious, semi-precious and artificial semi-precious stones)	2 (w	v.e.f. 11-7-1977) v.e.f. 12-10-1976) v.e.f. 12-10-1976)
Cotton vests and pillow cover but excluding pillow covers of pure silk cloth	2	

	Per	cent	Remarks
Raw Wool		2	
Cotton waste and cotton yarn waste	• •	2	
Pure Silk Fabrics	• •	3	
Milk when purchased for use in the ma of any goods other than tax free good Declared goods (except those notified s	ds for sale	3	
fically for a lower rate)	• •	4	
Tractors imported from abroad Condensed milk, butter milk powder, in cream-cheese		4 4	
Sale of goods made to Government of or any State Government	India	4	
White Printing Paper	• •	4	
Foodgrains and pulses, i.e., wheat, whe including maids and suji, maize and bajra and its flour, barley and its flour dal, gram, gam flour, chure (wand), dal mung, mash, dal mash, moth, da masoor, and dal masoor, malka massed dal malka masoor, arhar dal, arhar, and its flour, gowara and its flour, dripeas and its dal and flour Bodies of Motor Vehicles (excluding charge).	its flour, ir, gram Mung, I moth, or and , jowar ied	4 5	
(B) Cent	tral Sales Ta	x	
I. Inter-State Sales of goods of the descr given in sub-section (3) of section 8 of Act to registered dealers against 'C' f	the	4 (w.	.e.f. 1st July, 1975)
 Sales of goods other than those falling section 2-A of section 8 of the Act to ment Department against 'D' forms course of inter State trade or commer 	Govern- in the	4 (wi	th effect from 1st July, 1975)
. Inter-State Sales of goods to unregister dealers other than declared goods	red	10	
. Inter-State Sales of declared goods (cor yarn, hides and skins) to registered de	tton alers	4	
-A. Inter-State Sales of declared goods to registered dealers	a th S	Twice the rpplicable use Punjab T. Act.,	inder
Sales of goods which are exempted from of tax under the State Sales Tax Act of liable to tax at a rate of lower than 4 procent	r as per ey	il or the lo the case n cept in the clared goo	nay be case of

Per cent Remarks 6. Sale of petrol, high speed diesel and Kerosene against 'C' form to U.T., Chandigarh 7. Timber including sawn timber, shooks and 2 against 'C' form plank 8. Foodgrains, including pulses and products 1 on furnishing 'C' thereof (but excluding paddy and rice) Gur, form Shakar, Vegetable ghee, molasses and edible oils to the dealers of Himachal Pradesh 9. Scientific equipment and instruments, components and spare parts of such equipment and instrument 6 against a declaraand chemicals to educational and medical instition tutions, not registered under the Central Sales Tax Act. 10. Surgical instruments and equipments, hospital 4 against a declaralinen, chemicals and glass ware stores, sanitary tion goods and fittings, drugs and dressing material, hospital furniture including enamel instruments items like livestock used in research, electronic equipment for hospital, equipment for hospital workshop: X-Ray films, and Radio, opaque media, animal diet, hospital diet, utensils, and crockery and refrigerators, airconditions, air-coolers other similar items and their parts to the Post-Graduate Institute of Medical Education and Research. Chandigarh not registered under the Central Sales Tax etc. 2 against 'C' forms. 11. Tea sales to registered dealers 12. Sales of Hosiery goods to registered dealers 4 13. Foodgrains (excepting rice and paddy) and pulses 4 without 'C' Form including their products to unregistered dealers in other States excepting Himachai Pradesh 2 with 'C' form 14. Dry fruits (concessional rate allowed upto 11th January 1979) 15. Bicycles including their parts, accessories and 2 against a declaration packing material 16. Sales to dealers of Union Territory Dadra and 3 (with effect from 1st July, 1975 Nagar Haveli

(C) SALES TAX ON MOTOR SPIRITS

Sales tax on motor spirits is levied under the Punjab Motor Spirit (Taxation of Sales) Act 1939. The following rates are in force with effect from 8th June, 1974 —

(i) Petrol (ii) High Speed Diesel Oil

.. 15 paise per litre .. 10 paise per litre

5. PASSENGERS AND GOODS TAX

Under the Punjab Passengers and Goods Taxation Act, 1952, a tax is levied on the fare and freight in respect of all passengers carried and goods transported by public vehicles at the rate given below :-

(i) Passengers Tax.—At present the passengers tax is levied at the rate of 35 per cent of the fare with effect from the 18th July, 1969 in the case of contract carriages, the tax is charged

at compounded rates as under :-

	Contract Carriages	Lump sum rate of tax per annum
1.	Scooter Rickshaw (2 Seater)	Rs. 272 (Rs 136 w.e.f. 25-10-76)
2.	Scooter Rickshaw (4 Seater)	340
3.	Tempo Rickshaw (6 Seaters)	408
	Taxi Cars (except that plying on Kalka-Simla, Pathankot- Dalhousie, Hoshiarpur-Bharwain, Nangal-Bharwain and Kulu-Mandi routes)	408
	Taxi Station Wagons except that plying on routes mentioned at (4) above.	

(ii) Goods Tax.—Section 3(1) of the Act provides for levy tax on freight in respect of goods transported by public vehicle at the rate of 35 per cent of the freight. However, keeping in view the difficulties of the illiterate truck operators with regards to the maintenance of accounts, required under section 4 of the Act, the State Government have allowed the operators to pay a lump sum compositions fee in view of tax chargeable on the freight accordingly, goods tax is charged, in lump sum at the rates given below :-

Public Carriers	sum goods tax per annum
(a) (i) Rs. 1050 per annum if he owns one public carrier;	
(ii) Rs. 1250 per annum per vehicle if he ownes two public carriers; and	

(iii) Rs. 1500 per annum per vehicle if he owns more than two public carriers:

registered under the Motor Vehicles Act, 1939, whether in the State

of Punjab, a Union Territory or in any other State.	
(b) For vehicles plying on Pathankot-Jammu-route	135
 (i) Punjab portion of Pathankot-Manali road (ii) Hill routes of Kangra and Hoshiarpur District including Una, Nangal, Nawan Shahar, Garhshanker, Pathankot and Hoshiarpur 	
(d) Tractors plying with public carriers permit	300
(c) Tempo rickshaws plying with public carriers permit	810

SCHEDULE 'A'

(Appended to the Punjab General Sales Tax Act)

Goods taxed at 10 per cent except item 23 which is taxed at 8 per cent

- 1. Motor Vehicles including chassis of motor vehicles (and their accessories), motor tyres and tubes, components and spare parts of motor vehicles.
- 2. Motor cycles and motor cycle combinations, motor scooters, motorettes and tyres (tubes accessories and spare parts of Motor cycles, motor cycle combinations, motor scooters and motorettes).
- 3. Refregerators and air-conditioning plants and component parts thereof.
- 4. Wireless reception instruments and apparatus including television, radios, radiogramphone, electrical valves, accumulators, amplifires and loudspeakers and spare parts and accessories thereof.
- 5. Cinematographic equipment including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith.
- 6. Photographic and other cameras and enlargers, lenses, films and plates, papers and cloth and other parts and accessories required for use therewith.
- 7. All clocks, time pieces and watches and parts thereof.
- 8. All furniture of iron and steel including safe almirahs.
- 8-A. All furniture other than that of iron and steel.
- 9. All arms including rifles, revolvers, pistols and ammunition for the same, but not including Kirpans.

सत्यमेव जयते

- 10. Cigrette cases and lighters.
- 11. Dictaphone and other similar apparatus for recording sound and spare parts thereof.
- 12. Sound transmitting equipment including telephones and loudspeakers and spare parts there
- 13. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
- 14. Binoculars, telescopes and opera glasses.
- 15. Gramophones and component parts thereof and records.
- 16. Cosmetics, perfumery and toilet goods excluding tooth paste, toothpowder, kum-kum and soap.
- 17. Electrical goods other than electrical plant, equipment and their accessories including service Meters required for generation, transmission and distribution.
- 18. Pile carpets.
- 19. Cutlery (Table).
- 20. Vaccume flasks.

- 21. Sanitary goods and fittings.
- 22. Leather goods but not including footwear.
- 23. Glassware, Glazedware and Chinaware including crockery.
- 24. Foreign liquor as defined in sub-para (2) of paragraph 2 of the Punjab Excise Liquor Definitions, 1954.
- 25. Picnic Sets.
- 26. Foam rubber products.
- 27. Furs and articles of personal and domestic use made from fur.
- 28. Articles and wares made wholly or principally of stainless steel except razor, blades and surgical instruments.
- 29. Tiles, including mosaictiles but (excluding roofing tiles), laminated sheets and sun mica sheets.
- 30. Perambulators.
- 31. Plastic celluloid bakelite goods of similar substance except toys for children.
- 32. Aerated Waters.

SCHEDULE 'B'

(Appended to the Punjab General Sales Tax Act, 1948) List of Exemptions

- 1. Husk of all foodgrains and pulses.
- 2. Vegetables (except when sold in tins, bottles or cartons).
- 3. Milk (except condensed and dried milk) or when purchased for used in the manufacture of any goods (other than tax-free goods for sale).
- 4. Meat and Fish (except when sold in tins, bottles or cartons).
- 4-A. Eggs.
- 5. Fresh fruits.
- 6. Common salt.
- 7. Flowers.
- 8. Pan.
- 9. Books.
- 10. Periodicals.
- 11. Exercise and drawing books.
- 12. Writing slates and slate pencils.
- 13. Writing cholks and crayons.
- 14. Foot rules of the type usually used in schools.
- 15. All varieties of cotton woollen or silken textiles, including rayon, artificial silk or nylon whether manufactured by handlooms or power-looms or otherwise but not including carpets druggest woollen durrees and cotton floor durees.

सत्यमव जयत

- 16. All articles of textiles covered by item 15 above on which knitting and embroidery work has been done.
- 17. Such varieties of canvas cloth, tarpaulines and similar other products manufactured with cloth as base, as are manufactured in textile, mills, power-loom factories and processing factories.
- 18. Leather cloth and inferior or imitation leather cloth ordinarily used in book-binding rubberised issue or synthetic water proof fabrics whether single-textured or double textured and book binding cotton fabrics.
- 19. Electric energy.
- 20. Motor spirit as defined in the Punjab Spirit (Taxation of Sales) Act, 1939.
- 21. Photographs including X-Rays photographs when sold by radiologist preparing them.



- 22. Agricultural implements and parts thereof.
- 23. Spinning Wheel (charkhs) and its parts.
- 24. All goods sold to the Indian Red Cross Society and St. John Ambulance Association.
- 25. All goods (except foreign liquor as defined in Sub-para (2) of paragraph (2) of the Punjab Excise Liquor Definitions, 1954) on which duty is or may be levied under the Punjab Excise Act, 1914 or the Opium Act, 1878.
- 26. Agricultural or horticultural produce sold by a person or a member of his family grown by himself or grown on any land in which he has an interest whether as owner or unfracturary mortgage Tenant or otherwise.
- 27. Judicial and non-judicial stamps, Passengers and Goods Tax Stamps, Entertainment Duty Stamps and standard watermarked petitions paper, lottery tickets.
- 28. Fertilizers except oil cakes.
- 29. Hand-spun yarn (when sold by one who deals in hand-spun yarn exclusively).
- 30. Grudely tanned leather called half tanned leather usually tanned by villagers in villages other than that tanned in a factory.
- 31. Articles ordinary prepared by Halwais (when sold by Halwais exclusively).
- 32. Reori, Patashas, Gajjaks, Misri (candy or coes), golies boora, Makhanas, Marunda, ilachidana and Phullian, Murmura, chirwas and rice logee.
- 33. Tobacco whether cured, uncured or manufactured and all its products including biris, cigarettes, cigars.

सत्यमेव जयत

- 34. Artificial hearing aids and their accessories.
- 35. Vegetable seeds and saplings.
- 36. Fodder of every type (dry or green).
- 37. Earthernware made by Kumhars.
- 38. Kikar bark.
- 39. Country made shoes (Jootis) when sold by the maker of such shoes himself or by any other members of his family, provided that the maker does not employ any outside labour or use power at stage for making the shoes.
- 40. Takhties used by students in schools.
- 41. Sugar.
- 42. Bakery goods prepared without using power at any stage (when sold other-wise than in containers and packets by bakers dealing exclusively in such goods).
- 43. Bardana (packing material) and containers (when sold by a person who deals exclusively in goods declared tax-free under section 6, but sells packing material and containers only as incidental to his main business).
- 44. Kuth.

- 45. All articles of handicrafts and ready-made garments made out of handloom clothes by the industrial Co-operatives (when sold through the Government Emporia and the Sales Depot of the Punjab Weavers Apex-Co-operative Society Ltd.)
- 46. Straw Covers (when sold by manufacturers themselves or through their labour Unions).
- 47. Edible oils produced from Sarson, Toria and Tils in indigenous Kohlus whether worked by animals or human beings, when sold by the owners of such kohlus only.
- 48. Poultry feed that is to say, a mixture of proteins, salts and minerals, vitamins, antibiotics and coccidiostates, whether such mixture contains carbohydrate or not.
- 49. Indian Food Preparations including Dahi, Lassi and Tea ordinarily prepared by Tandoorwala, Dhabawalas and Lohwalas (when sold by the person running Tandoor, Dhabas and Lohs exclusively).
- 50. Eatables and drinks when sold at such Tca stalls within the premises of a railway Station or for which contracts have been given, by the Railway authorities.
- 51. Water (other than aerated, mineral or tonic water).
- 52. Medicines (when sold by medical paractitioner of Allopathic, Ayurvedic, Unani and Homocopathic system and medicines to owing dispensaries in the course of dispensing medicines to their patients on their own prescription).
- 53. Condoms.
- 54. All goods produced by Training-cum-Production Centres run by the Welfare Department (when sold by these centres themselves).
- 55. Curd (Dahi).
- 56. Independence Jayanti Badges.
- 57. All goods sold to the serving military personnel by C.S.D. (India) direct or through the authorised canteen contractors or through unit-run canteens.
- 58. Grain storage binds of half tonne and one tonne capacities. When sold by the Punjab Agro-Industries Corporation Ltd. to the farmers.
- 59. Gems and Jewellery when sold to foreign.
- 60. Philatelic Stamps.
- 61. Mango stones and mango Kernal.
- 62. All articles of handicrafts prepared by the Tibetan Woollen Yarn Centre of his Holiness of the Dalai Lama's Charitable Trust, Amritsar.

