



GOVERNMENT OF INDIA

Report

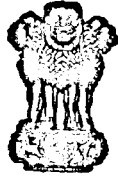
OF THE

TAXATION ENQUIRY
COMMISSION

1953 - 54

VOL III

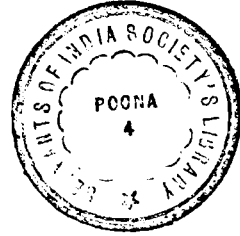
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REPORT



OF THE

TAXATION ENQUIRY COMMISSION

1953-54

VOLUME III

MINISTRY OF FINANCE (DEPT. OF ECONOMIC AFFAIRS)
GOVERNMENT OF INDIA

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CONTENTS

Sales-tax and other State Taxes

<i>Chapter</i>	<i>Pages</i>
I. INTRODUCTION : SOME FEATURES OF ✓ THE SALES TAX	1—17
Sales tax—its role, aspects and problems	1—3
Systems of sales tax	3—8
Common features of sales tax systems	8—11
Sales not liable to tax and exemptions	11—13
Sales tax on 'luxury goods'	13—14
Submission of returns, procedure of assessment, and administration of sales tax	14—16
Importance of sales tax as a source of revenue	16—17
II. THE DEVELOPMENT OF THE SALES TAX	18—33
✓ Chronology of sales tax and its operation in certain illustrative States	18—23
Finance Ministers' Conference, 1948	23—24
Constitutional Restrictions and Supreme Court's decisions thereon	24—27
Officials' Conference, 1953	27—28
Essential Goods Act, 1952	28—30
Origin and later developments of sales tax sys- tems and their effects on trade, consumers and Government	20—33
III. EXAMINATION OF CERTAIN SUGGESTIONS	34—44
Range of suggestions	34—35
Sales tax on services, on forward market transac- tions and on newspapers and advertisements in newspapers	35—36
Selective sales tax	36—37
First-point sales tax	37—40
Low multi-point tax on all sales	40—41
Purchase tax	41—43
Substitution of sales tax by excise, customs or octroi	43—44
Merits of sales tax	44

<i>Chapter</i>	<i>Pages</i>
IV. THE UNION, THE STATES AND THE SALES TAX	45—62
Reappraisal of sales tax problem	45
Place of Union and the States in the sales tax system	45
Effect of different sales tax systems on trade and industry	46
Place of sales tax in State financial system	46—47
Complexity of sales tax problems	47—48
National aspects of sales tax	48
Sales tax on foreign trade	48
Sales tax on inter-State trade	48—50
Effect of restriction of sales tax on essential goods	50—51
Implication of 'essentiality' in the context of inter-national trade	51
Factors determining effects of sales tax on intra-State trade	52—53
Recapitulation of main problems	53—54
Future policy regarding sales tax	54—55
Constitutional amendments	55—56
Main features of Parliamentary legislation	56—60
Points for Central legislation	60—62
V. THE STATES AND THE SALES TAX	63—76
Future pattern of sales tax	63—65
Exemptions from tax	65—66
Financial effects of the proposal	66—67
Advantages of the proposed scheme	67
Administration of sales tax	67—68
Regulations under sales tax laws	68—70
Aspects of administration	70—72
Issue of cash memos and vouchers	72—73
Evasion and avoidance of tax	73—74
Sales Tax Advisory Committees and Sales Tax Tribunals	75
Co-ordination—Inter-State Taxation Council	75
Uniformity in sales tax law and procedure	75—76
VI. STATE TAXES ON MOTOR VEHICLES AND MOTOR SPIRIT	77—93
Receipts from taxes on motor vehicles and motor spirit	77
Indian Road Development Committee	77—78
Motor Vehicles Tax : present position	78—79
Sales tax on motor spirit: present position	79

<i>Chapter</i>	<i>Pages</i>
Nagpur plan of road development	80
Present position regarding road development	81
Motor Vehicles Taxation Enquiry Committee	81—82
Consideration of the Committee's recommendations	82—84
Suggestions received by the Commission	84—85
Abolition of octroi and terminal taxes	85
Abolition of wheel taxes	85—87
Sales tax on motor vehicles	87
Tax on passengers and goods	87—88
Reciprocal arrangements between States	88—89
Freight equalisation cess on motor spirit	89
Road cess on bullock carts	89
Earmarking of proceeds and Road Funds	89—91
Principles of motor vehicles taxation	92—93
Rates of motor vehicles tax and restrictions on other taxes	93
VII. STAMP DUTIES AND COURT FEES	94—109
I. STAMP DUTIES	94—104
Introduction	94
Non-judicial stamps	94—95
Scheme of stamp duties	95
Revenue from stamp duties	95—96
Schedule of stamp duties	96
Instruments relating to forward market transactions	97—99
Recovery of higher duty	99
Exemptions	99
Evasion	99—100
Feasibility of uniformity in rates	100—101
Curtailment of exemptions	101—102
Feasibility of other steps for increase in revenue	102
Collection of taxes in the form of stamps	102—103
Extension of stamp duties to forward market transactions	103—104
II. COURT FEES	104—109
Revenue from court fees	104—105
Scheme of court fees	106
Court fees and administration of justice	107—108
Suggestions for improvements	108—109

<i>Chapter</i>	<i>Pages</i>
VIII. OTHER STATE TAXES	110—129
Entertainment tax	110—114
Tax on prize competitions	114—116
Betting tax	116—117
Electricity duty	117—121
OTHER MISCELLANEOUS STATE TAXES	121—129
Registration fees	122—123
Tobacco duties	123—126
Sugarcane cess	126—127
Raw jute cess	127
Inter-State transit duties	127—129
IX. STATE EXCISES	130—140
Excise policy as laid down in 1905	130—131
Importance of excise duties as a tax resource	131—132
Basis of levy	132
Excise policy—past and present	132—133
Excise policies in different States	133—134
Prohibition States	134—135
Partial Prohibition States	135—136
Temperance States	136—137
Other States	137—138
Future excise policy	138—140
 <i>APPENDIX A. Sales tax systems in different States</i>	 141—162
<i>STATISTICAL APPENDICES</i>	<i>163—178</i>

**Land Revenue, Agricultural Income-tax,
Irrigation charges and Betterment Levy**

I. THE BACKGROUND OF LAND REVENUE : THE MAIN SYSTEMS	181—188
Land revenue in early periods	181—182
Permanent settlements	182—183
Mahalwari and ryotwari settlements	183—184
Distinction between different systems	184—185
Settlements and resettlements	185
Different bases of land revenue	185—186
Land revenue administration	187—188
Suspensions and remissions	188

<i>Chapter</i>	<i>Pages</i>
II. THE BACKGROUND OF LAND REVENUE : RECENT DEVELOPMENTS	189—197
Integration of princely States and land reforms	189
Postponement of settlements	189—190
Problems created by merger and integration of princely States	190—191
Adoption of interim measures	191—192
Changes due to land reforms	192—194
Tenure reforms	194—195
Administrative machinery	195
Factors responsible for postponement of revision	195—196
Sliding scale assessment	196
Low rate of land revenue plus agricultural income-tax	197
Surcharge on land revenue	197
III. THE BACKGROUND OF AGRICULTURAL ✓ INCOME-TAX	198—205
States levying agricultural income-tax	198—199
Definition of agricultural income ✓	199—200
Rates of tax in different States	200—201
Effect of tax on agricultural incomes	201—202
Exemptions	202
Assessment procedure	202—203
Assessment of special types of agricultural incomes	204
Administration	204—205
IV. PROBLEMS OF FUTURE POLICY AND THE ✓ CHANGING SIGNIFICANCE OF LAND REVENUE	206—219
Introductory	206
Issues and contents of future policy	206—207
Replacement of land revenue by agricultural income-tax	207—208
Low rate of land revenue combined with agri- cultural income-tax	208
Sales-tax on agricultural produce	208—209
Sliding scales and surcharges	209—210
Convergence to a common basis of tenure	211
Transitional stages and problems	211
Ryotwari pattern of land revenue	212

<i>Chapter</i>	<i>Pages</i>
Effect of price fluctuations	212
Main features of settlements and resettlements	212—214
Certain assumptions of the present system	214—215
Changing significance of land revenue	215—218
Declining significance of local variations in prices	218
Significance of other local factors	218—219
V. FUTURE PATTERN OF LAND REVENUE AND AGRICULTURAL INCOME-TAX : RECOMMENDATIONS	220—236
BASIC PATTERN OF LAND REVENUE	220—221
Correction of existing disparities	220—221
Standardised assessment	221
Survey, classification and settlement in certain States	221
Agricultural income-tax and surcharge thereon	221
AGRICULTURAL INCOME-TAX	222—224
Significance of agricultural income-tax	222
No justification for exemption of agricultural incomes	222—223
Anomalies arising from treating agricultural and non-agricultural incomes separately	223—224
LAND REVENUE	224—231
Standardised assessment	225—227
Revision of standardised assessment	228
Composition of price index	229
Scheme of changes in land revenue	230
Revision of land revenue in exceptional cases	231
LOCAL BODIES AND LAND REVENUE	231—232
Surcharge on land revenue	231—232
Sharing of land revenue	232
TRANSITIONAL PROBLEMS	233—234
Standardisation in unsurveyed areas	233
Standardisation in Zamindari areas	233—234
ADMINISTRATIVE MATTERS	234—236
Collection of land revenue	234
Administrative machinery	234—235
Replacement of hereditary officers	235—236
Collection through village panchayats	236

<i>Chapter</i>	<i>Pages</i>
VI. ASSESSMENT OF NON-AGRICULTURAL LANDS	237—244
Introduction	237
Present position regarding non-agricultural assessment	237—238
Assessment of village sites	238—239
Grants involving exemption from assessment	239
Non-agricultural assessment in rural areas	239—240
Non-agricultural assessment in urban areas	240—241
Basis and the period of assessment	241—242
Recent trends and developments	242
Recommendations	242—244
VII. IRRIGATION AND BETTERMENT CHARGES	245—259
WATER RATES	245—255
Systems of irrigation charge	245—246
Volumetric rate	246
Consolidated rate	246—247
Differential rate	247
Occupier's rate	247
Agreement rates	247—248
Minor irrigation works	248—249
Increase in maintenance charges	249
Increase in water rates	249—250
Compulsory irrigation cess	250
Disappearance of distinction between productive and protective works	250—251
Character of water rates	251—252
Compulsory water rate	252
Voluntary water rate	252—253
Basis and period of water rates	253—254
Uniformity in rates	254
Concessional rates	254—255
Transfer of minor irrigation works to local organisations	255
BETTERMENT LEVY	255—259
Taxation of unearned increment in land value	257—258
Features of betterment levy	257—258
Maximum limit and period of payment of betterment levy	259

<i>Chapter</i>	<i>Pages</i>
Adjustment to price changes	258—259
The case of minor works	259
APPENDICES	261—306
<i>Appendix A</i> : Systems of Land Revenue in different States	263—284
<i>Appendix B</i> : Details regarding present position of settlements in different States	285—296
<i>Appendix C</i> : Limits of areas for resumption for personal cultivation	297
<i>Appendix D</i> : Recent changes in the payment of rents in different States	298
<i>Appendix E</i> : Changes in the rate of land revenue brought about by recent land reforms	299—301
<i>Appendix F</i> : Levy of non-agricultural assessment in different States	302—306
STATISTICAL APPENDICES	307—330

Local Taxes

I. BACKGROUND OF LOCAL TAXATION :	
INTRODUCTION	333—350
Development of local self-government	333—335
Changes in local taxation and finance	335
Development of village panchayats	335—336
Changing character of local self-government	
Present institutions of local self-government	337—350
Village panchayats	338—343
District local boards	343—345
Municipalities	345—348
Municipal corporations	348—350
II. APPROACH TO LOCAL FINANCE AND TAXATION : GENERAL RECOMMENDATIONS	351—374
Two-fold problem of growth and consolidation	351—352
Planning and local self-government	352
Development of conditions necessary for local self-government	352—354
Problems of rural local bodies	354—357
Village panchayats	354—355
District local boards	355—357

<i>Chapter</i>	<i>P ages</i>
Financing of local bodies	357—358
Taxes reserved for local bodies	358—360
Recommendations of Local Finance Enquiry Committee regarding reservation of taxes	360—362
Assignment of proceeds of taxes to local bodies	362
Recommendation regarding taxes to be reserved	362—363
Devolution of taxes	363—364
Sharing of taxes	364—365
Non-tax revenue of village panchayats	365—366
Grants-in-aid	366—367
Loans and subsidies	367—368
Additional resources for municipalities, municipal corporations and rural boards	368—369
Finances of village panchayats	369—370
Administrative machinery	370—372
Tax administration	372—374
Role of State Governments	374
III. TAXES ON PROPERTY	375—399
Introduction	375
TAXES ON LANDS AND BUILDINGS	375—392
Extent and basis of levy	376—377
Reasonable rent and standard rent	377—378
Periodical fixation of annual value	378
Capital value	378—379
Rates of tax, progressive and regressive rates	379—381
Exemptions, concessional rates and remissions	381—382
Assessment of Port Trust properties	382—383
Assessment of State and Union Government properties	383—387
Service taxes	387—388
Development of property tax as main source of municipal revenue	388
Compulsory levy of property tax	388—390
Co-ordination of taxes levied on property	390—391
Assessment and collection of property tax	391—392
BETTERMENT TAXES AND CONTRIBUTIONS	392—394
TAXES ON TRANSFER OF IMMOVABLE PROPERTY	394—396
LAND CESSSES	396—399
IV. OTHER LOCAL TAXES	400—416
OCTROI AND TERMINAL TAXES	400—407
Constitutional position	400

<i>Chapter</i>	<i>Pages</i>
Taxes on goods	400—470
Terminal tax on passengers	470
TAX ON PROFESSIONS, TRADES, CALLINGS, ETC.	470—411
Constitutional limitation on the levy of tax.	470—408
Extent of levy	408
Tax on circumstances and property	408—409
Levy by State Governments	409
Development of profession tax as an important local tax	409—410
Raising the limit of profession tax	410
Basis of levy, assessment and collection	410—411
TAX ON VEHICLES, ANIMALS AND BOATS	411—413
Position in different States	411
Revenue from tax	412
Taxation of motor vehicles	413
THEATRE TAX	413—415
TOLLS	415—416
TAX ON ADVERTISEMENTS (OTHER THAN AD- VERTISEMENT PUBLISHED IN NEWSPAPERS)	416
APPENDICES	417—458
<i>Appendix A</i> : Tax powers of the panchayats	417—428
<i>Appendix B</i> : Constitution of municipalities and supervisory powers of Govern- ment in different States	429—437
<i>Appendix C</i> : Powers of taxation vested in municipalities in different States	438—443
<i>Appendix D</i> : Taxes leviable by municipal cor- porations.	444—447
<i>Appendix E</i> : Extent of levy of property tax in different States	448—449
<i>Appendix F</i> : Appellate authorities for property tax assessments	450—451
<i>Appendix G</i> : Profession tax levied by muni- cipalities in certain States	452—458
STATISTICAL APPENDICES	459—517

	<i>Pages</i>
SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS	518—549
STATE TAXES	518—528
Sales tax	518—523
Tax on motor vehicles and motor spirit	523—525
Stamp duties and court fees	525—526
Entertainment tax	526
Tax on prize competitions	526—527
Betting tax	527
Electricity duties	527
Registration fees	527
Tobacco duties	527
Sugarcane cess	527
Raw jute cess	528
Inter-State transit duties	528
LAND REVENUE, AGRICULTURAL INCOME-TAXES, IRRIGATION CHARGES AND BETTERMENT LEVY.	529—538
Land Revenue and agricultural income-tax	529—535
Assessment of non-agricultural lands	535—536
Irrigation and Betterment Charges	536—538
LOCAL TAXES	539—549
General recommendations	539—543
Property tax and service taxes	543—546
Octroi and Terminal taxes	546—547
Tax on professions	547—548
Tax on vehicles, animals, etc.	548—549
Theatre tax	549
Tolls	549
Tax on advertisements	549

APPENDIX A
SALES TAX SYSTEMS IN DIFFERENT STATES

Part A States

ASSAM

Basis.—Assam introduced the sales tax in 1948. The tax is levied at a single point at the last stage of sale on the lines of the Bengal Sales Tax Act. The annual turnover limit for liability to tax and for registration is Rs. 7,500. Sales of goods between registered dealers for re-sale are not liable to tax. The tax is imposed on sales by registered dealers to un-registered dealers or to consumers.

Rates of tax.—The general rate of tax is six pies in the rupee. On certain luxury goods, the rate is the higher one of one anna per rupee.

Exemptions.—The list of exemptions is wide and covers food-grains and other important articles entering the cost of living of the poorer classes (cheap cloth, kerosene, *gur*, etc.). Certain articles are exempted with a view to helping agricultural and cottage industries (khadi, *muga* silk, bell-metal utensils, etc.). Certain school requisites (slates, exercise books, etc.) are also exempted. In addition to these, the Act provides for exemption of sales of goods for use in the manufacture or production of any goods, the sale of which is taxable under the Assam Act. Raw materials used in the manufacture of goods for sale outside the State are taxable.

Administration.—The administration of Sales Tax is entrusted to the Taxation Department which also administers the profession tax, the tax on sales of motor spirit, and the entertainment tax. The Commissioner of Taxes is the head of this Department and is assisted by two Assistant Commissioners and a number of assessing officers who are known as Superintendents of Taxes. One of the two Assistant Commissioners, hears appeals against the assessment made by the Superintendents of Taxes and, in addition, carries on inspecting duties. The other, who is a part-time officer, is engaged only on inspection and supervision duties. The Act provides for the constitution of a Board of Sales Tax and for references to the High Court on points of law.

Revenue.—The receipts from the sales tax are as follows:—

	(In lakhs of Rupees)
1950-51	55
1951-52	77
1952-53	83
1953-54 (Revised)	96
1954-55 (Budget)	72

The arrears of collection have been increasing from year to year. At the end of 1950-51, they were Rs. 26 lakhs while at the end of 1952-53 they increased to Rs. 120 lakhs.

History and Development of the tax.—The present general sales tax was introduced in 1948. Before that, in 1939, Assam had enacted

a measure for the levy of a selective sales tax on certain special items like motor vehicles, radios and wireless sets. The Act was, however, not enforced as there was at the time no similar legislation in the neighbouring areas and there was a possibility of large scale diversion of trade in these articles. The present Act of 1948 follows the Bengal Act with certain modifications. The minimum taxable quantum for liability to tax was Rs. 10,000 till 1950 when it was reduced to Rs. 7,500. While the general rate of tax at six pies in the rupee has remained unchanged, the special rate on luxury articles has been increased from nine pies to one anna per rupee since 1949. The large list of exemptions under the original Act has been reduced and amended to suit revenue needs. The Constitutional restrictions are reported to have resulted in a financial loss of Rs. 25 lakhs per year on the cessation of the tax on goods exported outside the State, and Rs. 7 lakhs per year on account of direct purchases from outside the State by consumers. The purchases of raw materials and other goods by manufacturers and processors which were not taxed previously if they were intended for producing goods for resale generally, are now exempted only if such finished goods are sold and taxable within the State and not otherwise. The State has also introduced a carrier tax on the transport of tea and jute with a view to making up the loss in revenue from the Constitutional restrictions on the levy of sales tax. The State has under consideration the imposition of a higher rate than one anna on certain luxury articles.

BIHAR

Basis.—Sales tax was introduced in Bihar in October 1944, on the lines of the single-point tax levied in Bengal. The tax is thus imposed when the goods are sold by a registered dealer to an unregistered dealer or consumer. Registration is compulsory when the annual turnover of a dealer exceeds Rs. 15,000. As in Bengal, the Act provides for voluntary registration for dealers below this limit. In 1951, Bihar imposed sales tax on non-resident dealers who delivered goods for consumption in Bihar.

Rates of tax.—The general rate of tax is six pies in the rupee. While certain luxury goods like motor vehicles, radios, etc. are taxed at nine pies in the rupee, certain essential articles like foodgrains, mustard oil, cotton cloth, fertilisers, etc. are taxed at three pies per rupee.

Exemptions.—The list of exemptions covers commodities like salt, milk, fish, agricultural implements, cotton and khadi. Certain conditional exemptions are given to local authorities (for drugs and medicines) and educational institutions (for meals served by their canteens). No exemption is provided for sales of raw materials to manufacturers and processors except in the case of sales of a few articles like cereals, pulses, mustard oil and handloom cloth, made for purposes of milling or processing.

Administration.—The administration is entrusted to the Commercial Taxes Department. The Commissioner of Commercial Taxes who is the head of the Department, is assisted by Deputy Commissioners, Assistant Commissioners and a number of assessing officers. The Assistant Commissioners and the Deputy Commissioners are the first appellate authorities while the Deputy Commissioner is the first revisional authority. The final revisional authority is the Board of

Revenue. References to the High Court are allowed only in respect of points of law arising out of the Board's decision.

Revenue.—The receipts from the sales tax are as follows:—

		(In lakhs of Rupees)
1950-51	...	4,40
1951-52	...	4,22
1952-53	...	3,71
1953-54 (Revised)	...	3,72
1954-55 (Budget)	...	2,72

The large decrease in the current year is reported as being due to the full impact of the Constitutional restrictions. The position regarding assessment and collection of tax is reported to be satisfactory.

History and main features of the sales tax.—The original provisions of the Bihar Sales Tax Act have undergone many changes. When the tax was originally levied in 1944 the annual limit of turnover for tax liability was Rs. 5,000 and the general rate of tax, three pies in the rupee. In 1947, the turnover limit was increased to Rs. 10,000. In that year a tax was for the first time imposed on the sales of goods despatched outside Bihar. Early in 1948, tax at a special rate of six pies in the rupee was levied on certain luxury goods like motor vehicles, cheroots, ivory articles, furniture and tobacco. Later, when the general rate of tax was increased to six pies and the special rate on luxury articles to nine pies in the rupee, the rate of tax on certain articles like mustard oil, cotton cloth, coal and coke was continued at the old rate of three pies in the rupee. Similarly, the rate of tax on sales of goods despatched outside Bihar was kept at the old level of three pies per rupee. During this period, the scope of certain definitions in the Sales Tax Act was also enlarged. For instance, the definition of the term 'dealer' which formerly applied to persons doing regular trade, was enlarged to cover even casual dealers including agriculturists. Similarly, the definition of the term 'sale' was considerably widened and all sales of goods produced or manufactured in Bihar were made liable to the tax of that State. The list of exemptions was curtailed and foodgrains which had been formerly exempted, were subjected to a lower rate of tax of three pies in the rupee. The Constitutional restrictions on the levy of sales tax on exports are reported to have involved the State a loss of about Rs. 2.5 crores. To offset this loss, the State Government has, since 1951, made the non-resident dealers liable to tax for the goods delivered by them for consumption in Bihar, withdrawn the exemptions previously granted to raw materials and other goods used by the manufacturing and processing industries, and has also enlarged the list of luxury goods which are subject to a higher tax of nine pies in the rupee.

BOMBAY

Basis.—Sales tax was first introduced in Bombay on the 1st October 1946. At present the tax is levied on what is described as a 'two-point' basis. Under this system, the tax is imposed at the first stage of sale and also at the last stage of sale. Certain classes of

goods are, however, taxed only at the first stage and certain others only at the last stage of sale. A purchase tax is levied, under certain circumstances, on the purchases of goods from persons who are not registered dealers. The liability to tax and to register arises when the annual turnover exceeds the prescribed minimum limits. These are: Rs. 10,000 for importers and manufacturers and Rs. 25,000 for other dealers.

Rates of tax.—The rate of the first-point tax, termed the 'sales tax' as distinguished from the 'general sales tax', is generally three pies in the rupee; higher rates varying from six pies to fifteen pies being levied on a large number of luxury articles like cycles, cloth (other than coarse and medium cloth), jewellery, motor vehicles, binoculars, cigars, radios, cameras, etc. The last-point tax, known as the 'general sales tax' is generally levied at six pies in the rupee though for a few articles lower rates are prescribed, e.g., raw cotton (one per cent.), oilseeds, hides and skins, and yarn made of silk, wool or staple fibre (three pies per rupee), and bullion ($\frac{1}{4}$ per cent.). The purchase tax is recovered at rates equal to the rates of 'sales tax' on all purchases by a registered dealer from a person who is not registered, unless such goods are sold by the dealer after purchase. A purchase tax is also levied on an unregistered person at rates equal to the sales tax and the general sales tax on his purchases of motor vehicles and chassis of motor vehicles, from outside the State.

Exemptions.—Complete exemption is granted in respect of a number of articles. These include essential articles like foodgrains, flour, meat, *gur*, kerosene, and salt; articles of cottage industry like khadi, handloom cloth costing not more than two rupees per yard, and *ghani* oil when sold by owners of *ghanis*; school requisites like text-books, slate and slate pencils, exercise books, etc.; and other articles like cotton yarn, fertilisers, agricultural implements, and *charkha* and other implements. Partial exemptions, i.e., exemptions from 'sales tax' or the first-point tax are granted to many articles. For example, important raw materials like cotton, oilseeds, silk and woollen yarn and hides and skins; and such of the goods included in the Essential Goods Act as are not exempt, like coarse and medium cloth, iron and steel, dried fruits, petroleum products, etc. are exempted from the first-point tax and charged only to the last-point tax. Similarly, sales of goods to manufacturers and processors for the purpose of producing goods for resale are exempt from the last-point tax (except in the case of those raw materials on which a low rate of tax is levied only at the last point of sale).

Administration.—The Collector of Sales Tax is the Head of the Sales Tax Department and is assisted by a number of Assistant Collectors and Sales Tax Officers. The Sales Tax Officers are the assessing authorities and appeals against their orders lie to the Appellate Assistant Collector. The first revision lies to the Collector of Sales Tax while the final revision lies to the Sales Tax Tribunal which is a semi-judicial authority consisting of persons experienced in law, business and accountancy and not connected in any way with the Sales Tax Department. Provision has been made for reference to the High Court on any point of law arising out of the orders of the Tribunal.

The figures of receipts for the past four years and for the current year are as follows:—

(In lakhs of Rupees)

1950-51	14,58
1951-52	11,88
1952-53	10,69
1953-54 (Revised)	15,14
1954-55 (Budget)	15,67

There were large arrears of assessments which have now been much reduced. The arrears of collections amounted to nearly Rs. 2 crores at the end of 1953-54 and efforts are being made to expedite their recovery.

History and main features of sales tax.—In 1946, when the sales tax was first introduced in the State, it was on a single-point basis on the lines of the Bengal system. The registration limit was Rs. 30,000 for all dealers. On the recommendation of a Committee, which examined the provisions of the Sales Tax Act, the registration limit was reduced to Rs. 10,000 in the case of importers and manufacturers. Voluntary registration was also provided for dealers wishing to register even though their turnover did not attract the tax liability. The rate of tax was six pies per rupee. The exemptions covered a wide range of articles and included necessities of life, products of cottage industries, school requisites and important raw materials. Sales of raw materials and other goods to registered manufacturers and processors for producing goods for resale and sales of goods despatched outside the State were also exempted. Later, with a view to getting additional revenue for developmental schemes, a higher rate of tax at one anna per rupee was levied on certain luxury articles like motor vehicles, radios, cameras, gramophones, etc. In 1949, the list of luxury articles was enlarged, and, for the first time, a tax was imposed on sales of goods despatched outside the State, at half the rates leviable on sales within the State. With the coming into operation of the Constitutional restrictions, the Bombay State is reported to have lost about Rs. four crores a year. To make up this loss and also to get additional revenue for the Five Year Plan, the State Government changed the basis of the sales tax to a multi-point one, in 1952; and the tax was levied at the rate of three pies in the rupee, the luxury articles being continued to be taxed at higher rates. The higher rates were levied at the first point of sale, in addition to the general multi-point tax. The list of exemptions was retained more or less as before, though the exemption of sales of raw materials and other goods for manufacturing and processing purposes was withdrawn. In the case of a few industries where the processes were too many and the incidence of multi-point tax proved burdensome, relief was given under the rules. Similarly, for important raw materials, the rate of tax was lowered and the tax was levied at only one point of sale. Such of the 'essential goods' as were not exempt or liable to tax at a lower rate were taxed at the rate of three pies per rupee at the first stage and three pies per rupee at the last stage, no tax being levied on the intermediary sales. This was done with a view to maintaining the incidence of tax on these articles at the same level at which they were taxed before the Central Act regarding essential goods was enacted. A purchase tax was for the first time introduced on the

purchases of specified goods by unregistered persons from outside the State. The goods specified for this purpose were motor vehicles and chassis of motor vehicles. The Bombay Sales Tax Act, 1952, was, however, challenged in the High Court which held it *ultra vires*. An Ordinance, setting right the technical defects and incorporating the provisions of the Act, was immediately issued in order to continue the levy of sales tax; and an appeal was also preferred to the Supreme Court against the decision of the High Court. The Supreme Court held the Act to be valid. But in the light of various considerations, including the representations of trade and industry regarding the hardships to them under the multi-point system, the State Government changed the basis of sales tax to the present two-point system. There is a Sales Tax Advisory Committee in this State. It consists of the representatives of different trade interests and advises the State Government on sales tax matters which are of general interest to the trade.

