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**STATISTICAL APPENDICES**  
STATEMENTS RELATING TO STATE TAXES

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STATISTICAL APPENDIX No. 1

*Progress of expenditure on Road Development Plans*

(In lakhs of Rupees)

States	Progress of Development Expenditure on Roads					Five Year plan 1951-55 1952 (A) (B.E.)	Total 1951-55 (B.E.)	Plan in- cluding adjust- ments 8-6)	Balance (i.e., Col. 8-6) and scarcity area program- mes
	1951-52		1952-53		1953-54				
	2	3	4	5	6	7	8	9	
Central Government	•	•	•	•	382.8	422.6	560.0	758.0	2123.4
Part A States									
Andhra	•	•	•	•	82.6	53.0	44.6	30.3	210.5
Assam	•	•	•	•	•	2.4	15.9	56.0	190.3
Bihar	•	•	•	•	•	202.1	202.4	178.4	340.4
Bombay	•	•	•	•	•	173.3	398.6	511.2	695.9†
Madhya Pradesh	•	•	•	•	•	45.2	44.6	44.6	38.5
									172.9
									200.0
									4124.0
									2000.0
									165

\*Shown under the Plan of Composite Madras.

†Andhra State Plan as approved by the Planning Commission in February 1954.

‡Under discussion with State Government.

STATISTICAL APPENDIX No. 1—contd.

Progress of expenditure on Road Development Plans—contd.

(In Lakhs of Rupees)

States	Progress of Development Expenditures on Roads					Five Year Plan 1952-	Plan in- cluding adjust- ments and scarcity area program- mes	Balance (i.e., Col. 8—6)
	1951-52 (A)	1952-53 (A)	1953-54 (R.E.)	Total (B.E.)	Total 1951-55			
I	2	3	4	5	6	7	8	9
<i>Part A States—contd.</i>								
Madras	•	•	•	•	92.8	772.9	53.4	273.1
Orissa	•	•	•	•	17.6	25.8	42.1	62.5
Punjab	•	•	•	•	19.7	18.5	18.7	109.0
U. P.	•	•	•	•	101.3	106.2	137.5	168.9
West Bengal	•	•	•	•	212.6	251.4	266.6	280.7
TOTAL PART A STATES	•	•	•	•	949.6	1189.3	1353.1	1896.2
<i>Part B States</i>								
Hyderabad	•	•	•	•	28.7	17.4	37.1	51.6
Madhya Bharat	•	•	•	•	15.2	31.2	43.2	59.3

Mysore	•	•	•	•	38.6	63.0	102.7	113.2	317.5	320.1	334.1	16.6
PEPSU	•	•	•	•	20.1	24.1	33.0	18.6	95.8	95.1	179.4	83.6
Rajasthan	•	•	•	•	15.5	38.4	108.7	138.3	300.9	400.0	500.0	199.1
Sauashtra	•	•	•	•	24.5	69.0	89.1	137.4	320.0	300.0	300.0	-20.0
Travancore-Cochin	•	•	•	•	24.5	26.4	32.3	75.1	158.3	150.0	175.0	16.7
Jammu & Kashmir	•	•	•	•	10.9	14.2	44.4	65.6	135.1	494.4	537.3	402.2
Total PART B STATES	•	•	•	•	178.0	283.7	490.5	659.1	1611.3	2077.2	2559.7	948.4
<i>Part C States</i>												
Ajmer	•	•	•	•	0.6	1.2	3.7	7.4	12.9	15.9	15.9	3.0
Bhopal	•	•	•	•	4.3	5.0	13.2	2.2	24.7	40.0	40.0	15.3
Bilaspur	•	•	•	•	2.0	2.1	8.7	5.0	17.8	23.0	23.0	5.2
Coorg	•	•	•	•	2.3	0.9	6.6	9.0	18.8	20.0	25.0	10.7
Delhi	•	•	•	•	0.5	1.8	7.4	7.9	17.6	25.0	25.0	7.4
Himachal Pradesh	•	•	•	•	7.6	24.3	25.3	46.7	103.9	110.0	150.0	46.1
Kutch	•	•	•	•	4.8	15.7	6.3	16.5	43.3	58.3	58.3	15.0
Manipur	•	•	•	•	..	11.6	10.7	15.5	37.8	81.3	81.3	43.5
Tripura	•	•	•	•	3.7	9.9	27.8	40.2	81.6	128.0	128.0	46.4
Vindhya Pradesh	•	•	•	•	12.2	10.2	14.0	39.8	76.2	125.9	125.9	49.7
Total PART C STATES	•	•	•	•	38.0	82.7	123.7	190.2	434.6	627.4	672.4	237.8
TOTAL FOR ALL STATES	•	•	•	•	1165.6	1555.7	1967.3	2745.5	7434.1	7763.6	9005.2	1371.1
GRAND TOTAL (CENTRAL GOVERNMENT AND STATES)	•	•	•	•	1548.4	1978.3	2527.3	3503.5	9557.5	10887.6	13129.2	3571.7