SCHEDULE-'C'

(Appended to the Punjab General Sales Tax Act)

Schedule 'C' appended to the Punjab General Sales Tax Act, enumerates the goods in which purchase tax is levied. The goods included in Schedule 'C' and the rates applicable are as under—

- 1. Cotton that is to say all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including per cent cotton waste.
- Oilseeds (other than cotton seeds) including ground nuts that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like or in lubrication, and volatile oils used chiefly in medicines, perfumes cosmetics and the like.
 Rice
 4

3.	Kicc		4
4.	Bhabhar (Buggar)	• •	6
5.	Kahi		6
6.	Chillies		6
7.	Paddy		4

8. Milk (when purchased for use in the manufacture of any goods other than tax-free goods for sale) ... 3

The tax is levied at the first stage on the following articles at the rate mentioned against

Seriai No.	Commodity		Rate of Tax Per cent
1	Vegetable ghoo		6
2	Cement	• •	6
3	Bricks		6
4	Molasses	• •	6
5	Arms and Ammunition	••	10
6	Motor vehicles including their chasis, motor-cycles and cycles combination, motor-scooters and Scooters	d motor	10
7	Kerosene oil and light diesel oil	• •	6
8	Cooking gas and gas cylinder	••	6
9	Auto tyres and tubes	••	10
10	Mobile oil and other lubricants	• •	6
11	Aerated water	• •	10
12	Maida		6
13	Beer	••	10
14	Margarine		6

6. STATE EXCISE DUTY

The rates of State Excise Duties during the year 1978-79 are as under :-

Serial No.	Kind of Liquor etc.	Rate of Duty
1	Country Spirit ordinary spiced	Rs. 2.16 per P.L.
2	Indian made Foreign Spirit except denatured spirit	Rs. 20.00 per P.L.
3	(i) Indian made beer—	•
	(a) Beer containing alcohol up to 3 %	40 paise per bottle of 650 ml.
	(b) Beer containing alcohol exceeding 3% but not exceeding 5%	90 paise per bottle of 650 ml.
	(c) Beer containing alcohol exceeding 5% but not exceeding 8%	Rs. 2.00 per bottle of 650 ml.
	(ii) Indian made cider	Rs. 1.00 per bottle of 650 ml.
4	(a) Sweets and wines containing proof spirit not exceeding 20%	Rs. 1.00 per B.L.
	(b) Sweets and Wines containing proof spirit exceeding 20 per cent but not exceeding 30 per cent	Rs. 4.00 per B.L.
5	Rectified Spirit (when issued for purposes other than for use in the manufacture of medicinal and toilets preparations)	Rs. 10.00 per P.L.
6	Indian made Rum, when issued to troops and Border Security Forces through the C.D.S. or Border Security Force Head-quarters, Canteen, Juliandur Cantonment as the case may be	Rs. 16.00 per B.L.

Note.—The Sale of Plain Country Spirit and Spicial Spiced Spirit has been stopped in Punjab with effect from 1st April, 1978.

7. TAXES ON VEHICLES

This tax is levied under the Punjab Motor Vehicles Taxation Act, 1924. The Schedule of rate in force with effect from the 1st January, 1972 is given below:

SCHEDULE

	Description of Motor Vehicle		Annual rate
1,	Motor cycles (including motor scooters and cycles with attac for propelling the same by mechanical power) not exceeding 8 in weight unladen—	chment CWT.	Rs. Ps.
	(a) Bicycle not exceeding 200 lbs. in weight unladen	••	27 · 50
	(b) Bicycles exceeding 200 lbs in weight unladen		55 .00
	(c) Bicycles as in (a) or (b) above when used or drawing a tra side-car in addition to the tax payable therefor	iler	13.75
	(d) Tricycles	•• •	55 •00

Description of Motor Vehicle	Annual rate of Tax
	Rs P.
2. Vehicles not exceeding 5 cwt. in weight unladen, adapted and used	10 1.
solely by or for a person suffering from any infirmity	7.00
3. Vehicles used solely in the course of trade and industry for the trans-	,,,,,
port of goods (including tricycls weighing more than 8 cwt. un-	
laden—	
(a) Electrically propelled but not exceeding 25 cwt. in weight unladen	43 ·75
(b) Vehicles other than such electrically propelled vehicles as aforesaid	.=
not exceeding 12 cwt. in weight unladen	172 · 50
(c) Vehicles exceeding 12 cwt. but not exceeding one ton in weight	281 -25
unladen	- 437 ·50
(d) Vehicles exceeding one ton but not exceeding 2 tons (e) Vehicles exceeding 2 tons but not exceeding 3 tons in weight	431.30
unladen	593 ·75
(f) Vehicles exceeding 3 tons but not exceeding 4 tons in weight un-	V/V .5
laden	875 .00
(g) Vehicles exceeding 4 tons in weight unladen	1000 .00
(h) Vehicles if used for drawing a trailer, in addition for each trailer	
provided that two or more motor vehicles shall not be charge-	
able under this clause with respect to the same trailer	62 · 50
4. (i) Motor cabs with Contract carriage permits plying for hire and used fot the transport of passengers excluding the driver and conductor	100 ·00 per seat
(ii) Tram Cars	18 .75
*(iii) Auto Rickshaws	100 ·00 w.e.f. 1st
	w.e.i. 1st July, 1974
**5. (i) Stage Carriage plying for hire and used for the transport of passengers excluding the driver and conductor which are authorised to operate a total distance (a) Up to 125 Km. in a day Rs 275 per seat	·
_	w.e.f. 1st
(0) 1/1010 /11/11 0=0 =	April, 1978
	subject to a ximum of
	Rs 20,000
	per annum
***(ii) Mini buses having a seating capacity of not more than 30 passengers	per umuum
excluding driver and conductor plying for hire and used for the	
transport of passengers ··	3000 ⋅00
6. Motor vehicles other than those liable to tax under the foregoing	
provisions of this schedule, having a seating capacity of—	66.00
(a) One person	55·00
(b) More than one but not more than three persons	103 ·20 137.50
(c) Four persons	34·40
(d) More than four persons for every additional seat	
the Line Devict Community Notification No. 5.0, 27/PA 4/24/S, 3/7	M dated

^{*}Added by Punjab Government Notification No. S.O. 27/PA.4/24/S. .3/74, dated

¹¹th June, 1974.

**Added by Punjab Government Notification No. S.O. 13 PA 4/24/S./3/Amd./78,
dated 31st March, 1978.

***Added by Punjab Government Notification No. S.O. 68/PA.4/24/S. 3/75, dated 13th August, 1975.

8. ENTERTAINMENT DUTY

The Entertainment Duty is levied under the Punjab Entertainments Duty Act, 1955. The duty is levied on the admission to any entertainment to which persons are ordinarily admitted on payment. The duty is payable also on complimentary tickets.

The rate of entertainment duty with effect from the 3rd May, 1978 is 125 per cent of the admission charges except 40 pet cent of the total number of seats in the cinema hall nearer the screen which are subject to duty at the rate of 100 per cent.

9. SHOW TAX

Show tax is levied on the public exhibition of cinematograph shows under the Punjab Entertainments (Cinematograph) Show Tax Act, 1954. The rate of show tax in force with effect from 3rd May, 1978 are given in the schedule below:—

SCHEDULE

Serial No.	Name of the local area Rate of show Tax per show per hundred occupied seats	
	CATEGORY 'A'	
1	Cinema in Municipalities of the first class and Cantonment areas	12
	CATEGORY 'B'	
2	Cinema in Municipalities of the second class	ç
	CATEGORY 'C'	
3	Cinema in Municipalities of the Third Class notified areas and any other area not falling in category A or B	6

- (1) such tax shall in no case exceed the maximum limit per show laid down from time to time in sub-section (1) of section 3 of the Act. The Maximum limit has been fixed at Rs 1.50 per show,—vide Punjab Ordinance No. 4 of 1978;
- (2) in the case of public cinematograph exhibitions arranged by the Defence Service in any local area the rate of such tax shall be as specified against category 'B';
- (3) in the case of public cinematograph exhibitions by the touring cinema in any local area the rate of such tax shall be as specified against category 'C': and
- (4) such tax shall be charged proportionately for a fraction of hundred seats.

10. ELECTRICITY DUTY

Electricity Duty is levied under the Punjab Electricity Duty Act, 1958. At present, the following rates are in force:—

PART I

SCHEDULE OF ELECTRICITY DUTY RATES APPLICABLE TO VARIOUS CATEGORIES OF CONSUMERS (OTHER THAN BULK DISTRIBUTING LICENSEES)

1. Rates of Electricity Duty

Rates of electricity duty for various categories of consumers (other than Bulk Distributing Licensees)—

(a) General Supply—	Paise per KWH
(i) Domestic Supply	•
First 15 KWH/month	 3.00
Next 25 KWH/month	 17.50
Above 40 KWH/month	 9.75
(ii) Commercial Supply	
First 30 KWH/month	 3.00
Next 50 KWH/month	 17.50
Above 80 KWH/month	 12.62

(iii) Supply of illumination purposes

Energy supplied to a consumer through a temporary connection or temporary extension for the purpose of illumination of the occasion of marriage of a social function connected with the marriage (see also item V below)

.. Re. 1.00 per KWH

(b) Industrial/Agriculture Supply—		cent of the cost
(i) For loads upto 20 KW	of 	the energy 20
(ii) For all loads beyond 20 K.W. and above		25

Note:—Agriculture load for Irrigation purposes is exempted from the payment of Electricity Duty [See also notes (i), (ii), (xii) and (xiv) and item III below].

- (c) Other categories of supply viz., street lighting, etc. .. 25 per cent of the cost of energy
- (d) Temporary supply (other than for illumination purposes on the occasion of a marriage or a social function connected with the marriage)—

(i) Domestic Supply	As per rate against item I (a) (i) above
(ii) Commercial Supply	As per rate against
(iii) Industrial Supply	item I (a) (ii) above As per rate against item I(b)(i) to (ii)
	ahove

Notes.—(i) If the consumer falling in categories stated above is found utilising the energy for domestic and/or commercial purposes from the power circuit the rate of Electricity Duty on the whole of energy so supplied including the energy so used shall be as per item -I (a)(i) above.

- (ii) In the case of Industrial/Agricultural consumers where separate metres are installed for measuring general and motive power supply, the entire general consumption (without regard to the limit of 5 per cent of the Industrial consumption laid down in tariff of Board on lights, fans, heating, refrigeration, etc., within the factory, including godowns, canteens, offices yards watchmen's quarters when electricity is supplied from the industrial connection, etc. (except in the residences of owners as well as that of employees). Electricity duty shall be charged as per rates shown against item I(b) above.
- (iii) Supply of Electricity to Government of India Offices including Railways, etc., and further consumed by the Government of India offices itself is exempted from the levy of electricity duty.
- (iv) No duty is levied on the energy used on the works of the Boar 1 such as offices sub-stations and workshops, etc., for which no bills are prepared and no adjustment of payments are made.
- (v) Energy supplied whether free or other wise to the employees of the Board for domestic purposes is subject to levy of electricity duty as per domestic rate.
- (vi) Where an independent pumping connection is given at the Domestic/Commercial premises under the industrial tariff the electricity duty as per Industrial rates, shown against item (b) above will be applicable.
- (vii) Electricity Duty on the entire consumption for poultry Industry is to be levied as on Industrial consumption in all cases where Industrial load is given by the Board.
- (viii) Two lamp points of general consumption for agriculture supply is exempted from the levy of electricity duty.
- (ix) The energy supplied from Bhakra-Nangal System to Rajasthan Government is exempted from the levy of Electricity Duty.
- (x) The energy which is further supplied by the Government of India to its employees either free of cost or on concessional rates from the colony meter is liable to the levy of Electricity Duty in the manner as is mentioned in item III below.
- (xi) Gurdwara Sahib Nanaksar (Jagraon), district Ludhiana, is exempted from the levy of Electricity Duty for a period of five years with effect from 8tn July, 1973, for the consumption of electricity by the Gurdwara subject to the condition that a liability should not exceed Rs 3100 per annum.
- (xii) Following Smadhies of Gurdwara Sahib Nanaksar, Jagraon are exempted the payment of electricity duty for a period of 5 years with effect from 28th June, 1976:—
 - (1) Smadh Bhai Banggwali (District Faridkot).
 - (2) Smadh Gurdwara Sirah, Tehsil Batala (District Gurdaspur).
 - (3) Smadh Kanoila, Tehsil Batala (District Gurdaspur).
 - (4) Smadn Bhai, Bagha Purana, Tehsil Moga (District Faridkot).
 - (5) Gurdwara Nanaksar, Bhadaur (District Sangrur).
- (xiii) Consumption of electrical energy for Cane-crushers and Thrashers installed on the tubewells for agriculture purposes are exempted from the payment of Electricity Duty with effect from 21st August, 1968.
- (xiv) Consumption of electrical energy for chaff-cutters installed on the tube wells for agriculture purposes is exempted from levy of Electricity Duty with effect from 21st August, 1968

- (xv) Government have exempted from levy of Electricity Duty to the Industrial Units in the State certified to be eligible under and in accordance with the Rules for the grant of incentives to Industrics under the Scheme of Focal Growth Points, 1969, for the period and to the extent specified in the said certificates. The following Focal Growth Points have been notified by the Industries Department:—
 - (I) Amritsar Zone I—"Existing and Expanding Industry"—
 - (i) Area falling within the Municipal limits of Amritsar, Chheharta and Verka.
- (ii) In addition five area Zoned for Industrial Development marked on the Development Plan No. DTP-III/67 and measuring approx. 1843 acres.

Zone II—"New Industry"—

- (i) Five areas zoned for Industrial Development marked on the Development Plan Drg. No. DTP-III/67; and measuring approx. 1843 acres.
- (ii) In addition, any areas planned or developed by Government, Improvement Trusts or by the local authority for purposes of Industrial Development and not falling in (I) above.
- (2) Batala Zone I—"Existing and Expanding Industry"—
 - (i) Areas falling within Municipal Limits of Batala and marginal fringe along Amritsar Road and Pathankot Road covering an additional area of approx. 350 acres and shown on the Plan Drg. No. STP/1492/69, as pockets A and B.

Zone II—"New Industry"—

Area marked for Industrial Development in the key Plan Drg. No. STP/1492/69 and measuring approx. 320 acres including the existing Industrial Estate.

(3) Ferozepur Zone I—"Existing and Expanding Industry"—

Area falling within the Municipal limits of Ferozepur City and Cantonment Limits of Ferozepur as marked on the Plan Drg. 42/65.

Zone II—"New Industry"—

Industrial Area and Industrial Estates of the Industries Department marked on the Kly Plan and measuring approx. 11 acres.

- (xvi) Government have further extended the concession mentioned in para (XV) to the following type of industries—
 - (a) For technically trained persons for setting up units anywhere in the State;
 - (b) Where promoters bring in not less than 15 per cent of Block Capital Outay on the venture as Foreign Exchange in permissible form;
 - (c) The new units set up in the 3 Border Districts; and
 - (d) The Districts declared backward by the State Government/Government of India.

II. Classification of Domestic, Commercial and Industrial Consumers

Except where specifically decided by the Punjab Government to the contrary, the general principle of classification of consumers for the purposes of levy of Electricity Duty is to be the same as is followed by application of Schedule of Tariffs in the areas of supplier(s).

III. Supply to Colonies

(i) In the case of Schedule "L.S." where the colony's consumption is subject to an addtional charge often 10 paise per unit the duty on the entire consumption for residential and resale purpose for Factory Staff quarters and colony street lighting etc., is to be charged at the rates applicable to domestic consumer, irrespective of the number of quarters and occupants. For instance suppose there are 100 residential quarters in a colony and the total monthly consumption of quarters in colony and street lighting is 1000 KWH, the duty on the entire consumption will be as under:—

First 15 KWH/month

. 3 paise per KWH.

Next 25 KWH/month

.. 17.50 paise per KWH

Remaining KWH (Units)

. 9.75 paise per KWH

(ii) In the case of the departmental colonies (other than those covered by Schedule "L.S.", etc., where the supply is given at one point and charged at Schedule "C.S." or now covered under the Schedule to "Bulk Supply" the electricity duty on the total consumption should be charged as per domestic supply as explained in item III (i) above.

IV. Supply to Government of India Offices including Railways

The exemption as per note (iii) under item I above is in respect of bona fide consumption of the offices/works of Government of India like M.E.S., Airfield, P&T Railways, etc, only. As regard supply for other purposes, within their areas of reticulation the following instructions are applicable in the matter of levy of Electricity Duty:—

- (A) If the supply is taken at one point both for bona fide use of the offices/works and for "other purposes", the duty should be levied on the consumption after deducting the consumption for bona fide use at the following rates:—
- (a) M.E.S. Staff Quarters

As per Domestic Supply as explained in item III(i) above.