MADHYA PRADESH

Basis.—Madhya Pradesh introduced sales tax in 1947 on a single-point basis, the taxable point being determined by a system of registration as in other States. The minimum limit of annual turnover for tax liability and consequently registration, is Rs. 5,000 for importers, Rs. 10,000 for manufacturers and Rs. 25,000 for other dealers. Dealers who are not liable to tax but are anxious to get the benefits of registration, are given the facility of voluntary registration. Non-resident dealers selling goods for consumption in Madhya Pradesh are deemed to be importers and have to register themselves within two months of their turnover of such sales exceeding Rs. 5,000. A purchase tax is levied on purchasers (other than registered dealers) of motor vehicles and motor cycles from outside the State, with a view to check the avoidance of tax on high priced articles.

Rates of tax.—The general rate of tax is six pies in the rupee. On bullion, oilseeds and vegetable oils (other than hydrogenated oils) a lower tax at the rate of three pies per rupee is levied. On a large number of luxury goods like motor vehicles, cigars and cigarettes, jewellery, cosmetics, silk cloth, the tax is levied at the higher rate of one anna per rupee.

Exemptions.—Articles exempted from sales tax include essential articles like cereals and pulses, flour, *gur*, salt, milk, cheap *dhoties* and *sarees*, firewood, etc. A large variety of school requirements (e.g., text books, writing slates, etc.) has also been exempted. Sales of certain types, e.g., by canteen shops to defence personnel, sales of books to institutions like school or college libraries and sales of drugs to charitable hospitals and dispensaries are exempted from tax. Sales of goods between registered dealers for re-sale are exempt, but sales of raw materials and other goods for manufacture or processing of goods for resale are exempted only when the manufactured or processed goods are sold and taxable within the State. In other words, raw materials used in the manufacture of goods despatched outside the State are liable to tax. As a special concession, no tax is being levied, for the present, on cotton when sold to a registered manufacturer even if the products therefrom are despatched outside the State.

Administration.—The Sales Tax Department is under a Commissioner of Sales Tax. The Commissioner is assisted by a Deputy Commissioner, Assistant Commissioners and a number of Sales Tax Officers and Assistant Sales Tax Officers. The Assistant Sales Tax Officers, Sales Tax Officers and the Assistant Commissioners are the assessing authorities. The assessment jurisdiction of each differs according to the turnover limits of the dealers. Appeals against the assessment orders of the Assistant Sales Tax Officers and Sales Tax Officers lie to the Assistant Commissioner, while appeals against the assessment orders of the Assistant Commissioner lie to the Deputy Commissioner, who is also a revisional authority in respect of the appellate decisions of the Assistant Commissioner. The Commissioner is the next revisional authority while the Board of Revenue is the final revisional tribunal. References to the High Court can be made only on points of law arising out of the final revisional orders.

Revenue.—The receipts from the sales tax are as follows:—

	(In lakhs of Rupees)	
1950-51	...	2,35
1951-52	...	2,32
1952-53	...	2,14
1953-54 (Revised)	...	1,95
1954-55 (Budget)	...	1,95

The arrears of collections have been increasing and by the end of 1952-53, amounted to Rs. 14 lakhs. Most of these are reported to be due from evacuees, who have left no properties.

History and important features of the tax.—When the tax was originally levied, the rate was six pies in the rupee. Later, on certain luxury articles a higher rate of twelve pies in the rupee was imposed. The Act has now been modified to permit a lower rate of tax being levied on certain articles like bullion, oilseeds and edible oils. The registration limit has similarly been changed, in the case of importers, from Rs. 2,500 to Rs. 5,000 a year. Before the Constitutional restrictions on the levy of sales tax on exports became operative, the Madhya Pradesh Government was able to recover some receipts from the tax on some of the exports. Under the Madhya Pradesh Sales Tax, the definition of 'sale' included sales of all goods which were in the State at the time the contract of sale was made, irrespective of the place where the contract of sale took place. The Constitutional restrictions have therefore involved the State in a loss of revenue estimated at Rs. 80 lakhs a year. To offset this loss to some extent, the Sales Tax Act has been recently modified to restrict the exemption of sales of raw materials and other goods to only those in respect of materials used in the production of goods for resale within the State itself.

MADRAS AND ANDHRA

Basis.—The sales tax was introduced in Madras in 1939. It is levied at every stage of sale and dealers having an annual turnover

exceeding Rs. 10,000 are all liable to tax. Every dealer having an annual turnover exceeding Rs. 7,500 is required to register. The registration is mainly for purposes of enabling the Government to have control and supervision over the business activities of the dealer.

Rates of tax.—The rate of tax is three pies in the rupee. Certain articles like motor vehicles, refrigerators, radios, clocks, electrical instruments, precious stones are made subject to an additional tax at rates ranging from three pies to six pies in the rupee, at such single-point of sale as may be prescribed. Recently, an additional tax at the rate of fifteen pies in the rupee has been levied on fine and superfine cloth. Usually this additional tax is collected at the first stage of sale. Food and drinks sold in hotels and restaurants having an annual turnover of more than Rs. 20,000 are taxed at four and a half pies in the rupee. Sales of bullion, cotton, cotton yarn (other than handspun yarn) and handloom cloth (woven wholly or partly from mill yarn) are taxed only at a single point at much lower rates; $\frac{1}{4}$ per cent. for bullion and $\frac{1}{2}$ per cent. for cotton, cotton yarn and handloom cloth. In the case of untanned hides and skins, though the tax is at the normal rate, it is levied at only one stage and on their purchase value.

In a few other cases like cotton bought by a spinning mill or an exporter, groundnut and cashew, the tax is levied on the purchase value. The Act, however, provides that in respect of the same transaction of sale, either the buyer or the seller, but not both, should be taxed.

Exemptions.—There are very few exemptions under the Madras Sales Tax Act. These are salt and handloom cloth woven from handspun yarn sold by dealers exclusively dealing in such cloth, and certain sales by specified classes of dealers like sales of *ghani* pressed oil by co-operative societies of *ghani* oil producers, sales of milk by co-operative milk supplying societies, etc. Sales by a person of agricultural or horticultural produce grown by himself or grown on any land in which he has interest as owner, mortgagee or tenant are exempt from tax. Persons who buy or sell on behalf of unknown principals are granted licences on payment of prescribed fees and are exempted from sales tax if their transactions fulfil the terms and conditions of the licence.

Administration.—The administration of the general sales tax is entrusted to the Commercial Taxes Department which also administers certain other taxes. The head of the Department is the Commissioner of Commercial Taxes who is also ex-officio member of the Board of Revenue. He is assisted by Deputy Commissioners, Commercial Tax Officers, Deputy Commercial Tax Officers. The Deputy Commissioner is the principal administrative officer of a division and is also the revisional authority. Likewise, the Commercial Tax Officer is the principal administrative officer for the district and exercises appellate powers over the assessment made by Deputy Commercial Tax Officers and Assistant Commercial Tax Officers who are the assessing authorities. The second appeal from the Commercial Tax Officer lies to the Sales Tax Appellate Tribunal. The Appellate Tribunal and the Board of Revenue also enjoy revisional powers.

Revenue.—The receipts from the sales tax in Madras and in Andhra are as follows:—

	(In lakhs of Rupees)
1950-51*	... 15,86
1951-52*	... 15,59
1952-53*	... 13,23
1953-54* (Budget)	... 14,00
1954-55 (Budget)	Madras 950, Andhra 315.

*For the composite Madras State.

The arrears of collection have risen in recent years. At the end of 1952-53, the arrears were Rs. 296 lakhs.

History and special features of the tax.—When the tax was first levied in 1939, the tax rate was one per cent. with lower rates on slab basis on turnovers upto Rs. 20,000. In 1940, the rate was reduced to $\frac{1}{4}$ per cent. but in 1943 it was again raised to one per cent. The present rate of three pies in the rupee came into effect from 1st January 1948 when the slabs rates were also abolished. The additional tax at higher rates on certain luxury goods were also introduced from that date. The rate of tax on bullion which was taxed at a single point was reduced from 1 per cent. to $\frac{1}{4}$ per cent. and untanned hides and skins were made liable to three pies per rupee at a single point on the purchase value as in the case of groundnut and cashew to avoid trouble to the small dealers. Later, as a revenue measure, certain exemptions (e.g., cotton) were withdrawn and lower rates were prescribed for them. Since 1951, the tax on handloom cloth has been reduced to one and a half pies in the rupee. To give further encouragement to the handloom industry, the State Government proposes to levy an additional tax of fifteen pies in the rupee on all mill cloth (except the coarse varieties). The Bill imposing this tax on fine and superfine cloth has already been adopted, while a similar Bill for imposing the tax on medium cloth has not yet been enacted.

ORISSA

Basis.—Orissa introduced the sales tax in 1947. It is levied at a single point at the last stage of sale. In other words, the tax is imposed only at the stage when a commodity is sold by a registered dealer to an unregistered dealer or a consumer. Sales of goods between registered dealers for resale are exempt. Goods sold to a manufacturer for use in the manufacturing of articles, or to a processor for the processing of goods for resale, are however taxable, as in Bihar. The turnover limit for tax liability and for registration is Rs. 10,000 a year.

Rates of tax.—The general rate of tax is nine pies in the rupee. On sales of matches and cotton yarn, a lower tax of three pies is charged, while sales of meat, fish, handloom cloth costing more than ten rupees per piece, are taxed at six pies per rupee. A large number of goods like motor vehicles, cycles, jewellery, ivory articles, photographic materials, carpets, fountain pens, etc. are taxed at the higher rate of one anna per rupee.

Exemptions.—The present list of exempted articles is smaller than the original one; and covers articles like foodgrains and other

essential articles, text books, bullion, khadi and hand-spinning implements, and certain edible oils.

Administration.—Sales tax is administered by the Commercial Taxes Department which also administers the Agricultural Income-tax. The Collector of Commercial Taxes who is the Head of the Department, is assisted by Assistant Collectors and a number of assessing officers who are called Commercial Tax Officers and Assistant Commercial Tax Officers. The Assistant Collectors of Commercial Taxes hear appeals against the orders of the assessing authorities. The first revision against the appellate orders lies to the Collector of Commercial Taxes, and the second revision to the Board of Revenue. Reference to the High Court is permissible only on points of law arising out of the revisional orders.

Revenue.—The receipts realised by the State of Orissa from its sales tax during the past four years and anticipated during the current year are as follows:—

	(In lakhs of Rupees)	
1950-51	...	80
1951-52	...	1,11'
1952-53	...	1,12
1953-54 (Revised)	...	1,10
1954-55 (Budget)	...	1,30

The arrears of sales tax rose from Rs. 11 lakhs in 1951 to Rs. 54 lakhs in 1953. The State Government have now enlarged its staff and re-organised the Department with a view to improving the collections.

History and special features of the tax.—Under the original Act, a dealer was liable to tax and to register, when his annual turnover exceeded Rs. 5,000 and the rate of tax was three pies in the rupee till 1949, though the Act permitted a levy upto six pies per rupee. Sales of goods between registered dealers for resale and of raw materials and other goods to manufacturers and processors for producing goods for resale were exempt, but sales of goods despatched outside Orissa were liable to tax. In 1949, the rate was increased to six pies in the rupee. Several changes were made in December, 1950. The minimum turnover limit for registration was increased to Rs. 10,000 and power was taken to increase the tax to a maximum of one anna per rupee. Since 1951, the general rate has been raised to nine pies and a higher tax of one anna has been levied on a large number of luxury articles, mainly with a view to make up the loss in receipts due to the Constitutional restrictions on the levy of exports. For the same reasons, the exemption of sales of raw materials and other goods to manufacturers and processors for producing goods for resale was withdrawn in 1951.

PUNJAB

Basis.—Sales tax in the Punjab is on a single point basis. No tax is levied on transactions between registered dealers, the tax being recovered only when a registered dealer sells goods to an unregistered dealer or a consumer. Sales of goods to registered dealers for resale and of raw materials and others good to registered manufacturers and processors for producing goods for resale are exempted. The minimum limits of annual turnover for tax liability and for

registration, are Rs. 10,000 for manufacturers and producers and Rs. 50,000 for all other dealers except importers who are all liable to tax and to registration irrespective of their annual turnover. A dealer who deals exclusively in exempted goods is not required to register himself. Voluntary registration is provided for dealers who desire to get themselves registered even though their turnover is below the minimum prescribed for tax liability.

Rates of tax.—The general rate of tax is six pies in the rupee. There are no special rates either for luxury goods or for essential goods. However, in order to discourage the practice of direct purchases by unregistered persons from outside the State of motor vehicles and tractors with a view to avoiding the sales tax, these commodities are taxed on the basis of lump amounts: Rs. 200 for motor vehicles and Rs. 100 for tractors.

Exemptions.—The exemption list covers a large variety of goods and includes most necessaries of life, e.g., foodgrains, flour, milk, kerosene, matches, etc. Sales by agriculturists of their own produce, products of important village industries like khadi, *ghani* oil, hand-made utensils, country-made shoes, etc., school requisites like books, slates, slate pencils, etc. and other articles like fertilisers, bullion, cotton, etc. are also exempted. Further, the sales by local authorities, Indian Red Cross Society and Kashmir Emporium are exempt from tax.

Administration.—The Excise and Taxation Commissioner is the Head of the Department. He is assisted by Deputy Commissioners, Taxation Officers and Assistant Taxation Officers. The assessment work is done by Taxation Officers while the Deputy Commissioner is the appellate authority, for the Division concerned. The first revision against orders on appeal lies to the Commissioner. The second and final revision lies to the Financial Commissioner who corresponds to the Board of Revenue in some States. A reference to the High Court is allowed on only question of law arising out of the revisional orders.

Revenue.—The receipts are as follows:—

	(In lakhs of Rupees)
1950-51	... 1,78
1951-52	... 1,67
1952-53	... 1,72
1953-54 (Revised)	... 1,89
1954-55 (Budget)	... 2,15

The improvement in receipts is attributed to the improvement in the administrative machinery and the prevention of evasion.

History and main features of the tax.—When the sales tax was first imposed in the Punjab in 1941, it was on a multi-point basis and was modelled on the Madras system. The general rate of tax was only $\frac{1}{4}$ per cent. Commission agents and exporters were exempted on payment of licence fees. There were more exemptions than in Madras and the revenue realised was small. The multi-point system was however replaced by a single-point tax in 1949. The present system follows more or less the Bengal system of sales tax. When the new Act was introduced in 1949, the limits of

turnovers for registration were Rs. 5,000 for importers, Rs. 10,000 for manufacturers and producers and Rs. 20,000 for other dealers. Subsequently, the limit for other dealers was changed to Rs. 30,000 and in 1952, it was again changed to Rs. 50,000. The minimum limit of Rs. 5,000 for importers was withdrawn in 1952 in view of the large scale attempts by smaller dealers to import directly from outside the State and escape the tax. Since then, every importer irrespective of his turnover is made liable to tax. Similarly, lump amounts of tax (which work out to less than the general rate of tax of six pies per rupee) have been recently prescribed for motor vehicles and tractors.

UTTAR PRADESH

Basis.—Sales tax is being levied in Uttar Pradesh since 1948. The basis of the tax is multi-point as in Madras, though there are a large number of articles on the sales of which the tax is recovered at only one point. Except in the case of sales of country-made spirit, opium, *bhang* and *ganja* where the single-point tax is recovered at the retail stage, in the case of other articles, the tax is recovered at the first stage of sale (*i.e.*, on the sales by importers and manufacturers). The commodities on which a single-point tax is levied include edible and non-edible oils, biris, cigars and cigarettes, cement, chemicals, mill cloth, cosmetics, sugar, motor vehicles, radios, etc. Further, certain fees on a prescribed scale (instead of the usual rates of tax) are levied on the sales of certain commodities like bones, bullion, cooked food, medicinal preparations, cotton, hides and skins and industrial lubricants. The minimum turnover limit for liability to tax and to registration, is Rs. 15,000.

Rates of tax.—The general rate of the multi-point tax is three pies in the rupee. The rates of tax on articles liable to a single-point tax vary from three pies to nine pies according to commodities. Except sales of country spirit, edible and non-edible oils, and tanned leather which are taxed at the rate of three pies per rupee, and sales of cigars, cigarettes and pipe tobacco on which the higher tax of nine pies is levied, all articles which are subject to a single-point levy are taxed at a rate of six pies in the rupee.

Exemptions.—Exemptions include essential articles (like food-grains, flour, meat and fish, ghee, *gur*, kerosene and salt); products of cottage industries (like handloom cloth, *ghani* oil, woollen carpets, blankets and rugs made on handlooms, etc.), school requisites (like books and mathematical instruments, exercise books); and other articles (like fertilisers, agricultural implements, etc.).

Administration.—The Sales Tax Department is under a Commissioner of Sales Tax who is assisted by a Deputy Commissioner, Assistant Commissioners and Sales Tax Officers, and Assistant Sales Tax Officers. The appellate and revisional authorities are known as Judges (Appeals) and Judge (Revisions), who are subject to the jurisdiction of the High Court and are completely independent of the Department. The Judge (Revisions) has his headquarters at Lucknow and has jurisdiction throughout the State. There are four Judges to hear appeals and their headquarters are located at the divisional headquarters. References to the High Court are provided for on question of law arising out of orders passed by the revisional authority.

Revenue.—The receipts realised by the Uttar Pradesh Government from its sales tax during the past four years and anticipated during the current year are as follows:—

		(In lakhs of Rupees)
1950-51	...	4,93
1951-52	...	4,81
1952-53	...	4,46
1953-54 (Revised)	...	5,05
1954-55 (Budget)	...	5,26

Collection of tax from certain classes of dealers was found difficult and arrears were increasing each year. Recently, powers have been taken to impose penalties for non-payment of tax on the due dates and it is expected that the collections will improve as a result.

History and main features of the tax.—Originally when the tax was imposed in 1948, it was recovered on a multi-point basis in respect of all sales. Later, it was considered that this method was unsuitable for certain types of commodities and a system of single-point levy of tax on these was introduced. On similar considerations, the sales of certain articles like bullion, cooked food, etc. were made liable to lump fees in lieu of tax. Transactions in the forward markets were also made liable to tax at low rates varying from three annas to twelve annas per unit of transaction. The Allahabad High Court declared this levy on forward transactions to be unconstitutional. The State Government have preferred an appeal against this decision to the Supreme Court.

WEST BENGAL

Basis.—Bengal was the first State in India to levy a single-point sales tax at the last stage of sales. The tax was imposed in 1941. The single point of sale for the purposes of the tax is determined by a system of registration. All dealers whose annual turnovers exceed the prescribed minimum limits are liable to tax and have to get themselves registered. The prescribed limits are Rs. 10,000 for importers and manufacturers and Rs. 50,000 for others. The tax is levied on sales by registered dealers to unregistered dealers or to consumers. To avoid the cumulative effect of taxation when an unregistered dealer intervenes in a chain of sales between registered dealers, a dealer has been given an option to register himself even though his turnover is less than Rs. 50,000. Recently, in order to check the large scale evasion of tax in the case of cigarettes, an amendment has been made to the original Act, to provide for the imposition of the tax on cigarettes at the first stage of sale, instead of at the last stage.

Rates of tax.—The rate of tax is nine pies in the rupee on the sales of all goods except cigarettes where the tax is recovered at the first stage of sale at the rate of three per cent. There are no special or higher rates of tax.

Exemptions.—The specific exemptions cover a wide range of commodities: important raw materials (cotton), essential articles (foodgrains, salt, kerosene, *gur*, etc.), articles of cottage industries (khadi), and other articles (text books, quinine, agricultural implements, etc.). In addition, the Act provides for exemption in respect

of sales of raw materials and other articles to registered manufacturers and processors where such materials etc. are intended for use in producing other goods for resale whether within the State or outside it.

Administration.—The Commercial Taxes Department, which also administers certain other taxes, is in charge of sales tax. At the head of the Department is the Commissioner of Commercial Taxes who is assisted by Assistant Commissioners and a number of Commercial Tax Officers. The Assistant Commissioner is an assessing as well as an appellate authority. He hears appeals against the orders of Commercial Tax Officers and also makes original assessments in respect of the big dealers whose cases are specially entrusted to him. The Commissioner hears appeals against the assessment orders of the Assistant Commissioner, while, in respect of orders on appeal passed by the Assistant Commissioner, he exercises revisional jurisdiction. The Board of Revenue is the final revisional authority. References to the High Court are allowed, however, on points of law only.

Revenue.—The receipts from the sales tax in Bengal are as follows:—

	(In lakhs of Rupees)	
1950-51	...	5,19
1951-52	...	5,62
1952-53	...	5,24
1953-54 (Revised)	..	4,76
1954-55 (Budget)	...	4,57

The arrears of collections are on the increase. At the end of 1952-53, they amounted to Rs. 2.82 crores.

History and important features of the tax.—The main features of the sales tax in Bengal, including its single-point character, have remained unchanged. Among the features are the exemption from tax of all goods despatched to places outside the State and the exemption in favour of the raw materials and other goods used by the manufacturing industries. The Constitutional restrictions have not therefore affected the State of Bengal to the same extent as they have some other States like Assam, Bihar and Bombay. The rates of tax and the exemptions have however been changed according to revenue needs. Originally the rate was three pies in the rupee. It was increased to six pies in 1944 and to nine pies in 1945. There has been no change in the general rate since then. Recently, when the levy of sales tax on cigarettes was changed to the first stage of sale, the rate of tax thereon was changed to three per cent. The State Government are examining the possibility of extending this first-stage levy to certain other articles the tax on which is largely evaded. The Bengal Act does not provide for any special or higher taxation of luxury goods. The exemption list was slightly curtailed in 1944.

Part B States

HYDERABAD

Basis.—Hyderabad levies the sales tax on a multi-point basis. The minimum turnover limit for liability to the tax is fixed at Rs. 7,500 per year except in the case of the casual dealers who

irrespective of the limit of the turnover are liable to pay tax on all their sales. The word 'turnover' is defined as the aggregate of the turnover of goods bought or sold by a dealer. On certain goods such as groundnuts, til, karadi, castorseeds, biri leaves and tanning bark, a purchase tax is levied when the goods are first bought from the primary producer and the tax is recovered from the purchasing dealer. Registration is compulsory for dealers with turnovers exceeding Rs. 5,000; the tax liability itself, as stated above, begins at Rs. 7,500.

Rates of tax.—The general rate of tax is three pies in the rupee. On luxury goods like motor vehicles, radios, clocks, cigars and cigarettes, perfumery, etc., an additional tax at six pies per rupee is levied at a single point, usually, the first stage of sale. Special concessional rates are prescribed for certain sales, e.g., bullion ($\frac{1}{4}$ per cent. at one point), precious stones (two per cent. at one point), coarse and medium cloth (three pies at two points), and other kinds of cloth (nine pies at one point).

Exemptions.—These cover essential goods like foodgrains, salt, gur and kerosene; products of cottage industries like ghani oil and handloom cloth (where such cloth costs less than three rupees a year); school requisites like text books, exercise and drawing books; and other articles like fertilisers and agricultural implements. Commission agents doing business for known principals are exempted from tax on payment of licence fees. Agricultural produce grown by the owner of the land himself or by the tenant is also exempt.

Administration.—The Commissioner of Sales Tax is the head of the Sales Tax Department. He is assisted by the Deputy Commissioners and Sales Tax Officers. The Deputy Commissioner is the first appellate authority, against whose orders revision lies to the Commissioner. The orders passed by the Commissioner are final.

Revenue.—The receipts from the sales tax are as follows:—

	(In lakhs of Rupees)
1950-51	73
1951-52	... 1,06
1952-53	... 1,87
1953-54 (Revised)	... 2,00
1954-55 (Budget)	... 2,00

History and main features of the tax.—A sales tax was first levied in 1947-48 on certain selected luxury goods at the rate of six pies in the rupee. The minimum gross turnover limit for liability to tax was Rs. 10,000 a year, provided such gross turnover included a minimum turnover of Rs. 1,000 in taxable goods. This Act was replaced by the present General Sales Tax Act which came into effect from May 1950. The special features of the new Act are that casual dealers are liable to minimum tax on all their sales without any exemption of turnover limit and on most of the goods which are exported outside the State, a tax is levied at the point of purchase.

MADHYA BHARAT

Basis.—Madhya Bharat levies a single-point sales tax which is imposed at such point as may be notified by Government. Except in the case of sales of foreign liquor, the tax is imposed on sales by

the importer or the manufacturer. The minimum turnover for liability to tax and to registration is Rs. 5,000 for importers, manufacturers and processors and Rs. 12,000 for other dealers. Any dealer who comes from outside Madhya Bharat and carries on business during any *Mela* is also to pay the sales tax if his average sale during the period of the *Mela* exceeds Rs. 450 per month. The sales tax does not extend to all goods but to those specified in the schedules.

Rates of tax.—The general rate of tax varies from three pies to one anna in the rupee. On certain luxury goods a higher rate at two annas per rupee is levied. Vegetable oils, tobacco leaves and gold and silver ornaments are charged to three pies per rupee. Articles like chemicals, umbrellas, agricultural machinery, toys and sports goods, metals and metalware, soaps, cement and hosiery articles are charged to half anna in the rupee. Hydrogenated oils, petroleum products, table cutlery, fountain pens, dry fruits, motor vehicles, woollen goods, carpets and cigars, cigarettes and pipe tobacco are taxed at one anna, while foreign liquor and arms and ammunition are taxed at two annas in the rupee.

Exemptions.—The sales tax in Madhya Bharat is on selected goods which are notified by Government from time to time, but the Act contains a schedule of exempted goods on which no sales tax is to be levied. Those goods include foodgrains, fish, meat, salt, books, cotton, cotton yarn, *ghani* oil, hand-made paper, agricultural implements and fertilisers.

Administration.—The Commissioner of Sales Tax is assisted by Assistant Commissioners and Sales Tax Officers. Appeals against the assessment orders lie to the Judge, Sales Tax Appeals. Against the appellate orders, revision lies to the Commissioner of Sales Tax. Reference to the High Court is also provided on points of law arising from the revisional orders.

Revenue.—The receipts from sales tax in Madhya Bharat are as follows:—

	(In lakhs of Rupees)
1950-51	... 42
1951-52	... 91
1952-53	... 98
1953-54 (Revised)	... 1,29
1954-55 (Budget)	... 1,39

History and important features of the tax.—Madhya Bharat has introduced the sales tax to make up the loss in revenue from the gradual abolition of inter-State transit duties. At present, the inter-State transit duties continue to be levied on articles exported outside the State. When the sales tax was first levied in 1950, the rates of tax were more or less the same as the rates of inter-State transit duties on imports. The rates have now been lowered on certain articles of common use.

MYSORE

Basis.—Mysore levies the sales tax on a multi-point basis. The minimum turnover for liability to tax is Rs. 10,000 per year and compulsory registration is prescribed for all dealers whose turnover

exceeds Rs. 7,500 a year. The lower limit for registration is prescribed for keeping a watch on the business of the dealer so as to enable Government to assess him to tax when his turnover reaches the taxable limit. Generally the turnover of sales is taken for the purposes of registration but in the case of groundnuts, and untanned hides and skins the turnover is determined on the basis of the dealer's gross purchases.

Rates of tax.—The general rate of tax is three pies in the rupee. On specified luxury articles, there is an additional tax at rates varying from three pies to six pies in the rupee. This tax is imposed at the first stage of sale in addition to the multi-point tax. Special rates of taxes are prescribed for mill cloth (six pies per rupee), cigarettes (varying from 10 per cent. to 30 per cent.), cigars and cheroots (30 per cent.) and cigarette tobacco and pipe tobacco (30 per cent.), while on certain other goods, lower rates of taxes are charged, e.g., cotton yarn ($\frac{1}{2}$ per cent. at one point), bullion ($\frac{1}{4}$ per cent. at one point), hides and skins (three pies, at one point). All these rates are levied at only one point, generally at the first point of sale.

Exemptions.—The list of exemptions include only a few articles: all cereals and pulses, flour and *atta*, salt, kerosene, matches and *kambals* woven on handlooms. Sales of cotton, of handspun yarn, cloth woven on handlooms are exempted subject to certain conditions.

Administration.—The Commissioner of Excise is the *ex-officio* Commissioner of Sales Tax. He is assisted by Deputy Commissioners, Sales Tax Officers and the Assistant Sales Tax Officers. The Deputy Commissioner of Sales Tax is the appellate authority. The Commissioner of Sales Tax is the revising authority. Government have also got revisional powers. Reference to the High Court can be made on any point of law arising from the orders of the revisional authority.

Revenue.—The receipts realised from the sales tax by the Mysore Government during the past four years and anticipated during the current year are as follows:—

	(In lakhs of Rupees)	
1950-51	...	1,29
1951-52	...	1,42
1952-53	...	1,22
1953-54 (Revised)	...	1,20
1954-55 (Budget)	...	1,30

The arrears at the end of 1952-53 were about Rs. 44 lakhs. Special revenue staff has been appointed for the recovery of these arrears and it is expected that there will be improvement in collection.

History and main features of the tax.—The tax was levied in 1948 on the model of the Madras system. Though the tax is generally levied on sales, in the case of a few articles like hides and skins, groundnuts, etc., the tax is levied on purchases. Commission agents doing business for known principals are exempted on payment of licence fees. The levy of single point tax on certain goods like cotton, bullion and handloom cloth is ensured by a system of licensing.

PEPSU

Basis.—Sales tax in PEPSU is a single-point levy. The tax is levied on the sale of goods by a registered dealer to an unregistered dealer or consumer. Sales between registered dealers and sales of raw materials and other articles intended for use in producing other goods for resale, are exempt. The minimum turnover for liability to tax and to registration is Rs. 5,000 in the case of importers, Rs. 10,000 in the case of manufacturers, and Rs. 20,000 in the case of Co-operative Societies and dealers other than importers and manufacturers. Voluntary registration is provided for dealers with turnover below the minimum limit, who desire to derive the benefits of registration.