## STATISTICAL

*Statement showing the rates of stamp duties leviable in the various whether movable or*

Value of consideration	General rates under the Indian Stamp Act	Special		
		Bengal, Bihar and Orissa	Madras	I
		2	3	4
1. does not exceed Rs. 50	. . .	0 8 0	0 12 0	1 8 0
2. exceeds Rs. 50 but not Rs. 100	. .	1 0 0	1 8 0	3 0 0
3. , , Rs. 100 , , Rs. 200	. .	2 0 0	3 0 0	6 0 0
4. , , Rs. 200 , , Rs. 300	. .	3 0 0	4 8 0	9 0 0
5. , , Rs. 300 , , Rs. 400	. .	4 0 0	6 0 0	12 0 0
6. , , Rs. 400 , , Rs. 500	. .	5 0 0	7 8 0	15 0 0
7. , , Rs. 500 , , Rs. 600	. .	6 0 0	9 0 0	18 0 0
8. , , Rs. 600 , , Rs. 700	. .	7 0 0	10 8 0	21 0 0
9. , , Rs. 700 , , Rs. 800	. .	8 0 0	12 0 0	24 0 0
10. , , Rs. 800 , , Rs. 900	. .	9 0 0	13 8 0	27 0 0
11. , , Rs. 900 , , Rs. 1,000	. . .	10 0 0	15 0 0	30 0 0
12. For every Rs. 500 or part thereof in excess of Rs. 1,000	. . .	5 0 0	7 8 0	15 0 0

NOTE.—These rates are exclusive of the surcharges shown below :—

50 per cent. in Bombay State.

37½ per cent. in Bihar.

25 per cent. in Orissa and U.P.

## APPENDIX 2

States on 'Conveyance' and allied instruments by which property immovable are transferred

rates in

Punjab	U. P.	M. P.	Bombay Immovable Property			
			In Greater Bombay	In noti- fied cities	Other urban areas	Other areas
5	6	7	8	9	10	11
1 0 0	0 10 0	0 10 0				
1 14 0	1 4 0	1 5 0	} Same as the general rate in Col. 1.			
3 12 0	2 8 0	2 5 0				
5 10 0	4 1 0	4 10 0		10 0 0	7 8 0	4 8 0
7 8 0	5 10 0	7 5 0		14 0 0	10 8 0	6 0 0
9 6 0	7 3 0	10 0 0		18 0 0	13 8 0	7 8 0
11 4 0	11 4 0	12 0 0		22 0 0	16 8 0	9 0 0
13 2 0	13 12 0	14 0 0		26 0 0	19 8 0	10 8 0
15 0 0	15 0 0	16 0 0		30 0 0	22 8 0	12 0 0
16 14 0	16 14 0	18 0 0		34 0 0	25 8 0	13 8 0
18 12 0	18 12 0	20 0 0		38 0 0	28 8 0	15 0 0
9 6 0	9 6 0	10 0 0	20 0 0	15 0 0	10 0 0	7 8 0

STATISTICAL APPENDIX 3

*Statement showing the rates of Ad valorem duty on the institution of suit (inclusive of surcharge)*