On the remaining units consumed the Electricity Duty is leviable at 25 per cent of the price of energy (excluding energy consumed for Government of India purposes).

- (b) Railways, Post and Telegraphs, etc.
- As per Domestic Supply as explained item III(i) above (excluding energy consumed for Railways, Post and Telegraphs, etc.)
- (B) For these purposes the consumer is required to keep a proper account of energy sold to other (consumer-wise residential quarters of private consumers, etc.,) and submit a monthly statement to the local office(s) of Board/Licensees regularly for the assessment of Electricity Duty (showing consumption in KWH of each consumer) for summing up the consumption.
- (i) In case where a single meter is installed for combined office and residence in the building the electricity duty at the rate of for Domestic Supply is calculated for the total consumption as is charged by the authorities concerned from the residents.
- (ii) If any of the department is giving unmetered supply to its employees, etc., according to the terms of their service, the Department is required to provide suitable meter to measure the consumption separately for the purpose of levy of electricity duty.
- (iii) If supply for other purposes is taken at the point distinct from the supply for bonafide use of the department and further distribution is done by the department the duty should be charged as in item IV(A) above.

(iv) In case where supply is being given individually by the Board to any of the employees of Military and Railways, etc., in their area, the standard rate of Electricity Duty as per item I(a) above is applicate.

Explanations.—(a) If any of the Government of India offices is in a private building and the connection is in the name of the landlord for exemption from the levy of electricity duty be allowed on a certificate to be obtained from the Officer Incharge of the office that the consumption of the particular connection is entirely for bona fide use of the office.

(b) If a Government of India office and a private consumer other than the departmental employee is housed in the same building the exemption from the levy of Electricity Duty is to be allowed only if separate meters are installed.

V. Supply for Illumination use

The word "Illumination" used in item 1 (a) (iii) above means energy utilised for the purpose of ornamental lighting used for display or decoration and not on the energy used for bona fide lighting within the tent, shamiana, etc. The energy used for loud-speaker, fans, for heating is not covered by the termillumination. Where the ornamental lighting is not measured separately the entire consumption is to be charged at Rs. 1 per Kwh. If the decoration is done in the Shamiana, Tent etc., the electricity duty in their case is also leviable at Rs. 1 per Kwh.

VI. Clarification regarding levy of Electricity duty on Monthly Minimum Charges

- (i) In the case of domestic and commercial consumers the electricity duty has to be charged in respect of the number of units consumed as per rates mentioned in I(a) and (i) any (ii) above.
- (ii) Where the monthly minimum charges are recovered from the other category of (consumers referred in item 1(b), the electricity duty is to be assessed and realised because electricity duty is leviable on the entire amount of the bill i.e., cost of energy.

VII. Refund of Electricity duty

Discrepancies caused due to mathematical calculations and wrong applications of tariff may be attended and removed by adjustment in future bills by the concerned Charger of the Board and Licences. Cases which involve refund of amount should, however, be referred to the Chief Electrical Inspector by the Field Officers of the Board/Licences.

PART II

SCHEDULE OF ELECTRICITY DUTY RATES

Applicable to various categories of consumers (bulk distributing licences, are including Irrigation Branch).

MUNICIPAL COMMITTEE, AMRITSAR-LICENCE-1915

DOMESTIC Light and Fans A.C. Supply

			Paise per Kwh.
First 15 Kwh/month		• •	3
Next 25 Kwh/month		••	8
Above 40 Kwh/month	D.C. Supply	• •	• •
First 15 Kwh/month	••		3
Next 25 Kwh/month		• •	5
Above 40 Kwh/month		• •	• •

Heating (A.C. Supply)

	Heating (A.C. Supply)		
First 15 Kwh/month Next 25 Kwh/month Above 40 Kwh/month		•••	3 18 4
	D.C. Supply		
First 15 Kwh/month Next 25 Kwh/month Above 40 Kwh/month		•••	3 18 4
	COMMERCIAL		
I	light and Fans (A.C. Supply)		
First 30 Kwh/month Next 50 Kwh/month Above 80 Kwh/month			3 8
	D.C. Supply		
First 30 Kwh/month Next 50 Kwh/month Above 50 Kwh/month		•••	3 5
	Heating (A.C. Supply)		
First 30 Kwh/month Next 50 Kwh/month Above 50 Kwh/month	D.C. Supply		3 8 10
First 30 Kwh/month Next 50 Kwh/month Above 80 Kwh/month	INDUSTRIAL	 	3 13 10
Small Power, Mediu	um Power, Large Supply Power and	Bulk Supply Po	ower
Lighting, Heating and Mo	tive Power		er cent of the t of energy.
	Agricultural Supply		
Irrigation, Pumping, Thre	eshers, Cane Crushers and Chaff Cut same Tubewell		
Connection Motor Other purposes		<i>Nil</i> 20 p	er cent.
MUNICIPA	L COMMITTEE OFFICE/WORK	S	
L	ight and Fans (A.C. Supply)		
First 30 Kwh/month Next 50 Kwh/month Above 80 Kwh/month		••	3 8 ···

D.C. Supply

First 30 Kwh/month Next 50 Kwh/month		3 5
Above 80 Kwh/month		• •
Heating (A.C. Supply)	
First 30 Kwh/month Next 50 Kwh/month Above 80 Kwh/month	 	3 18 10
D.C. Supply		
First 30 Kwh/month Next 50 Kwh/month Above 80 Kwh/month Street Light and Pumping		3 18 10 per cent of the cost of energy.



BHAKRA-NANGAL ELECTRICAL DIVISION, NANGAL TOWNSHIP

All categories of consumers

Rates applicable to Board's consumers in the State mentioned in Part I are applicable in their area.

BEAS PROJECT, TALWARA, ELECTRIFICATION DIVISION NO. II. TALWARA TOWNSHIP

All categories of consumers

Rates applicable to Board's consumers in the State mentioned in Part I are applicable in their area.

II. STAMP DUTY

The rates of stamp duty on Conveyance and Gift as revised with effect from 2nd May, 1978, are as under :—

Description of Instrument	Proper St	amp Duty
1. Conveyance as defined by section 2(10) not being a transfer charged or exempt under No. 62	Where conveyance amounts to sale of immovable propert (a)	conveyance
Where the value or amount of consideration for such conveyance as setforth therein does not exceed Rs 50	Five rupees	One rupee and fifty paise
Where it exceeds Rs. 50 but does not exceed Rs. 100	Ten rupees	Three rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200	Twenty rupees	Six rupees
Where it exceeds Rs. 200 but does not exceed Rs. 300	Thirty rupees	Nine rupees
Where it exceeds Rs. 300 but does not exceed Rs. 400 .	. Forty rupees	Twelve rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500	Fifty rupees	Fifteen rupees
Where it exceeds Rs. 500 but does not exceed Rs. 600	Sixty rupees	Eighteen rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700	Seventy rupees	Twenty-one
Where it exceeds Rs. 700 but does not exceed Rs. 800.	. Eighty rupees	rupees Twenty-four
Where it exceeds Rs. 800 but does not exceed Rs. 900	. Ninety rupees	rupees Twenty-seven
Where it exceeds Rs. 900 but does not exceed Rs. 1000	One hundred	rupees Thirty rupees
And for every Rs. 500 or part thereof in excess Rs. 1000	of Fifty rupees	Fifteen rupees

Exemption.—Assignment of copyright under the Copyright Act, 1957, Section 18 Co-Partnership Dced, See Partnership (No. 46).

2. Gift.—Instrument of not being a settlement (No. 58) or Will or Transfer (No. 62).

The same duty as a conveyance amounting to sale for a consideration equal to the value of the property as setforth in such instrument.

3. The rates of stamp duty on mortgage deeds with possession with effect from	30th-
April, 1974 are as under:	•

Description	of instrument	
*> 62611 Deloit	Or mountainem	

Proper Stamp Duty

(a) When possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given

Where the amount secured by such instrument does not exceed Rs 50	Four rupees
Where it exceeds Rs. 50 but does not exceed Rs. 100	Eight rupees
Where it exceeds Rs. 100 but does not exceed Rs. 200	Sixteen rupees
Where it exceeds Rs. 200 but does not exceed Rs. 300	Twenty-four rupees
Where it exceeds Rs. 300 but does not exceed Rs. 400	Thirty-two rupees
Where it exceeds Rs. 400 but does not exceed Rs. 500	Forty rupees
Where it exceeds Rs. 500 but does not exceed Rs. 600	Forty-eight rupees
Where it exceeds Rs. 600 but does not exceed Rs. 700	Fifty-six rupees
Where it exceeds Rs. 700 but does not exceed Rs. 800	Sixty-four rupees
Where it exceeds Rs. 800 but does not exceed Rs. 900	Seventy-two rupees
Where it exceeds Rs. 900 but does not exceed Rs. 1000	Eighty rupees
and for every Rs. 500 or part thereof in excess of Rs. 1000	Forty rupees

12. REGISTRATION FEES

Table of Registration Fees

(Sections 78 and 79 of the Act)

Article (1) For the Registration of Documents

(1) In Book I of the register of non-testamentary of documents relati	ng to in	mmovable
		Rs.
(a) For all optionally registerable documents except leases		3 ⋅00
(b) For all compulsorily registerable (other than leases of immovavle propert	y)	
If the value of consideration in money does not exceed Rs. 50		1 ·50
Exceeds Rs. 50 but does not exceed Rs. 100		3 .00
Exceeds Rs. 100 but does not exceed Rs. 200		5 ⋅00

164	
Description of instrument	Proper Stamp Duty
Exceeds Rs. 200 but does not exceed Rs. 300	Rs 7·00
Exceeds Rs. 300 but does not exceed Rs. 400	9.00
Exceeds Rs. 400 but does not exceed Rs. 500	11.00
Exceeds Rs. 500 but does not exceed Rs. 600	13.00
Exceeds Rs. 600 but does not exceed Rs. 700	15.00
Exceeds Rs. 700 but does not exceed Rs. 800	17 .00
Exceeds Rs. 800 but does not exceed Rs. 900	19 .00
Exceeds Rs. 900 but does not exceed Rs. 1,000	21 .00
Exceeds Rs. 1,000 but does not exceed Rs. 1,500	26 ⋅00
Exceeds Rs. 1,500 but does not exceed Rs. 2,000	31 .00
Exceeds Rs. 2,000 but does not exceed Rs. 2,500	36.00
Exceeds Rs. 2,500 but does not exceed Rs. 3,000	41 .00
Exceeds Rs. 3,000 but does not exceed Rs. 3,500	46 ·00
Exceeds Rs. 3,500 but does not exceed Rs. 4,000	51 .00
Exceeds Rs. 4,000 but does not exceed Rs. 4,500	56.00
Exceeds Rs. 4,500 but does not exceed Rs. 5,000	61 .00
For every 500 or part thereof in excess of Rs. 5,000 If the value of consideration be only partly expressed (in addition to ad valorem fees as above on the value or consideration money express if the value of consideration be not at all expressed, a fixed fee of (c) For lease of immovable property and surrender of leases	the ssed) 10.00 40.00 At the rates given in clause (b) above on the amount of rent of which stamp duty has been assessed under article 35 of Schedule I-A to the Indian Stamp Act, 1899 and if the lease be

Note (1).—Such fee in the case of duplicate if presented with the original shall be rupees two only. Duplicates, if not presented along with the originals shall be treated like the originals.

Note (2). -The registration fee to be paid on portion deeds shall be calculated on the value of the share or shares on which stamp duty has been assessed under article 4 of Schedule 1-A to the Indian Stamp Act, 1899.

exempted from

stamp rupees four.

duty

I(2) In Book No. 3, register of bills and authorities to adopt:—	Rs
(i) Authorities to adopt (ii) For the registration of bills—	40 ⋅00
(a) When the valuation of the property bequeathed does not exceed Rs 1,000	12 .00
	Ad valorem fee prescribed in this article shall be levied subject to a maximum of Rs. 40
(c) When the value of the property bequeathed is not expressed	50 .00
(3) In Book No. 4, miscellaneous register for documents under clause (d) and (f) of section 18	All non- testamentary instruments re- lating to Book IV including sale certificates presented for registration in original
(ii) For the registration of special powers of attorney	5 .00
(iii) For the registration of general power of attorney .	15.00
(iv) For the registration of an adoption deed	30 .00
(v) For the registration of any other document which cannot be brough under the ad valorem scale prescribed by the proceeding clause of the Table, i.e., which is incapable of valuation	10.00

Under section 80 of the Indian Registration Act, 1908, all fees for registration of documents, shall be payable on the presentation of such documents provided that no fee shall be levied for the registration of security bonds furnished by Court Inspectors and Assistant Inspectors under the provisions of paragraph 5, Chapter 27 of the Punjab Police Rules, Volume III (1935):

Provided also that under the notification of Government of India, Home Department No. 37, dated 24th April, 1914 all fees payable:—

- (a) by or on behalf of Co-operative Society for the time being registered under Punjab Co-operative Societies Act, 1961 (Act No. of 1961); and
- (b) in respect of any instrument excluded by any officer or member of such a society and relation to the business thereof, are permitted:

Provided further that no registration fee shall be chargeable on a document relating to a Gift Bhudan Land:

Provided further that no registration fee shall be chargeable on a mortgage deed and executed by a borrower for securing the payment of the loan advanced to him under the Village Housing Project Scheme:

- Provided further that no registration fee shall be chargeable on document executed in favour or on behalf of, on Government where registration fee is payable by Government:
- Provided further that no registration fee shall be chargeable on bonds and agreements executed by Indian National, repatriated from Uganda and resettled in Punjab in connection with business loans granted and other rehabilitation benefit given to them by the Government of the State of Punjab:
- Provided further that no registration fee shall be chargeable on the mortgage deeds without possession executed by the landless workers for securing loan from any scheduled bank as defined in the Reserve Bank of India Act, 1934, for the construction of their houses on the site allotted to them by the Government of the State of Punjab.
- Note (1).—No registration fee shall be leviable upon a mortgage deed executed by any Officer Government in Civil or Military employ or securing the repayment of an advance received by him from the Government for the purposes of constructing or purchasing a dwelling house for his own.
- Note (2).—The fee on any instrument comprising or relating to several districts matters shall be the aggregate of the fee with which separate instruments each comprising or relating to one of such matters would be chargeable.
- (b) An instrument so framed as to come within or more description of the documents enumerated shall, when the fees chargeable thereunder are different, be charged with the highest of such fees.

Article II.—For inspection of searches under section 57:—

General search for inspection of any number of entries or documents relating to one and the same property or executed by or in favour of one and the same individual:

선택 취약 기사리	Rs
(a) for the first year in the books of which search is made	 2.00
(b) for every other year in the book of which search is continued	 1 .00
(c) maximum	 50 ⋅00

Provided that no search fee shall be charged in respect of a document of which a copy is applied for when the names of claiming and executing parties, the nature of the documents and the date of registration are shown in the application for the copy.

Note.—The date of registration of document is the date on which it is copied in the relevant book and the endorsement under section 60 of the Indian Registration Act, 1908, is recorded on it.

Explanation.—If a search is made at the request of Civil Court for the purpose of ascertaining whether specified property is encumbered or at the fee to be levied in each case shall be at the rates prescribed above.