Rate of tax.—The tax is levied at a uniform rate of six pies in the rupee.

Exemptions.—The exemption list contains a large number of articles. These include essential articles like foodgrains, flour, meat, milk, salt, fruits and vegetables; kerosene and matches; important raw materials, like cotton, raw hides and skins, and raw wool; school requisites like books, exercise books, slate and slate pencils, and crayon; products of cottage industries like *ghani* oil, khadi, hand-made utensils, and country-made shoes; and other articles like bullion and specie, agricultural implements and fertilisers. Agricultural or horticultural produce sold by the grower himself is also exempt.

Administration.—The Excise and Taxation Commissioner is the Administrative Head of the Department and he is assisted by a Deputy Commissioner and a number of Sales Tax Officers and Assistant Sales Tax Officers. The Deputy Commissioner is the appellate authority while the Commissioner the first revisional authority. A second and final revision lies to the Financial Commissioner. On any point of law arising from the revisional order, references lie to the High Court.

Revenue.—The following are the relevant figures for five years:—

	(In lakhs of Rupees)
1950-51	30
1951-52	46
1952-53	46
1953-54 (Revised)	48
1954-55 (Budget)	46

History and the main features of the tax.—Since its introduction in November 1949, the sales tax in PEPSU has not undergone any radical changes. The amendments made to the original Act have been generally procedural, the most important of which is the withdrawal from sales tax authorities of the powers of search of premises and seizure of accounts.

SAURASHTRA

Basis.—Sales tax is levied on a single-point basis on the sale of goods by a registered dealer to an unregistered dealer or a consumer. Transactions between registered dealers and sales of raw materials to registered manufacturers and processors for use in the production of other goods for resale are not liable to tax. The minimum limit

of annual turnover for liability to tax and to registration is Rs. 10,000 for importers and manufacturers and Rs. 30,000 for others. Voluntary registration is provided for dealers with turnovers below the taxable minimum.

Rates of tax.—The general rate of tax is six pies in the rupee. A concessional rate of $\frac{1}{4}$ per cent. is levied on sales of bullion and specie. On certain luxury articles like motor vehicles, steel almirahs and safes, refrigerators, typewriters and tabulating machines, clocks, binoculars, etc., a higher rate of one anna is imposed. On direct purchases of specified goods by unregistered persons, from places outside the State, a purchase tax at rates leviable on sales within the State is imposed. The goods so far specified for the purchase tax are motor vehicles and chassis of motor vehicles.

Exemptions.—The exemptions cover a wide range of articles and include essential articles like foodgrains, flour, ghee, salt, *gur*, kerosene, matches and betelnuts; important raw materials like cotton, raw jute, oilseeds, wool and hides and skins; cottage industry products like handloom cloth, and specified products of the cottage industries of Saurashtra; school requisites like books, exercise books and lead pencils; and other articles like cotton yarn, biri leaves, fertilisers and agricultural implements.

Administration.—The Sales Tax Department consists of the Commissioner of Sales Tax, the Deputy Commissioner and the Sales Tax Officers. The appellate powers are exercised by the Deputy Commissioner and the Commissioner. Revision applications against the orders of the Deputy Commissioner lie to the Commissioner and against the Commissioner's orders, to the Appellate Tribunal. References from the orders of the Tribunal lie to the High Court only on points of law. The State Government have constituted a Sales Tax Advisory Committee of the representatives of the trade to act as co-ordinating link between the trade and the administration.

Revenue.—The receipts from the sales tax are as follows:—

	(In lakhs of Rupees)	
1950-51	...	6
1951-52	...	16
1952-53	...	14
1953-54 (Revised)	...	70
1954-55 (Budget)	...	70

History and main features of the tax.—When Saurashtra originally introduced the sales tax in 1950, it was levied at a single-point only on twelve articles, such as motor cars, radios, watches, cement, etc. The rate of tax was six pies in the rupee, the minimum limit of turnover for liability to tax being Rs. 10,000. This selective sales tax has been replaced by a general sales tax since December 1952. The minimum limit of turnover for registration and liability to tax is Rs. 10,000 in the case of importers, manufacturers and processors and for other dealers, it has been now increased to Rs. 30,000 from the previous limit of Rs. 15,000.

TRAVANCORE-COCHIN

Basis.—The sales tax in the State of Travancore-Cochin is levied on a multi-point basis and is more or less on the model of the sales tax in Madras. The minimum limit of turnover for liability to tax is Rs. 10,000 a year; for the purposes of registration the limit is Rs. 7,500. While generally the tax is levied on sales, on certain goods like coconut, copra, groundnuts, cashewnut, pepper and ginger, the tax is levied on the purchases made by a registered dealer. A few articles are taxed either at only one point or at two points of sale.

Rates of tax.—The general rate of tax is three pies in the rupee. On certain luxury goods like motor vehicles, refrigerators, radios, binoculars and clocks, an additional tax at rates varying from three pies to six pies in the rupee is levied at the first stage of sale. There is no separate enactment for the levy of sales tax on petrol which is included in the list of luxury articles and taxed at one anna and nine pies in the rupee in addition to the general levy. Similarly, tobacco and tobacco products are liable to an additional tax of one and a half annas per rupee. On certain articles concessional rates are charged while certain others are taxed only at one or two points. For instance, cotton and cotton yarn are taxed at the rate of one per cent, bullion and specie at the rate of $\frac{1}{4}$ per cent., and hides and skins (whether tanned or untanned) at three pies. All these are taxed at only one point. Coir and coir yarn are taxed at three pies per rupee at two points, while coir mats and mattings are taxed at three pies only at the last stage of sale.

Exemptions.—Foodgrains, vegetables, fresh milk, meat, cooked food, firewood, charcoal and kerosene are among the exempted articles. As in Madras, agricultural and horticultural produce sold by the grower is exempt.

Administration.—The Commissioner of Sales Tax is assisted by the Deputy Commissioner, Assistant Commissioners and Sales Tax Officers. Appeals lie to the Assistant Commissioner, while revision is the function of the Board of Revenue.

Revenue.—The relevant figures are as follows:—

		(In lakhs of Rupees)
1950-51	...	2,59
1951-52	...	2,44
1952-53	...	2,24
1953-54 (Revised)	...	2,30
1954-55 (Budget)	...	2,60

History and main features of the tax.—Before the State was reconstituted, Cochin and Travancore States had their own separate sales tax Acts. A consolidated Act was introduced on 30th May 1950. The scheme of the sales tax in this State is similar to that in the States of Madras, Mysore and Hyderabad.

Part C States

DELHI

Basis.—The State of Delhi has adopted the Bengal Sales Tax Act with modifications. The single-point tax is recovered by a

system of registration as in Bengal. The minimum limit of annual turnover for tax liability is Rs. 10,000 for importers and manufacturers and Rs. 30,000 for others. Voluntary registration is provided for dealers below the taxable minimum.

Rate of tax.—The rate of tax is six pies in the rupee, except in the case of cooked food, aerated and mineral waters and ice where the rate is $\frac{1}{2}$ per cent. There are no special or concessional rates.

Exemptions.—The list of exemptions includes several items: essential goods like foodgrains, meat, ghee, salt, kerosene and matches; important raw materials like cotton, oilseeds and hides and skins; school requisites like books, exercise and drawing books; and other articles like iron and steel, coal, cotton yarn, khadi, agricultural implements and bullion and specie.

Administration.—The Sales Tax Department consists of the Commissioner of Sales Tax, the Assistant Commissioner, the Sales Tax Officers, and the Assistant Sales Tax Officers. Appeals against assessment orders lie to the Assistant Commissioner, while revision applications are to be made to the Commissioner. A second and final revision lies to the Chief Commissioner.

Revenue.—The revenue from sales tax for the latest three years is as follows:—

		(In lakhs of Rupees)
1952-53	...	1,05
1953-54 (Revised)	...	1,10
1954-55 (Budget)	...	1,12

History and main features of the tax.—The sales tax was introduced in Delhi in November 1951. The Bengal Sales Tax Act was bodily adopted and made applicable to the State with minor changes. In 1953, the rate of tax on sale of cooked food, aerated and mineral waters and ice was reduced to $\frac{1}{2}$ per cent.

VINDHYA PRADESH

Basis.—In Vindhya Pradesh the sales tax levy follows the lines of the Madhya Pradesh Sales Tax Act. The tax was introduced in 1951. The levy is at a single point when the goods are sold by a registered dealer to an unregistered dealer or a consumer. The minimum limit of annual turnover for tax liability is Rs. 5,000 for importers and manufacturers and processors; for others it is such turnover as may be prescribed. Sales of goods between registered dealers are not liable to tax. There is no exemption of sales of raw materials and other articles to manufacturers and processors for use in the production of other goods for sale.

Rates of tax.—The general rate of tax is six pies in the rupee. A lower rate at three pies per rupee is charged for bullion and specie and vegetable oils. On certain luxury goods like motor vehicles, radios, sewing machines and metal furniture, a higher rate at twelve pies in the rupee is charged.

Exemptions.—Foodgrains, matches, kerosene, khadi, cottage industry products, cheap dhoties and saris, quinine, fertilisers, etc., are included in the list of exemptions.

Administration.—The Commissioner of Sales Tax is assisted by an Assistant Commissioner and Sales Tax Officers. Appeals against the orders of the Sales Tax Officers lie to the Assistant Commissioner. The Commissioner of Sales Tax is the first revisional authority and the Board of Revenue is the second and final revisional authority.

Revenue.—The relevant receipts are as follows:—

		(In lakhs of Rupees)
1952-53	...	16
1953-54 (Revised)	...	18
1954-55 (Budget)	...	18

History and main features of the tax.—The Sales Tax Act is based on the Madhya Pradesh Sales Tax Act. The tax was introduced in 1951. No major changes have been made since then.

MANIPUR

Basis.—Manipur has adopted the Assam Sales Tax Act with certain amendments. The annual turnover limit for liability to tax and for registration is Rs. 5,000 for all classes of dealers. Sales of goods between registered dealers for resale and of raw materials and other articles intended for use in manufacturing or producing goods for resale or for use in the execution of any contract are exempt.

Rates of tax.—The general rate of tax is six pies in the rupee. Chillies and biris are taxed at the rate of nine pies in the rupee while sales of luxury goods like motor vehicles, wireless sets, cameras, refrigerators, cigarettes and cigars are taxed at the rate of one anna in the rupee.

Exemptions.—The list of exemptions includes essential articles like foodgrains, milk, *gur*, kerosene, matches and other articles like cotton, cotton yarn, fertilisers, hand-woven cloth.

Administration.—The Commissioner of Taxes is the administrative head of the Department, and is assisted by an Appellate Officer, Taxation Officers and Inspectors of Taxes. References on any question of law arising out of the orders of the appellate and revisional authorities lie to the Court of the Judicial Commissioner.

Revenue.—The receipts from the sales tax are as follows:—

		(In lakhs of Rupees)
1951-52	...	1-95
1952-53	...	2-27
1953-54 (Revised)	...	2-00
1954-55 (Budget)	...	2-00

History and other features of the tax.—Manipur has adopted the single-point system of sales tax and has applied the Assam Sales Tax Act with a few modifications. The turnover limit for purposes of registration and liability to tax is lower than in Assam. Secondly, sales of raw materials to registered dealers for the purpose of manufacturing or producing other goods for resale whether inside or outside the State are exempt from tax while in Assam such sales of raw materials are exempt only if the finished goods are taxable in the State. Lastly, Manipur is the only State where the Sales Tax Act provides for the amount of any bad debt, proved to have been bad and written off, being allowed as a deduction in computing taxable turnover.

STATISTICAL APPENDICES
STATEMENTS RELATING TO STATE TAXES

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 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.)	1954-55 (B.E.)	Total 1951—55			
	2	3	4	5	6				7	8	9
Central Government	382·8	422·6	560·0	758·0	2123·4	3124·0	4124·0	2000·0
<i>Part A States</i>								
Andhra	82·6	53·0	44·6	30·3	210·5	*	248·4†	37·9
Assam	2·4	15·9	56·0	116·0	190·3	213·0	265·0	74·7
Biha	202·1	202·4	178·4	340·4	923·3	800·0	1075·0	151·7
Bombay	173·3	398·6	511·2	695·9‡	1779·0	1163·6	1163·6	-615·4
Madhya Pradesh	45·2	44·6	44·6	38·5	172·9	200·0	200·0	27·1

*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 including adjustments and scarcity area programmes	Balance (i.e., Col. 8—6)
	1951-52 (A) ^m	1952-53 (A) ^l	1953-54 (R.E.) ^f	1954-55 (B.E.)	Total 1951—55			
I	2	3	4	5	6	7	8	9
<i>Part A States—contd.</i>								
Madras	92·8	72·9	53·4	54·0	273·1	500·0	357·6	84·5
Orissa	17·6	25·8	42·1	62·5	148·0	200·0	228·9	80·9
Punjab	19·7	18·5	18·7	109·0	165·9	75·1	310·6	144·7
U. P.	101·3	106·2	137·5	168·9	513·9	322·2	522·4	8·5
West Bengal	212·6	251·4	266·6	280·7	1011·3	1385·1	1401·6	390·3
TOTAL PART A STATES	949·6	1189·3	1353·1	1896·2	5388·2	5059·0	5773·1	1384·9
<i>Part B States</i>								
Hyderabad	28·7	17·4	37·1	51·6	134·8	128·6	147·6	112·8
Madhya Bharat	15·2	31·2	43·2	59·3	148·9	189·0	286·3	137·4

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
Saurashtra	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	6·2
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	1571·1
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
1	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	} Same as the general rate in Col. 1.			
1 14 0	1 4 0	1 5 0				
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	4 8 0
7 8 0	5 10 0	7 5 0	14 0 0	10 8 0	6 0 0	6 0 0
9 6 0	7 3 0	10 0 0	18 0 0	13 8 0	7 8 0	7 8 0
11 4 0	11 4 0	12 0 0	22 0 0	16 8 0	9 0 0	9 0 0
13 2 0	13 12 0	14 0 0	26 0 0	19 8 0	10 8 0	10 8 0
15 0 0	15 0 0	16 0 0	30 0 0	22 8 0	12 0 0	12 0 0
16 14 0	16 14 0	18 0 0	34 0 0	25 8 0	13 8 0	13 8 0
18 12 0	18 12 0	20 0 0	38 0 0	28 8 0	15 0 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	Madras	Orissa	Punjab	Uttar Pradesh
100 . . .	7 8 0	8 2	8 2	10 5	9 6	13 5	11 3	9 6	7 8	12 8
500 . . .	37 8 0	55 10	56 4	65 5	46 14	66 10	56 3	59 6	37 8	62 8
1,000 . . .	75 0 0	111 14	112 8	134 1	93 12	133 5	112 7	129 11	112 8	163 0
5,000 . . .	275 0 0	411 14	412 8	546 9	343 12	560 0	412 7	504 11	487 8	628 15
10,000 . . .	475 0 0	734 6	750 0	959 5	718 12	1014 5	712 7	926 9	862 8	1097 5
20,000 . . .	775 0 0	1176 14	1200 0	1577 13	1281 4	1715 5	1162 7	1484 0	1425 0	1800 3
25,000 . . .	875 0 0	1319 6	1350 0	1784 1	1468 12	1982 5	1312 7	1676 9	1612 8	2035 3
50,000 . . .	1175 0 0	2099 6	2100 0	2402 13	2031 4	2782 5	1762 7	2239 1	2175 0	2738 5
1,00,000 . . .	1425 0 0	2474 6	2475 0	2918 7	2406 4		2062 7	2707 13	2550 0	3324 4
2,00,000 . . .	1925 0 0	3224 6	3225 0	3949 11	3156 4		2662 7	3645 5	3300 0	4496 1
3,00,000 . . .	2425 0 0	3974 6	4012 8	4980 15	3906 4		3262 7	4582 13	4050 0	5668 0
4,00,000 . . .	2925 0 0	4724 6	4762 8	6149 11	4656 4		3862 7	5520 1	4800 0	6829 15

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

is as. 4 or more but does not exceed Rs. 1 8 0			0 1 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			0 14 0
exceeds Rs. 2-0-0	Do.	Rs. 2-8-0	1 2 0
exceeds Rs. 2-8-0	Do.	Rs. 3-0-0	1 6 0
exceeds Rs. 3-0-0	Do.	Rs. 3-8-0	1 10 0
exceeds Rs. 3-8-0	Do.	Rs. 4-0-0	1 14 0
exceeds Rs. 4-0-0	Do.	Rs. 4-8-0	2 2 0
exceeds Rs. 4-8-0	Do.	Rs. 5-0-0	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			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	1/5th of such payment
is more than As. 5 but is not more than Rs. 1-8-0	1/4th of such payment
is more than Rs. 1-8-0	1/3rd 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 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

3 0 0

in addition to the payment on the first ten rupees.

STATISTICAL APPENDIX 4—contd.

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

9. 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 multi-
ple 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 multi-
ple 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 multi-
ple 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 :

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

15. 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

16. HIMACHAL PRADESH :

Where payment for admission does not exceed four annas .

exceeds as. 4 but does not exceed As. 8		. . . . .	0 1 0
exceeds as. 8	Do.	Re. 1	0 2 0
exceeds Rs. 2	Do.	Rs. 3	0 4 0
exceeds Rs. 3	Do.	Rs. 4	0 12 0
exceeds Rs. 4	Do.	Rs. 5	1 0 0
exceeds Rs. 5	Do.	Rs. 7-8-0	1 4 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
TOTAL, PART A STATES	5,80	6,22	5,74	5,21	5,40
<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
Travancore-Cochin . . . . .	..	..	..	..	..
TOTAL, PART B STATES	17	22	22	27	28
<i>Part C States</i>					
Delhi . . . . .	..	..	..	29.5	31.0
Himachal Pradesh . . . . .	..	..	..	0.4	0.4
Vindhya Pradesh . . . . .	..	..	..	1.0	1.5
Bhopal . . . . .	..	..	..	1.3	1.3
Coorg . . . . .	..	..	..	0.3	0.8
TOTAL, PART C STATES . . . . .	..	..	..	32.5	35.0
GRAND TOTAL . . . . .	..	..	..	580.5	603.0

STATISTICAL APPENDIX 6
Rates of Electricity Duties and Exemptions

Bombay	Madras	West Bengal
1	2	3
As per unit In Bombay city	At other places	As per unit
(i) For Cinema Houses 0 0 9	Such rates as may be notified.	(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	
(b) For other purposes 0 0 3	for every 2 units	
<i>Exemptions</i>	<i>Exemptions</i>	<i>Exemptions</i>
Save in respect of premises used for residential purposes :—	(i) Energy consumed by a licensee for purposes connected with construction, maintenance and operation of this Electrical undertaking.	(i) Local authority. (ii) Tramway company. (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) Local authority.	(ii) If in any month total sale of energy effected at whatever price together with energy consumed by the	
(ii) Tramway company.		
(iii) Hospital or Dispensary not maintained for private gains.		
(iv) Consumption below 12 units in certain mofussil towns.		

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	Travancore-Cochin	Madhya Pradesh	Uttar Pradesh
4	5	6	7
½ 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.
<i>Exemptions</i>	<i>Exemptions</i>	<i>Exemptions</i>	<i>Exemptions</i>
(i) Mines (as defined in the Indian Mines Act, 1923) or Industrial undertakings.	(i) If in any month, total sale of energy effected at a price of more than 2 annas per unit did not exceed 8,313 units [The exemption is not valid if at the end of the Financial year the total sale of energy (at more than 2 as. per unit) exceeds 1,00,000 units].	(i) Local authority. (ii) Pilot lamps, signal circuits using lamps for the purpose. (iii) Industrial undertakings. (iv) Any other purpose as declared by the State Government.	(i) Mines. (ii) Cultivator in Agricultural operations subject to certain conditions. (iii) Cost of energy exceeding 9 annas per unit.
(ii) Construction, maintenance and operation of Electrical Undertakings.			
(iii) Public Institutions and places as may be specified by the Government.			

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 (Costs in lakhs of Rupees)	Electricity as percentage of total manufacturing cost
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	1.1
	Madras .	48,92	1,24	2.5	50	1.1
	Uttar Pradesh	16,17	58	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

APPENDICES

APPENDIX A

SYSTEMS OF LAND REVENUE IN DIFFERENT STATES

Part A States

1. ASSAM

Land Revenue in Assam is assessed differently in temporarily settled areas and in permanently settled areas.

In temporarily settled areas, a detailed survey is made and lands are classified according to prevalent agricultural methods and their comparative value, broadly into home-stead, paddy and other lands which are again sub-classified according to relative situations and productivity.

In the framing of general proposals of reassessment for each assessment group, the Settlement Officer takes into consideration the changes that have occurred in the locality since the fixing of the existing assessment, more particularly in relation to—

- (i) the economic conditions of those who live mainly by agriculture,
- (ii) the value of agricultural produce,
- (iii) the cost of production, and
- (iv) the letting and selling value of the land.

For the determination of the amount of assessment proper for each estate, the villages and the fields are classified and fair rate per bigha fixed for each class of land in each class of village. In classifying the villages the following factors are taken into consideration:—

- (i) the fertility of the soil,
- (ii) the economic condition of those who live mainly by agriculture, and
- (iii) facilities of communication, accessibility to markets, and liability to damage by natural causes or from wild animals.

In classifying the fields, the Settlement Officer takes into consideration the comparative value of the land for the purposes of cultivation.

The total revenues assessed on an assessment group is not to exceed ten per cent. of the gross produce of the group as determined by the Settlement Officer. The increase on re-settlement in the land revenue is not to exceed the land revenue levied immediately before the settlement by more than 24 per cent. in the case of the entire area or class of estates notified for settlement and by more than 40 per cent. in the case of any village which was an 'established village' at the last settlement. If the total increase in case of estates held by the same owner or set of owners within any assessment group exceeds the former revenue on the same area by rupees twelve, provision is made for graduated enhancement of the revenue by spreading the increase in revenue over a number of years.

There are special rules for assessment of land under 'special cultivation' including the cultivation of tea. Cultivation of tea is an important industry in the State and production of tea was, in the earlier days, encouraged in several ways. Land was given on concessional rates and in some cases even revenue-free, to growers (mostly foreigners) for growing tea. Recently, most of these concessions have been withdrawn by the Revenue-free Waste Lands Grants Act, 1948. Even at present, the rates for land under cultivation of tea are a little lower than the rates for rice and similar crops. The rates range generally between annas nine and rupee one per bigha.

The term for which land revenue settlement is fixed is normally 30 years but Government may fix a shorter term for villages which are 'immature' and which were assigned a shorter term than the rest of the assessment group at the last settlement. The settlement terms usually contain a provision that if the land is used for commercial or industrial purposes, the assessment may be revised during the term of the settlement. The highest assessment for land diverted to non-agricultural use in rural areas is ten times the agricultural assessment on similar lands.

In some hilly tracts of the State, migratory cultivation called 'Jhum' is still practised. The tribes in this area do not confine their cultivation to any fixed area, each family being allowed to cultivate as much land as it wants and to select the locality of its cultivation without reference to the District Officer. In such areas, a tax called house tax, or hoe tax is imposed on each house or adult male member in lieu of the land revenue and irrespective of the area of land cultivated by the family. The tax ranges from rupees two to rupees three per family.

In permanently settled areas the rents are mostly determined by contracts based on prevailing customs and prevailing rate of assessment in the neighbourhood.

2. BIHAR

In the State of Bihar, 88·4 per cent. of the areas is permanently settled under zamindari, about 4·6 per cent. is temporarily settled with proprietors entitled to settlement or with farmers and about five per cent. is owned by the Government as Government Estates.

Bihar was a part of Bengal when permanent settlement was introduced. The permanently settled estates pay fixed revenue generally in four instalments during the year. If any estate fails to pay land revenue for a particular *kist*, it is advertised for sale.

In the case of temporarily settled estates, the following assets are taken into consideration:—

- (1) Rents payable by the raiyats to proprietors or tenure-holders.
- (2) Fair rent assessed on land held in direct possession by tenure-holders, if any.
- (3) The annual value fixed by the Settlement Officer of land held by the proprietor in direct possession, if any.

- (4) Miscellaneous items of income (*sair*) such as jalkar, falkar, hats, dues, etc.

Out of these assets, following deductions are made:—

- (1) Cost of repair of embankments and maintenance of patwari and the like.
- (2) Liability for the maintenance of the village Police either in cash or by setting apart some lands.

In addition to the above deductions, an allowance of 30 per cent. is allowed to the landlord.

In the case of Government estates, where there is a tenure-holder who is entitled to resettlement, land revenue demand is fixed in accordance with the terms of the agreement. In other cases, where there is no such tenure-holder, fair rent is assessed. An allowance of ten per cent. is generally made as collection expenses when such estates are settled with farmers.

The period of settlement in temporary areas is generally 30 years.

Recently, zamindari has been abolished and the rents which were previously paid by the tenant to the zamindar are to be paid as land revenue to the State pending further legislation on the subject.

3. BOMBAY

Bombay, like Madras, has also a ryotwari system of land revenue. Till recently some areas in the State contained special classes of tenure, e.g., *khoti* tenure in the Konkan and taluqdari in Ahmedabad and part of Kaira and Broach districts but these have now been abolished and the entire agricultural area of the State is now under the ryotwari system.

All land, whether applied to agriculture or other purposes and wherever situate is liable to pay land revenue and settlement of assessment is made by Government with the holder directly. The holder may, however, relinquish his land, by giving notice in writing before the 31st March in any year. Every holding is measured, classified and defined by boundary marks and entered in the land records as survey number and land is broadly divided into dry, rice and *bagayat*. The land is also classified into black soil, red soil and light soil. The depth of soil is found to be an important consideration and each diminishing degree of depth gives a lower grade in value. Soil classification also takes into account the distance of the holding from the village and the size of the village.

The land revenue is then determined by dividing the land in different villages into groups and fixing the standard rates for each group. These groups are formed on the following considerations:—

- (i) physical configuration;
- (ii) climate and rainfall;
- (iii) markets;
- (iv) communications;
- (v) standard of husbandry;
- (vi) population and supply of labour;

- (vii) agricultural resources;
- (viii) the variations in the area of occupied and cultivated land during the last 30 years;
- (ix) wages;
- (x) price;
- (xi) yield of the principal crops;
- (xii) ordinary expenses of cultivating such crops including the wages of the cultivator;
- (xiii) rental values of lands used for the purposes of agriculture; and
- (xiv) sales of lands used for agricultural purposes.

The aggregate amount of assessment in an area is determined at a settlement and at its revision by taking into consideration the factors enumerated above and the subsequent changes that have taken place since the last settlement and the amount thus determined is then distributed over the groups by means of maximum rates for the various classes of land.

The maximum limit of assessment is fixed at 35 per cent. of the average of the rental values of lands for a period of five years immediately preceding the year of the settlement. The limit for enhancement of existing assessment is 25 per cent. for the whole taluka or group of villages and 50 per cent. for the whole village or survey number or sub-division. The term of settlement is thirty years but if the land assessed is used for a purpose other than that for which it was assessed, the assessment is liable to be altered even during the pendency of the term of settlement.

4. MADHYA PRADESH

Except in Berar, where there is a ryotwari system of land revenue, the system obtaining in this province till recently was essentially a zamindari system. The zamindar or malguzar, as he is there called, was originally a farmer of taxes and the present status of landlord was conferred upon him by the British Government who made him responsible for the collection of revenue in the mahal. The Abolition of Proprietary Rights Act, 1950, has initiated several important changes.

The assessment of every estate, mahal or plot of land is offered—

- (a) in the case of an estate, to the proprietor,
- (b) in the case of a mahal, to the proprietor or if there are two or more proprietors, to the Lambardars* (if for special reasons the settlement officer so desires),
- (c) in the case of a plot of land separately assessed to land revenue in a mahal, to the 'Malik-makbuza'†,

*"Lambardar" means the proprietor of a mahal appointed to discharge the duties imposed on a Lambardar by this Act.

†"Malik-makbuza" means any person who owns one or more plots of land separately assessed to land revenue in a mahal.

With the abolition of the zamindari system the rights of the proprietors in estates, mahals, alienated villages and alienated lands now vest in the State Government and the cultivator has been brought into direct contact with the Government.

The revenue is based on the rental value of land which is determined by the Settlement Officer having regard to general or particular circumstances of an estate. In fixing the rent, the Settlement Officer takes these factors into consideration:—

- (i) the profits of agriculture,
- (ii) the existing level of rents in the locality, and
- (iii) the sale prices of land, the consideration for leases and the principal moneys on mortgages.

For computing the profits of cultivation the following deductions are allowed:—

- (a) the depreciation of stock and buildings,
- (b) the money equivalent of the cultivator's and his family's labour and supervision,
- (c) all other expenses usually incurred in cultivation on the land which is under inquiry, and
- (d) interest on the cost of buildings and stock and on expenditure for seed and manure and on the cost of agricultural operations paid for in cash.

The unit of assessment is a mahal and assessment is based on the assets of the village which comprise—

- (a) the rents of holdings fixed by the Settlement Officer;
- (b) the rental value of the *sir* and *khudkasht* land, and of land held by tenants, other than sub-tenants whose rents have not been fixed by the Settlement Officer, calculated according to the principles contained in section 5;
- (c) the *siwai* or miscellaneous income of the mahal, calculated on the income of the ten years immediately preceding the re-settlement, subject to such reduction on account of possible fluctuations as the Settlement Officer may think fit.

Under the land revenue regulations, the assessment was not to exceed 50 per cent. (later raised to 75 per cent.) of the assets thus worked out. With the abolition of proprietary rights, the whole assets of the mahal or estate become payable direct to the Government.