When the value of suit does not exceed Rs.	Basic rate under the Indian Court Fees and Suit Valuation Act	Assam	Bengal	Bihar	Bombay	Madhya Pradesh	Orissa	Punjab	Uttar Pradesh
100	-	7	8	2	8	2	10	5	9
500	*	37	8	0	55	10	56	4	65
1,000	*	75	0	0	111	14	112	8	134
5,000	*	275	0	0	411	14	412	8	546
15,000	*	475	0	0	734	6	750	0	959
25,000	*	775	0	0	1176	14	1200	0	1577
25,000	*	875	0	0	1319	6	1350	0	1784
50,000	*	1175	0	0	2099	6	2100	0	2402
1,00,000	*	1425	0	*	2474	6	2475	0	2918
2,00,000	*	1925	0	0	3224	6	3225	0	3949
3,00,000	*	2425	0	0	3974	6	4012	8	4980
4,00,000	*	2925	0	0	4724	6	4762	8	6149

## STATISTICAL APPENDIX 4

## Rates of entertainment tax in force in different States

## Part A States

## 1. ASSAM :

No tax on payments less than As. 4

Where the payment excluding the tax is—

	Rs.	A.	P.
Less than As. 8	0	0	6
As. 8 or more but less than Re. 1	0	1	0
Re. 1	Do.	Rs. 2	0
Rs. 2	Do.	Rs. 2	0

More than Rs. 2 for every rupee or part in excess of the first two rupees in addition to the payment on the first two rupees

0 3 0

## 2. BIHAR :

25 per cent. of the cost of admission plus a surcharge of 25 per cent. (50 per cent. in all).

## 3. BOMBAY :

Where the payment excluding the amount of the duty—

does not exceed 4 annas	Do.	Rs. 2	0	0 1 0
exceeds As. 4 but does not exceed As. 8	Do.	Rs. 2	0	0 2 6
exceeds As. 8	Do.	Re. 1	0	0 5 0
exceeds Re. 1	Do.	Rs. 2	0	0 10 0
exceeds Rs. 2	Do.	Rs. 4	0	1 4 0
exceeds Rs. 4	Do.	Rs. 5	0	2 0 0
exceeds Rs. 5	Do.	Rs. 10	0	2 8 0

exceeds Rs. 10 for every Rs. 5 or part thereof in excess of the first ten rupees in addition to the payment on the first ten rupees

2 8 0

## 4. MADHYA PRADESH :

When the amount of payment for admission—exceeds two annas but is less than four annas

0 1 0

is as. 4 or more but does not exceed Rs. 1 8 0

50 per cent. of the amount charged [by way of payment] for admission.

exceeds Rs. 1-8-0 but does not exceed Rs. 2-0-0	Do.	Rs. 2-8-0	0	14 0
exceeds Rs. 2-0-0	Do.	Rs. 3-0-0	0	1 2 0
exceeds Rs. 2-8-0	Do.	Rs. 3-8-0	0	1 6 0
exceeds Rs. 3-0-0	Do.	Rs. 4-0-0	0	1 10 0
exceeds Rs. 3-8-0	Do.	Rs. 4-8-0	0	1 14 0
exceeds Rs. 4-0-0	Do.	Rs. 5-0-0	0	2 2 0
exceeds Rs. 4-8-0	Do.	Rs. 5-8-0	0	2 6 0
exceeds Rs. 5 for every one rupee or part thereof in excess of the first Rs. 5 in addition to the payment on the first five rupees	Do.	Rs. 5-8-0	0	6 0

## STATISTICAL APPENDIX 4—contd.

Rates of entertainment tax in force in different States—contd.

## 5. MADRAS :

Where the payment for admission exclusive of the amount of tax—

is not more than As. 5 . . . . .	$\frac{1}{5}$ th of such payment
is more than As. 5 but is not more than Rs. 1-8-0 . . . . .	$\frac{1}{4}$ th of such payment
is more than Rs. 1-8-0 . . . . .	$\frac{1}{3}$ rd of such payment

For dramatic and music performances, Indian dances, etc. where the payment for admission inclusive of the amount of tax—

- (i) is not more than Rs. 3 . . . . . One-eighth of such payment
- (ii) is more than Rs. 3 but is not more than Rs. 5 . One-fifth of such payment
- (iii) is more than Rs. 5 . . . . . One-third of such payment

## 6. ORISSA :

When payment for admission is

- (i) Re. 1 or less . . . . . 25 per cent. of such payment
  - (ii) more than Re. 1 but not more than Rs. 3 . . . . .  $33\frac{1}{3}$  per cent. of such payment
  - (iii) more than Rs. 3 . . . . . 50 per cent. of such payment
- Dramas and music performances . . . . . at a flat rate of 25 per cent. of the amount of admission.