Explanation II.—If a search is made at the request of Director of Industries, Punjab, the Manager, Punjab Financial Corporation, in respect of persons applying for loans under the Punjab State Aid to Industries Act, 1935, or the State Financial Corporation Act, 1951, as the case may be for the purpose of ascertaining whether a specified property is encumbered or not, the fee to be levied in each case shall be at the rate prescribed in this clause, and a certificate/under the signatures of the Registrar or Sub-Registrar as the case may be, shall be granted to show the result of search thus made.

Explanation III.—If a search is made at the request of any of the following authorities in respect of person applying for loans under the Punjab Co-operative Societies Act, 1961 (Punjab Act No. 25 of 1961) or any other laws on the subject for the time being in force. For the purpose of ascertaining whether a specified property is encumbered or not, the fee to be levied in each case shall be at the rate prescribed in this clause; and a certificate under the signatures of a Registrar or Sub-Registrar, as the case may be shall be granted to show the result of search thus made.

(1) the Manager, the Punjab State Co-operative Land Mortgage Bank, Limited;

(2) the Branch Manager, the Punjab State Co-operative Land Mortgage Bank Limited,

(3) the Manager of the Central Co-operative Banks;

(4) the Managers of the Primary Co-operative Land Mortgage Banks; and

(5) the Land Valuation Officer of the Punjab Co-operative Land Mortgage Bank.

Article III.—For making or granting of copies of reasons, entries or documents (in English, Urdu, Punjabi or Hindi) before, on or after registration—

(a) when the number of words does not exceed 600 ... 1.50

For every 300 words or part thereof in excess of 600 words ... 0.75

- (b) If the applicant requires, copy to be furnished on the day of application or in preference to other applications, an urgent fee of Rs. 2 shall be levied over and above the prescribed fee.
- Note (a). -When registration is refused neither registration fee nor copying fee is to be levied
- Copies of the reasons granted before registration are those which in case of refusal registration are given on the applications made by any persons executing or claiming under the documents as provided in section 76 of the Act.
- Note (b).—When application for a copy under section 57 necessitates search, the fee prescribed under Article II is to be levied in addition to that chargeable under Article II.
- Note(c).—Government Officer who may want to search the register or take copies of entries in register for bona fide public purpose, will be exempted from the payment of the fees under Articles II and III on a certificate being granted by the Registrar of the district that information is required solely in the interest of Government.
- Note (d).—The fees for copying maps and plans of estates or houses, etc. such as are filed in supplementary book I, shall be determined by the head of the office.
- Note (e).—No additional charges shall be levied in respect of the copying into the registration books of endorsements made in accordance with sections 52, 58 to 60 of the Act.

Extra or Additional Fees

Article IV.—For discretionary registration under section 30—

(1) By the Registrar of the District under sub-section (1) ... 10.00
(2) By the Registrar whas jurisdiction is extended to the whole of India

Note.—The additional fee under this article is not payable on the registration of bills and authorities to adopt. Nor is to be levied in cases where the Sub-Registrat owing to his being pecuniary interest in the transaction or to his being unacquainted with the language in which deed is written or for any other sufficient reasons, is unable to register himself.

Article V-For the issue of commission and for attending at private residence-Rs (1) When a satisfactory certificate is produced as to sickness or infirmity... 14.00

When the person to be examined is in jail 7.00 (2) In all other cases 14.00

- Note.—In addition to the above fee travelling allowance at the following rates is to be levied for the actual distance travelled over; provided that the place visited is more than one mile from the registration office.
- Note.—In addition to the above fee the person on whose behalf the journeys referred to in paragraph 19 of the Registration Manual are performed shall pay to Government such additional sum as may be necessary to cover the cost of travelling allowance of registering office or persons appointed to exercise a commission at the following rate:-
 - (a) In the case of whole-time Government officials at the rates prescribed in the Puniab Civil Services Rules, Volume III-Travelling Allowance Rules.
 - (b) In the case of Departmental and Honorary Sub-Registrars at the rates prescribed for grade IV Officers in the said Travelling Allowance Rules; provided that halting allowance, if admissible, shall be limited to Rs 3 per diem for the Sub-Registrar of Amritsar and Rs 2 per diem for other Sub-Registrars.
 - (c) In the case of persons appointed to execute a commission under section 33 or section 38 of the Registration Act, the same rates as are prescribed in clause (b) above for the Departmental and Honorary Sub-Registrars other than those of Amritsar.

Rs Article VI.—For filling Translations 2.00 Article VII.—For deposit, withdrawal and opening of sealed will— Rs (1) When deposited in sealed cover under section 42 10.00 (2) When withdrawal under section 44 10.00 (3) When opened under section 45

Note.—No fee beyond the copying fee under Article III shall be levied for copying into Book No. 3 will be opened under section 45.

Article VIII.-For the authentication of power of attorney under section 33—

		Rs
(a) If such power is general	• •	5.00
(b) If special		2 · 50

Article IX.—When under section 46 application is made to issue and to serve a summons process fee and remuneration of the person summoned, at the rates prescribed for the Civil Courts of the State are to be levied from the person at whose instance or on whose behalf the application is made. When however, the person summoned is the person who has executed the document the remuneration be not allowed to him.

Article X.—For the safe custody of documents remaining unclaimed after registration or after re-registration is refused:-Rs

When application for return of registered document or of a document the registration of which has been refused is made more than one month from the date of such registration or refusal and for delay in applying for return of such document beyond one month for each fortnight or fraction thereof

0.75

10.00

Provided that the maximum fee leviable under this article in the case	Rs
of single document shall not exceed	40 .00

Note.—(1) A Registrar is empowered in his discretion to remit, in whole or in part, the fee leviable under this Article by himself or by the Registration Officers subordirate to him in cases in which it appears to him that levy of such fee would lead to injustice or hardship.

Note.—(2) It must be understood that no custody fee is leviable when application for the return of a document is made within one month of the date of registration. Thus, if the document be registered on the 1st April, and if the application be made after 30th April, fees are leviable as follows:—

If application be made between the 1st and 14th May		R s 0 ⋅75
If applieation be made, between 15th and 28th May	••	1 ·50
If application be made between 29th May and 11th June		2 · 25
If application be made between 12th and 25th June	• •	3 .00

If application be made between 26th June and 9th July and so on an additional fee of 7 paise being leviable for each fortnight further delay in making application for return up to a maximum of Rs. 10.00.

13. CESS ON SUGARCANE

Cess on sugarcane was levied by the State Government under section 17(1) of the Punjab Sugarcane (Regulation of Purchases and Supply) Act, 1953 on the purchase of sugarcane by or on behalf of a sugar factory at the rate of one anna per maund of sugarcane which was increased to 1½ anna per maund during 1956-57. With the conversion to decimal coinage system in 1957-58, the cess was fixed at 9 paise per maund. Further with the change in the system of weight from maundage to quaintals the rate was fixed at 24.12 paise per quintal from 1963-64.

14. BUS FARES

The bus fares were increased by 20 per cent with effect from 1st November, 1976 and the revised fares are as under:—

			Rate per passenger per K.M.		Freight rate of personal luggage	
			Minimum Maximum			
			Paise	Paise	· · · · · · · · · · · · · · · · · · ·	
1.	For all metalled roads	••	2 ·88	3 • 90	Half the fare per K.M. per 40 Kgs.	
2.	For all unmetalled roads in the plains		4 · 32	4 ·80	Ditto	
3.	For all metalled roads in the hills excluding Chakki-Dalhousie and Simla-Kalka roads		5 ·88	6.36	Ditto	
4.	Chakki-Dalhousie road		6.36	8 .28	Ditto	
5.	Simla-Kalka road		5.88	7 ⋅88	Ditto	
6.	For all unmetalled roads in the hills		6 · 36	7 .80	Ditto	
7.	For luxry coach being one class each for plain metalled roads		Uniform rate	6.00	Ditto	
8.	Luxury coach being one class coach for hill roa	ds	Ditto	9 .00	Ditto	

SCHEDULE 'A'

15. A. SCHEDULE OF TARIFFS FOR SUPPLY OF ENERGY

Schedule of Tariffs for supply of energy w.e.f. 30th September, 1975 as amended upto 30th September, 1978. The Punjab State Electricity Board in its meeting held at Patiala on 18th May, 1977 approved the General Conditions of Supply and Schedule of Tariffs as brought up to date and the Board approved the revised rates of Scheduled A.P. w.e.f. 7th July, 1977 in circulation. The Board in its emergent meeting held on 11th March, 1978 approved the levy of 15% surchage on SP charges (all charges and surcharges prior to levy of Electricity Duty) of all categories of consumers excluding A.P. consumers w.e.f 1st March, 1973.

- 2. Further the Board in its meeting held at Patiala on 25th April, 1978 amended power factor Clause of Schedule M.S. providing 10% surcharge for non-installation of shunt capacitors by Medium Industrial Power Supply Consumers.
- (a) General Conditions.—(1) Schedules of Tariffs have been enforced with effect from 30th September, 1975. The modifications additions which have been enforced after 30th September, 1975 and upto 31st January, 1977 have also been incorporated in these schedules of tariffs and the dates of enforcement of modifications and additions are as under:—
 - (i) Power factor clause in schedule S.P. has been provided w.e.f. 1st October, 1975.
 - (ii) The option to new T/Well consumers to be governed either under flat rate or metered supply has been given w.e.f. 7th October, 1975.
 - (iii) The clauses in various schedules of tariff viz large Industrial Power Supply Medium Industrial Power Supply, Small Industrial Power Supply and Agricultural Pumping Supply pertaining to demand surcharge have been incorporated w.e.f. 20th November, 1975.
 - (iv) Power factor clause in the schedule A.P. have been inserted w.e.f. 17th August, 1976.
 - (v) Power factor surcharge under Schedule M.S.based on power factor remained in force from 30th September, 1975 till 24th August, 1976. Powor factor surcharge based on monthly average power factor or power factor in Schedule Medium Industrial Power Supply have been enforced w.e.f. 25th August, 1976.
 - (vi) A.P. consumers with connected load of 20 BHP and upto 26 BHP were governed under Schedule S.P. upto 6th January, 1977 but the same have been brought under metered supply of Schedule A.P. w.e.f. 7th January, 1977.
- A.P. consumers running other Industries on their tubewell connections or vice-versa were covered by relevant industrial tariff subject to minimum of flat rate upto 6th January, 1977, but the same are covered by relevant industrial tariff with minimum charges as provided in the relevant industrial tariff w.c.f 7th January, 1977.
- 2. These tariffs are subject to revision and/or levy of surcharge as may be decided by the Board from time to time.
- 3. These tariffs are exclusive of electricity duty, taxes and other charges levied by Government or other competent authorities from time to time which are payable by the consumers in addition to the charges levied as per the tariffs.

- 4. Unless otherwise agreed to or specified, these tariffs are applicable to only one point of supply and at a single voltage. Supply at other points or at other voltages shall be separately billed.
- 5. These tariffs are subject to the provisions of the General/Abridged conditions of Suply and Schedule of General and Service Charges relating to the supply of Electricity or any amendments/modifications thereof as are enforced from time to time.
- 6. The minimum charges specified in various schedules excludes meter rent, E.D taxes and other charges which shall be charged separately depending upon the character of service.
 - 7. Contracted demand shall mean:-
 - (i) the maximum demand in kVA sanctioned to the consumer.

or

- (ii) Total sanctioned load of a consumer where no specific maximum demand in kVA is sanctioned by Board. This connected load shall be converted into the demand in kVA by applying power factor of 0.85.
- 8. In cases where the contracted demand has been given in kW. the contracted demand in kVA for tariff purpose shall be determined by adopting the power factor as 0.85.
- 9. The tariff rate in the case of Schedule L.S. M.S., and S.P. is to be based on the industrial load only and not on the total of general i.e bona fide factory lighting and colony lighting etc. and industrial load.

Fraction of half and above of a Kilowatt should be taken as 1 KW and fraction below half should be neglected.

10. Factory Lighting/Colony Supply:

(i) Large Industrial Power Supply.—Metering equipment for the whole supply (i.e. the supply for the industrial load, bona fide factory lighting load, residential quarters load and street lighting load, etc). shall be normally installed on the H.T. side at the point of commencement of supply. As the energy used for residential and re-sale purpose for the factory staff quarters and street lighting etc. in the colony is subject to an additional charge of 10 paise/unit, a separate feeder should be laid by the consumer and L.T. meter of suitable capacity installed to record the consumption of residential colony feeder.

However, if in case of H.T. consumers (11 KV & above) metering is done on L.T. side to record whole supply due to non-availability of metering equipment, the maximum demand and energy consumption of such consumers shall be increased by 3 per cent to account for losses.

However, where the consumption of industrial load only is recorded through M.D.I and main energy meter and consumption of bona fide factory lighting and colony lighting metered separately, then in such cases, the rate per unit of the industrial load based on demand and energy charges should be worked out and this rate should be applied for bona fide factory lighting. For colony lighting this rate per unit be enhanced by additional charges of 10 paise per unit.

(ii) Medium Industrial Power Supply and Small Industrial Power Supply.—Unlike L.S. corrumers the industrial and general supply of M.S. and S.P. consumers, are required to be metered separately and accordingly separate meters should be installed.

11. L.T. Surcharge/11 K.V. rebate on L.S. and M.S. consurmers vis-a-vis General Consumption:

- (a) In case supply is given at 400 volts and metered at 400 volts, then a surcharge of 20 per cent as given in note (i) under clause 3 of Schedule L.S. leviable on the energy charges worked out by the application of tariff, as per clause 3 *ibid*. This 20 per cent surchatge is not applicable on the additional charge of 10 paise/unit for colony lighting and residentials quarters as given under clause 6 of the Schedule L.S.
- (b) In case of supply under Schedule M.S. if supply is allowed at 11 K.V. ? rebate of $7\frac{1}{2}$ per cent as given in foot-note (i) (i) of clause 3 is to be allowed on the energy charges worked out by the application of tariff. This rebate of $7\frac{1}{2}$ per cent is not admissible for the bona fide factory lighting, residential quarters and street lighting consumption, etc. as billed under clause 6 of the Schedule M.S.

12. Monthly Minimum Charges vis-a vis General Consumption of L.S. Ad M.S. Consumers:

- (a) L.S. Consumers.—Energy charges for bona fide factory lighting and residential quarters/colony lighting, etc., are adjustable against the monthly minimum payment recoverable from L.S. consumers. However, the charge of 10 paise per unit applicable for residential quarters/colony lighting etc., consumptions are not to be adjusted against mothly minimum payment.
- (b) Medium Industrial Power Supply.—The charges for bona fide factory lighting and residential quarters consumption as billed under clause 6 of Schedule M.S. are not adjustable against the monthly minimum payment, as the monthly minimum charges are based on industrial load.

13. Seasonal Industries:

- (a) Seasonal Industries mean industries/factories which by virtue of their nature of production can work only during a part of the year upto a maximum of 7½ months during the period 15th August to 31st March.
 - (b) The Board have approved the following industries as seasonal industry:—
 - (i) Sugar Industries.
 - (ii) Cotton Ginning, Pressing and Bailing Plants.
 - (iii) Rice Husking/Hullers/Mills.
 - (iv) Cane crushers.
 - (v) Thrashing and Winnowing Plants.
 - (vi) Tea Factories.
 - (vii) Oil Mills/Crushing Plants.

Note.—Ice Factory/Ice Candy Plants should not be 1 ated as Seasonal Industries.