The villages are grouped with reference to the estates having the same general advantages in respect of being near or far from market, general security of production, etc. The lands in each village are then classified according to the types of soil. They are further classified according as they are embanked or unembanked, irrigated or un-irrigated. The position and the surface of the land is also taken into account. The rent in individual cases is then determined after taking into consideration all these factors.

The term of settlement is normally 30 years but in the case of a tract where there is ample scope of extension of cultivation, or for

development of resources owing to reconstruction of roads, railways or canals, the term of settlement can be shorter, but in no case less than twenty years. If there is permanent deterioration of a cultivable area or if the land is diverted from agricultural to non-agricultural uses or *vice versa*, the Deputy Commissioner can revise the assessment during the currency of the settlement.

5. MADRAS (INCLUDING ANDHRA)

In Madras, though there is no statute regarding land revenue assessment, the ryotwari tenure prevails and the tenure rights are practically the same as defined by the Bombay Land Revenue Code.

In this State, the settlement work starts with an accurate survey where primary attention is paid to the division of cultivated land in each village into survey numbers or lots as nearly as possible representing the individual holdings. The land revenue demand is fixed on each unit separately. Such units, in a majority of cases, do not exceed ten acres and may be even as small as a hundredth part of an acre. Cultivation is broadly distinguished into 'wet' and 'dry'. In a dry village, the basis for grouping of lands is similarity of climate, situation, market facilities, proximity to a railway line or town, etc., whereas in a wet village, the basis is the character of the source of irrigation. The classification of soil takes into consideration the natural differences of soil which are spoken of as 'soil series'. These 'series' are further subdivided into 'classes' depending on the quantity of clay, such as, pure clay, half sand or more than two-thirds sand, etc. The 'classes' are again subdivided into 'sorts' depending on whether the class of land is 'best', 'good', 'ordinary', 'inferior' or 'worst' of its kind. The next stage is to ascertain what amount of crop each different 'class' and 'sort' of soil will produce. The calculation of the quantity of produce of standard grain per acre on each 'class' and 'sort' of soil is called 'determining the grain value'. The grain value is then converted into money at the commutation price based generally on the average of the twenty non-famine years immediately preceding the settlement, a suitable deduction (generally fifteen per cent.) being made from such average price on account of cartage and merchants' profits. The foodgrains taken as standards are rice for wet lands and *cholam* and *ragi* for dry lands. While calculating the outturn of these crops from each kind of soil an allowance (usually 25 per cent.) is made from the gross produce for the vicissitudes of seasons and for unprofitable areas included in holdings.

The land revenue assessment is not to exceed fifty per cent. of the net produce. To determine this, the gross produce is first ascertained and valued at average prices and the cost of cultivation, etc., are then deducted. The items usually included in the estimate of cost of cultivation are—

1. Ploughing cattle.
2. Agricultural implements.
3. Seed.
4. Manure.
5. Labour required for ploughing, sowing, weeding, reaping, threshing, etc.

A resettlement generally takes the shape of an enquiry into the economic conditions of a tract and the average variations in prices of foodgrains—the limit for enhancement in a re-settlement is 18½ per cent. of the expiring rate of assessment. Except for special reasons, no re-classification of soil and no fresh calculation of grain outturn, cultivation expenses, allowance for vicissitudes of seasons, etc., are made at a resettlement. The term of settlement is thirty years.

A surcharge on land revenue has been recently imposed in the State by the Madras Land Revenue Surcharge Act. According to this Act, a landlord paying an aggregate assessment of Rs. 500 or more is liable to the surcharge. No surcharge is leviable on the first Rs. 250 of land revenue, and the rate of surcharge is two annas per rupee on the next Rs. 250, four annas on the next Rs. 500, and eight annas on the balance of land revenue payable.

The Andhra Government has taken a decision recently to exempt all landlords paying land assessment of Rs. ten and below from payment of any assessment to Government.

6. ORISSA

The State of Orissa, as it exists today, consists of parts of territories from the three old provinces of Bengal, C.P., Madras and the recently merged States (24 in number); the systems of land revenue prevailing in these parts, accordingly differ widely, as shown below:—

(i) *Land Revenue system in the three coastal districts of Cuttack, Puri and Balasore.*—This area once formed part of Bengal and the predominant system in this area is of permanently settled estates. The Government has confirmed in perpetuity, the revenue tribute or *peshkash* for these estates. The land revenue paid by the proprietors of these estates varies from one to twelve per cent. of the rental paid by the tenants.

There are also a considerable number of temporarily settled estates in the area. In these, the land revenue is settled for a term of 30 years and the holder has a right to transfer the whole or portion of his estate and has a prior right to renewal at each subsequent settlement.

(ii) *Land Revenue in the district of Sambalpur.*—The area can be divided into two tracts, viz., *khalsa* and *zamindari*. *Khalsa* indicates land which neither belongs to a *Malguzar* nor a feudal *zamindar* but held by a village headman direct from the Government. The *zamindar* stands half-way between the ruler of a feudatory State and the ordinary proprietor of a *khalsa* village who pays a portion of his assets as land revenue. The legal status of *zamindars* is that they are proprietors of estates which are impartible and non-transferable except to heirs.

In *khalsa* villages, the settlement is made with the entire proprietary body of a mahal and when superior and inferior rights co-exist in the same mahal the Settlement Officer determines as to whether the assessment is to be offered to the superior or inferior proprietors. The Settlement Officer further determines the proportion in which proprietary profits of a mahal are to be allotted to the

superior and inferior proprietors. The persons to whom the assessment is offered have an option to refuse or accept the same and in the case of refusal they can be excluded from settlement for a maximum period of 30 years. The excluded persons are, however, entitled to receive from the Government an allowance between five and ten per cent. on the amount of assessment offered. The assessment is a share of the gross or net annual value of the produce of the mahal or is in the form of rates chargeable on the produce of the mahal in each year.

(iii) *Land revenue system in the districts of Ganjam and Koraput.*—The main tenures are ryotwari, zamindari and *inam*. Under the 'ryotwari', the *pattedar* holds the land directly from the Government without intervention of the intermediaries subject to the payment of land revenue. The tenure is heritable, transferable and otherwise alienable without the sanction of the Government. In these areas, gross produce is first estimated, the cost of cultivation and other incidental deductions are made therefrom and the rent is settled on the money value of such net produce. Under the zamindari, the zamindar holds the lands permanently and pays annual *peshkash*. Many of the larger estates are impartible and succession is regulated by rule of primogeniture. The *peshkash* paid by those zamindars varies from one to fifteen per cent. of the rental paid by tenants. *Inam* villages are either held revenue-free or at a reduced assessment called quit rent. The States recently merged with the province are in different stages of development and in some of these where rents have been settled there are no codified laws and the rents have been settled in accordance with the prevailing custom and practice.

The zamindari system has been abolished recently and assessment on the ryots of a village now fixed is equal to the aggregate or sum total of the rent or land revenue which each ryot paid to the zamindar or the Government plus what the excluded proprietors would pay as rent and local cess for the land to be retained by them.

7. PUNJAB

In Punjab, the assessment is made on the entire estate and the landowners, if there are more than one, are jointly and severally liable for the payment; in other words, land revenue which is due from a person owning a part of the estate can technically be collected from another owning another part in the same estate. This is however, not generally done in actual practice. The entire land revenue of the estate is distributed among the individual landowners and collected from them separately. But the fact that joint responsibility for the payment of land revenue does not merely exist in theory has been recently demonstrated when arrears of land revenue due from evacuees from Punjab (India) were recovered from the proceeds of rents, etc., realised by the custodian.

The area to be settled is generally divided into groups of villages called 'assessment circles' which have been defined in the Act as a group of estates which are sufficiently homogeneous to admit of a common set of rates being used as a general guide in calculating the land revenue to be recovered from them.

The land revenue is then assessed on 'net assets' which have been defined in the Land Revenue Act as the estimated average annual surplus produce of such estate or group of estates remaining after deduction of the ordinary expenses of cultivation as ascertained or estimated. The 'ordinary expenses of cultivation' include payments, if any which the landlord customarily makes whether in kind or cash, either in whole or part in respect of—

- (1) water-rates,
- (2) maintenance of means of irrigation,
- (3) maintenance of embankments,
- (4) supply of seed,
- (5) supply of manure,
- (6) improved implements of husbandry,
- (7) concessions with regard to fodder,
- (8) special abatements made for fallows or bad harvest,
- (9) cost of collection of rent,
- (10) allowance for shortage in collection of rent,
- (11) interest charges payable in respect of advances made in cash free of interest to tenants for the purpose of cultivation,
- (12) wages or customary dues paid to artisans or menials whose products or 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 kind, at the normal rate actually prevalent in the estate or group of estates.

In short, 'net assets' of a tract represent what the land of the tract might ordinarily be expected to fetch in rent less all costs incurred in earning the same. For this reason, the recorded cash rents are generally used to check the net assets at the time of settlement.

After net assets are worked out for an assessment circle, the demand is spread over the individual estates within the circle and while doing so the differences in soils are taken into account and different rates are fixed for different classes of land. The distribution of the village demand over individual holdings is done in consultation with the owners.

According to the regulations, the land revenue to be assessed, is not to exceed one-fourth of the estimated money value of the net assets. Further, the average rate of assessment is not to exceed the assessment by more than one-fourth in the case of an assessment circle and by more than two-thirds in the case of an estate. The above limits, however, do not apply to land revenue, to land in which canal irrigation has been recently introduced or to areas charged to urban assessment.

The term of a settlement is generally forty years and the previous assessment is to remain in force till the new assessment takes effect. The assessment cannot be changed during the pendency of a settlement but recently there has been an amendment to the Act, which

authorises the revision of assessment during the period of settlement in the case of agricultural land diverted to non-agricultural use. Within ninety days from the announcement of an assessment the landlord has to give notice to the Revenue Officer of his refusal to accept the assessment. When such a notice is given the Revenue Officer can take possession of the land and deal with it as nearly as may be, as if the annulment of the assessment thereof has been ordered. In such cases, the landowners are entitled to receive from Government an allowance between five and ten per cent. of the net income.

The major portion of the land revenue demand in the State is fixed but in certain tracts where cultivation depends mostly on flooding by rivers or nullas the demand fluctuates, being calculated on the nature of crop sown.

In one of the districts in the State, *viz.*, Amritsar there is a system of sliding scale of assessment. Under this system, the rates of assessment fixed at the time of settlement prescribe merely the theoretical rates. The actual rates realised at each harvest, are determined by the level of prices of the previous two harvests as compared with the commutation prices at the settlement. The sliding-scale system of assessment is intended to link assessment with prices and make it more relatable to the income from land.

A surcharge on land revenue has been imposed in the State with effect from the *rabi* harvest of the agricultural year 1953-54. Every landlord whose holding in the State exceeds five acres shall now be liable to pay $\frac{1}{4}$ th of the previous land revenue as surcharge on land revenue if his total holding does not exceed 30 acres and $\frac{2}{5}$ th of the land revenue where such holding is more than 30 acres.

This surcharge will not apply to the districts of Amritsar, Gurgaon, and Kulu sub-division of Kangra district—areas for which resettlement is not yet due.

The Government has recently appointed a Committee to review the procedure and principles of assessment of land revenue in the State.

8. UTTAR PRADESH

In this province, the settlement is made with the Taluqdar in the case of taluqdari mahals and with the proprietors in the case of other mahals. The unit of assessment is a mahal and if there are more than one proprietor in a mahal, the settlement is made either with the lambardar or with all the proprietors. All the proprietors are jointly and severally responsible to the Government for the payment of land revenue. If the proprietor refuses to accept the assessment declared by the Settlement Officer, he can be excluded from the settlement for a term not exceeding fifteen years and the Collector can either farm the mahal or hold it under direct management.

In the case of mahal where there are more than one proprietor, who bear to each other the relation of superior and inferior landholder, the settlement is made with the party possessing the superior right.

The settlement operations consist mainly in fixing the rents of the mahals or the estates concerned. The villages are grouped

into assessment circles possessing similarity of soil and physical character. The rent rate for each class of soil is then determined. The rent is fixed after taking into consideration the following factors:—

- (a) the level of rents paid by tenants who held or were admitted to land at different times and in particular the level of rents agreed to by tenants who were admitted to holdings in or between the years 1309 Fasli and 1313 Fasli;
- (b) the prices of agricultural produce prevailing such times;
- (c) changes in the crops grown and in the amount of the produce;
- (d) the valuation of the produce with a view to seeing that the valuation of the holdings of hereditary tenants at the proposed rates does not exceed one-fifth of such value; and
- (e) the expenses of cultivation and the cost to the cultivator of maintaining himself and his family.

The basis of assessment of land revenue are the 'net assets' which are worked out by deducting the allowance for proprietary cultivation (15 to 30 per cent.), for improvements (ten per cent.) and for shortage in recoveries (one to six per cent.) from the assets of a mahal.

The revenue assessed on a Mahal has to be ordinarily 40 per cent. but in no case can exceed 45 per cent. of the net assets.

If the number of proprietors in a Mahal is large and their circumstances are poor, the revenue assessed does not exceed 38 per cent. of the net assets, provided it does not mean a reduction in the existing demand. Further, where the number and circumstances of the proprietors or the existence of heavy charges on account of Malikana justify a lower assessment, the revenue may be assessed at any rate between 25 per cent. and 35 per cent. At any revision of assessment, the land revenue of a Mahal cannot be enhanced by more than one-third of the previous assessment. If, however, even with this increase by one-third, the revised assessment of a Mahal amounts to less than thirty per cent. of its net assets, the assessment is fixed ordinarily at 30 per cent. of the net assets. Since the abolition of intermediaries, the entire net assets of a village are now treated as land revenue.

The term of settlement is generally forty years though it may be shorter in the case of a mahal when there is extensive deterioration in land or where there is considerable concealment of assets. A part of the State was under permanent settlement after the pattern of Bengal till recently.

The present land reforms have abolished all intermediaries and hence the recorded rents, which form the principal starting point of the settlement so far cannot form the basis for future settlements. The Zamindari Abolition Act provides for this and the basis of assessment in future will be the estimated average surplus produce of the holding after deducting the ordinary expenses of cultivation. The percentage of the surplus produce to be taken as land revenue is to be determined by the Pradesh Legislature on each occasion. The 318 M. of F.—18

village as unit of assessment and joint responsibility of the cultivators for payment of land revenue will, however, continue as hitherto.

The Act has fixed the present land revenue at the rates of rent payable by different classes of tenants and has further provided that there would be no change in their rates for the next 40 years. A revision of settlement can, however, be taken up even within that period if there is a substantial decline in prices of agricultural produce and depression is likely to continue for some time.

9. WEST BENGAL

The State of West Bengal is predominantly a permanently settled area and mostly comprises 'estates' held by Zamindars with revenue permanently fixed. The land revenue is paid direct into the Government treasury by the zamindar on prescribed *kist* dates and in case of default, the estate is liable to be sold.

The system was introduced in 1793 without any survey or record of rights because a regular survey was very difficult at that time. All that was done, therefore, was to determine a fixed amount for each estate on the basis of the records of old revenue Kanungos. The totals of these were revised roughly with reference to general considerations of prosperity of the estate, the value of its waste area and its capacity for extension. All cesses and extras on land revenue were abolished and adjustments were made with regard to the other charges payable by the landlord such as for example, 'thanadari land' (for Police) etc. In certain cases, the Government extended the privileges of the landlords' title and permanent assessment to landholders in districts where there were no zamindars. The assessment fixed on the land was declared permanent and the assessment was fixed approximately at ten-eleventh of what the zamindars received in rent from the ryots.

There are at present various grades of tenure holders and raiyats in an estate. There is a special class of tenure in 'Patni Taluks' which are permanent in nature. In this case, land is given on permanent lease in consideration of a fixed annual rent. It is heritable and transferable and all the rights of the zamindars are transferred by the grant. If, however, the rent is not paid, the land is liable to summary sale upon application to the Collector. There are also revenue-free estates recognised by Government and rent-free tenures created by zamindars for religious and charitable purposes.

The rights and interests of landlords and tenants are at present regulated by the Bengal Tenancy Act and a raiyat practically enjoys all elements of proprietary rights. He has absolute rights to transfer and sublet his holding and cannot be evicted except in execution of a decree for ejectment passed on the ground that he used his holding in a manner that rendered it unfit for purposes of tenancy. An under-raiyat also enjoys valuable rights and he cannot be evicted at the will of his landlord if he has acquired occupancy rights by local custom or is in occupation for a period of twelve years or has a homestead on his holding.

In course of time, however, it became evident that the system of permanent settlement was no longer suitable to the present

conditions. The Government of India Memorandum on land revenue policy in 1902 referred to this system as "leading to evils of absenteeism, of management of estates by unsympathetic agents, of unhappy relations between landlord and tenant and of multiplication of tenure holders or middle-men between the zamindar and the cultivator". The Land Revenue Commission especially appointed to go into the question in 1938, after detailed consideration, came to a similar conclusion. The Commission held that the system led to excessive sub-infeudation and had resulted in inelasticity of income from land revenue and financial loss to the Government from this source. They further held that it led to absence of contact between Government and the cultivators and meant absence of agricultural improvement. The Commission recommended therefore that the system of permanent settlement should be abolished as it had ceased to serve any national interest. Recently a law for the acquisition of zamindari rights has been enacted by the Bengal Government and this is likely to be implemented in the near future.

There are also some temporarily settled estates. In the case of these, the Settlement Officer first fixes the fair and equitable rent for tenants of every class and thereafter determines the land revenue payable by the proprietor after deducting from the gross rental assets, a proprietary allowance of about 30 per cent.

Part B States

10. HYDERABAD

Till recently, the agricultural land in this State was classed as—

1. Diwani or Khalsa land, i.e., land under the direct management of the Government which received the land revenue directly from the occupants.
2. Non-Diwani lands, i.e., lands not directly held under the Government. This included the Sarf-i-Khas lands which were the property of H.E.H. the Nizam and the revenue from which went to his privy purse and other Jagir or Inam lands revenue from which was assigned to certain persons or institutions from time to time.

The Sarf-i-Khas lands have been merged with the Diwani lands in February 1949 under the Hyderabad Sarf-i-Khas (Merger) Regulation and the Jagirs similarly abolished under the Hyderabad (Jagirs) Abolition Regulation. The Inam Enfranchisement Act which has been recently passed, seeks to convert all categories of Inams not saddled with the condition of service, into ryotwari holdings.

Thus, at present, the distinction between different classes of land has disappeared and the entire land is assessed on the ryotwari system. The system of survey and settlement and the principles of land revenue administration are laid down in the Hyderabad Land Revenue Act which closely follows the provisions of the Bombay Land Revenue Code.

The unit of assessment is the survey number and the settlement of assessment is made with the *pattedar*. All land (except land within village site in certain cases) whether applied to agricultural or

other purposes is liable to payment of land revenue and is assessed according to various uses of the land; assessment is liable to be altered during the term of a settlement if the land used at the time of settlement for a particular purpose is put to a different use. Every occupant of land is entitled to construct or repair farm building or wells or otherwise improve the condition of land occupied by him but he cannot appropriate the agricultural land to non-agricultural uses without permission.

The method of survey and soil classification is generally the same as that followed in Bombay and each holding is measured, classified and defined by boundary marks and entered in the land records as survey number. The important factors determining the soil classification are colour, depth and texture. The treatment for Telingana differs to a certain extent from that of Marathawada as in this area; a new factor such as the proportion of sand and clay in a piece of land is given the main consideration. The land is further divided into dry land and garden land, the land revenue being determined by dividing the land into groups and fixing the standard rates for each group. While arranging these groups and rates due weight is given to economic conditions, previous rate, state of communications, trend of prices and yields of different crops from the land. The method of assessment is thus empirical and not based on any system of net assets or net produce.

The Hyderabad Land Revenue Act does not impose any limitation on enhancement in revision settlements but in actual practice the following principles are kept in view:—

- (a) The increase in revenue in the case of a taluka or group of villages brought under the same maximum dry crop rate shall not exceed 30 per cent.
- (b) No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.
- (c) No increase exceeding 100 per cent. shall in like manner be imposed on an individual holdings.

The maximum term of settlement is 30 years. The terms actually fixed vary from fifteen to twenty years in Telingana to 30 years in Marathawada.

The State has recently imposed a special assessment of two annas in the rupee of land revenue on dry lands, and at one anna in the rupee of the land revenue on wet lands.

11. MADHYA BHARAT

Madhya Bharat has been formed by the union of twenty-five States in the Central India Agency. About a half of the area of the new State consists of the old Gwalior territories and about one-fourth, of the old Indore territories. The constituent States were at different stages of development at the time of the union and the land revenue systems also differed in details. An attempt is now being made to introduce uniformity throughout the Union. The two important reforms that have recently been introduced, *viz.*, the Abolition of Zamindari and the Abolition of Jagirdari, have gone a long way in achieving uniformity.

Till the introduction of these reforms, the land tenures prevalent in the Union were mainly zamindari in Gwalior and ryotwari in most of the other States. This ryotwari differed from the ryotwari in the Southern India in that the peasant was not given an unrestricted right to transfer the holding. With the abolition of zamindari and jagirdari, the entire land revenue system is now on a ryotwari pattern. Every person who holds land from the State is liable to pay revenue. He has the right to effect improvements but must use his holding only for agricultural purposes.

The revenue or rent payable by a tenant is fixed for the term of the settlement and cannot be enhanced during that term except when the area in his holding has increased by fluvial action or otherwise by more than ten per cent. Similarly the rent or revenue cannot be reduced during the term except on the ground that—

- (i) the area in his holding has diminished by fluvial action or otherwise by more than ten per cent.; or
- (ii) the soil of his holding has, without his fault permanently deteriorated by a deposit of sand or by any other circumstance; or
- (iii) any irrigation source, whether new or old, constructed and maintained at the cost of the State, has fallen into disrepair and has ceased to irrigate the whole or any part of his holding to which an enhanced rate has been applied on account of irrigation.

When any area is brought under settlement, the Settlement Officer is required to—

- (i) assess the revenue (if any) separately for each person who holds on a special tenure;
- (ii) assess and fix the revenue separately for each tenant who holds from the Government; and
- (iii) assess and fix the rent separately for each tenant who holds from an assignee of proprietary rights.

Regular settlement operations are, as in other States, preceded by survey and record operations. The basis of assessment is empirical and the physical features of the unit under settlement present and past conditions of the tract and its fiscal history are taken into consideration at the time of assessment. Villages are grouped together, soil classified and land values are determined in the light of numerous factors, like yield of soil based on crop cutting experiments or local enquiries, marketing facilities, prices and other improvements. Adverse factors like depredations of wild animals to the crops grown, soil erosion, water logging, etc., are also given due weight. The rates of assessment are usually about one-sixth of the gross produce. The period of settlement is 30 years. No statutory limit on enhancement of the previous rate exists, though the enactment of a Settlement Act on the lines of the Madhya Pradesh Settlement Act is under contemplation.

12. MYSORE

The land revenue system in the State is also ryotwari on the Bombay pattern and the main principles of assessment are embodied in the Mysore Land Revenue Code, 1888.

As in Bombay, each field is accurately measured and marked at the time of survey. Classification of lands follows next. In case of irrigated areas the basis of classification is the amount of water supply, the situation of land with reference to the source of irrigation. The villages are grouped on the basis of climate, the position with respect to markets and communications and the agricultural skill and conditions of the cultivators. The maximum assessment to be levied on each class of cultivation in a group is then fixed. The total amount of assessment to be levied on each group is determined by examining the nature and the effects of the past management of the area and by a comparison of the annual settlements of the previous years. The rates for individual fields are calculated thereafter on the basis of their anna value. In determining the enhancement in land revenue, the same principles as are followed in Bombay are observed. The basis of assessment is empirical, the term of settlement being usually 30 years.

13. PEPSU

PEPSU has been formed by the Union of the following eight States:—

1. Patiala.
2. Nabha.
3. Jind.
4. Faridkot.
5. Malerkotla.
6. Kapurthala.
7. Nalagarh.
8. Kalsia.

The covenanting parts were settled at different times but the basis of assessment in all the States was the 'net assets'. The proportion taken as revenue, however, differed from half the net assets in Patiala, Nabha (Part), Jind and Faridkot to a third in Nabha (Part) and nearly full in Malerkotla. In Kapurthala, Nalagarh and Kalsia, the assessment of revenue also worked out to approximately half of the net assets.

The Punjab Land Revenue Act now applies *mutatis mutandis* to the Union and so the principles of assessment in the area are the same as in Punjab. As in Punjab, a particular area is settled for a fixed period and there can be no change of revenue during the term of settlement. Similarly, the main factors that are taken into consideration at the time of settlement are—

1. The matured area under each crop.
2. Yield.
3. Average price.
4. Share of each crop taken by the landlord.

5. Expenses normally incurred by the landlord in connection with his rent.

Of the net assets thus worked out the maximum percentage that can be taken as land revenue is now fixed by law at 25 per cent. Another limit imposed on the enhancement of the previous rate of land revenue is that the incidence of land revenue in an assessment circle is not to exceed the incidence of land revenue of the previous settlement by more than one-fourth.

The area to be settled is divided into assessment circles and within a circle different rates are fixed according to the nature and quality of soil, e.g., Chalu, Nabu, Barani, Banjar, etc.

Though the land revenue is fixed in the major part of the State there is fluctuating demand in certain tracts whose cultivation is uncertain and is dependent upon flooding by the rivers.

14. RAJASTHAN

The State of Rajasthan has been formed by the union of eighteen States of the former Rajputana agency. About three-fifths of the area of the union consist of the former state of Jodhpur, Jaisalmer and Bikaner. At the time of integration, the land in this union could be classed into *khalsa* and *non-khalsa*. About 60 per cent. of the area is *non-khalsa*. In the *khalsa* area, about 73 per cent. of the area had been settled and the settlement followed a cadastral survey and systematic classification of soil. The Government share has been generally fixed at one-third or one-fourth of the gross produce.

The position of settlement in *non-khalsa* area is rather unsatisfactory. In these areas, the land revenue was recovered in the shape of fixed tributes from the individual landholders and the settlement was only in respect of the rent payable by the tenant to the landholder. At the time of integration, about eighteen per cent. of the area only had been surveyed and settled and in the rest of the area there were no proper records of settlement. To meet the situation, the Rajasthan Government have passed the Land Revenue Summary Settlement Act, 1952. This is, however, an interim measure and will continue till regular settlements are completed. The rate of revenue under these circumstances varies from one group of villages to another and in certain cases from village to village and even within the village itself.

15. SAURASHTRA

The State of Saurashtra is a Union of more than 200 different administrations and came into being on the 15th February 1948. At the time of integration, the different States had different forms of assessment systems but, by and large, the revenue was collected in the form of share-crops. The land was broadly classified into *khalsa* and *non-khalsa* and out of 4,415 villages about two-thirds were *khalsa* and the remaining *non-khalsa*.

The position about survey and settlement was very unsatisfactory and an idea of the same can be had from the following table:

Name of District	Unalienated villages		Alienated villages		Total No. of un-alienated and alienated villages
	Surveyed	Un-surveyed	Surveyed	Unsurveyed	
Sorath	604	63	130	205	1,002
Madhya Saurashtra	533	60	53	349	995
Jhalavad	167	86	41	376	670
Gohilwad	571	97	100	299	1,067
Halar	491	17	36	136	680
TOTAL	2,366	323	360	1,365	4,414

The Saurashtra Government have attempted to rationalise the system and in the *khalsa* area, the tenants have been brought into direct relations with the State. As it has not been possible to undertake a scientific survey of all the areas immediately a lump sum assessment has been fixed on the basis of the average of recoveries of the last fifteen years. The intermediaries have also been abolished by legislation and a uniform code of land revenue has now been made applicable. The system, as it is at present shaping out, seems to follow the ryotwari pattern in Bombay.

16. TRAVANCORE-COCHIN

The State forms a class by itself in the sense that quite recently a uniform basic tax has been introduced in Travancore. This is supplemented by an agricultural income-tax. As the system in Cochin has not yet been put on the lines of Travancore the land revenue system continues to be different in these areas even after integration.

(i) Cochin

The land in this area may be classed as (1) *Jenmi* or 'Puravaka' lands. These were the absolute private property of individuals—*jenmies* or landlords and were leased out to tenants or *kudiyans* for cultivation on different tenures. The most common form of tenure was 'kanam' or *kanapattam*. It was a lease for twelve years, secured by an advance from the tenant and subject to renewal at the end of the period. The interest on the advance was debited to the rent due from the tenant and the balance of the rent alone was paid to the *jenmies*, besides of course the customary presents. Though the *jenmies* had the legal right of eviction, the force of custom was so great that it was seldom exercised. Eventually the '*kudiyans*' came to look upon these lands as their own subject to payment of rent and renewal fees. In 1867, the 'kanam' tenure was recognised as perpetual lease and the tenant was given fixity of tenure on payment of fair rent determined by custom or contract. By the regulation of 1933, the tenants were finally given full proprietary rights and placed on the same footing with the holder of *Sirkar* or State lands. The dues to the *Jenmi* were converted into annual payments called *Jenmikaran* which is settled periodically like the tax on *Sirkar* land and collected by revenue officers.

(2) *Sirkar* or '*Pandaravaka*' lands—in which the property in the soil belonged to the State—were held under innumerable tenures with only minor differences between each of them. The two important tenures were: lease to tenants-at-will and lease to tenants who had deposited a premium.

In 1905, full proprietary rights in the soil were conferred on the holders of *Sirkar* lands and since then there is no difference as to ownership over the land as between private land holders and holders of Government lands except in regard to the rates of assessment.