## 7. EAST PUNJAB :

Rs. A. P.

Below annas four . . . . .	0 1 0
Exceeding 4 annas but not exceeding 8 annas. . . . .	0 2 0
Do. 8 Do. Re. 1 . . . . .	0 4 0
Do. Re. 1 Do. Rs. 2 . . . . .	0 8 0
Do. Rs. 2 Do. Rs. 3 . . . . .	0 12 0
Do. Rs. 3 Do. Rs. 4 . . . . .	1 0 0
Do. Rs. 4 Do. Rs. 5 . . . . .	1 4 0
Do. Rs. 5 Do. Rs. 7-8-0 . . . . .	1 14 0
Do. Rs. 7-8-0 Do. Rs. 10-0-0 . . . . .	2 8 0

For every five rupees or part thereof in excess of the first ten rupees . . . . .

1 8 0

## 8. UTTAR PRADESH :

Where the payment excluding the amount of the tax—

exceeds As. 2 but does not exceed As. 3 . . . . .	0 1 0
exceeds As. 3 Do. As. 4 . . . . .	0 1 6
exceeds As. 4 Do. As. 8 . . . . .	0 2 6
exceeds As. 8 Do. Re. 1 . . . . .	0 5 0
exceeds Re. 1 Do. Rs. 2 . . . . .	0 10 0
exceeds Rs. 2 Do. Rs. 3 . . . . .	1 0 0
exceeds Rs. 3 Do. Rs. 4 . . . . .	1 8 0
exceeds Rs. 4 Do. Rs. 5 . . . . .	2 4 0
exceeds Rs. 5 Do. Rs. 6-8-0 . . . . .	3 0 0
exceeds Rs. 6-8-0 Do. Rs. 10-0-0 . . . . .	4 8 0

exceeds ten rupees, for every five rupees or part thereof in excess of the first ten rupees

in addition to the payment on the first ten rupees. (

## STATISTICAL APPENDIX 4—contd.

*Rates of entertainment tax in force in different States—contd.***BENGAL :**

Where the payment excluding the amount of the tax—

is more than three annas but not more than one

rupee . . . . . 25 per cent. of such payment rounded off, if it is not a multiple of half anna, to the next higher multiple of half anna.

is more than one Rupee but not more than three rupees . . . . .

50 per cent. of such payment rounded off, if it is not multiple of an anna to the next higher multiple of an anna.

is more than three rupees . . . . . 75 per cent. of such payment rounded off, if it is not a multiple of an anna, to the next higher multiple of an anna.

**Part B States****10. HYDERABAD :**

	Rs.	A.	P:
Upto 0-4-0	0	0	6
,, 0-8-0	0	1	0
,, 1-0-0	0	2	0
,, 2-0-0	0	4	0
,, 3-0-0	0	6	0
,, 4-0-0	0	8	0
,, 5-0-0	0	12	0
,, 7-8-0	1	0	0
,, 10-0-0	1	8	0

exceeds Rs. 10 for every Rs. 5 or part thereof in excess of the first ten rupees in addition to Rs. 1/8. for the first ten rupees . . . . .

1 8 0

**11. PEPSU :**

(i) not exceeding annas 4 . . . . .	0	1	0
(ii) exceeding annas 4 but not exceeding annas 8 . . . . .	0	2	0
(iii) exceeding rupee 1 Do. Rs. 1-8-0.	0	6	0
(iv) exceeding Rs. 1-8-0 Do. Rs. 2-0-0.	0	8	0
(v) for subsequent every one rupee . . . . .	0	4	0

**12. SAURASHTRA :**

Rates are 2/3 of the rates prevailing in Bombay.