- (c) Seasonal Industries shall be charged for the seasonal period as per tariff rate subject to monthly minimum payment clause. For the off season, they will be charged as per off seasonal rates in the relevant schedule of tariff but will not be subject to monthly minimum payment.
- (1)(i) Construers rarring seasonal industries along with some other kind of continuous non-seasonal industries on the same connection, should also be given the benefit for seasonal loads during the off season i.e. demand charges or minimum charges during the period when seasonal load is not working should be based on remaining non-seasonal load only. However, before availing the benefit, the consumer must provide two distinct separate circuits for both

types of the load so that the circuit for the seasonal load during the off season may be either sealed by the Board or else the seasonal load is not dismantled and removed to the complete satisfaction of the concerned S.D.O. of the Board.

- (ii) The consumer should intimate in writing one month in advance about the date and period of closing of the seasonal industries to local office. Similarly, at the time of restarting the factory at the beginning of the season, he wil intimate the same to the Board's local office.
- (iii) The consumer shall give an undertaking not to run his seasonal installation (load) during off season, and in case he is found running the same, then demand charges for the entire load for the full year shall be payable by him.

14. Connected Load:

The connected load means the sum of rated capacities of all the energy consuming apparatus in the consumer's installation. This shall also include the stand by or spare energy consuming apparatus installed by the consumer notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

15. Steel Rolling Mils Surcharge:

In case supply to Steel Rolling Mills is given at 400 volts instead of 11000 volts under Schedule L.S. then additional surcharge of 5 per cent is leviable on the charges worked out as per tariff after levying surcharge of 20 per cent.

16. Agricultural Pumping Supply:

(i) Chaff-cutters, thrashers and cane-crushers are allowed to be operated on tubewell pumping set connections whether governed under flat rate or metered supply system. Under the flat rate system, these appliances will be covered by the flat rate for tubewells.

No electricity duty will be charged from A.P. consumers who use Chaff-cutter, Thrasher, Cane-crusher subject to the following:—

- (a) Chaff-cutters, Thrashers and Cane-crushers used by the individual farmer for thrashing his own crop and not for commercial purposes.
- (b) The existing horse power capacity of the tubewell is not augmented without the approval of the Board.
- (ii) The water from tubewell can also be used by the consumers to irrigate the land other than in his possession.
- (iii) Where the tubewells consumer has paid the cost of service line/service connection, the demand charges which are in lieu of service rentals are not leviable.
- 17. In case of Irrigation Branch tubewells installed under T.C.A. Scheme, the Punjab Government has paid entire cost of H.T. and L.T. lines, transformers etc., feeding such tubewells and the Board is giving supply at a flat rate of 15 paise per Kwh and no service rentals are being charged. As such, the demand charges which are in lieu of service rentals are not leviable in such cases. No monthly minimum charges are leviable.

18. Bimonthly Billing:

At present billing of domestic supply and commercial supply consumer is being done on bimonthly basis and in respect of other consumers, the billing is done on monthly basis. The blocks shall be suitably compounded where bimonthly billing is in vague.

19. In case any question arises as to the applicability of any tariff to any particular class of service or as to the interpretation of various clauses of these tariffs or to the method of billing decision of C.E./North, Comercial Section or the S.E/Commercial shall be final and binding.

(B) SCHEDULE OF TARIFFS

1. SCHEDULE L.S.—LARGE INDUSTRIAL POWER SUPPLY:

(1) Availability:

This tariff shall apply to all consumers having connected load exceeding 100 K.W. and contracted demand of more than 100 K.V.A.) or 85 (K.W) or industrial purposes. The contracted demand shall mean the maximum demand sanctioned to the consumer:—

- (i) No consumer shall effect any change in the contracted demand without obtaining prior approval of the Board.
- (ii) No consumer availing supply of energy at High Tension (11,000 Volts and above) shall increase his connected load without prior intimation to the Board. The consumer availing supply at High Tension shall indicate the rating capacity of all the step-down transformers installed in his premises and shall not increase the capacity of such step-down transformers without prior approval of the Board.
- (iii) The consumer availing supply at L.T. (400 volts) under this schedule shall indicate his connected load and the contracted demand and shall not increase his connected load without prior approval of the Board.

(2) Character of Services :-

A.C. 50 cycles, 3 phase, 132 K.V., 66 K.V. 33 K.V. 11 K.V., 6.6 K.V., or 3.3. K.V. depending on availability of bus voltage and transformer winding capacity at the feeding substation wherever possible at the discretion of the supplier, provided that for Arc Furnace loads and other loads of equally violent fluctuating nature the voltage of supply will be 33 K.V. and above depending upon availability bus voltage and transformer winding capacity at the feeding sub-station, wherever possible at the discretion of supplier.

(3) Tariff:

Demand Charges —Rs 14.00 per K.V.A. per month for entire demand. PLUS

Energy Charges—11.00 per KWh. for entire consumption, subject to a maximum overall rate of 18.00 per KWh. without prejudice to the monthly minimum charges under item (7) below.

Notes :--

- (i) The above tariff covers supply at 11 K.V. or 6.6 K.V. and 3.3. K.V. for supply at 400 volts a surcharge of 20 per cent is leviable.
- (ii) Surcharge of 17½ per cent on the above tariff shall be leviable for all the Arc Furance, load consumers which are being given supply at 11 K.V.
- (iii) In case of Steel Rolling Mills having supply at 400 volts, an additional surcharge of 5 per cent shall be leviable

(iv) In case of H.T. consumer 11 K.V and above where maximum demand and energy consumption is recorded on lower voltage side of consumers transformer instead of high voltages by the maximum demand and energy consumption for billing purposes should be computed by adding 3 per cent extra on account of transformation/cable losses to the maximum demand energy consumption reading.

(4) Demand Assessment and Power Factor:

- (a) The maximum demand for any monthly shall be defined as the highest average load measured Kilovolt amperes during any 30 consecutive minutes period of the month.
 - (b) Monthly demand charges shall be based on :-
 - (i) actual maximum demand during the month.

Οľ

- (ii) 75 per cent of the contracted demand.
 - or
- (iii) 100 KVA (85 KW) whichever is the highest.
- (c) In case of those consumers who have not indicated their contracted demand the connected load shall be taken as the contracted demand.
- (d) The connected load means the sum of the rated capacities of all the energy consuming apparatus in the consumer's installation. This shall include the stand-by or spare energy consuming apparatus installed notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

(e) Power Factor

The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 85 per cent. The monthly average power factor shall mean the ratio expressed a percentage of total Kwh to total KVAh supplied during the month. The ratio shall be rounded up to two figures.

If the monthly average power factor falls below 85 per cent the consumer shall pay on the bill amount a surcharge of 1 per cent for each 1 per cent by which the monthly average power factor falls below 85 per cent to 80 per cent the surcharge will be 2 per cent for each one per cent by which the monthly average power factor falls below 80 per cent. For the purpose of power factor surcharge, the bill amount will mean the demand charges plus energy charges on the consumption in a month subject to the amount based on a maximum overall per kWh but not the bill amount payable on months minimum charges. The bill amount for low power factor surcharge shall also include the surcharges as applicable under item (3)(i),3 (ii), and 3(iii) of Schedule L.S Large Industrial Power Supply as the case may be.

In case the maximum demand is measured in kW instead of kVA the maximum demand charges shall be @ Rs. 16.50 per kW/month. In such cases, the monthly average power factor of supply shall be deemed to be the power factor measured within the maximum and 75 percent of the maximum demand by means of portable power factor meters or other suitable means. In case the power factor falls below 85 per cent the demand charges shall be increased by multiplying a corrective factor of 0.85 /actual power factor. The surcharge due to low power factor will be leviable as in case of the L.S. consumers where MD1 is recorded in kVA, after applying corrective factor on demand charges. The surcharge due to low power factor shall be levied from the date of determination of power factor and shall continue to be levied every

month till such time the consumer improves power factor to 85 per cent by the methods, approved by the Board. On receipt of intimation from the consumer regarding the corrective measures adopted to improve the power factor the power factor shall be redetermined and surcharge will be levied on the basis of the power factor so determined.

Should the monthly average power factor fall below 80 per cent it must be brought up by the consumer by methods approved by the Board within a period of 6 months falling which without prejudice to right to collect surcharge the connection shall be disconnected and will not be reconnected unless monthly average power factor is improved to 80 per cent by the consumer to the satisfaction of the Board.

(f). Restricted Hours Supply

In case the supply has been given on restricted hours basis, then a reduction of 30 per cent in demand charges will be given if supply is for 12 hours or less. Occasional breakdowns or shut downs, if any on the part of the supplier, shall however, not entitle a consumer to any reduction.

(g) Force Majeure

In th event of lock-out fire or any other circumstances considered by the supplier to be beyond the control of the consumer; the consumer shall be entitled to a proportionate reduction in demand charges/minimum charges provided he serves at least 3 days notice on the supplies for shut down of not less than 10 days' duration.

(5) Seasonal Industries:

(a) An industry will be considered seasonal only if it can run for not more than a continuous period of 7½ months from 15th August to 31st March. Charges for six months would be made, if approved seasonal industry does not run for more than 6 months continuously during the above scheduled period. Charges for 7½ months will be levied if it runs for more than 6 months but not more than 7½ months. Charges for full year will be levied if an industry runs for more than ½ months continuously during the above scheduled period.

The entire consumption of a seasonal industry during off season for repair work factory lighting and colony supply shall be charged at 30 paise per kWh.

(6) Factory Lighting and Colony Supply:

All consumption for bona fide factory lighting snall be included for charge under the above ta.iff. The consumption for residential and resale purposes for the factory's staff quarters, street lighting of colony etc. shall be subject to an additional charge of 10 Paise per Kwh on the readings of sub-meter (s) suitably installed by the Supplier on L.T. feeder (s) for the colony.

(7) Monthly Minimum Payment:

The monthly minimum charges shall be the domand charges based on the contracted demand.

(8) Payment:

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill a surcharge of 10 per cent shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied, for every one year

(36 5/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(9) Single Point Delivery:

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other points and at other voltages shall be separately metered and billed.

(10) (a) Demand Surcharge for exceeding the Contracted Demand :

If the consumer in a month exceeds the contracted demand, such excess shall be charged at an additional rate of Rs 40 per k VA/month. This additional demand surcharge for excess demand shall not be taken into account while working out the maximum overall rate per month. This demand surcharge will be further increased by levying surcharges as applicable under item 3 Notes(i), (ii) and (iii) of Schedule L.S.. This additional demand shall be without prejudice to Board's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his contracted demand.

(b) Load Surcharge for Unauthorised Connected Load

If the connected load of a consumer availing supply at 400 volts exceeds the sanctioned load, the excess load snall be unauthorised load. If the connected load of a consumer exceeds the sanctioned load, such excess of the connected load shall be charged load-surcharge at an additional rate of Rs 40 per kW per month during the month when unauthorised load is detected and shall continue to be levied till such time the consumer removes the unauthorised load and submits test report to the satisfaction of the Board to the effect that he has removed the unauthorised load. This additional load surcharge for unauthorised connected load shall not be taken into account while working out the maximum over all rate per unit. This load surcharge snall, however, be increased further by levying surcharges as applicable under Item 3 Notes (i), (ii) and (iii) of Schedule 'L. S.' The levy of load surcharge for unauthorised load shall be an additional surcharge not withstanding that demand surcharge has been levied or not. This additional demand shall be without prejudice to Board's right to take such other appropriate action as may be deemed necessary to restrain the consumer from exceeding his connected load.

(c) Any consumer who exceeds contracted demand or connected load (in case of L.T. consumers) or increase the capacity of the step-down transformer (in case of H.T. consumer) will be liable to compensate the Board for all damages occasioned to its equipment or macrinery by reason of this default without projudice to this right the Board may also cause the service of the consumer to be disconnected.

2. SCHEDULE M.S.—MEDIUM INDUSTRIAL POWER SUPPLY AND REFER CIR-CULAR NO. 35/78

(1) Availability:

This tariff shall apply to all industrial power consumers who have a connected load ranging from 21 k. W to 100 kW.

The connected load means the sum of rated capacities of all the energy consuming apparatus in the consumer's installation. This shall also include the stand-by or spare energy consuming apparatus installed by the consumer notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

No consumer availing supply of energy under this schedule shall effect any change in the connected load without prior approval of the Board.

(2) Character of Service:

A.C. 50 cycles, 3 phase, 400 volts or at 11 kv at Supplier's option.

(3) Tariff:

Demand Charges.—Rs 12 per month per kW of connected load.

PLUS

Energy Charges.—12 paise per kWh for the entire consumption subject to an overall maximum rate of 18.5 paise per kWh without prejudice to the monthly minimum charges under item (7) below.

- Note—(i) The above tariff covers supply at 400 volts and rebates of 7½ per cent will be allowed, if supply at the option of the supplier is given at 11 kV.
 - (ii) In case of Steel Rolling Mills having supply at 400 volts, a surenarge of 5 per cent shall be leviable.

(4) Power Factor and Demand Assessment.

(a) Power Factor

The monthly average power factor of the plant and apparatus owned by the consumer shall not be less than 85 per cent. The monthly average power factor shall mean the ratio expressed as percentage of total.

If the monthly average power factor falls below 85 per cent, the demand charges shall be increased by multiplying a corrective factor of 0.85/monthly average power factor and also the consumer shall pay on the bill amount, a surcharge of 1 per cent for each 1 per cent by which the monthly average power factor falls below 85 per cent to 80 per cent, the surcharge shall be 2 per cent for each one per cent by which the monthly average power factor falls below 80 per cent. For the purpose of power factor surcharge the bill amount will mean the demand charges based on demand after applying corrective factor plus energy charges on the consumption in a month subject to the amount based on a maximum overall rate per k Wh but not the bill amount payable on monthly minimum charges. The bill amount for the purpose of low power factor surcharge shall also include the rebate or surcharge as applicable under item (3) Note (i) and (ii) of Schedule of Medium Industrial Power Supply as the case may be.

The consumers to whom connections are released at the discretion of the Board without installation of shunt capacitors at the time of release of connection or the Shunt Capacitors are not installed by the existing consumers within the specified period, such consumers shall be liable to pay a surcharge of 10 per cent on the bill amount till the capacitors of requisite capacity are installed. The levy of 10 per cent surcharge due to non-installation of shunt capacitors shall cease from the date on which kvAh meter is installed at the premises of the consumer by the Board to measure average monthly power factor. Thereafter, the consumer shall be 1 jable to pay power factor surcharge as detailed above.

(ii) The surcharge of 10 percent shall also be leviable in case the shunt capacitors are found to be missing, damaged, inoperative or of inadequate rating.

Should the monthly average power factor/power factor falls below 80 percent, it must be brought up by the consumer by methods approved by the Board within a period of 6 months failing which without prejudice to the right to collect surcharge the connection shall be disconnected and will not be reconnected unless monthly average power factor is improved to 80 per cent by the consumer to the satisfaction of the Board.

(b) Restricted Hours Supply

In case the supply has been given on restricted hours basis, then a reduction of 30 per cent in demand charges will be given if supply is for 12 hours or less. Occasional break downs or shut downs if any on the part of the supplier shall, however, not entitle a consumer for any reduction.

(c) Force Majeure

In the event of lock out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in demand charges/minimum charges provided he serves at least 3 days' notice on the supplier for shut down of not less than 10 days' duration.