The prevalent system of land revenue is 'ryotwari' and as in other States, settlement follows a detailed survey of land and classification of soil. Land is generally divided into (a) *niloms* or land fit for paddy cultivation and (b) *parambas*—other than *nilom* land. *Parambas* can be subdivided into garden and non-garden lands. In gardens, trees are taxed as such and the assessment calculated on trees is charged on the lands. Different rates have been fixed for different kinds of trees such as cocoanut, arecanut and jack trees. Maximum rate per acre is also fixed in these cases. *Nilom* lands and non-garden lands are assessed on the basis of fertility of the soil and its adaptability for cultivation. Different rates are fixed for different kinds of soil, depending on their fertility and yield and these are called 'tarams'. The demand is fixed generally at half the net produce calculated after making liberal deductions on account of vicissitudes of season, cultivation expenses, etc., from the gross produce. The term of settlement is generally 30 years.

(ii) *Travancore*

Till recently the revenue system in this area was similar to that of Cochin and land revenue was assessed on the ryotwari principle but since 1946 a uniform basic tax has been introduced in this State. At present all land irrespective of whether it is wet or dry or garden, and whatever its nature of tenure, is taxed at the rate of Rs. 1-9-0 per acre.

Part C States

17. AJMER

The State of Ajmer is a small one district State situated in the heart of Rajasthan with an area of 2,425 square miles and a population of nearly seven lakhs.

There is no Settlement or Revenue Manual for working of the settlement and record of rent rate operations in the State. As such there are no rules prescribing principles and practices underlying the systems of settlement. In the past, officers either from the U.P. or the Punjab were appointed to carry on the settlements and therefore the system at present is akin to the systems prevailing in those States.

There are several types of land tenures in the State, the most important being Istimariy for which assessment was fixed in perpetuity in the year 1874. Other important tenures are 'Jagir', 'Khalsa' and 'Muafi'. No records existed in the past for the Istimariy areas though some records were prepared in the 'jagirs' for the purpose of

imposition of cesses. Preparation of detailed records has, however, now been undertaken in all such areas.

The State Government are now taking steps to abolish all types of intermediaries.

18. BHOPAL

The land revenue system is ryotwari throughout the State and is governed by the Bhopal Land Revenue Code. The survey and settlement were introduced in the State in 1923. Since then, no resettlement has been undertaken by the State even though the settlement period of twenty years has already expired.

The basis of assessment is the net assets. The gross assets are first calculated by soil rates and after deducting the cost of production, etc., net assets for each number are worked out. The land revenue so fixed for each number has been in the neighbourhood of 33 per cent. of the net assets.

19. COORG

The land revenue system is ryotwari and follows the Madras pattern. The State lands can be divided into two broad categories—lands held by Government and by private individuals. Government lands cover the reserved forest, sacred forests (assigned to deity or temple), village forests, etc. Private lands include the *Jama* lands (granted for military service), *Umbli* lands (granted for meritorious services), *Jagir* lands, etc.

The survey and settlement of the lands date back to 1805. At intervals, summary settlements were made by the Rajas of Coorg. A general reassessment of land revenue was undertaken between 1907 and 1913, and assessment was fixed in respect of various holdings according to the nature of cultivation and fertility of the soil. Transport facilities, nearness to markets, etc., are also taken into consideration while fixing the rates of assessments. The period of settlement is 30 years.

20. DELHI

Having been carved out of the two States of U.P. and Punjab, Delhi, since its inception as a separate State, has been governed by the agrarian and revenue laws of those two States. An attempt is, however, being made now to regulate this on a uniform basis.

According to the new Land Reforms Bill the aggregate land revenue payable by the peasant proprietors (Bhoomidhars) in the village is to be deemed the land revenue assessed on the village.

The areas under settlement are to be divided into assessment circles and land classified according to the soil. In assessing the revenue for a holding, the land revenue is to be based on the estimated average surplus produce of such holding after deducting the ordinary expenses of cultivation.

The revenue is to be a percentage of the surplus produce, which is to be fixed by the Chief Commissioner on the recommendations of the Settlement Officer. The percentage of revenue to the surplus produce varies according to a graduated scale.

The term of settlement is generally 30 years.

21. HIMACHAL PRADESH

This State is formed by the union of 30 hill states each having its own characteristic system of land revenue. In some of these states, land revenue was collected in kind at the time of integration and some areas were unsurveyed and unsettled.

The Punjab Land Revenue Act has now been adopted in the entire State and as in the Punjab, various classes of soil are subject to different rates of assessment based on the 'net assets' derived therefrom in the previous years.

Irrigated lands as compared to unirrigated lands are naturally subjected to heavier rate of assessment, the net assets of such lands being higher.

As in interim arrangement, in the parts in which land revenue was collected in kind, the land revenue has now been commuted into cash on the basis of average money value of the demand. This arrangement is for a short term of years, as the State wants to settle all these areas afresh.

The term of settlement is 40 years.

22. KUTCH

The State has adopted the Bombay Land Revenue Code and the features of the land revenue system are the same as that prevailing in Bombay.

23. MANIPUR

The system of land revenue in this State is generally the same as in Assam and the Assam Land Revenue Code is adopted in this State.

24. TRIPURA

The land revenue system of the State is similar to that of Assam, i.e., the ryotwari system obtains throughout the State. The rate of rent assessed is very low if the land is hilly and un-reclaimed but it is increased after some years when the land reclaimed becomes productive.

As regards Survey and Settlement, scattered areas in different sub-divisions are taken up occasionally for survey, settlement and resettlement. Generally, compass surveying is done because of the hilly nature of the tract. Agricultural land is not generally allowed to be converted into non-agricultural land, but in special cases such conversion is allowed subject to payment of increased assessment.

25. VINDHYA PRADESH

Vindhya Pradesh came into being in April 1948, with the union of 35 States of the erstwhile Central India Agency. Some of these were later integrated with the neighbouring States, as a result of exchange of enclaves, in January 1950.

From the point of view of types of tenure the State can be broadly classified into two areas—Bundelkhand and Baghelkhand. The

former is predominantly a ryotwari tenure and the latter has both *pawais* (akin to zamindari) and ryotwari tenures. In the ryotwari area, assessment is fixed with reference to the annual rent of the whole village or the circle. Some variations to suit the particular circumstances are made in assessment here and there, taking care that the assessment does not exceed one-fifth of the gross produce and that the enhancement on the pre-existing rents does not go above 33 per cent. The *pawaidars* are assessed on the basis of the gross assets of the *pawai*. The assessment varies from a nominal percentage to 55 per cent. of the assets of a village. The term of settlement varies from twelve to twenty years.

APPENDIX B

Details regarding the present position of settlements in different States

Sr. No.	Name of the State	The areas that have either merged into or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement and reasons if any for delay in undertaking settlements as they fall due	Remarks
1	2	3	4	5	6	7	8
1.	Punjab	(1) Loharu (2) Dujana (3) Pataudi	40 years	Net assets	25 per cent. of net assets.	Resettlements in all the districts except Amritsar, Gurgaon and Kulu Sub-division in Kangra Distt. are overdue. On account of the problems created by partition, it has not been possible to undertake resettlement operations. Besides consolidation work is in progress in all the districts and it is considered better to undertake resettlement after that work is completed. The consolidation operations are expected to be finalised by 1958 and it has been decided to postpone resettlement work till then. The entire trained staff that could be put on resettlement work is at present engaged in consolidation work and this too necessitates postponement of settlement operations.	The rates in the merged areas are generally higher than those in the major State.
2.	Uttar Pradesh	(1) Tehri Garhwal (2) Banaras	40 years	Net assets	Generally 40 to 45 per cent. of the net	The last cycle of Settlement operations in the State had	

APPENDIX B—contd.

Details regarding the present position of settlements in different States—contd.

Sr. No.	Name of the State	The areas that have either merged into or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement and reasons if any for delay in undertaking settlements as they fall due	Remarks
1	2	3	4	5	6	7	8
Uttar Pradesh—contd. (3) Rampur.					assets ; under special circumstances it would be less, the minimum being 25 per cent. (After the introduction of recent legislation on abolition of Zamindari, the entire assets are taken as land revenue).	been started in 1929 but soon after the country was overtaken by severe economic depression, on account of which the settlement operations were to be put off. They were again started in 1936 but because of the economic depression then prevailing it was provided that rent and revenue were to be fixed on the basis of the level of the prices prevailing in 1901-1905. War started in 1939 and the operations had to be given up for that reason. By 1944, all these operations were given up. The Zamindari Abolition Act has provided that no fresh settlement is to take place within 40 years of the vesting of Zamindari estates in Government.	
3.	Madhya Pradesh .	(1) Nandgaon (2) Bastar (3) Kankar	20—30 years	Net assets	75 per cent. of the net assets. (The percentage was 50	The last round of settlements in the State was conducted from 1910 to 1932. No	

- (4) Udaipur
- (5) Sakti
- (6) Chhuikhadan
- (7) Raigarh
- (8) Kawardha
- (9) Sarangarh
- (10) Korea
- (11) Khairgarh
- (12) Surguja
- (13) Jashpur
- (14) Changbhakar
- (15) Makrai.

but was raised to 75 immediately before the introduction of recent legislation. After abolition of Zamindari the entire net assets are taken as land revenue).

settlements have taken place thereafter. Reasons are : The resettlement operations in many districts had become due before World War II, which was the period of depression and it was not considered desirable to take up the resettlement operations at that time for this and other administrative reasons.

- (2) During the period of war it was not possible on account of preoccupation of the Government with war efforts and resettlements were postponed from year to year for these and other administrative reasons. The State Govt. have decided to start resettlement operations in six districts. It is not possible to start resettlement in all districts for want of necessary trained technical personnel.

4. PEPSU

- (1) Patiala
- (2) Kapurthala
- (3) Nabha
- (4) Jind
- (5) Faridkot
- (6) Kalsia
- (7) Nalagarh
- (8) Malerkotla.

10-40 years.

Net assets

One fourth of net assets.

The settlement operations are held overpending completion of consolidation of holdings. At present the percentage of assets taken as land revenue differs from 1/2 in Patiala, Nabha (part) and Faridkot, Kapurthala, Nalagarh and Kalsia, 1/3rd in Nabha (part) to 'nearly full' in Malerkotla.

APPENDIX B—contd.

Details regarding the present position of settlements in different States—contd.

Sr. No.	Name of the State	The areas that have either merged into or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement and reasons if any for delay in undertaking settlements as they fall due	Remarks
1	2	3	4	5	6	7	8
5.	Himachal Pradesh	(1) Tharoch (2) Chamba (3) Mandi (4) Suket (5) Keonthal (6) Sirmur (7) Baghat (8) Balsan (9) Bashaha (10) Jubbal (11) Mahlog (12) Dhami (13) Bhajji (14) Kuthar (15) Kumar Sain (16) Baghal (17) Manghal (18) Kunihar (19) Darkoti (20) Sangri (21) Beja (22) Delath (23) Ratesh (24) Rawingarh (25) Dhadi (26) Khaneti (27) Madhav (28) Theog (29) Koti (30) Ghund,	40 years (Punjab system followed).	Net assets	25 per cent. of net assets.	The revision settlement is overdue in some units. Settlement in some of these was undertaken as far back as 1907.	

6. West Bengal . Cooch-Bihar . . 15 years in the case of temporarily settled areas. . . . (1) It is predominantly a permanently settled area. At the time the settlement was declared permanent, the land revenue was fixed as 10/11th of the mahal assets. In the temporarily settled areas the enhancement of rent was suspended under law for a period of 20 years with effect from 27th August, 1937 so that no new resettlement can take place till 1957.
- (2) In temporarily settled areas, the assessment is fixed just as in Uttar Pradesh and Madhya Pradesh.
7. Bihar . . . (1) Khar Sawan (2) Seraikhehla. . . 30 years in temporarily settled areas. . . . (1) Formed part of Bengal till 1911. About 90 per cent. of the State is permanently settled as in West Bengal. In many of the districts revisional settlement has been long overdue but could not be undertaken earlier on account of (1) intervention of World War II and (2) shortage of administrative personnel. Rents payable in the merged area are generally higher than those in the pre-merged area.
- (2) In temporarily settled areas also the assessment is worked out as in West Bengal with effect from 1952 in the district of Purnea. Shortage of administrative personnel has been further accentuated on account of the fact that a large number of officers have been employed in connection with Zamindari Abolition Scheme and other development schemes. The revisional survey and settlement operations which remained under suspension since 1934-35 have been started again with effect from 1952 in the district of Purnea.

APPENDIX B—contd.

Details regarding the present position of settlements in different States—contd.

Sr. No.	Name of the State	The areas that have either merged into or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement and reasons if any for delay in undertaking settlements as they fall due	Remarks	
1	2	3	4	5	6	7	8	
8.	Orissa	(1) Athgarh (2) Athmallick (3) Bamra (4) Baudh (5) Bonai (6) Baramba (7) Daspalla (8) Dhenkanal (9) Gangpur (10) Hindol (11) Kala Handi (12) Keonjhar (13) Khanpara (14) Mayurbhanj (15) Narsinghpur (16) Nayagarh (17) Nilgiri (18) Pallahara (19) Patna (20) Rairakhol (21) Ranpur (22) Sonapur (23) Talcher (24) Tigiria.	30 years			<p><i>Cuttack, Puri and Balasore.</i>—The land in these districts is mostly permanently settled as in West Bengal.</p> <p><i>Sambalpur.</i>—The assessment is generally worked out as in M.P. ex-malguzari area.</p> <p><i>Ganjam & Koraput.</i>—The assessment is worked out as in the ryotwari area in Madras.</p>	<p>Resettlements fell due in the year 1942 and thereafter in different parts of the State of Orissa, and from 1936 in different parts of the merged territories. Resettlement operations could not be taken up for the duration of the War for obvious reasons. In the post-war period the available personnel of the Government was engaged in the execution of post-war development plans and consequently Govt. were faced with dearth of trained personnel to take up resettlement operations. In the year 1951 firm programme to take up resettlement operations where they fell due was prepared to be implemented. Hardly had the work commenced when the programme had to be curtailed due to financial stringency and the operations had to be confined to the tracts where they had already been started.</p>	<p>In most of the merged territories where rents have been settled, there are no codified laws at all and in such territories rents have been settled following the customs.</p>

9. Madras (including Andhra).	(1) Banganapalle (2) Pudukkottai (3) Sandur.	30 years	Net produce 50 per cent. of the net produce.	In 1937, the Govt. of Madras passed orders that no resettlement operations should be undertaken in future. These orders are still in force.	The rates of assessment on dry and wet lands in the merged areas are generally lower than those in the adjoining ryotwari areas.
10. Bombay	(1) Ambaliara (2) Balasinor (3) Bansda (4) Baria (5) Bhaderva (6) Cambay (7) Chhota Udepur (8) Danta (9) Dharampur (10) Ghodasar (11) Idar (12) Ilol (13) Jambughoda (14) Jawhar (15) Khadal (16) Katosan (17) Lunawada (18) Malpur (19) Mohanpur (20) Mansa (21) Palanpur (22) Punadra (23) Radhanpur (24) Ranasan (25) Rajpipla (26) Sachin (27) Sant (28) Sudasna (29) Surgana (30) Valasna (31) Varsoda	30 years	Empirical 35 per cent. of the average rental value of land for five years immediately preceding the year of settlement.	Because of the popular objections to rental value as the basis of assessment fortified by the enquiry on the revision settlement of Bardoli Taluqa, no revisions were undertaken during the period 1930 to 1939. During the War period a rise in wholesale prices and the general inflationary conditions that were then witnessed were both considered unstable and abnormal condition for revision settlement that have to be guaranteed for a period of 30 years. During the post-war period before revisions could be considered in the former British districts came the merger of States which added 43 per cent. to the assessed area which increased from 32.3 million acres to 46.2 million acres. In the merged areas over 4 million acres of land were not even settled by a systematic settlement procedure.	Broadly speaking pitch of assessment in the merged areas is generally much more than that of pre-merged Bombay State. In order to remove disparity in rates Govt. have ordered that if the assessment in the merged areas exceeds 20 per cent. of the assessments in the adjacent Bombay area, the excess burden should be reduced by remission of land revenue by executive orders.

APPENDIX B—contd.

Details regarding the present position of settlements in different States—contd.

Sr. No.	Name of the State	The areas that have either merged into or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement and reasons if any for delay in undertaking settlements as they fall due	Remarks
1	2	3	4	5	6	7	8
Bombay—contd.		(32) Vasna					
		(33) Vijayanagar					
		(34) Wao					
		(35) Sanjeli					
		(36) Tharad					
		(37) Vakhtapur					
		(38) Likhi					
		(39) Mandva					
		(40) Dedhrota					
		(41) Hapa					
		(42) Sathamba					
		(43) Umeta					
		(44) Magodi					
		(45) Palaj					
		(46) Tajpuri					
		(47) Prempur					
		(48) Kurundwad (Jr.)					
		(49) Akalkot					
		(50) Savanur					
		(51) Miraj (Sr.)					
		(52) Miraj (Jr.)					
		(53) Mudhol					
		(54) Phaltan					
		(55) Sangli					
		(56) Aundh					
		(57) Ramdurg					
		(58) Janjira					
		(59) Bhor					
		(60) Jamkhandi					
		(61) Jath					

- (62) Kurundwad (Sr.)
- (63) Sawantwadi
- (64) Wadi Jagir
- (65) Baroda
- (66) Kolhapur,

11. Assam	Certain areas of Balipara and Tirap Frontier.	30 years	Empirical	10 per cent. of the gross produce.	Resettlement of certain districts could not be undertaken when it was due. This was mainly due to World War and its effects. The period of existing settlement had to be extended at the existing rates of revenue.	House tax was being paid in lieu of land revenue in the merged areas. Steps are being taken to bring this area into line with the rest of the State as regards land settlement.
12. Hyderabad	Nil (not affected)	30 years generally. Term varies from 15 to 20 yrs. in Telangana to 30 yrs. in Marathwada.	Empirical	..	Out of 138 taluqas, 60 taluqas are overdue for resettlement. Settlement of about 20 taluqas expired 20 years ago. The original survey & settlement are to be carried out in about 2000 villages. Reduction of higher rates of assessment is to be made in unsurveyed ex-jagir villages and scrutiny of survey and settlement work done by the Jagirdars' establishment is to be made.	
13. Mysore	Nil (not affected)	30 years	Empirical	..	In 42 taluqas, the period of settlement has expired and operations have been started and are likely to be completed in 1958-59.	

APPENDIX B—contd.

Details regarding the present position of settlements in different States—contd.

Sr. No.	Name of the State	The areas that have either merged in- to or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement and reasons if any for delay in under-taking settlements as they fall due	Remarks
1	2	3	4	5	6	7	8
14.	Madhya Bharat	(1) Gwalior (2) Indore (3) Alirajpur (4) Barwani (5) Dewas (Sr.) (6) Dewas (Jr.) (7) Dhar (8) Jaora (9) Jhabua (10) Jobat (11) Kathiawara (12) Khilchipur (13) Kurwai (14) Narsingarh (15) Raigarh (16) Ratlam (17) Sainana (18) Sitamau (19) Mathwar (20) Piplođa (21) Pathari (22) Muhammadgarh (23) Nimkhera (24) Jamnia (25) Rajgarh,	30 years	Empirical	1/6th of the gross pro- duce.	In this State, survey and settle- ment were carried out in Gwalior & Indore but no uniform policy was followed. Vast unsurveyed areas were found in Alirajpur and Jobat tehsils. Out of 80 tehsils, revision settlement is overdue in 30 tehsils i.e., 3/8th of the area of the entire State remains to be surveyed and settled. As lands were settled in different periods at different rates, there is disparity in rates fixed in different States.	
15.	Rajasthan	(1) Alwar (2) Bharatpur (3) Dholpur (4) Karauli	30 years	Rental in- come in Jaipur; in other parts	1/6th of the gross produce.	Out of the total number of 33,418 villages only 17,280 villages are settled and cash rents introduced therein.	

- (5) Banswara
- (6) Bundi
- (7) Dungarpur
- (8) Jhalawar
- (9) Kishengarh
- (10) Kotah
- (11) Mewar
- (12) Partabgarh
- (13) Shahpura
- (14) Tonk
- (15) Jaipur
- (16) Jaisalmer
- (17) Bikaner
- (18) Jodhpur
- (19) Lawa
- (20) Kushalgarh
- (21) Nimrana
- (22) Sirohi (a portion merged in Bombay).

of the State empirical.

In an area of 49,460 sq. miles the settlement operations are not yet initiated. Practically the entire Khalsa area is settled except Kishengarh, Shahpura & Jaisalmer. Most of the unsettled area consists of Jagir (non-Khalsa) areas.

16. Saurashtra

- (1) Nawanagar . 30 years ..
- (2) Bhavnagar
- (3) Porbandar
- (4) Dhrangadhra
- (5) Morvi
- (6) Gondal
- (7) Jafraabad
- (8) Wankaner
- (9) Palitana
- (10) Dhrol
- (11) Limbdi
- (12) Rajkot
- (13) Wadhwan
- (14) Lakhtar
- (15) Sayla
- (16) Chuda
- (17) Vala
- (18) Jasdan
- (19) Amarnagar
Thana Devli.

The position about survey and settlement is very unsatisfactory. The survey and settlement in Junagadh was made between 1895 and 1905; Bhavnagar 1923 and 1928; Nawanagar 1899 and 1916 and Wadhwan in 1918. Broadly speaking, three bases are adopted for working out the land revenue assessment in the State.

1. Cash assessment by regular scientific survey in nearly 1700 villages;
2. Lump sum assessment worked on averages of the income for the period

APPENDIX B—concl'd.

Details regarding the present position of settlements in different States—concl'd.

Sr. No.	Name of State	The area that have either merged into or constitute the State	Term of settlement	Basis of assessment	Limit of amount	State of settlement & reason if any for delay in undertaking settlements as they fall due	Remarks
2	3	4	5	6	7	8	
Saurashtra—cont'd.	(20) Vadia (21) Lathi (22) Muli (23) Bajana (24) Virpur (25) Malia (26) Kotda Sangani (27) Jetpur (28) Bilkha (29) Patdi (30) Khirasra (31) Vanod (32) Barwala (33) Katodia (34) Lodhika (35) Vasavad (36) Jalia Devan (37) Zainabad (38) Vithalgarh.				1933 to 1947 in the 900 unalienated villages paying crop share before integration, and 3. Assessment calculated on the arithmetic average of assessment leviable in the surrounding unalienated villages for the purposes of Land Reforms Act and the Barkhali Abolition Act in 1726 alienated villages.		
17.	Bhopal	(Not affected)	20 years	Net assets	33 per cent. of net assets.	The original settlement rate was fixed in 1928 for 20 years and it has not been revised.	
18.	Travancore-Cochin.	(1) Travancore (2) Cochin.	No periodic revision in Travancore. 30 years in Cochin.	Basic land tax of Rs. 1-9-0 in Travancore. In Cochin the basis is net produce.	Uniform rate of Rs. 1-9-0 in Travancore.		

APPENDIX C

Limits of areas for resumption for personal cultivation

<i>State</i>	<i>Area</i>
1. Bombay	50 acres. If the landlord holds an area equal to or less than 16 acres of <i>zirayat</i> land or 4 acres of irrigated or paddy or rice land, the tenant can be ejected from his whole holding. If he holds land in excess of the area, the tenant can be ejected from half of his holding. Only those land owners whose main sources of income is cultivation will have the right to resume land. (This provision applies in relation to protected tenants only.)
2. Madhya Pradesh	50 acres in Berar. No limit has been fixed in other parts of the State.
3. Orissa	33 acres.
4. Punjab	30 standard acres in the case of original inhabitants and 50 standard acres in case of displaced allottees.
5. Uttar Pradesh	8 acres. But the right of resumption will accrue only in areas in respect of which a notification has been made by the State Government.
6. Rajasthan	75 acres unirrigated land and 25 acres of irrigated land.
7. Mysore	Half of the area held by the tenant in every case and in addition where a tenant holds more than 10 acres, a percentage of tenant's share of one half, varying between 25 to 5 per cent

APPENDIX D

Recent changes in the payment of rents in different States

<i>Name of the State</i>	<i>Maximum rent payable</i>
1. Assam	One-third of the gross produce, if the landlord supplies plough cattle; otherwise one-fourth.
2. Bihar	In the case of under-ryots paying cash rent, the rent is not to exceed 50 per cent. of the rent payable by the ryot. Produce rents are not regulated by law.
3. Bombay	One-sixth of the gross produce, and cash rent is not to exceed Rs. 20 per acre.
4. Madhya Pradesh	Rent payable by tenants in Berar and sub-tenants in other parts of the State is not regulated by law. It usually varies from one-half to one-third of the gross produce.
5. Orissa	Crop rent is not to exceed two-fifths of the gross produce.
6. Madras	In Tanjore, three-fifths of the gross produce of the principal crop. In Malabar, half of the net produce or one-fourth of the gross produce in case of wet land and three times the annual assessment in case of dry lands. In other parts, it is not regulated by law and varies generally from three-fourths to one-third of the gross produce.
7. Punjab	One-third of the gross produce.
8. Uttar Pradesh	Rent payable by existing sub-tenants (Adivasis) is not to exceed 133-1/3 per cent. of the hereditary rent rate.
9. West Bengal	Crop-sharers using their own bullocks will pay one-third of the gross produce after making an allowance for seed, and two-thirds where bullocks and implements are provided by the landlord.
10. Hyderabad	Between four and five times the land revenue depending upon the class of land.
11. Madhya Bharat	Twice the assessment in case of sub-tenants.
12. PEPSU	One-third of the gross produce.
13. Rajasthan	One-sixth of the gross produce.
14. Mysore	Half of the produce.
15. Travancore-Cochin	In Cochin the rents payable by tenants-at-will (<i>Verumpattam</i> tenants) cannot be enhanced or reduced. In Travancore there is no law limiting the rent.
16. Himachal Pradesh	One-third of the produce (proposed).
17. Delhi	One-fifth of the gross produce.
18. Ajmer-Merwara	One-fifth of the produce (excluding chaff) in case of non-occupancy tenants. Rent payable by sub-tenants is not regulated.

APPENDIX E

Changes in the rate of Land Revenue brought about by the recent land reforms

State	Present position	
	Class of tenants	Rate of levy
1. Bombay	No change in land revenue	It will be the same as fixed on the land during the Survey and Settlement or on an <i>ad hoc</i> basis.
2. Assam	Land revenue will be the same as applicable to similar lands under ryotwari settlement.	
3. Madras	Land revenue will be the same as applicable to similar lands under ryotwari.	
4. Uttar Pradesh	1. Intermediary 2. Fixed rate tenant 3. Occupancy tenants on Patta Dawami or Istamrari possessing the right to transfer the holding by sale, who have newly become Bhumidars. 4. Bhumidars recognised as such under section 18(2). 5. If the Bhumidari right is acquired under section 137. 6. Sirdar who has acquired Bhumidari rights under section 139. 7. Adhivasis, who are declared as Bhumidars. 8. Cultivators who were recognised as Sirdars under section 19.	Rate payable in the previous agricultural year. Equal to rent payable by him on the date of vesting. Equal to an amount of rent payable by them before vesting. Equal to an amount of half the rent payable by him before vesting, subject to the condition that if the rent was more than double the amount computed at hereditary rate, land revenue is to be equal to the amount computed at such rate. Equal to half the amount of rent before the date of vesting. Equal to half the amount of revenue payable on admission. The amount to be determined on principles to be prescribed. Equal to rent payable before the date of vesting.

APPENDIX E—contd.

Changes in the rate of Land Revenue brought about by the recent land reforms—contd.

Present position		
State	Class of tenants	Rate of levy
5. Delhi	1. Bhumidar deemed as non-occupancy tenant under section 10 or 12 of Delhi Land Reforms Bill, 1953.	One half of the amount of rent payable for the Fasli year, subject to condition that the new land revenue is not to be more than double or less than the former land revenue.
	2. All sub-tenants who have been declared as Bhumidars.	One half of the amount of rent payable for the Fasli year, subject to the condition that the new land revenue is not to be more than double or less than the former land revenue.
	3. Asamis admitted as Bhumidars by the Gaon Sabha.	50 per cent. of the rent collected at the village rate.
6. Madhya Pradesh	Malik Makbuzas	Seven-eighths of the sum payable as rent in the previous year.
7. Madhya Bharat	Pucca tenants	According to the village rate.
8. Orissa	1. Intermediaries on homesteads and intermediaries holding homesteads and building together with lands on which such buildings stand and used as golas, factories or mills.	Fair and equitable rent as may be determined by the Collector. Homesteads in their actual possession which were not subjected to ground-rent before are allowed to continue free of ground-rent.
	2. Land for agricultural and horticultural purposes in Khas possession of an intermediary held by temporary lessee of an intermediary who owns less than 33 acres of land and such lands in possession of a mortgagee which were in Khas possession of an intermediary.	Fair and equitable rent determined by the Collector.
9. Bihar	Homesteads of proprietors of tenure holders.	Free of rent. If such lands are let out, they are liable to fair and equitable rent to be determined by the Collector.
	Buildings together with lands on which such buildings stand in possession of proprietors and tenure-holders and used as Golas, factories or mills.	Fair and equitable ground rent to be determined by the Collector.
10. East Punjab	Occupancy tenants and Adna Maliks who have just acquired proprietary rights.	Land revenue as fixed on the land.

APPENDIX E—concl'd.

Changes in the rate of Land Revenue brought about by the recent land reforms—concl'd.