**Part C States****13. AJMER-MERWARA :**

	No tax.
0 2 0 . . . . .	0 0 6
0 3 0 . . . . .	0 1 0
0 4 0 to 0 8 0 . . . . .	0 2 0
0 8 0 to 1 0 0 . . . . .	0 4 0
1 0 0 to 2 0 0 . . . . .	0 6 0
2 0 0 to 3 0 0 . . . . .	0 8 0
3 0 0 to 4 0 0 . . . . .	0 12 0
4 0 0 to 5 0 0 . . . . .	1 0 0
5 0 0 to 7 8 0 . . . . .	1 8 0
7 8 0 to 10 0 0 . . . . .	

for every five rupees or part thereof in excess of the first ten rupees in addition to the payment of first ten rupees . . . . .

1 0 0

**14. BHOPAL :**

The rates vary according to the theatres (4 in all) and to the nature of seats (e.g. upper box, lower box, balcony, special class, etc.) and range from 1 anna to 6 annas. For ladies, concessionary rates are charged on some of the lower class seats.

## STATISTICAL APPENDIX 4—concl'd.

Rates of entertainment tax in force in different States—concl'd.

## 45. DELHI :

Where the payment excluding the amount of the tax—

						Rs. A. P.
exceeds As. 2 but does not exceed As. 3		.	.	.	.	0 0 9
exceeds As. 3	Do.	As. 4	.	.	.	0 1 0
exceeds As. 4	Do.	As. 8	.	.	.	0 2 0
exceeds As. 8	Do.	Re. 1	.	.	.	0 4 0
exceeds Re. 1	Do.	Rs. 2	.	.	.	0 8 0
exceeds Rs. 2	Do.	Rs. 3	.	.	.	0 12 0
exceeds Rs. 3	Do.	Rs. 4	.	.	.	1 0 0
exceeds Rs. 4	Do.	Rs. 5	.	.	.	1 4 0
exceeds Rs. 5	Do.	Rs. 6	.	.	.	1 10 0
exceeds Rs. 6	Do.	Rs. 10	.	.	.	2 8 0

For every five rupees or part thereof in excess of the first ten rupees, in addition to the payment on the first ten rupees . . . . .

1 4 0

## 46. HIMACHAL PRADESH :

Where payment for admission does not exceed four annas	.	.	.	.	.	0 1 0
exceeds as. 4 but does not exceed As. 8	.	.	.	.	.	0 2 0
exceeds as. 8	Do.	Re. 1	.	.	.	0 4 0
exceeds Rs. 2	Do.	Rs. 3	.	.	.	0 12 0
exceeds Rs. 3	Do.	Rs. 4	.	.	.	1 0 0
exceeds Rs. 4	Do.	Rs. 5	.	.	.	1 4 0
exceeds Rs. 5	Do.	Rs. 7-8-0	.	.	.	1 14 0
exceeds Rs. 7-8-0	Do.	Rs. 10	.	.	.	2 8 0

For every Rs. 5 or part thereof in excess of the first ten rupees in addition to the payment on the first ten rupees . . . . .

1 8 0

## STATISTICAL APPENDIX 5

*Entertainment Tax (including Show Tax) (Cash and Stamps)*

(In lakhs of Rupees)