(5) Seasonal Industries:

- (a) An industry will be considered seasonal only if it can run for not more than a continuous period of $7\frac{1}{2}$ months from 15th August to 31st March, Charges for six months would be made if approved seasonal industry does not run for more than 6 months continuously, during the above scheduled period. Charges for $7\frac{1}{2}$ months will be levied if runs for more than 6 months continuously, but not more than $7\frac{1}{2}$ months. Charges for full year will be levied if an industry runs for more than $7\frac{1}{2}$ months continuously during the above scheduled period.
- (b) The consumption of a seasonal industry during off-season for repair work shall be charged at 30 paise per kWh.

(6) Factory Lighting:

- (a) The consumption for bona fide factory lighting shall be separately metered and charged at a flat rate of 25 paise per kWh. Supply to residential quarters if any attached to the factory will be separately metered and billed under schedule 'D. S'.
- (b) In case of agricultural tubewell covered under this tariff, the consumption for bona fide lighting of pump house or machine house shall be separately metered and charged at the rate of 25 paise per kWh per month.

(7) Monthly Minimum Payment:

The monthly minimum payment shall be the demand charges based on 75 per cent of the connected load.

(8) Payment:

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in bill, a surcharge of 10 per cent shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reeckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(9) Single Point Delivery:

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other points or at other voltages shall be separately metered and billed,

(10) Load Surcharge for exceeding the Connected Load

- (a) If the connected load of M.S. consumer exceeds the sanctioned load, such excess in the connected load shall be unauthorised extension in the load and shall be charged at an additional rate of Rs 100 per kw/month to be levied during the month when such unauthorised extension in load is detected and shall continue to be levied till such time the consumer has removed the unauthorised load and submitted fresh test report to the satisfaction of the Board. This additional load surcharge for connected load shall not be taken into account while working out the maximum overall rate per unit. The load surcharge will further be increased by levying surcharges or decreased by allowing rebate as applicable under item 3 Note (i) and (ii) of Schedule M.S. Tariff. This additional load surcharge shall be without prejudice to Board's right to take such other approprite action as may be deemed necessary to restrain the consumer from exceeding his connected load.
- (b) Any consumer who exceeds his connected load will be liable to compensate the Board for all damages occasioned to its equipment or machiery by reasons of this default. Without prejudice to this right, the Board may also cause the service of the consumer to be disconnected.

3. SCHEDULE S.P.—SMALL INDUSTRIAL POWER SUPPLY:

(1) Availability:

Available to small power industries including pumps (other than irrigation), Wheat threshers and tokas with a connected load not exceeding 20 kwh (26 BHP) in urban and rural areas. For loads in excess of 20 kW schedule M.S. or L.S. shall be applicable.

No consumer availing supply of energy shall effect any change in the connected load without approval of the Board. The connected load means the sum of the rated capacities of all the energy consuming apparatus in the consumer's installation. This shall also include the stand-by or spare energy consuming apparatus installed by the consumer notwithstanding that the consumer may have installed the change over switch for the stand-by or spare energy consuming apparatus.

Note.—The entire supply to a poultry run including lighting in the run is to be classified as small industrial power supply.

(2) Character of Service:

A.C. 50 cycles, 3 phase, 400 volts or single phase 30 volts.

(3) Tarff:

18.50 paise per k Wh for entire consumption

(4) Factory Lighting:

The consumption for bonafide factory lighting shall be separately metered and charged at a flat rate of 25 paise per kWh.

(5) Deleted w.e.f. 7-1-77.

(6) Monthly Minimuum Payment:

The monthly minimum payment shall be Rs 9 per k W of connected load. In the case of seasonal industries the minimum charges will be applicable for the seasonal period only. An industry shall be considered seasonal only if it can run for not more than a continuus period of 7½ months during the period from 15th August to 31st March. Charges for six months would be made, if approved seasonal Industry does not run continuously for more than 6 months during the above scheduled period. Charges for 7½ months will be levied

if it runs for more than 6 months continuously but not more than $8\frac{1}{2}$ months. Charges for full year will be levied if the industry runs for more than $7\frac{1}{2}$ months continuously during the above scheduled period.

(7) Payment:

The above rates are net. In the event of the monthly bill not being raid in full within the times specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be recknowed from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(8) Single Point Delivery:

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other voltages shall be separetely metered and billed.

(9) Force Majeure:

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in minimum charges provided he serves at least three days, notice on the supplier for shut down of not less than 10 days' duration.

(10) Load Surcharge for exceeding the connected Load:

If the connected load of a consumer exceeds the sanctioned, load, such excess in connected load shall be charged at an additional rate of Rs 100 per KW per month to be levied during the month when such unauthorised extension in load is detected and shall continue to be levied till such time the consumer has removed the unauthorised load and submitted fresh test report to the satisfaction of the Board.

Any consumer who exceeds his connected load will be liable to compensate the for all damages occasioned to its equipment or machinery by reasons of this default. Without prejudice to this right the Board may also cause the service of the consumer to be disconnected.

(11) Power Factor:

- 1. The power factor of the installatifon of the consumer shall not be less than 85 per cent. The consumer shall instal shunt capacitor of adequate rating as specified by the Board to maintain a power factor not less than 85 per cent.
- 2. Such consumers to whom connections are released, at the discretion of the Board without installation of shunt capacitor at the time of release of connection will pay a surcharge of 10 per cent on the bill amount. For the purpose of levying surcharge, the bill amount will mean the energy charges based on actual consumption during the month and not the monthly minimum charges. The surcharge shall continue to be levied every month till the consumer provides shunt capacitor of adequate capacity as specified by the Board.
- 3. The surcharge of 10 per cent shall also be leviable in case the shunt capacitors are found to be damaged missing of inadequate capacity or inoperative.

4. (A) SCHEDULE A. P-AGRICULTURAL PUMPING SUPPLY

(1) Availability:

Available for irrigation pumping loads up to 20 KW (26 BHP). For loads less than 20 BHP consumers can opt for flat rate or metered supply. For loads of 20 BHP and above only metred supply shall be given. Supply for loads above 20 Kw/26 BHP shall be charged in accordance with relevant industrial tariff.

The connected load means the sum of lated capacities of all the energy consuming apparatus of the consumer's installation. This shall include the stand by and spare energy consuming apparatus notwithstanding that the consumer may have installed the change-over switch for the stand-by or spare energy consuming apparatus.

(2) Character of Service:

A.C. 50 Cycles 3 phase 400 volts, single phase 230 volts.

(3) Tariff:

(a) Metered Supply Rate:

(i) 12.5 P/unit for entire consumption subject to monthly minimum payment of Rs. 6 per BHP per month of connected load.

PLUS

(ii) Rs 1.50 per BHP as demand charges in lieu of service rentals.

(b) Flat Rate:

- (i) Rs 11/50 per BHP/month PLUS
- (ii) Rs 1.50 per BHP/month as demand charges, in lieu of service rentals.
- (c) Existing as well as future tubewell consumers shall have the option either to be governed under flat rate or under metered supply rate. However, option once exercised shall be valid for minimum one year from the date of implementation and such consumers shall not be allowed to re-exercise option before the expiry of one year period existing as well as future tubewell consumers opting for metered supply shall continue to be charged under flat rate for the intervening period till the meters are installed by the Board, unless the consumer elects to provide his own meter.
- Note.—(i) Under the flat rate tariff, the assured hours of supply will be 120 hours per month.
- (ii) Flat rate shall only be applicable for consumers with connected load up to 20 BHP. The consumers with connected load of 20 BHP and up to 26 BHP shall be covered under the metered supply.
- (iii) A'P' consumers running other Industry on their tubewell connections and viceversa irrespective of quantum of conrected load shall be given metered surply and charged under relevant Industrial Tariff. They shall however, be subject to minimum charges as provided in the relevant industrial Tariff.

(4) Pumping House Lighting:

- (i) The consumption for bonafide lighting of the pump or machine house of 2 bulbs with total candle power aggregating 80 watts shall be allowed per tubewell connection already covered under flat rate tariff.
- (ii) In case of tubewell consumers given metered supply, the consumption for bonafide lighting of pump or machine house shall be separately metered and charged at a rate of 25 paise/Kwh.

(5) Payment

The above rates are net. In the event of the monthly bill not being paid in full within the time in specified in the bill, a surcharge of 10 per cent shall be levied on unpaid amount

of the bill in the first instance and this would further continue to be levied for every year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill untill the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(6) Single point Delivery:

The above tariff is based on the supply being given through a single delivery and mestering point and at single voltage. Supply at other points or at other voltages shall be separately metered and billed.

(7) Load Surcharge for exceeding connected Load:

If the connected load of the consumer exceeds the sanctioned load, such excess in the connected load shall be an unauthorised extension in the load and shall be charged at additional rate of Rs. 150 per BHP per month during the month when unauthorised load is detected. This additional load surchage shall continue to be levied till such time the consumer has removed the unauthorised load and submitted fresh test report to the satisfaction of the Board.

Any consumer who exceeds his connected load will be liable to compensate the Board for all damages occasioned to its equipment or machinery be reason of this default. Without prejudice to this right the Board may also cause the service of the consumer to be disconnected.

(8) Power Factor:

- (i) The power factor of the installation owned by the consumer should not be less than 85 per cent. The consumer shall install shunt capacitor of adequate rating as specified by the Board to maintain a power factor not less than 85%.
- (ii) Such consumers to whom connections are relased, at the discretion of the Board without installation of shunt capacitors at the time of relase of connection, will pay a surcharge of 10% on the bill amount. For the purpose of levying surcharge, the bill amount in case of metered supply will mean the energy charges based on actual consumption during the month and not the monthly minimum charges, and in case of flat rate the bill amount will mean charges based on the flat rate. The bill amount shall, however, not include demand charges in lieu of service rentals. The surcharge shall continue to be levied every month till the consumer provides shunt capacitor of adequate capacity as specified by the Board.
- (iii) The surcharge of 10% shall also be leviable in case the snunt capacitors are found to be damaged/missing/inadequate capacity or inoperative.

4. (B) TARIFF OF TUBEWELLS COVERED UNDER T.C.A. SCHEME:

(Where the expenditure on H.T.L.T. and distribution transformer was incurred by the Irrigation Department).

Tariff.-15 paise per kwn per month including the pump house lighting.

5. SCHEDULES C.S.—COMMERCIAL SUPPLY:

(1) Availability:

Available for lights, fans, appliances and small motors to non-residential premises such as business houses, cinemas, clubs, public offices, hospitals, hotels, etc.

Re-sale and sub-metering to tenants, adjoining houses and to other parties is strictly prohibited except with the permission of the supplier,

(2) Character of Service:

A.C. 50 cycles, single phase, 230 volts or three phase 400 volts. In case of large loads, supply may, at the discretion of the supplier, be given at 11 K.V.

(3) Tariff:

- 40 paise per Kwh for first 80 Kwh per month.
- 50 paise per Kwh for all above 80 kwh per month.

Note.—A rebate of $\frac{12\%}{2}$ be allowed if the supply at the discretion of supplier is given at 11 kv.

(4) Monthly minimum payment:

The monthly minimum payment charges of Rs. 500 per consumer (excluding rentals etc.) will be applicable.

(5) Force Majeure:

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in minimum charges provided he serves at least 3 days' notice, on the supplier for snut down of not less than 10 days' duration.

(6) Payment:

The above rates are not. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instant and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

6. SCHEDULE D. S.- DOMESTIC SUPPLY

(1) Availability:

Available to single private houses or flats, for lights, fans domestic pumping sets and household appliances. Private dwellings in which space is occasionally used for the conduct of business by a person residing therein shall also be served under this tariff. Where a portion of the dwelling is used regularly for the conduct of a business, the consumption in that portion will be separately metered and billed under the appropriate Commercial or Industri 1 Power Tariff; if separate circuits are not provided, the entire supply will be classified under commercial Supply.

Re-sale and sub-metering to tenants, other flats or households and other parties is strictly prohibited except with the permission of supplier in which case the blocks or tariff shall be suitably compounded.

Note.—Supply to educational institutions viz. Schools, Colleges, Universities, Hospitals and residential quarters attached to the educational institutions shall be classified-under Domestic Supply Tariff.

A Hostel shall be considered as one unit and billed under Domestic Supply Tariff without compounding. The supply for residential quarters/flats attached to the educational institutions for staff members shall be suitably compounded.

(2) Character of Service :

A.C. 50 cycles, single phase 230 volts or 3 phase 400 volts.

(3) Tariff:

- 35 paise per kwh for the 15 first kwh/month.
- 20 paise per kwh for the next 25 kwh/month.
- 18 paise per kwh for the all above 40 kwh/month.

(4) Monthly Minimum Payment:

The monthly minimum charges of Rs. 3.00 per consumer (excluding rental etc.) will be applicable.

(5) Force Majeure:

In the event of lock-out, fire or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction in minimum charges provided he serves at least 3 days' notice on the supplier for shut down of not less than 10 days' duration.

(6) Payment:

The above rates are not. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckaned from the date of issue of the bill and the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

7. SCHEDULE B.S.—BULK SUPPLY TO MIXED LOADS :

(1) Availability:

Available for general or mixed loads exceeding 10 KW to M.E.S. Defence Establishments, Railways, Central P.W.D. Institutions, Hospitals, Departmental colonies and other similar establishments, where further distribution is to be done by the consumer.

(2) Character of Service:

A.C. 50. cycles, 3 phase 400 volts, or at the option of the supplier at 11Kv, 6.6 Kv 3.3 Kv.

(3) Tariff:

25 paise per Kwh for entire consumption.

Note.—The above tart covers supply at 400 volts. A rebate of $7\frac{1}{2}\%$ will be allowed supply at the discretion of the supplier is given at 11 Kv. 6.6kv. of 3.3 kv.

(4) Monthly Minimum Payment:

The monthly minimum charges at the rate of 150 per service will be applicable.

(5) The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill, a surcharge of 10% shall be levied on unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily permanently and disconnected consumers would also be covered under this clause.

(6) Single point delivery :

The above tariff is based on the supply being given through a single delivery and metsering point and at a single voltage. Supply at other points or at other voltages shall be separately metered and billed.

8. SCHEDULE S.L.—STREET LIGHTING SUPPLY:

(1) Availability:

Available for street lighting system including signal system and road and park lighting in Municipalities, Panchayats, institutions (at the discretion of the supplier) etc. etc.

(2) Character of service:

A.C. 50 cycles, three of single phase, 400/230 volts.

3) Tariff:

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Energy charges 25 paise per kwh plus the maintenance and lamp renewal charges.

4) Rates of Line Maintenance and Lamp Renewal Charges:

CATEGORY 'A'

Where the initial installation of complete street light fittings and lamps and their subsequent replacement is being carried out at the Board's cost. The Line Maintenance and lamp renewal charges introduced are as under:—

(A) Ordinary Lamps:

(1) Lamps up to 60 watts		Rs. 3.75 per lamp per month
(2) Lamp of 75 watts		Rs. 4.00 per lamp per month
(3) Lamps of 100 watts		Rs. 4.00 per lamp per month
(4) Lamps of 150 watts		Rs. 4.50 per lamp per month
(5) Lamps above 150 watts and specia	l	Special quotations
lamps		

(B) Mercury Vapour Lamps:

(1) Lamps of 80 watts	Rs. 13.00 per lamp per month
(2) Lamps of 125 watts	Rs. 14.00 per lamp per month
(3) Lamps of 250 watts	Rs. 24.00 per lamp per month
(4) Lamps of 400 watts	Rs. 27.00 per lamp per month

Flourescent Tubes:

(1) Single 2 ft. 20 watts	Rs. 6.75 per point per month
(2) Single 4 ft. 40 watts	Rs. 11.60 per point per month
(3) Double 2 ft. 20 watts	Rs. 11.60 per point per month
(4) Double 4 ft. 40 watts	Rs. 18.00 per point per month

CATEGORY 'B'

Where the initial installation and subsequent replacement of complete street light fittings is to be done at the cost of the Board and initial installation and subsequent replacement of lamps is to be done at the cost of street lighting consumers i.e. lamps to be supplied by the consumers.