State	Present position	
	Class of tenants	Rate of levy
11. Rajasthan	All Jagir lands are liable to payment of land revenue under the Rajasthan Land Reforms and Resumption of Jagirs Act, 1952. But the Jagirdars are given concessions in payment of land revenue. For the agricultural year 1951-52, they had to pay land revenue equal to the amount of tribute payable to Government for that year. From the agricultural years 1952-53 to 1956-57, the land revenue payable is equal to one-eighth of the rental income from the Jagir land. From 1957-58 onwards, the land revenue is to be equal to one-fourth of the rental income.	
12. Saurashtra	Girasdars in respect of the land for which rent is payable to him by a tenant.	12½ per cent. of the assessment of the land.
	Girasdars of A Class	Full assessment on the date of enforcement of the Act.
	Girasdars of B Class	4 annas per acre for the first 3 years; 8 annas for the next 3 years; half the assessment for the next 5 years; and full assessment from the 12th year.
	Girasdars of C Class	4 annas per acre for 21 years and full assessment thereafter.
	(The above scale is subject to the condition that if the lands are transferred by sale, mortgage with possession or otherwise, they become liable to full assessment.)	
	Barkhalidar in whose estate the agricultural land was equal to two economic holdings or less.	4 annas per acre for the first 4 years; 8 annas per acre for the next 6 years; half the assessment for the next 8 years; and full assessment after 18 years.
	Barkhalidar having above two economic holdings.	Full assessment.
13. West Bengal	Raiyat or non-agricultural tenant.	His previous rent and other dues in respect of the land.
	Intermediary	If the land be agricultural land, on the basis of the rate of rent paid by ryots for lands similarly situated in the neighbourhood. If the land is non-agricultural land, fair and equitable rate to be fixed by the Revenue Officer.
14. Mysore	In the case of surveyed and settled Inam village.	Amount equal to land revenue assessment fixed on such land during the survey and settlement.
	In the case of unsurveyed and unsettled Inam village.	Amount equal to land revenue assessment levied on similar lands in an adjoining unalienated village.

APPENDIX F

Statement regarding levy of non-agricultural assessment in India

Serial No.	Name of the State	Whether non-agricultural assessment levied or not	If so, the rate of such levy	Basis of levy	Remarks
1	2	3	4	5	6
<i>Part A States</i>					
1.	Assam	Yes	Non-agricultural assessment at ten times the assessment in rural areas.	Land revenue assessment in rural areas.	
			Non-agricultural lands assessed at a higher rate in the urban areas.	Annual value in urban areas. The limit is 50 per cent. for trade sites and 25 per cent. for residential sites.	
2.	Bihar	Yes	In rural areas rents of house sites in khas mahal areas are higher. In urban areas the land is marked into three blocks : (a) for commercial purposes, (b) for residential purposes of higher income group, (c) for residential purposes of lower income group.	Rent and Salami (lump sum taken at the time of settlement) fixed by auction in case of (a). In case of (b) and (c), rents and salami fixed by the Government.	
3.	Bombay	Yes	I. For areas other than Bombay City under the Land Revenue Code, 1879. Maximum rate: (a) Rs. 50 per acre or 2 pies per sq. yd.	Bases differ.	Non-agricultural lands settled between : (a) 1827 and 1865 for 50 to 999 years.

Exceptions :

- (1) Revenue-free grants of land for schools, colleges, hospitals, dharamshalas, etc.
- (2) Lands granted free for assessment to Municipalities.
- (3) Lands as signed for public purposes like burial and grazing grounds.
- (4) Customary usage in the case of village sites (goathans).
- (5) Lease for over 100 years upto 999 years.

(b) Rs. 25 per acre or 1, $\frac{1}{2}$, $\frac{1}{4}$ and $\frac{1}{8}$ pie per square yard.

Minimum rate:

Agricultural assessment.

Standard rate:

A rate higher than the maximum of 2 pies per square yard. The rate is calculated on half the 5 per cent. of the full market value of the land.

Trick manufacture:

Non-agricultural assessment is levied at Rs. 40 per acre plus Rs. 2 $\frac{1}{2}$ per every lakh of tricks manufactured.

II. Bombay City (the Bombay City Land Revenue Act, 1876).

The assessment depends upon the existing tenures on most of the lands. In the rest it is 5 per cent. of the market value.

C.P.

1. At the time of grant, ground-rent at one anna in a rupee of the premium of the grant.
2. At renewal, rent is calculated at one anna in the rupee on half the freehold value.
3. Abadi lands not assessed .

1. Madras city rent is fixed at a figure slightly below the estimated competitive annual rental value.
2. In mufassal, there are ground rents of (a) the Madras type and (b) at a flat rate of Rs. 6-4-0 and Rs. 12-8-0 per acre.

Freehold value which is equal to premium or sale price plus sixteen times the assessment of the ground-rent.

Freehold value which is equal to price of the occupancy right plus 25 times the assessment.

- (b) 1865 and 1879, for 30 years.
- (c) 1879 and 1906, for 99 years.
- (d) 1906 and 1929, for 50 years.
- (e) After 1929, for 30 years.

Period of lease is 30 years and is renewable. $\frac{4}{5}$ th of the receipts from nazul revenue excluding premia on sale are paid to local bodies, after meeting the cost of collection.

Period of lease is ten years.

4. Madhya Pradesh . Yes . . .

5. Madras . . . Yes . . .

APPENDIX F—contd.

Statement regarding levy of non-agricultural assessment in India—contd.

1	2	3	4	5	6
	Madras—contd.		3. In rural area there is no change in assessment, in case agricultural land is used for non-agricultural purposes.		
6.	Orissa	(1) Conversion of agricultural to non-agricultural land prohibited.	Rents of house sites in certain khas mahal areas are higher than rates of agricultural land.	Does not arise.	
7.	East Punjab	Not levied till 1952. Provision made by amending the Punjab Land Revenue Act.	Rules are still being framed.		
8.	Uttar Pradesh	Not levied	No distinction between agricultural and non-agricultural uses.	Does not arise.	
9.	West Bengal	Yes	A reduction of 30 per cent. of gross rental as proprietary allowance is given. Rest taken as assessment.	Gross rental value.	
	<i>Part B States</i>				
1.	Hyderabad	..	..	..	There is a provision for imposition of such a tax but actually not much is being realised.
2.	Mysore	Yes	Levy of conversion fine and special assessment in rural and urban areas.		

- | | | | | |
|----|-------------------|---|---|---|
| 3. | PEPSU | . | No provision for levy of non-agricultural assessment. | |
| 4. | Rajasthan | . | Yes. Only in Jaipur city. | Non-agricultural assessment is based on the price of the land charged at 4 per cent. interest and is levied by the Urban Improvement Board. |
| 5. | Saurashtra | . | Yes. | The Bombay Land Revenue Code adopted. |
| 6. | Travancore-Cochin | . | | So long as the basic land tax is there, the State does not see any need to distinguish between agricultural and non-agricultural uses. |

Value of land.

Part C States

- | | | | | | |
|----|------------------|-----|---|-----------|---|
| 1. | Ajmer | . | . | .. | Not levied. |
| 2. | Bhopal | . | . | Yes . . . | In the case of non-agricultural use, the agricultural assessment is raised by 50 to 100 per cent. and half of the cumulative land revenue payable upto the end of the settlement is recovered as premium. |
| 3. | Delhi | . | . | No. | |
| 4. | Himachal Pradesh | No | . | . | No distinction is made in the levy of assessment on the use of land for agricultural and non-agricultural purposes. |
| 5. | Kutch | . | . | Yes . . . | The Bombay Land Revenue Code has been adopted. |
| 6. | Vindhya Pradesh | Yes | . | . | If land is used for purposes unconnected with agriculture as brick-making, pottery, factory, building, etc., Rs. 5 per acre is charged as rent in Baghelkhand. In Bundelkhand, there appears to be no one rule. In Tikamgarh, the rent for such use is charged at the rate of Rs. 5 to Rs. 15 per acre per annum. When such area is included in urban area, |

The State reply suggests that there should be a very heavy assessment bordering on punishment to checkmate the tendency to put agricultural land to non-agricultural uses in rural areas.

APPENDIX F—concl'd.

Statement regarding levy of non-agricultural assessment in India—concl'd.

1	2	3	4	5	6
			<p>it is treated like other land in that area and the Municipality charges 4 annas per square ft. for the purpose of shops and 2 annas per sq. ft. for the use of land for other purposes.</p>		
			<p>Even if the land is classified as non-agricultural, but is not 'abadi' and is used for the purpose unconnected with agriculture, a charge of Rs. 5 per acre is levied in Baghelkhand. In Bundelkhand, such uses are charged but there is no uniformity in practice.</p>		

STATISTICAL APPENDICES

**RELATING TO LAND REVENUE, AGRICULTURAL
INCOME-TAX, IRRIGATION CHARGES AND
BETTERMENT LEVY**

STATISTICAL APPENDIX 1

Statement showing information about compensation for abolition of Zamindaris and Jagirs

Name of the State	Basis of assessment of compensation	Rate of compensation	Interim payment of compensation	Total Compensation (in crores of Rs.)	Additional land revenue (in crores of Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
JAGIRS					
Rajasthan	Net income	Ten times	One-tenth of the estimated amount.	5.7	1.00
Madhya Bharat	Net income	Seven times	Do.	3.87	0.70
Vindhya Pradesh.	Net income	Ten to fifteen times.	Do.	1.99	0.26
Hyderabad	Basic annual revenue.	Graded	Interim allowances.	18.00	3.50
Bombay	Annual land revenue.	Three to ten	..	1.12	0.47
Saurashtra (Barkhali)	Do.	Fifteen to eightteentimes (from tenants).	..	2.17	0.27
Bhopal	Annual income	Six to fifteen times the annual income.	..	0.20	0.08 to 0.10
Madhya Pradesh.	Annual income	Without payment of compensation.	..	..	..
TOTAL				33.05	6.28
ZAMINDARIS					
Uttar Pradesh	Net assets	Eight times the net assets.	Provision made under rules.	140.00	12.00
Orissa	Net income	Varies from fifteen to three times the net income of Rs. 500 to Rs. 40,000 and more.	1/30th of the estimated amount.	9.00	0.44
Madhya Pradesh.	Net income	Ten times the net income.	One-tenth of the estimated amount.	4.89	0.92

STATISTICAL APPENDIX 1—contd.

Statement showing information about compensation for abolition of Zamindaris and Jagirs—contd.

Name of the State	Basis of assessment of compensation	Rate of compensation	Interim payment of compensation	Total Compensation (in crores of Rs.)	Additional land revenue (in crores of Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
Madhya Bharat	Net income	Eight times the net income.	One-tenth of the estimated amount.	6.20	0.81
Assam	Net income	Fifteen to three times the net income for Rs. 1,000 to Rs. 3 lakhs and more.	2½ per cent. of the probable amount in cash every year.	5.00	0.20
Punjab	Annual rent and other dues.	Eight times the rent and dues.	Not necessary.	..	..
PEPS	Annual rent and other dues	Twelve times the rent including rates and cesses.	Not necessary	N.A.	Not affected.
Madras	Basic annual sum.	30 to 12½ times the annual basic sum for Rs. 1,000 to Rs. 1 lakh.	Interim payment to be made equal to the basic annual sum less the rents collected during the Fasli year.	17.15	1.00
Mysore	(a) Annual rent	Varying from 20 to 75 times.	1/10th of the estimated amount of compensation.	1.50	N.A.
	(b) land revenue.	Varying from 15 to 50 multiples.			
	(c) value of land.	Rs. 20, 40 or 75 per acre.			
Saurashtra (Girasdari)	Land revenue	Six times plus fifteen times the assessment of the lands.	Not necessary.	7.98	0.39
West Bengal	Net income	Twenty to two times the net income for Rs. 500 to an amount exceeding Rs. 1 lakh.	One-third of the net annual income.	N.A.	N.A.
Bihar	Net income	Varies from twenty to three times the net income for Rs. 500 to Rs. 1 lakh and more.	3 per cent. to 2 per cent. of Rs. 50,000.	158.00	6.50

STATISTICAL APPENDIX 1—concl'd.

Statement showing information about compensation for abolition of Zamindaris and Jagirs—concl'd.

Name of the State	Basis of assessment of compensation	Rate of compensation	Interim payment of compensation	Total Compensation (in crores of Rs.)	Additional land revenue (in crores of Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
Bombay	Land revenue	..	..	3·31	0·64
Himachal Pradesh.	Net income	Twelve to two times the net income for Rs. 500 to a sum exceeding Rs. 2,000.	Not available		Not available.
TOTAL				353·03	22·91
GRAND TOTAL				386·08	29·19

STATISTICAL APPENDIX 2
Agricultural Income-tax Rates etc.

	Bihar	Assam	West Bengal	Orissa	Uttar Pradesh	Hyderabad	Travancore-Cochin	Madras	Rajasthan	Coorg
1. Year of levy	1938	1939	1944	1948	1948	1950	1951	1954	1954	1951
2. Exemption limit	Rs. 3,000	Rs. 3,000	Rs. 3,000 (b)	Rs. 5,000	Rs. 3,000 (b)	Rs. 10,000	Rs. 3,000 (a)	Rs. 3,000 (a)	Rs. 6,000 (c)	Rs. 3,500
3. Rates of levy per rupee										
(a) Agricultural Income-tax :										
On the 1st Rs. 1,500	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil—1st 2,000	Nil 1,500	Nil
On the next Rs. 1,500	9 pies	9 pies	9 pies	Nil	12 pies	6 pies	9 pies	9 pies next 3,000	6 pies 3,500	6 pies
On the next Rs. 2,000	9 pies	9 pies	9 pies	6 pies	12 pies	6 pies	9 pies	18 pies next 3,000	5,000	9 pies
On the next Rs. 5,000	18 pies	15 pies	15 pies	12 pies	12 pies	12 pies	18 pies	30 pies next 5,000	12 pies 5,000	1 as. 6p.
„ 5,000	30 pies	30 pies	24 pies	18 pies	18 pies	24 pies	30 pies	42 pies next 5,000	5,000	2 as. 3p.
„ 5,000	48 pies	48 pies	36 pies	30 pies	36 pies	36 pies	42 pies		21 pies	
„ 5,000	48 pies	48 pies	48 pies	42 pies	36 pies	36 pies	48 pies		10,000	2 as. 6 ps.
„ 5,000	48 pies	48 pies	48 pies	56 pies	48 pies	36 pies	48 pies		15,000	3 as.
„ 5,000	48 pies	48 pies	48 pies	70 pies	48 pies	36 pies	48 pies	48 on the balance of the total income.	28 pies on balance.	4 as. on balance.
„ 5,000	48 pies	48 pies	48 pies	84 pies	48 pies	36 pies	48 pies			
„ 15,000	48 pies	48 pies	48 pies	96 pies	48 pies	36 pies	48 pies			
„ 15,000	48 pies	48 pies	48 pies	120 pies	48 pies	36 pies	48 pies			

„ 15,000	• 48 pias	48 pias	48 pias	132 pias	48 pias	36 pias	48 pias	}
„ 15,000	• 48 pias	48 pias	48 pias	138 pias	48 pias	36 pias	48 pias	
„ 15,000	• 48 pias	48 pias	48 pias	144 pias	48 pias	36 pias	48 pias	
On the balance ..	• 48 pias	48 pias	48 pias	150 pias	48 pias	36 pias	48 pias	

(b) Super-tax :

	Nil	No Super-tax	No Super-tax	No Super-tax	Nil	No Super-tax	Nil	Nil	On 1st 30,000	Nil
On the 1st Rs. 25,000	• Nil									
On the next Rs. 10,000	• 12 pias				12 pias		18 pias	18 pias	On the next 10,000	12 pias
On the next Rs. 5,000	• 18 pias				18 pias		18 pias	} 24 pias	„ 10,000	18 pias
„ 5,000	• 18 pias				18 pias		18 pias			
„ 5,000	• 24 pias				24 pias		24 pias	} 36 pias	„ 10,000	24 pias
„ 5,000	• 24 pias				24 pias		24 pias			
„ 5,000	• 30 pias				30 pias		36 pias	} 36 pias	„ 10,000	24 pias
„ 5,000	• 30 pias				30 pias		36 pias			
„ 5,000	• 36 pias				36 pias		36 pias	} 48 pias	„ 10,000	30 pias
„ 5,000	• 36 pias				36 pias		48 pias			
„ 5,000	• 42 pias				42 pias		48 pias	} 48 pias	„ 10,000	30 pias
„ 5,000	• 42 pias				42 pias		48 pias			
„ 5,000	• 42 pias				48 pias		48 pias	} 60 pias	„ 15,000	42 pias
„ 5,000	• 48 pias				48 pias		60 pias			
„ 5,000	• 48 pias				48 pias		60 pias	} 72 pias	„ 15,000	48 pias
„ 5,000	• 48 pias				54 pias		60 pias			
„ 5,000	• 54 pias				54 pias		72 pias		„ 15,000	54 pias.

STATISTICAL APPENDIX 2—contd.
Agricultural Income-tax Rates, etc.—contd.

I. Year of levy	Bihar	Assam	West Bengal	Orissa	Uttar Pradesh	Hydrabad	Travancore-Cochin	Madras	Rajasthan	Coorg
	1938	1939	1944	1948	1948	1950	1951	1954	1954	1951
<i>(b) Super-tax—contd.</i>										
On the next Rs. 5,000	54 pias				54 pias		72 pias			
„ 5,000	54 pias				60 pias		72 pias			
„ 5,000	60 pias				60 pias		72 pias			
„ 5,000	60 pias				60 pias		72 pias			
„ 5,000	60 pias				60 pias		72 pias			
„ 5,000	60 pias				60 pias		72 pias			
„ 5,000	60 pias				60 pias		72 pias			
„ 5,000	60 pias				63 pias		72 pias			
On the balance	63 pias				63 pias		72 pias			
									On the balance of the total income.	
									30,000	60 pias
									63	
										63 pias.

- NOTE 1.—(a) The exemption limit in the case of Hindu Undivided family is Rs. 6,000.
 (b) Exemption is also allowed where the aggregated cultivated area of an assessee does not exceed 50 acres.
 (c) Exemption is also allowed to a person owning 60 acres of irrigated land or 180 acres of un-irrigated land.
2. In the case of Hindu undivided family consisting of brothers only—
 (i) *Assam*.—A flat rate of four pias per rupee if the share of a brother in the total income does not exceed Rs. 6,000 ; when the share exceeds Rs. 6,000, the rate applicable is the same as in the case of an individual.
 (ii) *Orissa*.—A flat rate of three pias per rupee if the share of a brother in the total income does not exceed Rs. 5,000 ; when the share exceeds Rs. 5,000 tax is levied at the average rate *i.e.*, amount of tax payable by an individual on his total income divided by the amount of such total income.
3. In the case of a Company—*Assam* : A flat rate of four annas in the rupee on the total assessable income. (ii) *Uttar Pradesh* : A flat rate of (a) four annas per rupee as tax and (b) one anna per rupee as super-tax on the total assessable income. (iii) *Travancore-Cochin* : Tax at maximum rate applicable on the total assessable income plus super-tax at the rate of 1½ annas per rupee on that income. (iv) *West Bengal* : A flat rate of 4 annas in the rupee on the whole of total agricultural income. (v) *Madras* : A flat rate of one anna and six pias in a rupee on the whole of the total agricultural income.

STATISTICAL APPENDIX 3

Systems of water charges and present schedules of water rates in certain States

State	Types of prevailing systems	Schedule of Rates	
(1)	(2)	(3)	
<i>Part 'A' States :</i>			
1. Bihar	1. Acreage rates (lease and Demand) Fixed with reference to price of crops: economic value of crop and increase in yield.	Long term rates Rs. 6/- to 9/-	
		Rabi Rs. 4/- to 7/- Kharif Rs. 8/- to 10/- Hot weather crops Rs. 4/- to 15/-	
	2. Volumetric rates on tube wells.		
2. Bombay	1. Consolidated rate on old works.	Sugarcane Rs. 120/- per year	
		Other perennial crops Rs. 80/- "	
		2. Acreage rates varying with crops and seasons	Kharif Rs. 6/- Rabi Rs. 8/- Hot weather Rs. 15/-
3. Madras	1. Consolidated rate on old works.	1. <i>For six months crops :</i>	
		1st class source Rs. 6/- 2nd class source Rs. 4/-	
	2. Water cess on dry lands irrigated from Government sources (fixed or differential)	2. <i>For other crops :</i>	
		(a) 1st and 2nd crop : 1st class Rs. 4/- to 6/- 2nd class Rs. 3/- to 4/8/- (b) 3rd crop : (both sources). Rs. -/12/- to 2/-	
	3. Special project rates on major river projects		
4. Punjab	(1) Occupiers rates (crop rates).	Sugarcane Rs. 13/8/- to 16/8/-	
		Wheat Rs. 6/6/-	
	(2) Canal advantage rate fixed with reference to increased rental value	Cotton Rs. 6/12/-	
		Rice Rs. 9/12/-	
	(3) Volumetric rate (contract basis).	(Half the flow rates on lift Irrigation schemes.)	
5. Uttar Pradesh	(1) Owner's rate (on increased rental value)	Sugarcane Rs. 8/- to 32/-	
		Wheat Rs. 10/- to 12/-	
	(2) Occupier's rate	Rice Rs. 4/- to 14/-	
		Cotton Rs. 2/- to 4/8/-	
	(3) Volumetric rate on tube-wells.	Rate on tube-wells Re. 1/- per 11,000 (Half the flow rates on lift Irrigation schemes) to 16,000 gallons of water.	

STATISTICAL APPENDIX 3—contd.

Systems of water charges and present schedules of water rates in certain States—contd.

State	Types of prevailing systems	Schedule of Rates
(1)	(2)	(3)
6. West Bengal	1. Improvement levy (based on net additional yield). 2. Agreement rates.	Long lease (upto 6 years) Rs. 6/- Rabi and covering lease Rs. 6/8/- Improvement levy on Damodar Canal Rs. 5/8/-
7. Orissa	1. Lease rates 2. Water cess (based on price of crop and ability to pay).	Sugarcane Rs. 5/8 to 7/8/- Rice Rs. 4/4/- Cotton, Wheat, Rabi Crops. Rs. 2/-
<i>Part 'B' States :</i>		
8. Pepsu	1. Acreage rates varying with crops.	Sugarcane Rs. 9/14/- to 15/- Cotton Rs. 6/14/- Wheat Rs. 6/4/- Maize Rs. 6/- Oil seeds Rs. 5/6 to 6/1/-
9. Mysore	1. Acreage contributions 2. Water cess 3. Water rates (based on capital cost, class of water supply and payment ability).	1. <i>Acreage contributions</i> Rs. 100/- to 300/- 2. <i>Water rates</i> Sugarcane Rs. 25 } Proposed Wet lands . Rs. 10 } rates on Dry conversions Rs. 15 } new sche- Dry to semi-dry lands Rs. 7 } mes. 3. Irrigation cess at one anna per rupee of assessment on minor works.
10. Hyderabad.	Consolidated rate	Flow Irrigation Rs. 7/- to 16/- Lift Irrigation Rs. 2/8/- to 10/8/
11. Travancore-Cochin.	Consolidated rate	Wet lands Rs. 2/- Dry conversions Rs. 7/- Lift irrigation (All lands) Rs. 25/-
12. Saurashtra	(1) Crop rates (2) Monthly rates	Wheat, Jowar, Barley, Kharif, Linseed, Turmeric, etc. Rs. 5 per bigha. Rs. 10/- per bigha. Sugarcane } Fruits and Gardens } Rs. 3/- per bigha.

NOTE.—Except as otherwise stated, water rates under col. (3) are charged per acre per season.

STATISTICAL APPENDIX 4

Figures of working expenditure on some Major Canals

(In Lakhs of Rupees)

S. No.	State/Projects	Year	Gross Receipts	Working Expenses	Net Revenue (col. 3 - col. 4)	Proportion of Working Expenses to Gross Receipts
1		2	3	4	5	6
1. Bombay:—						
	(1) Nira Left Bank	1938-39	8.23	2.24	5.99	27.22
		48-49	10.26	4.31	5.95	42.00
		49-50	9.93	4.45	5.48	44.81
		50-51	10.27	3.16	7.11	30.76
	(2) Piravara River Works	1938-39	4.79	2.97	1.82	62.00
		48-49	14.86	6.04	8.82	40.64
		49-50	13.50	4.89	8.61	36.22
		50-51	13.90	4.44	9.46	31.65
2. Bihar:—						
	(1) Dhaka Canal	1938-39	0.41	0.15	0.26	35.58
		48-49	0.61	0.96	-0.35	157.37
		49-50	0.64	0.67	-0.03	104.68
		50-51	0.65	0.44	0.21	67.69

STATISTICAL APPENDIX 4—contd.

Figures of working expenditure on some Major Canals—contd.

1	2	3	4	5	6
2. Bihar—contd.					
(2) Tribeni Canal	1938-39	3.06	2.14	0.92	69.96
	48-49	3.76	3.72	0.04	98.93
	49-50	4.11	4.22	—0.11	102.67
	50-51	4.04	12.84	—8.80	317.82
3. Punjab :—					
(1) Sirhind Canals	1938-39	50.82	12.67	38.15	24.93
	48-49	51.49	29.19	22.30	56.69
	49-50	70.58	32.53	38.05	46.08
	50-51	100.59	84.16	16.43	83.67
(2) Upper Bari Doab	1938-39	61.10	13.92	47.18	22.78
	48-49	55.59	33.18	22.41	59.64
	49-50	54.48	27.81	27.67	51.08
	50-51	66.99	34.24	32.75	51.11
4. Uttar Pradesh :—					
All Major Projects	1938-39	294.70	118.43	176.27	40.11
	48-49	362.22	300.79	61.43	83.04
	49-50	544.73	285.81	258.92	52.47
	50-51	576.93	337.17	239.76	58.44

5. Madras :—

(1) Cauvery Mettur Project	1938-39	12.20	3.22	8.98	26.50
	48-49	18.80	7.40	11.40	39.56
	49-50	18.71	7.20	11.51	38.48
(2) Kattalai Scheme	1938-39	0.78	0.47	0.31	60.25
	48-49	4.70	3.30	1.40	70.21
	49-50	6.10	3.00	3.10	49.10

6. Orissa :—

(1) Orissa Canals	1938-39	5.20	5.92	—0.72	113.84
	48-49	7.57	15.17	—7.60	200.39
	49-50	9.99	15.01	—5.02	150.29
	50-51	10.04	13.39	—3.35	133.36
(2) Rushikulya Canal	1938-39	1.90	1.04	0.86	54.73
	48-49	2.70	2.88	0.18	106.66
	49-50	2.93	2.24	0.69	76.45
	50-51	2.67	2.34	0.37	87.64

7. West Bengal :—

(1) Midnapore Canal	1938-39	1.42	1.03	0.39	72.52
	48-49	1.53	4.09	—2.56	267.32
	49-50	1.61	8.25	—6.64	512.42
	50-51	1.15	7.48	—6.33	650.43

STATISTICAL APPENDIX 4—concl'd.

Figures of working expenditure on some Major Canals—concl'd.

1	2	3	4	5	6
7. West Bengal—cont'd.					
(2) Damodar Canal (including Eden Canal).	1938-39	5·85	3·12	2·73	53·33
	48-49	5·77	6·39	0·62	110·74
	49-50	7·34	7·35	0·01	100·13
	50-51	8·15	8·33	0·18	102·20
Total (All Projects)	1938-39	450·26	177·32	272·94	39·38
	48-49	539·86	415·42	124·44	76·95
	49-50	744·65	403·43	341·22	54·17
	*50-51	795·38	507·00	287·39	63·86

*Does not include figures for Madras Schemes

STATISTICAL APPENDIX 5

Receipts and Expenditure on Irrigation Account (Part A States)

(In Lakhs of Rupees)

S. No.	State	Year	Receipts from Major Works	Receipts from Minor Works	Total Receipts (Cols. 3+4)	Percentage to Total Revenue	Interest and other charges	Percentage to Total Expen- diture on Reve- nue Account
	1	2	3	4	5	6	7	8
1	Assam	1938-39	..	..	..	..	0.69	0.23
		1946-47	..	..	..	..	0.60	0.89
		1951-52	..	0.06	0.06	..	16.10	1.52
		1952-53	..	0.06	0.06	..	20.30	1.66
		1953-54	..	0.04	0.04	..	23.60	1.63
		1954-55	..	0.07	0.07	..	33.10	2.03
2	Bihar	1938-39	17	17	34	6.48	15	3.04
		1946-47	16	2	18	1.10	28	1.94
		1951-52	—8.10	5.30	—2.8	—0.08	226.80	6.91
		1952-53	22.30	4.00	26.30	0.81	97.20	3.44
		1953-54	18.20	75.90	94.10	2.57	120.20	3.39
		1954-55	16.50	51.20	67.70	2.11	147.80	3.74
3	Bombay	1938-39	15	22	37	2.97	51	4.00
		1946-47	37	24	61	1.51	69	1.79
		1951-52	35.10	14.10	49.20	0.78	171.70	2.74
		1952-53	62.10	17.60	79.70	1.27	222.60	3.25
		1953-54	72.10	17.10	89.20	1.12	351.30	4.87
		1954-55	103.30	28.90	132.20	1.82	177.50	2.45
4	Madhya Pradesh	1938-39	..	3	3	0.69	25	5.30
		1946-47	..	17	17	1.43	16	1.38
		1951-52	..	26.30	26.30	1.15	41.80	2.29
		1952-53	..	26.50	26.50	1.09	26.90	1.37
		1953-54	..	27.20	27.20	1.05	96.20	3.81
		1954-55	..	24.40	24.40	0.84	84.80	2.76

STATISTICAL APPENDIX 5—contd.