	1950-51	1951-52	1952-53	1953-54	1954-55
<i>Part A States</i>					
Assam . . . .	11	14	14	15	15
Bihar . . . .	36	36	35	32	32
Bombay . . . .	1,73	1,84	1,67	1,63	1,65
Madhya Pradesh . . . .	29	35	32	30	30
Madras . . . .	1,24	1,32	1,19	74	75
Andhra . . . .	..	..	..	16	32
Orissa . . . .	6	6	6	6	6
Punjab . . . .	17	20	19	19	19
Uttar Pradesh . . . .	79	85	78	71	71
West Bengal . . . .	1,05	1,10	1,04	95	95
<b>TOTAL, PART A STATES</b>	<b>5,80</b>	<b>6,22</b>	<b>5,74</b>	<b>5,21</b>	<b>5,40</b>
<i>Part B States</i>					
Hyderabad (show tax) . . . .	..	..	2	3	3
Mysore . . . .	6	11	10	13	15
Madhya Bharat . . . .	..	..	..	..	..
PEPSU . . . .	4	5	5	5	4
Rajasthan . . . .	1	..	..	..	..
Saurashtra . . . .	6	6	5	6	6
Tiravancore-Cochin . . . .	..	..	..	..	..
<b>TOTAL, PART B STATES</b>	<b>17</b>	<b>22</b>	<b>22</b>	<b>27</b>	<b>28</b>
<i>Part C States</i>					
Delhi . . . .	..	..	..	29.5	31.0
Himachal Pradesh . . . .	..	..	..	0.4	0.4
Bindhya Pradesh . . . .	..	..	..	1.0	1.5
Bhopal . . . .	..	..	..	1.3	1.3
Coorg . . . .	..	..	..	0.3	0.8
<b>TOTAL, PART C STATES</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>32.5</b>	<b>35.0</b>
<b>GRAND TOTAL</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>580.5</b>	<b>603.0</b>

## STATISTICAL APPENDIX 6

### Rates of Electricity Duties and Exemptions

	Bombay	Madras	West Bengal
1	2	3	As per unit
			As per unit
			<i>In Bombay city</i>
			<i>At other places</i>
(i) For Cinema Houses . . . . . 0 0 9	Such rates as may be notified.	The rate is 0-0-6 per unit of energy on all sales effected in a month at a price of more than 0-2-0 per unit.	(i) Where net charge does not exceed 0-3-0 per unit : Less than 15 units Nil. Between 15 and 50 units 0 0 6 Exceeding 50 units 0 1 0
(ii) For other purposes : (a) Less than 12 units per month . . . . . 0 1 0	These vary from 0-0-6 to 0-1-3.	(ii) When the net charge exceeds 0-3-0 per unit . . . . . 0 0 6	
(b) more than 12 units per month . . . . . 0 1 3			
(iii) For Industrial purposes : (a) For Electrolytic process or Electric Furnace. . . . . 0 0 3	for every 5 units		(i) Local authority. (ii) Tramway company.
(b) For other purposes . . . . . 0 0 3	for every 2 units		(iii) Mines or Industrial undertakings. (iv) Places of Public worship, public burial, or other premises as may be declared by the Government to be used exclusively for purposes of public charity.
			<i>Exemptions</i>
			Save in respect of premises used for residential purposes :—
			(i) Local authority. (ii) Tramway company. (iii) Hospital or Dispensary not maintained for private gains. (iv) Consumption below 12 units in certain municipal towns.
			<i>Exemptions</i>

licensee for purposes other than those in (i) above did not exceed 16,666 units; [this exemption is not valid if the total sale of Electricity (with the exception of (i) above) at the end of the financial year exceeds 2,00,000 units].

(v) Any consumer not using more than 15 units in any one month.

Bihar	Tiravancore-Cochin	Madhya Pradesh	Uttar Pradesh
Exemptions	Exemptions	Exemptions	Exemptions
4 anna per unit	The rate is 0-0-9 per unit of energy sold at a price of more than 0-2-0 per unit.	1 anna per unit.	Duty is computed at the rate of 25 per cent. of the rate charged for supply of energy.
4	5	6	7

STATISTICAL APPENDIX 7

Statement showing Power costs in some Industries as given in the Fifth Census of Manufacturers 1950

Industry	States	Total manufacturing cost	Total cost on fuel	Fuel as percentage of total manufacturing cost	Cost of Electricity	Electricity as percentage of total manufacturing cost (Costs in lakhs of Rupees)
Chemical Industry	Bombay	11,25	48	4·3	5	0·46
	Madras	2,17	7	3·2	2	1·0
	Uttar Pradesh	2,31	5	2·1	2	0·84
Textiles	Bombay	2,03,18	6,65	3·2	2,15	2·1
	Madras	48,92	1,24	2·5	50	1·1
	Uttar Pradesh	16,17	53	3·5	36	2·2
Engineering Industries (General & Electrical)	Bombay	20,96	40	1·9	11	0·5
	Madras	3,09	11	3·5	3	0·9
	Uttar Pradesh	1,30	6	4·3	2	1·2