This arrangement would be made applicable in case of all prospective street lighting consumers who will be given option either to come under this category 'B' or category 'C' (discussed below).

The rates to be charged for the line maintenance and lamps renewal charges would be as under:—

(A) Ordinary Lamps :

- (1) Lamps up to 150 watts (including lamps of Rs. 3.40 per lamp per month 40, 60, 75, 100 watts)
- (2) Lamps above 150 watts

Special quotations and special lamps

(B) Mercury Vapour Lamps:

- (1) Lamps of 80 watts
- (2) Lamps of 125 watts
- (3) Lamps of 250 watts
- (4) Lamps of 400 watts

- Rs. 8.60 per permit per month
- Rs. 9.40 per point per month
- .. Rs. 16.50 per point per month
 - ... Rs. 18.00 per point per month

c) Flourescent Tubes:

- (1. Single 2 ft. 20 watts ... Rs. 5.60 per point per month.
- (2) Single 4 ft. 40 watts .. Rs. 10.50 per point per month.
- (3) Double 2 ft. 20 watts .. Rs. 9.75 per point per month.
- (4) Double 4 ft. 40 watts ... Rs. 16.00 per point per month.

CATEGORY 'C'

Where the initial installation of complete street light fittings and lamps as well as their subsequent replacement to be done at the cost of street lighting consumers (i.e. fittings and lamps to be supplied by the consumers).

This arrangement would also be made applicable for all the prospective street lighting consumers who will be given option to come either for this category 'C' or category 'B'. already discussed above. The line maintenance and lamps renewal charges recoverable from such consumers would be as under:—

(a) Ordinary lamps:

- (1) Lamps up to 150 watts (inluding lamps of 40, 60, 75 and 100 watts) .. Rs 2.60 per lamp per month.
 - (2) Lamps above 150 watts and special lamps .. Special quotations

(b) Mercury Vapour lamps:

(1) Lamps of 80, 125, 250 and 400 watts ... Rs 3.00 per lamp per month.

(c) Flourescent Tubes:

(1) Single 2 ft. 20 watts: Rs 3.00 per point per month.

(2) Single 4 ft. 40 watts: Rs 3.00 per point per month.

(3) Double 2 ft. 20 watts: Rs 3.00 per point per month.

(4) Double 4 ft. 40 watts: Rs 3.00 per point per month.

CATEGORY 'D'

Where the initial installation of complete street light fittigs and subsequent replacement of fittings is to be carried out at the cost of street lighting consumers, but the replacement of flourescent tubes will be done at the cost of the Board (i.e. flourescent tubes to be supplied by the Board).

This arrangement is applicable to those street lighting consumers who wish the Board to provide special types of flourescent tube lighting for the sake of beautification. The following charges, shall be recovered for replacement/renewal of the flourescent tubes:—

1. Flourescent tubes single 2 ft. 20 watts

.. Rs 3.75 per point/month

2. Flourescent tubes single 4ft. 40 watts

.. Rs 4.15 per point/month.

3. Flourescent tubes double 2 ft. 20 watts

.. Rs 4.50 per point/month.

4. Flourescent tubes double 4 ft: 40 watts

.. Rs 5.25 per point/mon th.

Note.—In the case of street lighting supply to v illage Panchayats a rebate of twenty-five per cent over the standard tariff (i.e. energy charges) and line maintenance and lamp renewal charges (all categories) is allowed with effect from 1st April, 1964.

सत्यमेव जयत

(5) Payment:

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill a surcharge of 10 per cent shall be levied on the unpaid amount of the bill in the first instance and this would further continue to be levied for every one year (365/366) days, successive period or part thereof to be reckoned from the date of issue of the bill until the amout is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

9. SCHEDULE G.S.—GRID SUPPLY TO DISTRIBUTING LICENCES

(1) Availability:

Available as primary power to distributing licensees for resale to ultimate consumers.

(2) Character of Service:

A. C. 50 cycles 3 phase 11 kV. or at 400 volts at the option of the supplier.

(3) Tariff:

Demad Charges plus Energy charges

.. Rs 15 per kVA/month.

. 11 Paise per kWh for entire consumption

Subject to a maximum overall rate of 18 paise per kWh without prejudice to the monthly minimum payment under item (5) below.

Note.—The above tariff covers supply at 11 kV and surcharge of 20 per cent will be levied if the supply is given at 400 volts.

(4) Demand Assessment:

- (a) The demand charges shall be based on (i) the actual maximum demand during the month or (ii) 75 per cent of the contract demand whichever is the highest.
- (b) The 'Contract Demand' means the maximum kW/kVA for the supply of which the Board undertake to provide facilities from time to time.

(5) Monthly Minimum Payment:

The monthly minimum payment shall be the demand charges under item (4) above.

(6) Payment:

The above rates are net. In the event of the monthly bill not being paid in full within the time specified in the bill a surcharge of 10 per cent shall he levied on unpaid amount of the bill in the first instance and this would further continue to be lievied for every one year (365/366 days) successive period or part thereof to be reckoned from the date of issue of the bill until the amount is paid in full. The temporarily and permanently disconnected consumers would also be covered under this clause.

(7) Single Point Delivery:

The above tariff is based on the supply being given through a single delivery and metering point and at a single voltage. Supply at other points and at other voltages shall be separately metered and billed.

सन्धमेव जयत

(8) Revision of Rates:

The above rates are subject to the conditions that if the profit of the electric supply undertaking after selling electricity at the retail rates prevalent in the Punjab State Electricity Board exceed the limit prescribed in Electricity (Supply) Act, 1948 thus necessitating reduction in rates even below the level of rates followed by the Board, the suppler shall reserve the right to increase the grid Supply Tariff to a reasonable extent.

10. SCHEDULE T.M.—TEMPORARY METERED SUPPLY

'A' Tariff for Domestic and Commercial supply:

(1) Availability:

Available to all domestic and commercial supply consumers excluding touring cinemas.

(2) Character of Service:

A. C. 50 cycles, single phase 230 Volts.

(3) Tariff:

Flat rate of Rs one per unit for all domestic and commercial consumptions, respectively.

'B' Tariff for Industrial supply, i.e., Agricultural pumping, Industrial Power, i.e., Small Power, Medium Industrial Power and Large Industrial Power:

(1) Availability:

Available to all industrial consumers, including irrigation pumping, lift irrigation, Public Water-Supply, etc.

(2) Character of Service:

A.C. 50 cycles, three phase, 400 volts, or at 11 kV 6.6 kV and 3.3 kV at supplier's option.

(3) Tariff:

(i) As per rates of corresponding permanent supply plus 100%.

(ii) In the case of large fairs like Jor Mela Fatchgarh Sahib, etc., Bulk supply tariff plus 20% shall be adopted for such category of supply.

(4) Factory Lighting:

In the case of temporary supply to medium, Small and Agricultural Pumping supply consumers the bonafide factory/pump lighting consumption up to 5% of the industrial supply should be filled on the respective industrial tariff, i.e., tariff 'B' of schedule T.M. and the balance consumption (if any) on tariff 'A' of the schedule T.M.

(ii) In the case of temporary supply to large industrial supply consumers, the bonafide fractory lighting and motive power consumption should be measured through one and the same meter and charged at the industrial tariff (i.e. Tariff 'B' of Schedule T.M.). The supply to colonies, etc., if any attached to the factory, should be measured independently at 400 volts through a separate service and charged at tariff 'A' of Schedule T.M.

'C' Tariff for Touring Cinemas:

(1) Availability:

Available to all touring cinemas, theatres, Circuses, etc., Supply to be given separately for (a) Fights and fans (b) motive load.

(2) Character of Service:

A.C. 50 cycles single phase 230 volts or three phase 400 volts (at supplier's option).

(3) Tariff:

- (i) Lights and fans at the rate of 60 paise per Kwh. per month.
- (ii) Motive load as per relevant industrial tariff plus 100 per cent.

SPECIAL CONDITIONS FOR TARIFFS 'A' AND 'C' ABOVE:

- (1) If the Board provides and installs the service and meter the consumer shall be charged four times the relevant charges prescribed in the standard schedule of service and General charges respectively for each period of 30 days or less during which the temporary supply has been given.
- (2) If a consumer provides the material for the service including service equipment and meter box the Board installing the same) the consumer shall be responsible to pay to the Board all erection and dismentlement charges incurred by the Board on the above service, departmental charges at the rate of 50 per cent on the cost of labour for erection and dismantlement. In such a case the consumer shall be charged no service charges but only four times the relevant General Charge (e.g. meter hire) as referred to in special conditions No. (1).
- (3) Before any expenditure is incurred in giving temporary supply a cash deposit should be taken in advance from the applicant to cover the following:—
 - (a) If the service is to be provided and installed by the Board:
 - (i) Service charges.
 - (ii) General charges

(e.g. meter hire) (Calculated according to special condition No. 1)

(iii) Energy charges.

(b) If the material is provided by the consumers and service installed by the Board.

(i) Erection and dismantlement charges Calculated according to special including departmental charges condition No. 2

- (ii) General charges (e.g. meter hire)
- (iii) Energy charges.

11. SCHEDULE T.U.—TEMPORARY UNMETERED SUPPLY

(1) Availability:

Available for illumination purposes on special occasions, i.e., festivals, fairs, marriages

(2) Character of Service:

A.C. 50 cycles, single phase 230 volts or at 400 volts, three phase at the supplier's option.

(3) Tariff:

Rate No. 1 (Supply charges).

- (a) 60 paise per lamp per night (of 12 hours or less), for lamps up to 60 watts and on pro rata basis for lamps above 60 watts.
- (b) Re 1 per table fan of capacity up to 60 watts per day (of 24 hours or less).

Rate No. 2 (service connection charges).

Rupees 5.00 per service irrespective of the capacity of service.

(4) Special Conditions:

(i) "Temporary Unmetered Supply" will be given only where it is not practicable to give a metered supply and where the Sub-Divisional Officer is satisfied that there are no chances of abuse. It will be given for a period of thirty days or less.

(ii) "Temporary Un-metered Supply" for table fans will be given only where the Sub-

Divisional Officer is personally satisfied that plugs installed by the consumer for connecting

the table fans will not be used for connecting other appliances, higher capacities,

- (iii) Before any expenditure is incurred in giving Temporary un-metered supply cash deposit should be taken in advance from the applicant to cover the cost of supply charges and service connection charges.
- (iv) Such of the provisions of the Board's Abridged Conditions of Supply as may be relevant shall be applicable to a consumer under the schedule of tariff Temporary un-metered supply.

सत्यमेव जयत

16 WATER RATES

Water rates were revised with effect from Kharif, 1974 as under :--

Scheduled of Water Rates

Statement showing occupiers rates in force on the Canals in the Punjab with effect from Kharif, 1974

	Crop		Rate pe	г асте	
Class			Flow	Lift	Per
l	2	., -, .	3	4	5
	EASTERN CANAL	 -	Rs	Rs	Rs
l	Sugarcane		27 .00	13 ·50	Crop
i	Water Nuts		22 · 50	11 -25	Do
II-A	Rice	• •	19 ·50	9 · 75	Do
П	Indigo and other dyes, spices and drugs (excluing Rabi Crops)	d- 	18 -75	9 · 37	Do
III-A	Cotton		15.75	7 ·87	Do
١٧	(i) Gardens and Orchards	••	20 -62	10.31	Half-Year
	(ii) Vegetables (excluding Rabi Crops)		16 · 50	8 - 25	Crop
V	Melons fibres (other than cotton and all crops not otherwise specified)	•	15 .00	7.50	Do
V-A	Maize		12.75	6 · 37	Do
VI	Kharif Oilsceds		12 - 75	6 - 37	Do
VII	 (i) All Rabi crops except wheat, gram, garder and orchards including vegetables, but exchanged wadh water area 		6 ⋅00	3 ⋅00	Do
	(ii) Gardens and Orchards	• •	7 ·50	3 · 75	Half-year
VII-A	Wheat and gram except other Rabi Crops	••	5.50	2.75	Crop
VIII	Bajra and pulses excluding Mung if shown with Bajra or Chari and used as green fodder		7.50	3 · 75	Do
	All fodder crops in Kharif and Rabi includin mung if sown mixed with Bajra and Chari a used as green fodder crops		6.00	3.00	Do

1	2		3	4	5
	 (a) Watering for ploughing not followed by crops in the same or succeeding harvest (b) Village and District Board Plantations 		3·00 3·00		Acre Half-Year
	(a) Grasa A single watering	• •	3.00	1.50	Do

Notes.—(1) Grass given two or more watering falls under class IX Hemp, Indigo, Guara, Jantar and Arhar ploughed in as green manure before 15th September, are not assessed to water rates.

(2) An additional charge specified in the table below will be levied on Eastern Canal, if any extra watering is allowed after 31st October,:—

Class	Cana	Rate	Rate per acre	
Class	Crop	Flow	Lift	- Per
1	2	3	4	5
		R.	Rs	Rs
	(A) TO LAKE	2.25	1 ·12	Except for fodder crops including turnips
	सन्यमेव नय	1-12	0 · 56	For Fodder crops in- cluding turnips

Bhakra Canal, Bist Doab Canal, Nawanshahar Branch, Jullundur Branch, Grey Canals taking from Sidhwan Branch and Makhu Canal, and Mayawah and Sodhinagar Distributaries taking off from Ferozepur Feeder and Sidhwan Branch and Mudki Golewala Phida and Jit Distributaries off taking from Sutlej Navigation Channel of Sirhind Canal.

Con		Rate po	~	
Стор	•	Flow	Lift	Per
2		3 4		
		Rs	Rs	
Sugarcane (except on Kharif Channels)	• •	33 -00	16 · 50	Crop
Sugarcane on Kharif Channels		27 -00	13 ·50	Do
Water Nuts		22 · 50	11 -25	Do
Rice		19 -50	9 .75	Dо
	Sugarcane (except on Kharif Channels) Sugarcane on Kharif Channels Water Nuts	Sugarcane (except on Kharif Channels) Sugarcane on Kharif Channels Water Nuts	Crop Flow 2 3 Rs Rs Sugarcane (except on Kharif Channels) 33.00 Sugarcane on Kharif Channels 27.00 Water Nuts 22.50	Flow Lift 2 3 4

Class	Crop		Rate per	acre	Don
			Flow	Lift	Per
1	2		3	4	5
	Indian and other dues. Tabagea spices and		Rs	Rs	
1 4	Indigo and other dyes, Tobacco, spices and drugs	• •	16 ·50	8 ·25	Crop
IV-A	Cotton	• •	13 · 50	6 · 75	Do
V	(i) Gardens and Orchards	••	20 ·62	10 ·31	Half-year
	(ii) Vegetables except turnips		16 · 50	8 ·25	Crops
٧Į	Deleted				
VI-A	Barley and oats (except Kharif Channels)	• •	12 .75	6 · 37	Do
VI-B	Wheat (except on Kharif Channels)		11 -69	5 ·84	Crop
VII	Melons, fibres (other than cotton and all Cr and not otherwise specified)	ops 	15 .00	7 ·50	Do
VII-A	Maize		12 ·75	6 · 37	Do
VIII	Oilseeds (except on Kharif Channels)		12 · 75	6 · 37	Do
IX	(i) All Rabi Crops (except wheat and gram Kharif Channels) including vegetables and fodder	on 	6 .00	3 ·00	Do
	(ii) Gardens and Orchards		7 · 50	3 · 75	Half-year
IX-A	Wheat and gram on Kharif Channels		5 · 50	2 · 75	Crop
X	Bajra, Masur Pulses	• •	9 ·75	4 ·87	Do
X-A	Gram		8 ·94	4 · 47	Do
XI	Jawar, Cheena, Grass which has received two or more waterings and all fodder crops incling turnips		7 · 50	3 · 75	Grass per half-year, the rest per acre
XII	Watering for ploughing not followed by a cr in the same or succeeding harvest	op	3 .00	1 ·50	
XII	 (b) Village and District Board Plantation— (i) Any number of watering in Kharif (ii) One Watering in Rabi (iii) Two or more Waterings in Rabi 	••	3·00 3·00 6·00	1 ·50 1 ·50 3 ·00	Half-year Do Do
	(c) Grass—A single watering in Kharif or R	abi	3 .00	1 ·50	Do

Notes.—(1) Grass given two or more watering falls under Class XI Hemp, Indigo, Guara, Jantar and Arhar ploughed in as green manure before 15th September are not assessed to water rate.