Receipts and Expenditure on Irrigation Account (Part A States)—contd.

(In Lakhs of Rupees)

S. No.	State	Year	Receipts from Major Works	Receipts from Minor Works	Total Receipts (Cols. 3+4)	Percentage to Total Revenue	Interest and other charges	Percentage to Total Expenditure on Revenue Account
1		2	3	4	5	6	7	8
5	Punjab	1938-39	450	1	451	39.70	150	12.92
		1946-47	578	3	581	22.42	219	8.26
		1951-52	153.70	20.40	174.10	9.58	114.20	6.94
		1952-53	185.80	1.20	187	9.98	63.40	3.75
		1953-54	169.80	15.60	185.40	9.40	80	4.09
		1954-55	150.40	9.60	160	7.21	113.60	4.91
6	Madras	1938-39	96	154	250	15.35	127	7.88
		1946-47	123.5	119	242	4.24	185	3.25
		1951-52	77.40	83.20	160.70	2.70	321.70	4.99
		1952-53	37.70	86.30	124	2.12	386.50	5.65
		1953-54	31.50	20.10	51.60	2.04	115.50	4.37
		1954-55	52.90	39.10	92	2.04	240.74	5.32
7	Orissa	1938-39	..	2	2	1.09	13	6.18
		1946-47	—8	2	—6	—1.30	28	6.23
		1951-52	0.17	2.20	2.37	0.18	99.50	9.16
		1952-53	3.30	1.10	4.40	0.32	100.50	8.10
		1953-54	—5.9	1.70	—4.20	—0.33	90.20	6.14
		1954-55	—6.20	1.70	—4.50	—0.31	46.60	3.13
8	Uttar Pradesh	1938-39	177	..	177	12.82	113	8.98
		1946-47	190	2.00	192	5.88	158	3.20
		1951-52	319.30	2.70	322	5.79	256.40	4.61
		1952-53	310.60	1.20	311.80	4.87	265.90	4.10
		1953-54	415.90	0.60	416.50	5.66	301.70	4.08
		1954-55	514.50	0.60	515.10	6.67	334.30	4.13

9	West Bengal	1938-39	1·0	5·0	6	0·43	39	3·05
		1946-47	-10	3·0	-7	-0·17	127	2·99
		1951-52	-9·30	4·10	-5·20	-0·13	90·60	2·42
		1952-53	-10·90	7·90	-3	-0·09	125·50	3·22
		1953-54	-6·60	19·48	12·80	0·32	146·20	2·89
		1954-55	-5·50	9·90	4·40	0·11	225·90	4·23
10	Andhra	1953-54	25·70	28·70	54·40	4·55	103·90	4·32
		1954-55	27·30	44·20	71·50	3·40	205·50	15·90
TOTAL—Part A States		1938-39	757·00	203·00	960·00	12·08	533·69	6·62
		1946-47	926·00	172·00	1098·00	4·66	830·60	3·60
		1951-52	568·27	158·46	726·73	2·30	1343·00	4·35
		1952-53	610·90	145·86	756·76	2·32	1312·10	3·72
		1953-54	716·40	194·84	911·24	2·87	1428·80	4·02
		1954-55	864·90	209·67	1074·57	2·88	1609·90	4·13

STATISTICAL APPENDIX 5—concl'd.

Receipts and Expenditure on Irrigation Account (Part B States)

(In Lakhs of Rupees)

S. No.	State	Year	Receipts from Major Works	Receipts from Minor Works	Total Receipts (cols. 3+4)	Percentage to Total Revenue	Interest and other charges	Percentage to Total Expen- diture on Reve- nue Account
1	2	3	4	5	6	7	8	
1	Hyderabad	1951-52	—8.05	1.04	—7.01	—0.23	122.3	4.33
		1952-53	—11.0	2.0	—9.0	—0.33	59.4	2.34
		1953-54	1.8	37.3	39.1	1.50	84.2	3.06
		1954-55	1.6	53.7	55.3	1.97	106.9	3.61
2	Mysore	1951-52	3.14	..	3.14	0.16	89.8	4.89
		1952-53	9.3	26.0	35.3	1.87	84.0	4.65
		1953-54	1.9	..	1.9	0.09	62.4	2.83
		1954-55	6.5	..	6.5	0.30	57.9	2.34
3	Rajasthan	1952-53	15.4	22.0	37.4	2.06	81.3	5.10
		1953-54	17.7	29.2	46.9	2.49	102.7	5.38
		1954-55	19.4	34.4	53.8	2.49	88.03	4.08
4	Madhya Bharat	1951-52	..	13.7	13.7	1.19	40.8	3.61
		1952-53	..	11.2	11.2	0.49	41.0	3.31
		1953-54	..	16.7	16.7	1.18	70.0	4.39
		1954-55	..	20.2	20.2	1.33	82.8	5.52
5	Saurashtra	1952-53	—0.04	3.7	3.66	0.37	30.3	2.57
		1953-54	0.07	2.4	2.47	0.25	37.4	3.79
		1954-55	2	2.7	4.7	0.41	58.3	4.93
6	Travancore-Cochin	1951-52	—0.5	7.9	7.4	0.41	62.1	4.55
		1952-53	—1.0	3.3	2.3	0.13	80.4	4.97
		1953-54	—1.4	2.9	1.5	0.08	72.0	4.45
		1954-55	—1.4	8.8	7.4	0.42	91.24	4.90

7	PEPSU	1951-52	37	11	37	6.07	0.35	0.07
		1952-53	35.0	1.3	36.3	5.88	1.2	0.22
		1953-54	39.7	3.0	42.7	6.13	9.2	1.26
		1954-55	34.3	0.7	35	4.77	2.9	0.39
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	TOTAL—Part B States	1951-52	31.59	22.64	54.23	0.64	315.35	4.14
		1952-53	47.66	69.50	117.16	1.19	376.60	3.59
		1953-54	59.77	90.50	150.27	1.34	437.90	3.78
		1954-55	62.40	120.5	182.90	1.63	488.03	3.54
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	GRAND TOTAL—A & B States.	1951-52	599.86	181.10	780.96	1.95	1658.35	4.31
		1952-53	658.56	215.36	873.92	2.29	1688.70	3.88
		1953-54	776.17	286.34	1062.51	2.47	1866.70	3.96
		1954-55	937.30	330.17	1267.47	2.62	2097.93	3.98

N.B.—(i) figures for 1954-55 are budget estimates and for 1953-54 are revised estimates.

(ii) figures for 1951-52 for Rajasthan and Saurashtra are not available.

STATISTICAL APPENDIX No. 6
Important Features of Betterment Levy

State/Authority	Objective of levy	Basis of levy	Quantum of levy and instalments	Assessment procedure and methods	When applicable	Other particulars
1	2	3	4	5	6	7
1. <i>Assam</i> The Assam Embankment and Drainage Act, 1953).	To recover initial cost of scheme (in full or in part) and maintenance expenditure.	Degree of benefits conferred on lands.	The charge should not exceed : (i) 6 per cent. per annum on first cost adding thereto annual maintenance and supervision costs; (ii) Subject to maximum given in (i) above, the rate may be varied from time to time.	..	Applicable on lands benefited before commencement of Act.	
2. <i>Bombay</i> (The Bombay Irrigation Act, 1879 as amended).	To tax the unearned increment in value of land.	Increase in capital value of land.	50 per cent. of increased value. Payable in instalments not exceeding twenty with 5 per cent. interest per annum on unpaid balance. Land can be surrendered if it is free from all encumbrances and money value is fixed by Government.	Assessment and collection is done by Revenue Department. Increased land value is estimated by settlement officer from an enquiry into sale transactions and rentals or by Panchnama.	Not applicable on works already completed and functioning since before 1950.	
3. <i>Punjab</i> (Punjab Betterment charges and Acreage Rates Act, 1952).	To tax unearned increment for repayment of loan capital.	Increase in value of land.	The levy will not exceed 50 per cent. of the difference in value of lands. Half the normal charges on lift irrigation schemes.	The value of land is computed at thirty times the value of net assets. Land can be surrendered provided (i) it is free from	One year after completion of scheme.	Betterment levy is not imposed in relation to a scheme where normal charges

Payable in half-yearly instalments up to thirty with interest.

all encumbrances; (ii) it does not reduce the holding to less than an economic unit; and (iii) the area is in compact block of not less than five acres.

are adequate to cover the cost and the levy is limited to the difference between investment on the scheme and such part of it as may make it productive.

4. **PEPSU**
(The PEPSU Betterment Charges and Acreege Rates Act, 1953).

To tax the unearned increment in land value. The proceeds to be earmarked for re-payment of loan.

Increase in value of land.

The levy shall not exceed half of the difference in value of lands with reference to fixed dates. Payable in thirty half instalments with interest on arrears.

Method: In fixing Betterment Levy, the following factors will be taken into consideration:

- (i) Type of irrigation;
- (ii) Improvement in irrigation;
- (iii) Extent of betterment accruing to lands.

One year after completion of work.

Do.

5. **Rajasthan**

Taxing unearned increment to meet State expenditure on irrigation schemes.

Increase in capital value of land.

The levy shall not exceed half of the difference in value of lands in pre-project and post-project periods. Payable in instalments with interest charges as may be prescribed. Half the normal charges on lift irrigation schemes.

Following factors will be considered while computing between betterment charge:—
(i) type of work;
(ii) extent of benefit accruing to land;
(iii) improvement in irrigation.

Provision also exists for relinquishment of land in favour of levy.

One year after completion of scheme.

Do.

STATISTICAL APPENDIX No. 6—contd.
Important Features of Betterment Levy—contd.

State/Authority	Objective of levy	Basis of levy	Quantum of levy and instalments	Assessment procedure and methods	When applicable	Other particulars
1	2	3	4	5	6	7
6. <i>Mysore</i> [Mysore irrigation (Amendment) Act, 1952].	To meet capital charges.	Increase in value of land.	No definite limit for major works but in the case of minor works the rate should not exceed Rs. 200 per acre. Payable in ten annual instalments. A rebate of 7 per cent. allowed on lump payment.			
7. <i>Hyderabad</i> (The Hyderabad irrigation Act 1952).		Increase in value of land.	Not to exceed 50 per cent. of increased value of land. Payable in fifteen equal annual instalments. Rebate of 10 per cent. if paid within six months of determination of charge.	Committee with official and non-official members will advise collectors in assessment, the following factors are considered :— (1) Market rate of dry and wet lands in the area. (2) Nature of soil, productivity and fitness for irrigation. (3) Wet crops which can be grown economically. (4) Proximity to markets. (5) Probable expenditure involved in conversion of dry	Date to be prescribed. But not earlier than 1st Jan. 1943. The first instalment will fall due after three years from the first year of irrigation.	Any voluntary contributions are adjustable against betterment charges.

land into wet.
 (6) Classification of land
 (Perennial, garden land,
 etc.)

8. *Anāhra*

To share increase in value of land. Increased value of land.

Betterment charge shall not exceed one half of increase in capital value of land. Payable in thirty annual instalments with 10 per cent. rebate if paid in lump sum. Can also surrender land of equivalent value.

The increase in capital value is assessed at 25 times the additional net income derived after making allowance for cost of preparation of land for advantageous irrigation. The land will be divided into several classes according to soil, physical configuration, and extents of reclamation required and amount of net additional income determined with reference to prices prevailing on the date of completion of work.

Payable after 2 years from date of completion of work. Applicable on projects before commencement of Act—not earlier than 15th Aug. 1947.

9. *Madras*

To share the increase in capital value of land.

Increase in capital value of land.

50 per cent. of increase exclusive of initial costs. Payable in twenty annual instalments with interest at 6 per cent. per annum on arrears. A rebate of 20 per cent. if paid within two years from the date of liability to pay betterment levy.

Method : Ten times the annual increase in gross value is the increase in capital value of land. A half of the sum by which the increase in capital value exceeds the cost of making lands fit for advantageous irrigation will be the contribution payable for such class of land. Lands will be divided into suitable classes according to estimated increase in gross

Contribution will be shared between landlord and tenant in the same proportion as the share of produce.

STATISTICAL APPENDIX No. 6—concl'd.
Important features of Betterment Levy—concl'd.

State/Authority	Objective of levy	Basis of levy	Quantum of levy and instalments	Assessment procedure and methods	When applicable	Other particulars
1	2	3	4	5	6	7
				produce. Lands which are of the same 'taram' will be placed in the same class. Estimates are made with reference to average prices prevailing during three years, immediately preceding commencement or completion of work.		

APPENDICES

APPENDIX A
TAX POWERS OF THE PANCHAYATS

Under their respective Acts the village panchayats of all the states have been empowered to levy and collect certain taxes. The tax powers of the panchayats and the nature of the taxes in some of the States are briefly described as follows:—

ASSAM

The rural panchayats of Assam have been empowered to levy a large number of taxes. Under the Assam Panchayats Act, there is no obligatory panchayat tax. The panchayats may levy any of the following tax or taxes:—

- (1) A tax on the land revenue payable to the Government at a rate not exceeding one anna per rupee of such revenue. In permanently settled areas this tax is leviable at a rate not exceeding one anna per standard Bigha.
- (2) A tax on uncultivated cultivable land (other than fallow land).
- (3) A tax on buildings leviable on occupied residences payable by the owner at the first instance and assessed at the following uniform rates:
 - (a) Residence of less than 250 sq. ft.—No tax.
 - (b) Residence of more than 250 sq. ft. and less than 550 sq. ft.—Rs. 2 per annum.
 - (c) Residence exceeding 550 sq. ft.—Rs. 10 per annum.
- (4) A marriage tax, i.e., a tax on the entertainment of guests payable by the entertainer at a marriage festival at a rate not exceeding one rupee for every five adult guests entertained.
- (5) A health tax at a uniform rate not exceeding Rs. 5 per annum payable by the occupiers of houses.
- (6) A water tax not exceeding Rs. 2 per annum payable by the occupier of each house.
- (7) A firewood tax, i.e., a tax for collecting firewood for domestic consumption from a panchayat reserve at a uniform rate of Rs. 5 per annum.
- (8) An education tax at a uniform rate not exceeding Rs. 5 per family.
- (9) A tax for cattle welfare purposes not exceeding Rs. 5 per annum per family.
- (10) A tax on boats at a rate not exceeding Rs. 6 per annum per boat.
- (11) A tax on cycles at a rate not exceeding Rs. 3 per annum for each cycle.

- (12) A tax on carts at the following maximum rates:
- (a) carts used for agricultural purposes.... Rs. 6 per annum per cart.
 - (b) carts used for business purposes.... Rs. 12 per annum per cart.
- (13) A labour tax involving the rendering of manual labour on able-bodied males between 18 years and 40 years of age for not more than 36 days (i.e., 216 hours) in a year or for more than three days at a stretch. The labour tax is commutable into cash at double the rates of wages as determined by the panchayats.

The panchayat taxes of Assam are subject to the rules and bye-laws framed by the State Government. The imposition of taxes requires the approval of the State Government before they are levied.

BIHAR

The panchayat taxes of Bihar have been classified into "compulsory" and "supplementary" (optional) taxes.

There are two compulsory taxes, viz:

- (1) Tax payable by persons owning immovable property.

This tax is assessed on families in the following manner: The panchayat executive makes annual valuation of immovable property of each family. Then the budget estimate of the property tax is divided by the total valuation of the panchayat and multiplied by 100 to get the incidence of tax per cent. of valuation per annum.

- (2) A labour tax involving the rendering of manual labour by all able-bodied males between 18 years and 50 years of age for a prescribed number of units of labour. The minimum tax is twelve units of labour per annum commutable into cash at the rates of wages prevailing in the village and determined by the *Mukhiya* (President). This tax is assessed and levied as follows:

The panchayat executive estimates the total requirements of labour units for the year. The total labour units required are divided by the total number of taxable male adults in the panchayat to arrive at the tax units of labour per person. The labour tax per family is arrived at by multiplying the taxable persons of a family by the *per capita* labour-tax-units levied.

The "supplementary" or the optional taxes are:—

- (1) A tax on professions, trades and callings (with the previous sanction of the State Government). This tax is graded on the basis of annual turnover and is subject to the maximum of Rs. 50 per annum.
- (2) A tax on vehicles, pack animals and porters bringing goods for sale into the village.

- | | | |
|--|---|--|
| (3) Water rate | } | Where service provided by
the gram panchayat. |
| (4) A latrine tax | | |
| (5) A lighting rate | | |
| (6) Drainage fee | | |
| (7) A pilgrim tax (if approved by the Government) | | |
| (8) Any other tax, toll or rate approved by the Government | | |

The Bihar Panchayat Act contains a further provision that an emergency tax may be levied by the panchayat executive on the occurring of an emergency. The levy of this tax requires that the emergency should be reported to the Government immediately and when the emergency ceases to exist, the emergency tax has also to be withdrawn.

Yet another important provision governing Bihar panchayat taxation is that no tax, toll or rate can be levied by the panchayat if such tax, toll or rate had already been levied by the district board in that area. The tax powers of the panchayats are subject to the rules and orders passed by the Government from time to time.

WEST BENGAL

In West Bengal there are no panchayats but their equivalent viz., union boards. The Government of West Bengal proposes to replace the union boards by village panchayats. At present the only tax levied by the union boards is the union rate. The rate is imposed on owners or occupiers of buildings within the union and assessed on the circumstances and property of the persons liable to pay the rate. The amount of the rate to be realised during a particular year depends upon the annual estimated expenditure of the board. The maximum amount of the rate assessed upon an individual rate-payer is Rs. 84 per annum. Exemptions from the rate may be granted by the board on grounds of poverty. Besides, the union rate, tolls are levied by a few union boards. Such union boards, however, are exceptions rather than the rule.

BOMBAY

The village panchayats of Bombay are under a statutory obligation to levy at least two taxes. One of the obligatory taxes has to be a tax on houses and lands (not liable to agricultural assessment). The tax may be assessed either on the capital valuation of the buildings and lands or on the rental value of the buildings and lands. A maximum rate of eight annas per Rs. 100 of capital valuation of fifteen per cent. of the annual rental value has been prescribed for this tax. The other obligatory tax may be selected out of the following taxes which otherwise are optional taxes of the panchayats:—

- (1) *Octroi*.—Octroi is levied on building materials, cloth, coal, oil-seeds, hosiery goods, kerosene oil and other oils (coconut, groundnut, castor oil), betelnuts and dates, cigarettes, spices, sugar, tea, coffee, etc. The maximum rates of the octroi duty for different classes of goods and commodities have been prescribed under the rules.

- (2) *Tax on fairs and festivals.*—This tax is assessed on shops, booths and stalls, cinemas and circuses, etc., at rates whose maxima have been prescribed.
- (3) *A pilgrim tax.*—The maximum rate of the tax is six annas per pilgrim.
- (4) *Tax on sale of goods.*—This tax is based on the size of the plots of lands occupied by shop-keepers or it is based on the quantity of goods exposed for sale (for example baskets, head-loads, gunny-bags and carts).
- (5) *A tax on marriages, adoptions and feasts.*—These taxes are graded into four classes and a maximum rate has been fixed for each class of marriage, adoption or feast.
- (6) *A tax on shops and hotels.*—This tax is a sort of profession tax.
- (7) Tolls on vehicles and animals.
- (8) Any other tax (not being a toll on motor vehicles) which the State Legislature has power to impose, subject to the approval of the district local board and sanction of the State Government.

UTTAR PRADESH

In Uttar Pradesh panchayats may levy any of the following permissible taxes:—

- (1) Taxes on the land revenue or rent of land at rates not exceeding the maxima prescribed for different classes of tenancy rights in the Act.
- (2) A tax on trades, callings and professions at rates not exceeding the maxima prescribed. Grain, cloth, sugar merchants and sugar refineries (other than sugar factories), employees of mills and factories and persons carrying on any other trade determined by a prescribed authority may be subjected to pay this tax which is assessed on the annual income of their trade, calling or profession. Income below Rs. 500 per annum has been exempted from the tax.
- (3) A tax on buildings owned by persons who do not pay any of the aforesaid taxes not exceeding a minimum rate of five per cent. of their annual rental value.

The imposition of the taxes requires due notification and the final approval of a prescribed authority. Elaborate rules have also been laid down in respect of assessments, collection and exemptions of the panchayat taxes.

PUNJAB

In this State, village panchayats are under a statutory obligation to levy a house tax payable by the occupier, and in case where a house is vacant, by the owner of such building.

A gram-panchayat may, with the previous permission of the Director of Panchayats, impose a special labour tax on the adult

male members of the sabha-area for the construction of a public work of general utility to the inhabitants. Voluntary labour is acceptable in lieu of this tax if approved by the panchayat. In case of an emergency, rendering of manual labour may be made compulsory and without the option of payment in cash.

No other tax has been specified in the Panchayat Act but a general provision has been made that a gram panchayat may, with the previous sanction of the Government, levy any other tax which the Legislature of the State has power to impose.

A panchayat may grant exemptions to any person or class of persons from payment of any tax subject to the prescribed restrictions on this power. It has also been provided in the Act that if the gram panchayat fails to impose the compulsory tax, the Government may take necessary steps to see that the tax is imposed.

MADHYA PRADESH

There are three compulsory panchayat taxes in this State viz..

- (1) A cess on land revenue or rent of land at the rate of six pies in the rupee.
- (2) A tax on all buildings and non-agricultural lands within the gram panchayat area payable by the occupier and where there is no occupier, by the owner. The rates of this tax and the methods of its assessment are to be prescribed by the Government. The Government may also provide an exemption limit in respect of this tax.
- (3) A tax on persons practising any profession, trade or calling within the gram panchayat area. The rate of this tax may be prescribed by the Government.

Besides the above compulsory taxes, there are the following permissible taxes open to the panchayats:

- (1) Tolls on vehicles, pack animals and porters bringing goods for sale into the gram panchayat area.
 - (2) A tax payable by the owners of animals used for riding, driving, draught or burden or of dogs or pigs kept within the gram panchayat area.
 - (3) A water rate
 - (4) A lighting rate
 - (5) A drainage fee
- } Where service is provided.
- (6) A labour tax involving the rendering of manual labour on works of public utility undertaken by the gram panchayat. This tax is commutable into cash at rates determined by the gram panchayat. It is also permissible to get the labour contributed through a proxy.
 - (7) Any other tax, toll, fee or rate approved by the State Government.

The tax powers of the panchayats are subject to rules framed by the Government under the Act. The imposition of the optional taxes requires 2/3rds majority of the panchayat executive and the approval of the district council (Janapada sabha). None of these taxes, if already imposed by the district council in the panchayat

area, can be levied by the panchayats. It has further been provided that if, in the opinion of the district council, the income of a gram panchayat is or is likely to be inadequate for the discharge of any of its duties, the district council may require the gram panchayat to increase its income to the extent considered necessary by the council. In case of the gram panchayat's failure, the district council may require the panchayat to levy or increase any tax, toll or fee. The gram panchayat may make an appeal against such order to the Government whose decision is final.

ORISSA

The permissible panchayat taxes and the tax powers of the panchayats in this State are almost identical with those of Madhya Pradesh. In this State the compulsory property tax is to be assessed according to the circumstances and property of the owners or occupiers of buildings and properties situated within the area of the gram sabha. As regards the labour tax, the Orissa Panchayat Act has prescribed a maximum of four days labour per person per annum or two days labour at a stretch. The profession tax in Orissa is subject to a maximum of Rs. 50 per annum.

The powers with respect of panchayat taxation which in Madhya Pradesh vest with the district councils, vest in Orissa, with the Registrar of Co-operative Societies. The other tax powers and limitations of Orissa Panchayats are the same as in the case of Madhya Pradesh.

MADRAS

The Madras Village Panchayats Act 1950 has provided that every panchayat shall compulsorily levy the following taxes:—

- (1) *House Tax*: This tax is assessable on the basis of capital value or rental value or plinth area measurements.
- (2) *Profession tax* assessable on the basis of the annual income of the persons liable to pay the tax.
- (3) *Vehicle tax* leviable on vehicles (other than motor vehicles), carts and cycles.

The State Government has laid down the minimum and maximum rates in respect of the above compulsory taxes. Besides the above compulsory taxes, the panchayats may also levy any of the following taxes:—

- (1) *Land cess* at the rate of three pies in a rupee of the land revenue paid. It may be levied in addition to the compulsory land cess levied in every district at two annas in the rupee of which, one-fourth is credited to the panchayat of the village concerned and the balance to the district board.
- (2) *A tax on agricultural lands*. It may be levied for specific purposes as watch of crops, construction of a bridge, etc.

There is no statutory provision for an independent labour tax in Madras. The Madras Village Panchayat Act, however, contains a provision for the prescription of rules as to the acceptance of manual labour in lieu of any tax due under the Act.

HYDERABAD

The village panchayats of Hyderabad are empowered to levy any or all of the following taxes:—

- (1) A tax on the capital value of buildings situated in the village; minimum tax on any building being four annas and the maximum Rs. 5 per annum.
- (2) A tax on the sale of goods other than newspapers not coming within the purview of the general sales tax.
- (3) A tax on premises where industries are carried on by the use of oil, steam or electrical energy. Under the village panchayat rules, this tax is to be levied at the following rates:—

Upto 10 horse power—Rs. 10 per annum.

Upto 25 horse power—Rs. 30 per annum.

Upto 35 horse power—Rs. 60 per annum.

Above 50 horse power—Rs. 100 per annum

- (4) With the sanction of the Government, any other tax specified in the List II of the Seventh Schedule to the constitution. Under this general provision, the panchayat rules permit the panchayats to levy the following taxes in addition to those specified above:—

(1) Tax on vehicles and animals.

(2) Pilgrim tax leviable at the rate of annas four per adult and annas two per child.

(3) *Barbardari* toll.

(4) Entertainment tax (theatre tax).

(5) General water tax.

(6) Tax on transfer of immoveable property at the rate of Rs. 2 per Rs. 100 of the property under transfer.

One of the provisions of the Act lays down that the panchayat may, with the consent of the tax payer, commute the payment of any tax into a contribution of labour not exceeding ten days' labour in a year at such intervals, for such period of time, and on such condition as may be prescribed.

The Act enjoins that the proposal to levy, vary, suspend or cancel a tax must be passed by at least 2/3rds majority of the panchayat's executive in a meeting specially convened for the purpose. The resolution so passed further requires the approval of the Government before it can be put into effect.

MYSORE

The list of panchayat taxes of Mysore consists of obligatory and optional taxes. The obligatory taxes are:—

- (1) A house tax.
- (2) A tax on vacant sites.
- (3) A tax on shops and places of business.
- (4) A tax on carts.

The optional taxes are:—

- (1) A profession tax (with the sanction of the Commissioner).
- (2) A tax on Shandies, fairs and festivals. (The imposition of this tax is subject to a majority of not less than 2/3rds of the total members of the panchayat).
- (3) A village improvement tax commutable into a contribution of labour.

The Mysore Village Panchayats and District Boards Act of 1952 provides detailed tax schedules in respect of the taxes. These taxes have been graded so as to make them progressive. The maximum rates of different classes have also been prescribed in the schedules. All these taxes are subject to rules made by the State Government. There is a further provision in the Act that if at any time, in the opinion of the Deputy Commissioner, the regular income of the panchayat falls below what is necessary for the proper discharge of its obligatory duties, the Deputy Commissioner may call upon the panchayat to take steps within six months to increase its income to such an extent as may be considered necessary. If the Panchayat fails to take adequate steps to increase its income to the required amount, the Deputy Commissioner may require it to increase the rate or rates of any of the obligatory taxes. An appeal against the order of the Deputy Commissioner lies with the Commissioner.

MADHYA BHARAT

The panchayat taxes of this State have also been classified into compulsory and optional ones. The former class of taxes comprise the following:—

- (1) Taxes on land revenue or rent of land at six pies per rupee of such land revenue or rent.
- (2) A tax on owners of buildings if such an owner has not been subjected to any of the taxes leviable under (1) above.
- (3) A labour tax on males of 21 years to 50 years of age involving the rendering of manual labour for five days (40 hours) per annum. This tax is commutable into a cash payment at the rate of double the daily wages determined by the gram panchayat.

The optional taxes are:—

- (1) A tax on vehicles and draught cattle.
- (2) A tax on the owners of pack-animals, dogs and pigs.
- (3) A water tax. } Where the service is provided by
- (4) A lighting tax } the gram panchayat.
- (5) Any other tax, rate or fee with the sanction of the Government.

There are a few interesting provisions in the Panchayats' Act of this State. The Act provides that any of the taxes may be paid in kind or labour with the approval of gram panchayat. The yield from the compulsory taxes (except the labour tax) has to be divided equally between the gram panchayat, the kendra panchayat and the mandal panchayat. As regards the optional taxes the rule is

that the entire yield from an optional tax shall accrue to the gram panchayat if the tax is levied by the panchayat. If the tax is levied by the kendra panchayat the yield shall be divided in equal proportions between the kendra panchayat and the gram panchayat. If the tax is levied by the mandal panchayat the yield shall be divided equally between the mandal, the kendra and the gram panchayat. In case of a clash of tax jurisdiction between two or more panchayat authorities the jurisdiction of the higher authority would prevail over the lower ones.