(2) An additional charges pecified in the table below will be levied if an extra watering is allowed after the 31st October, on Kharif Channels:—

			Rate pe		
Class	Crop		Flow	Lift	Per
1	2		3	4	5
			Rs	Rs	
		••	2 · 25	1 ·12	Except for fodder crops including turnips
		••	1 ·12	0 ·56	For fodder crops in- cluding tur- nips only
	Sirhind Canal				
I	Sugarcane (except on Kharif Channels)		33 .00	16 · 50	Стор
II	Sugarcane on Kharif Channels	• •	27 .00	13 ·50	Do
Ш	Water nuts		22 · 50	11 -25	Crop
III-A	Rice सत्यमेव जयने		19 ·50	9 · 75	Do
IV	Indigo and other dyes, tobacco, spices and	drug	s 16·50	8 - 25	Do
IV-A	Cotton		13 ·50	6 · 75	Do
lV-A	Cotton		13 ·50	6 · 75	Do
V	(i) Gardens and Orchards	• •	20 .62	10 -31	Half-year
	(ii) Vegetables except turnips		16 · 50	8 -25	Crop
VI	Deleted				
VI-A	Barley and oats (except on Karif Channels)		12 ·75	6 · 37	Do
VI-B	Wheat (except in Kharif Channels)		11 -69	5 ·84	Do
VII	Melons, fibres (other than cotton and all cronot otherwise specified)	ops 	15 .00	7 ·50	Do
yII-A	Maize		12 · 75	6 · 37	Do

~ 1	G	Rate per	Dan		
Class	Crop -	Flow	Lift	Per	
1	1 2		4	5	
VIII	Oilseeds (Except on Kharif Channels)	Rs 12 · 75	Rs 6 · 37	Crop	
IX	(i) Oil Rabi Crops (except wheat and gram on Kharif Channels including vegetables and fodder)	6 ⋅00	3 .00	Do	
	(ii) Gardens and Orchards	7 ⋅50	3 · 75	Half-year	
IX-A	Wheat and Gram on Kharif Channels	5 · 50	2 .75	Crop	
X	Bajra, Massure and pulses excluding Mung sown mixed with Bajra or Chari and used as green fodder	9.75	4 ·87	Do	
X-A	Gram	8 · 94	4 · 47	Do	
XI	Jowar, Cheena, Mong if sown with Bajra, Chari and used as green fodder, grass which has received crops two or more waterings and all foder including turnips	7.50	3 · 75	The grass per half year and rest per crop	
XII	(a) Waterings for ploughing not followed by crops in the same or succeeding harvest	3 .00	1 ·50	Acre	
	(b) Village and District Board Plantation-				
	(i) Any number of watering in Kharif	3.90	1 · 50	Half-year	
	(ii) One watering in Rabi	3 .00	1 .50	Do	
	(iii) Two or more watering in Rabi	6.00	3 .00	Do	
	(c) Grass—A single watering in Kharif or Rabi	3 .00	1 -50	Do	

Note.—Grass given two or more watering falls under Class XI Hemps, Indigo Guara Jantar Arhar ploughed in as Green Manure before 15th September are not as sessed to water rates.

Additional Chrges-

An additional charge specified in the table below will be levied on Sirhind Canal and Upper Bari Doab Canal, if any extra water is allowed after 31st October, on Kharif Channels:—

Rates per acre

Flow	Lift	
Rs	Rs	
2 ·25	1 ·12	Per acre except for fodder crops including turnips.

1.12 0.56 For fodder crops including turnips only,

197 Upper Bari Doab Canal

Class	Cron		Rate per acre		D	
Ciass	Стор	Flow		Lıft	Per	
1	2	-	3	4	5	
			Rs	Rs		
Ī	Sugarcane (except on Kharif Channels)		33 ·28	16 ·64	Crop	
I.	Sugarcane on Kharif Channels	• •	27 -22	13 · 69	Do	
II	Water Nuts		22 · 69	11 -34	Do	
II-A	Rice		19 -65	9 ·83	Do	
IV	Indigo and other dyes, tobacco, poppy, spice and drugs	s 	4 · 64	2 · 32	Do	
IV-A	Cotton		13 -61	6 ·80	Do	
V	(i) Gardens and Orchards		20.80	10 -40	Half-year	
	(ii) Vegetable except turnips		16 · 64	8 · 32	Crop	
VI	Wheat (except on Kharif Channels)		11 .79	5 · 89	Do	
V-A	Barley and oats (except on Kharif Channels)		6.86	3 ·43	Do	
VII	Melons, fibres (other than cotton) and all cro not Otherwise specified	ps 	13.59	6 ·80	Do	
VII-A	Maize सदामेन जयते		11 ·34	5 · 67	Do	
VIII	Oilseeds (except Rabi oil seeds on Kharif Channels)		12.86	6-43	Do	
ίΧ	(i) All Rabi crops (except wheat and gram of Karif Channels including vegetables and fod	n ders				
	(ii) Gardens and Orchards	• •	6 ·06 7 ·58	3 ·03 3 ·79	Do Half-year	
X-A	Wheat and gram on Kharif Channels		5.56	2.78	Crop	
x	Bajra, Masur and pulses excluding Mung, i sown mixed with Bajra or Chari and used as green fodder	f	9 ⋅83	4 ·91	Do	
X-A	Gram		9 ·01	4 · 51	Do	
ХI	Jowar, Cheena, Mung, if sown with Bajra or Chari and used as green fodder, grass which received two or more waterings and al fodder crops including turnips	1	7 ∙56	3 · 78	The grass per ½ year crop	

Class	Cian	Rate	_		
Class	Crop -	Flow	Lift	Per	
1	2	3	4	5	
XI-A	Paddack area sanctioned by the State Government	Rs. 16·50	Rs. 8·25	Per half-year on the whole area in res- pect of whether it be irrigated in part or whole or not at all	
XII	 (a) Waterings for ploughing not followed by a crop in the same or succeeding harvest (b) Village and District Board Plantations— (i) Any number of watering in Kharif (ii) One watering in Rabi (iii) Two or more waterings in Rabi (c) Grass, Single Watering in Kharif or Rabi 	3·03 3·03 3·03 6·06 3·03	1 ·52 1 ·52 1 ·52 3 ·03 1 ·52	Acre Half-year Ditto Ditto Ditto	

Notes.—(1) Grass given two or more waterings falls under Class XI. Hemp, Indigo, Jantar, Arhar and Gaura ploughed as green manure before 15th September, not assessed to water rates.

(2) Additional charge specified in the table below will be levied, on Sirhind Canal and Upper Bari Doab Canal, if any extra water is allowed after 31st October on Kharif Channels:—

Rates per acre

F	low	Lift	
	Rs	Rs	•
2	·25	1.12	Except fodder crops including turnips.
1	.12	0.56	For fodder crops including turnips only

Note.—(3) Canal rates specified in respect of the U.B.D.C. are equivalent to:—

Class	Paise per Marla	Class	Paise per Marla	Class	Paise per Marla	Class	Paise per Marla
I IV & V VII X		IV-A VII-A	0·14 0·08 0·05 0·04	VI VIII XII(iii) XII(a)(c)(i) (ii) and (b)		III-A VI-A IX	0·10 0·07 0·03 0·02

and accord with the Ghumaon measure in use in the area irrigated by the U.B.D.C.

Note.—(3) Rates for rabi crops under classes other than IX relate to perenial channels.

199 Shah Nahar Canal

~ 1	0	Rate per	Rate per acre		
Class	Crop -	Flow	Lift	Per	
	and the second of the second control of the	Rs.	Rs.		
I	Deleted				
П	Sugarcane	27 -45	13.73	Crop	
Ш	Water nuts	23 .06	11 -53	Do	
III-A	Rice	19 · 76	9 ·88	Do	
IV	Indigo and other dyes, tobacco, poppy spices and drugs	16 ·47	8 ·24	Do	
IV-A	Cotton	13 - 17	6 · 59	Do	
	(i) Gardens and Orchards	20.58	10 .29	Half-year	
	(ii) Vegetable, except turnips excluding Rabi Crops	16 ·47	8 - 24	Crop	
VI	Deleted				
VII	Melous, fibres (other than cotton) all crops not otherwise specified	13 -17	6 · 59	Do	
VII-A	Maize	10 •98	5 · 49	Do	
VIII	Oil-seed (except Rabi oil-seeds on Kharif Channe	ls) 13·17	6 · 59	Do	
IX	(i) All Rabi Crops except wheat and gram on Kharif channels (including vegetables and fodde	r) 6·58	3 · 2 9	Do	
	(ii) Gardens and vegetables	8 ·23	4 · 11	Half-year	
IX-A	Wheat and gram on Kharif Channels	6 ·04	3 .02	Crop	
X	Bajra and pulses	9 ·87	4 -94	Do	
ΧI	Jawar, Cheena, Grass, which has received two or more waterings and all fodder crops including turnips	6 ·58 g	3 · 29	Grass per half-year, the rest per crop	
XI-A	Deleted				
XII	(a) Watering for ploughing not followed by crops in the same or succeeding harvest	3 · 29	1 ·64	Acre	

~ 1			Rate p	_	
Class	Crop	Flow	Lift	- Per	
1	2		3	4	5
(t	b) Village and District Board Plantation— (i) Any number of watering in Kharif	• •	3 ·29	1. 64	Half-yea
((ii) One Watering in Rabi (iii) Two or more watering in Rabi (c) Grass—A single watering in Kharif or Rabi	• •	3 ·29 6 ·58 3 ·29	1·64 3·29 1·64	Do Do Do

- Notes.—(1) Grass given two or more waterings falls under Class XI. Hemp, Indigo, Guara, Jantar and Arhar ploughed in as green manure before 15th September, are not assessed to water-rates.
 - (2) An additional charge specified in the Table below will be levied, if any extra watering is allowed after 31st October on Kharif Channels:—

Rate per acre

Lift

Flow

Category C

		ATT
Rs	Rs	
2 ·20	1 ·10	For all Rabi crops except for fodder crops including turnips.
0 ∙55	0 -28	For Rabi fodder crops including turnips only.
		Rates recoverable from all owners of water mills
Category A		Rs 200.00 per stone per annum. It includes all gharats near Mukerian and Head Reach of Shah Nahar Canal.
Category B	••	Rs 160.00 per stone per annum. It includes gharats on the River Canal, other Gharats on Shah Nahar Canal Gharats on Nallah Chichian Shankarwala Distributary.

Canal on Choe Maingwa, Poore Chak.

The following provision applies to all canals in the Punjab:—

"Provided that for water used for the growing fodder crops on any irrigated area, in excess of twenty per centum of the net cropped area of any occupiers, the charge for the excess area leviable according to the rates specified in the Schedules shall be increased by—

Rs 120.00 per stone per annum. Gharats on tail reach at Shah Nahar

(a) twenty-five per centum, if the irrigated area is situated within the limits of a municipality of the third class or a notified area or within the distance of five miles on all sides of the outer boundary thereof;

- (b) fifty per centum, if the irrigated area is situated within the limits of a municipality of the second class or within a distance of five miles on all sides of of the boundary thereof; and
- (c) one hundred per centum, if the irrigated area is situated within the limits of Municipality of the first class or Cantonment within a distance of five miles on all sides of the outer boundary thereof".

SCHEDULE FOR MISCELLANEOUS RATES APPLICABLE TO ALL CANALS

Brick making and pise wall building .. Re 0.56 per 100 cubic feet

'aying concrete and brick or stone masonry Re 0.37 per 100 cubic feet

Metalling Roads ... Rs 30.00 per mile

Consolidation of Kacha Service Roads ... Rs 90.00 per mile per annum for a maximum of 8 waterings in the 10 months December to September

Water supplied in bulk

Rs 3.00 per 2500 cubic feet

lanufacture of Charcoal

Rs 4.50 per kiln per season crop, provided kiln is in use

Vatering road side avenue tree

(i) Rs 7.50 per canal mile 5000 ft. for of Kharif crop

(ii) Rs 15.00 for Rabi Crop

Sprinkling water on roads in the Kharif Season

Rs 15.00 per canal mile of 5000 feet for Rabi Crop

Sprinkling water on roads in the Kharif Rs 15.00 per mile Season

sprinkling water on roads in Rabi season

Rs 30.00 per mile

Proviso:—

Except within the limits of Civil Stations, Cantonments and Municipalities, no charges shall be made for water used for a manufacture of bricks not subsequently turnt in a kiln or for pise wall building, if taken from a water course or tank or lawfully supplied from a canal.

No charge additional to Rs 90.00 for floodings per mile should be levied for sprinkling water on kacha service roads;

No charge in practice will be levied for sprinkling water on roads where the amount of water used in negligible. Water supplied in bulk to Municipalities including Notified Area and Small Town Committees and other public bodies, for use by public in general for drinking and washing purposes. (But not for commercial purpose is to be charged at the rate of 6000 cubic feet per Rs 3.00).

No charge shall be made for water used for watering avenue or road side trees grown by villagers alongside water course, fields and village roads and village abadi:

List of Fodder Crops

- 1. Jowar (Great Millet).
- 2. Kangni (Italian Millets).
- 3. Lucern or Alfalfa.
- 4. Grass.
- 5. Chari.
- 6. Moth.
- 7. Guara.
- 8. Sawank.
- 9. Rawan.
- 10. Madal.
- 11. Turnips.
- 12. Senji.
- 13. Maina.
- 14. Shaftal.
- 15 Methra
- Sarson or Tara Mita when sown with any sanctioned fodder crop and cut green fodder.
- 17. Fields containing an admixture of wheat or Kashni does not appreciably enhance the value of fodder crops.
- 18. Oats grown in declared paddock areas.
- 19. Maize grown for fodder sown in March and April.
- 20. Barseen.
- 21. Mak Chari.

Schedule of occupiers rates applicable to water supplied for irrigation purposes through Government channels when derived for pumping from Sub-soil water table:—

Supply during the Kharif Season

... Re 0.44 per 1000 cft.

Supply during the Rabi Season

... Re 0.29 per 1000 cft.

Water Rates for Tubewell Irrigation

- (a) Tubewell constructed, maintained or controlled 34 paise per unit of Electricity consumed by the State Government.
- (b) Tubewells constructed maintained or controlled 52 paise per unit of Electricity consumed by the Punjab State Tubewell Corporation.

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