PEPSU

The PEPSU Panchayat Raj Act provides for obligatory and optional taxes. The obligatory taxes are enumerated below:

- (1) A profession tax on persons exercising any profession art or calling (other than agriculture) or carrying on any trade or business in the sabha area.
- (2) A health tax.
- (3) A tax on any person on the birth of his male child.
- (4) A tax on the marriage of a male person.
- (5) If so authorised by the Government, a tax on transfer of property in the form of a surcharge on the duty imposed by the Indian Stamp Act, 1899, on instruments of sale, gift and mortgage with possession of immovable property situated in the sabha area at such rate as may be fixed by the Government not exceeding two per cent. on the value of the property or the amount secured by the mortgagee as set forth in the instrument.
- (6) A labour tax involving the rendering of manual labour in the sabha area by all able-bodied males between the prescribed age-limits for a prescribed number of units of labour. Manual labour is commutable into cash payment equal in value to double the wages of labour to be calculated in accordance with the rates of wages prevailing in the village as determined by the panchayat.
- (7) Any other tax which the legislature of the State has power to impose, if so authorised by the Government.

The Optional taxes are three: *viz.*,

- (1) A tax on vehicles,
- (2) A tax on animals, and
- (3) A tax on pack animals.

All the panchayat taxes are subject to general or special rules and orders of the Government regulating the rates of taxes, collections etc. Panchayat may grant exemption to any person or class of persons from the payment of any tax with the sanction of the Director.

VINDHYA PRADESH

The tax powers of the village panchayats of Vindhya Pradesh are identical with those of Uttar Pradesh and hence need not be repeated.

SAURASHTRA

All the panchayat taxes of Saurashtra are permissible ones. The panchayats may levy any of the following taxes:—

- (1) Tax upon the owners or occupiers of the houses including farm building whether or not subject to payment of agricultural assessment and not lands which are not subject to payment of agricultural assessment within the limits of the village.
- (2) Tax on markets, fairs, festivals, entertainments.
- (3) Octroi.
- (4) Tax on vehicles and wheels.
- (5) Tax on shops and hotels.
- (6) General sanitary cess.
- (7) Special sanitary cess.
- (8) Tax on bazaars and auctions.
- (9) Toll on animals and vehicles.
- (10) Tax when a gram panchayat makes a supply of water.
- (11) Any other tax, cess, lagoon, latrine due or fee which the Government may direct.

The Act, provides that the taxes would be imposed at such rates and in such manner and subject to such exemptions as the Government may prescribe. The tax payer has been given the option to pay the taxes either in cash or in kind or by rendering manual labour in the manner prescribed by the Government. The Government have also assumed the power to effect reduction or increase or to make modification of any kind with regard to any tax and to issue order to panchayats for due enforcement thereof. The imposition of any tax or fee or the reduction of the rates of the taxes requires the consent of the Government and the Government may direct the panchayats to adopt any course of action while according such consent.

HIMACHAL PRADESH

The Himachal Pradesh Panchayats Act of 1953 specifies only one tax, viz., a local rate at the rate of twenty per cent. of the land revenue. Besides this rate, the Act makes a general provision that a gaon sabha may impose any such taxes as may be approved by the State Government and in such a manner as may be prescribed. Where any person liable to pay any tax is in default of making a payment, the panchayat which imposes the tax is empowered to direct that in addition to the amount of arrears, a sum at the rate of five per cent. of the amount of the arrears for every day of default not exceeding the amount of the arrears shall be recovered from him by way of penalty, provided that the penalty may be waived by the panchayat imposing the tax.

APPENDIX B

DETAILED POSITION IN REGARD TO CONSTITUTION OF MUNICIPALITIES IN VARIOUS STATES

ASSAM

There are 23 municipalities serving a population of 3.81 lakhs. They are designated municipal boards in bigger and town committees in smaller towns.

Constitution: At least four-fifths of the members are to be elected, the remaining being appointed by the Government. Government, however, have power to direct that all members should be elected. The "Chairman" is the executive authority of the municipality. He is generally elected by the board, but in some specified municipalities he can be appointed by the Government.

Supervisory powers of Government: If a board makes default in performing a statutory duty, the Government may fix a period for its performance. If it fails to carry it out within the time given, Government may appoint some one to do it at municipal expense. Government may supersede an incompetent municipal board.

BIHAR

There are 59 municipalities serving a population of 16.54 lakhs.

Constitution: The members are called municipal commissioners. Not less than four-fifths of the municipal commissioners are elected. Government appoint the rest. The term of office of municipal commissioners, etc. is five years. The Chairman is the executive authority and is elected by the municipal commissioners. A President also is elected for a tenure of five years. The President presides over meetings of the commissioners.

Supervisory powers of the Government: If a municipality makes default in performing a statutory duty, Government may fix a period for its performance. If the municipality still fails, Government may appoint the District Magistrate to perform it at municipal expense.

In cases of incompetency, or persistent default, or abuse of power, Government may supersede a municipality.

BOMBAY

There are 219 municipalities including 32 borough municipalities, which are larger district towns. These municipalities serve a population of 48.17 lakhs. The borough municipalities are governed by the Bombay Municipal Boroughs Act of 1925, while the other municipalities are governed by the Bombay District Municipalities Act of 1901.

Constitution: Borough Municipalities.—A municipality consists of councillors, elected on adult franchise. The President is elected by the councillors. He can be removed by the State Government for neglect or incapacity to perform his duty. The President has power to exercise supervision and control over the acts of all officers and servants of the municipality in matters of executive administration and in regard to accounts and records and to dispose of questions relating to the service of the said officers and servants and their pay and privileges.

A chief officer shall be appointed by every borough municipality. He shall be a graduate or qualified engineer. The chief officer shall not be removed from office, reduced or suspended unless by the vote of at least two-thirds of the whole number of councillors and shall not be fined. Subject to the general control of the President, the chief officer shall watch over the financial and executive administration of the municipality.

District Municipalities.—These too consist of councillors elected on adult franchise. There shall be a President who shall be either—

- (a) appointed by State Government by name,
- (b) an *ex-officio* president, or
- (c) if the State Government so directs, elected by the municipality.

In a municipality for which there is a municipal commissioner, the executive power vests in the municipal commissioner. Where there is no municipal commissioner, the executive power vests in the President.

Supervisory powers of the Government

Borough Municipalities.—If a municipality fails to perform a statutory duty, State Government may ask the Commissioner (of the Division) to fix a period for its performance. If it is still not performed, the Commissioner may appoint a person to perform it at the expense of the municipality.

State Government may dissolve or supersede a municipality on the ground of incompetence or persistent defaults in performing duties.

District Municipalities.—The State Government may require any city municipality to appoint a Chief Officer. The State Government may appoint a municipal commissioner to any municipality which has a population of not less than 1,00,000 and to any other municipality if the municipality wants it by an application supported by not less than two-thirds of the whole number of councillors. When a Commissioner is appointed, the Chief Officer's post ceases.

The powers of the State Government to get a municipal duty performed in default and to dissolve or supersede a municipality is the same as in the case of borough municipalities mentioned above.

Any municipality having a population exceeding 15,000 may be notified as a city municipality by the State Government. Any city municipality may appoint a Chief Officer. No Chief Officer shall (save with Government sanction) be removable from office unless by the votes of at least three-fourths of the whole number of councillors. The Chief Officer shall exercise the executive functions specified in the Act. All officers and servants of the municipality shall be subordinate to the Chief Officer.

MADHYA PRADESH

There are 112 municipalities serving a population of 20·23 lakhs. *Constitution.*—A municipal committee consists of—

- (a) members elected on adult franchise,
- (b) selected members in number not exceeding one-fourth of total elected members to be selected by single transferable votes by the elected members from amongst residents of the municipality.

The President of municipal committee is elected by all the voters of the municipality by direct election from residents qualified to be voters. The President may appoint not more than 2 Vice-presidents from the members of the committee or from voters of the municipality.

If a municipal committee passes a motion of no-confidence against the President, the President may resign in three days or he will be removed by Government. A President who has so resigned may apply to Government for dissolution of the committee, in which case fresh elections shall be held.

A President who is unable to carry on due to opposition may resign and seek re-election. If re-elected, he may apply to Government for dissolution of the committee. Then re-election of the committee shall be ordered.

The executive powers of the committee vest in the President.

Supervisory powers of the Government.—The Government may require any committee to appoint an Executive Officer and to delegate to him specified powers of the committee and president. If it fails, Government themselves may issue orders for the purpose.

Where a committee is not competent, the Government may appoint a Government Officer as its Executive Officer for a period up to eighteen months and specify his powers.

If a committee fails to perform a statutory duty, Government may fix a period for its performance and if there is default, appoint a person to do it at municipal expense.

If a committee is incompetent to do its duty or persistently makes default in doing its duties or exceeds or abuses its powers to a grave extent, the Government may dissolve it and order fresh elections. If even the re-elected committee commits same defaults, Government may supersede the municipality for a period.

MADRAS AND ANDHRA

There are 61 municipalities in Madras and 35 municipalities in Andhra.

Constitution.—Municipal councillors are elected on the basis of adult franchise. The chairman is elected by councillors. A Commissioner is appointed by Government for every municipality without the concurrence of the municipal council. A municipal council can require the removal of its Commissioner only at a special meeting with the support of not less than two-thirds of the total number of councillors of the municipality.

Supervisory powers of the Government.—The Government have power to compel any municipality to levy the property and service taxes at such rates as the Government deem fit. Where a municipal council abuses its appellate powers and reduces taxes unreasonably in a large number of cases, Government appoint under the Act a special officer to exercise the appellate powers for a specified period. Government can dissolve or supersede a municipality for incompetency, abuse of power, etc. and can also remove a chairman.

ORISSA

There are twenty municipalities (besides six notified area councils and one notified area committee). The set up is akin to the set up in Bihar and Madras.

PUNJAB

There are 94 municipalities (61 municipal committees and 33 town committees) serving a population of 21·18 lakhs.

Constitution.—A municipal committee consists of partly elected members and partly members appointed by Government. Unless Government otherwise directs, the number of appointed members shall not exceed one-fourth of the total number of members. President is elected by the committee. The person so elected becomes President, if approved by Government in the case of first class committees and by the Commissioner, in second class committees.

The Government or the Commissioner as the case may be, may appoint one of the members of the committee as President—

- (i) if the committee applies for doing so,
- (ii) if the committee has failed to elect one within a month of the occurrence of vacancy, or
- (iii) where any committee is excluded by Government from the provision for election.

With Government sanction, salary may be paid to President from municipal funds. Only a few municipalities have appointed Executive Officers with Government's approval.

Supervisory powers of the Government.—Government may remove a President for abuse of powers or habitual failure to perform his duties. In case of emergency, a Deputy Commissioner may carry out a municipal work at the expense of the municipality.

If a municipal committee defaults in performing a statutory duty, the Commissioner may fix a period for performance of the duty. If there is still default, Commissioner may appoint some person to perform it at municipal expense. Deputy Commissioner has similar powers in the case of second class municipalities.

In case of incompetency or persistent default in doing duty or abuse of powers, Government have power to supersede a municipality.

The law has recently been amended to empower Government to force any municipal committee (or district board or town committee) to impose a tax not already levied or to modify the rate of a tax levied. Government can order levy of the tax or modify the rate themselves in case of default by local body.

UTTAR PRADESH

There are 120 municipalities (apart from 37 notified areas and 265 small town committees) serving a population of 62·70 lakhs.

Constitution.—Municipal boards consist of members elected on adult franchise. A few are co-opted by the board from women, etc. In three municipalities, Government nominate a few members. A President is elected by direct election by electors of the municipality. Government may notify that this shall not apply to any board. In such a case, Government may nominate a person as President.

Every municipal board shall appoint an Executive Officer. His powers are to issue licences, receive and recover municipal dues and to credit them to municipal boards. Executive powers under specified sections vest in him.

Supervisory powers of the Government.—The appointment of the Executive Officer and his salary are subject to Government approval. In default of municipal board appointing an Executive Officer, Government may appoint him.

Municipalities whose income exceeds Rs. 50,000 shall (unless Government otherwise direct) employ an accountant belonging to the Provincial Accounts Service. The board may by a resolution recommend the transfer of the accountant. The Government shall transfer the accountant, provided the board gives sufficient reasons therefor.

The State Government may require a board to impose any tax leviable but not imposed at such rate and within such period as may be specified by Government, or modify the rate of any tax already imposed.

If the board fails, Government may pass order imposing or modifying the tax, and the order shall operate as if it had been resolution passed by the board. Government have also power to dissolve or supersede a municipal board.

WEST BENGAL

There are 81 municipalities, including one in the merged Cooch-Bihar area.

Constitution.—All members of the municipality (called commissioners) are elected but not an adult franchise. A chairman is elected by the municipal commissioners.

The State Government may require any municipality whose annual income is above Rs. 1 lakh to appoint an Executive Officer. An Executive Officer can be removed by the commissioners only at a special meeting with the support of not less than two-thirds of the whole number of commissioners. Qualifications of Executive Officer are prescribed by Government. His pay is fixed by the municipal commissioners subject to approval of Government. All other officers and servants of the municipality are subordinate to the Executive Officer. The commissioners may delegate to the Executive Officer any of their powers and the Chairman shall cease to exercise such powers. In respect of all other matters, the Executive Officer shall act under the direction of the Chairman.

Supervisory powers of the Government.—In case of default of performing a statutory duty by the municipality, Government may ask District Magistrate to perform it at municipal expense. Government may dissolve or supersede a municipality. In case of default or incompetency of a department of municipality, Government may appoint a suitable person to be in charge of that department and exercise all powers of the commissioners in that department.

HYDERABAD

Constitution.—There are 140 city and town municipalities in the State serving a population of 25.11 lakhs.

Towns with a population of 15,000 or more are generally constituted into city municipalities while towns with a population of 5,000 or more but less than 15,000 are generally constituted into town municipalities. About one-fourth of the members of city municipalities and about one-third of the members of town municipalities are nominated by Government. Of the nominated members, two or three are officials. The remaining members are elected on adult franchise.

The President of a municipal or town committee is elected by the members of the committee from amongst the elected members thereof.

The President exercises supervision and control over the acts of all officers and servants of the committee including the executive officer. One of the duties of the President is to watch over the financial and executive administration of the committee.

The Government appoint an executive officer for each city and town municipality. The executive officer shall be a member of the Hyderabad Local Government Service. His transfer, promotion, and disciplinary action against him are regulated by the Government in consultation with the committee concerned. The executive officer exercises the executive power, subject to the sanction of the committee, wherever required.

Apart from the executive officer, other bigger officers also, e.g., municipal engineer, secretary, supervisors, etc. are appointed by the Government from amongst a State cadre of municipal service.

All local bodies have to contribute 12½ per cent. of their income to a fund out of which are paid all the staff earning a salary of Rs. 100 or above.

As the officers are appointed by the Government, the local bodies cannot take any disciplinary action against them. They can recommend appropriate action to the Government.

The appointment of the lower staff is completely within the power of the municipalities. Since they are the appointing authorities, they can take disciplinary action including dismissal. However there is an appeal to the Government and as the appellate authority Government exercises revisionary powers.

Supervisory powers of Government.—A member or President may be removed for abuse of power by the State Government in the case of municipal committees and by the Secretary, Local Government in the case of town committees. The Government may dissolve and reconstitute by fresh elections incompetent Committees. If even the reconstituted committee is incompetent Government may supersede the committee.

MADHYA BHARAT

Constitution and supervisory powers of the Government.—There are 84 municipalities in the State serving a population of 14·63 lakhs.

A new Municipal Bill for all the municipalities in the State is under the consideration of the State Legislature. Pending enactment of the Bill, the laws which were in force in the covenanting States of Madhya Bharat, before merger, continue to be in force in the respective municipalities. Most of them are elected on restricted franchise and control of the Government both in respect of general matters and taxation is greater.

MYSORE

There are 107 municipalities in the State, two city and 105 town municipalities. Town municipalities are created generally for towns with a population of 3,000 and over but less than 25,000, while city municipalities are constituted for towns with a population of more than 25,000.

Town Municipalities.—There is a council consisting of from ten to twenty councillors. All of them are to be elected on adult franchise, Government appointment being reserved to cases of vacancies arising out of the failure of the electors to elect a councillor.

The council shall elect a President. The President is the executive authority in municipalities where no executive officer is appointed. In municipalities where an executive officer is appointed, he shall exercise supervisory powers and “watch over the financial and executive administration of the municipal council”, besides presiding over the meetings of the Council.

Supervisory powers of the Government.—Supervisory powers of the Government are extensive. Apart from the power to supersede

a municipality for maladministration, they have power to require the municipality to appoint certain officers for due performance of functions, *viz.*, health officer and engineer; may order an inquiry into the conduct of affairs of any municipality and may repeal wholly or in part or modify any rule or bye-law made by any municipal council.

In regard to taxation, the Government have power to require the municipality to levy any permissible tax or arise rate.

City Municipalities: There is a council consisting of councillors of whom not less than four-fifths are elected and the rest may be nominated. Of the nominated members, salaried servants of the Government shall not exceed one half.

For every municipality, there shall be a president, who may either be elected or appointed by the Government either by name or designation. He shall be the executive authority in municipalities where there is no executive officer or municipal commissioner: in municipalities where either an executive officer or a municipal commissioner is appointed, he shall exercise supervisory powers and watch over the financial and executive administration of the municipality, besides presiding over the meetings of the council.

Supervisory powers of the Government.—Government have powers, including the power to require the municipality to levy any tax or raise its rate, of supervision similar to those in the case of town municipalities.

PEPSU

There are 21 municipalities and 37 small town committees serving a population of 6·48 lakhs. The constitution and powers of supervision of the Government are akin to those of Punjab State.

RAJASTHAN

There are 139 municipal boards. A new Act, the Rajasthan Town Municipalities Act, 1951, was promulgated on 22nd December 1951, but the position has not been stabilised under that Act.

Prior to the promulgation of this Act, the municipalities in the various covenanting States were governed by different laws. In some cases, they were mere departments of the Governments.

SAURASHTRA

There are 80 municipalities, serving a population of 13·11 lakhs. Twenty of these municipalities are in towns with a population of less than 5,000.

The constitution and powers of supervision of the Government are akin to those in Bombay, Saurashtra having adopted the Bombay enactments with slight modifications.

TRAVANCORE-COCHIN

There are 24 municipalities serving a population of 8·01 lakhs.

Constitution.—In each municipality, there is a council consisting of not less than 12 and not more than 24 members.

Every municipality shall have a Chairman who may be elected by the council or if the Government desire, may be appointed by the Government. The Chairman however is not the executive authority but only an authority presiding over the meetings of the Council and supervising the affairs.

The Government may appoint a Commissioner for a municipality and he shall be the executive authority.

Supervisory powers of the Government.—Government have power to supersede or dissolve a municipality, appoint an administrator, cancel or modify any resolution of the municipality, remove a chairman for misconduct, etc., and transfer any municipal servant from one municipality to another municipality (with the consent of the municipalities).

APPENDIX C

POWERS OF TAXATION OF MUNICIPALITIES IN DIFFERENT STATES

The important taxes levied by the municipalities in the various States, and their powers in respect of the levy of the tax, alteration of the rate, etc. are as under:—

ASSAM

Property tax, service taxes, tolls and tax on animals and vehicles are the important taxes levied by the municipalities in this State.

A municipal board may impose any tax which it is permitted to levy without the specific sanction of the Government; but when the board has taken a loan from or guaranteed by the State Government, it shall not, without the previous sanction of the State Government make any alteration in respect of any tax which may have the effect of reducing the income of the board.

BIHAR

The taxes levied by the municipalities are:—

- (1) the holding tax (property tax);
- (2) service taxes, including water and latrine tax;
- (3) taxes on vehicles and animals;
- (4) registration fee on carts;
- (5) registration fee on vehicles plying on hire;
- (6) tax on persons;
- (7) lighting tax; and
- (8) tax or fee on dogs.

The last three are minor taxes. The municipalities are empowered to fix the rates of taxes subject to the maxima laid down in the Act. They cannot however decrease the rate of any tax levied by them without the previous sanction of the Government.

BOMBAY

(1) A General House Tax; (2) service taxes like a sanitary cess, a drainage tax, a water rate and a lighting tax, assessed on the rateable value of properties; (3) Octroi; (4) a special education tax, in the case of borough municipalities; (5) a tax on animals and vehicles, including motor vehicles and (6) a terminal tax, provided it was being levied prior to 16th July 1917, are the principal taxes levied by the municipalities.

It is also provided that the municipalities can levy any other tax in the State List with the sanction of the State Government.

All changes in taxes have to be made with the approval of a government authority, the taxation proposals of the Municipal Boroughs being sanctioned by the Government themselves and those of the District Municipalities sanctioned by the Director of the Local Authorities concerned.

MADHYA PRADESH

(1) A general property tax; (2) service taxes; (3) octroi; (4) terminal tax; (5) tolls; (6) tax on vehicles and animals (exclusive of motor vehicles); (7) profession tax; (8) theatre tax; (9) pilgrim tax; and (10) Haisiyat tax, are the principal taxes levied by the municipalities. There is a very wide divergence in the utilisation of the different taxes in this State. The 112 municipalities levy the different taxes as under:—

General property tax	73 municipalities
Service taxes	104 "
Octroi	49 "
Terminal tax	26 "
Toll	43 "
Tax on vehicles and animals	76 "
Profession tax	47 "
Theatre tax	1 "
Pilgrim tax	1 "
Haisiyat tax	14 "

The first imposition of any tax requires the sanction of the Government. No rates (minima or maxima) have been prescribed for most of the taxes and the municipalities may increase or decrease the rates without the specific sanction of the Government; however if the Committee is indebted to the Government, any proposal for a reduction in the rate of any tax requires the sanction of the Government.

MADRAS AND ANDHRA

(1) Property tax comprising of (a) a tax for general purposes, (b) a water and drainage tax, (c) a lighting tax, and (d) a scavenging tax; (2) profession tax; (3) tax on vehicles (excluding motor vehicles) and animals and carts; (4) a surcharge on stamp duty; (5) an education tax as a surcharge on property tax; and (6) a pilgrim tax (in the case of pilgrim centres) are the important taxes levied by the municipalities.

In the case of property tax, no maxima or minima are prescribed in the Act, except in the case of vacant lands in respect of which maximum rates are prescribed under the rules. The municipalities are, therefore, at liberty to fix and alter the rates without any specific sanction of the Government. Government however have the power to compel municipalities to levy the property tax at the rates fixed by the Government.

In respect of the profession tax and tax on vehicles and animals and carts, maximum rates are prescribed and the municipalities are at liberty to fix the rates, subject to the maxima prescribed. The surcharge on stamp duty is levied at a fixed rate (fixed by the Government).

ORISSA

(1) Property tax comprising (a) a holding, (b) latrine, (c) water, (d) lighting, and (e) drainage tax; (2) taxes on carriages, carts and animals; (3) taxes on professions, etc.; (4) a poll tax on vehicles and animals carrying passengers and goods to festivals and fairs held within municipal areas are the principal taxes levied by the municipalities. In addition, they are also permitted to levy an

education tax or any other tax or cess for the health, safety and convenience of the residents, with the sanction of the Government.

In respect of the property and other taxes, maximum rates are now prescribed, and the municipalities may levy the taxes, subject to the maxima prescribed.

PUNJAB

(1) A tax on houses and lands; (2) service taxes (water, lighting, drainage, conservancy, etc.); (3) Octroi and terminal tax; (4) profession tax are the important taxes levied by the municipalities. The maxima are prescribed by the Government and the municipalities can levy these taxes at any rate subject to the limits prescribed. However, if any municipal council consists of less than three-fourths elected members or its cash balances have at any time within the three months preceding the date of passing the resolution imposing the tax, fallen below Rs. 20,000 or one-tenth of the income accrued in the previous financial year, whichever amount is less, it shall not impose a tax without the previous sanction of the Government.

It is also provided that a municipality may levy any other tax in the State List, with the previous sanction of the Government.

There is a considerable variation in the levy of the taxes in this State also. In the 94 municipalities (61 Municipal Committees and 33 Town Committees), the various taxes are levied as under:—

“A” MUNICIPAL COMMITTEES—61

Names of Taxes	No. of Municipal Committees levying them
1. Taxes on buildings and lands	40
2. Octroi	61
3. Profession tax	4
4. Tax on menial domestic servants	1
5. Tax on animals including fees for registration of dogs	8
6. Tax on vehicles	22
7. Water tax	6
8. Water rate	12

“B” TOWN COMMITTEES—33

Names of Taxes	No. of Town Committees levying them
1. Property town rate	13
2. Personal town rate	25
3. Profession tax	3
4. Tax on vehicles	1
5. Tax on dogs	3
6. Terminal Tax	2
7. Octroi	11

UTTAR PRADESH

The principal taxes levied by the municipality are:—(1) property tax comprising of (a) a tax on buildings and land and (b) water tax; (2) tax on professions, trades and callings; and (3) tax on circumstances and property; (4) octroi; (5) terminal tax on goods; (6) terminal toll (tax on goods carried by road); (7) pilgrim tax (terminal tax on passengers); and (8) toll on roads and ferries.

There is a considerable variation in the levy of different taxes. In the 120 municipalities, the various taxes are levied as under:—

Octroi	47 municipalities.
Terminal tax on goods	20 „
Terminal tax on passengers (pilgrim tax)	8 „
Terminal Toll	19 „
Toll on roads and ferries	37 „
Tax on buildings and lands	37 „
Water tax	21 „
Tax on professions, trades and callings	44 „
Tax on circumstances and property	13 „

The municipalities have only the power to indicate or select the tax to be imposed. Every proposal for the levy of a tax, or alteration of the rate requires the sanction of a higher body (of the Government in the case of city municipalities and Divisional Commissioner in the case of others). The Government have also recently acquired the power to require a municipality to impose a tax, or modify the rate of any existing tax and to impose or modify it themselves if the municipality fails to comply with their orders. The simultaneous imposition of the tax on professions, etc., and the tax on inhabitants assessed according to their circumstances and property; the octroi duty and terminal tax by any municipality are prohibited.

WEST BENGAL

(1) Property tax under the name of holding rate; (2) service taxes (water, lighting, drainage, conservancy, etc.); (3) taxes on vehicles and animals; (4) profession tax and tolls are the important taxes which the municipalities can levy.

Maximum limits are prescribed in respect of all the taxes except tolls on ferries and bridges, and within the limits prescribed, the municipalities can fix and alter the rates. Sanction of the Government is required only in the case of the levy or the alteration of the rate of tolls.

HYDERABAD

(1) Property tax; (2) profession tax; (3) vehicles and animal tax; (4) Barbardari toll; (5) pilgrim tax; (6) general water tax; (7) market toll; (8) tax on public entertainments; (9) tax on transfer of immovable property; and (10) tax on advertisements are the important taxes which the municipalities may levy. In addition, it is provided that any other tax also may be imposed with the approval of the Government in consultation with the Finance Department. The levy of any tax or a modification of its rate generally requires the sanction of the Government.

MYSORE

(1) Tax on buildings and lands; (2) a special general and sanitary cess; (3) a water rate; (4) tax on vehicles and animals (excluding motor vehicles), (5) tolls on vehicles; (6) octroi; (7) profession tax; (8) surcharge on stamp duty on transfers of immovable property are the important taxes levied by the municipalities. The levy of every tax and any modification of its rates requires the sanction of the Government. This is the result of the provision that all details regarding the tax including the rate of levy shall be in the form of rules approved by the Government.

PEPSU

The taxes leviable by the municipalities in Punjab are leviable in PEPSU also. However, in fact only the octroi is levied by all the municipalities, including small town committees. A beginning is being made with the levy of property tax in one or two towns, e.g., Bhatinda and Patiala. The procedure etc. in respect of the levy of taxes is akin to the procedure etc. in Punjab.

RAJASTHAN

Prior to merger, there was no settled system of local taxation. "In some cases the local bodies were merely government departments and their expenditure was met entirely from the revenues of the States. In some cases even though the local bodies could raise independent revenues, yet the heads assigned to them were based only on executive orders. In most of the cases, the local bodies were not able to meet their expenditure from the assigned revenues and they had to depend on liberal grants given by the Covenantee States".

In the new Act, viz., the Rajasthan Town Municipalities Act, 1951, all the taxes which the municipalities in Part A States could levy have been permitted to be levied by the municipalities in Rajasthan. The municipalities are however none too anxious to start levying the taxes. The present position is that out of 139 municipalities, house tax is levied by only one municipality (at five per cent. of the rental value). Octroi is levied in 85 municipalities. Vehicle and animal tax, (other than motor vehicles) is levied by almost all the municipalities. Likewise, entertainment tax is levied by almost all the municipalities and yields them substantial revenue. However, Government feels that this is a source better utilised by the State Government, as in the case of certain other States.

SAURASHTRA

In the pre-integration period, the sources of municipal revenues differed greatly from State to State. Since a number of municipalities were in the nature of State departments, the question of independent sources of revenue did not arise for them at all. In other municipalities the gap between expenditure and income was made up by State grants. The main sources of revenue were proceeds from sales of land, octroi duty, local custom duties, and bham (monopoly on collection of hides and skins of dead animals). With the enforcement of the new

Act more sources of revenue, *viz.*, octroi, sanitary cess fees and rents of various markets, fees of slaughter houses, hotel licence fees, latrine fees, a rate on building or land, lodge and bakery licence fees from public conveyances including cycles were transferred. But the newly elected municipalities had to start *de novo* in the matter of finances and very naturally it was difficult for these bodies to raise and exploit all the financial resources at their disposal on their very inception. The State Government therefore had to take over the onus of introducing initial and important municipal taxation. The Saurashtra Terminal Tax and Octroi Duty Ordinance was promulgated in 1949, which ensured uniformity in the levy and exemptions and also secured much needed revenues for the newly elected municipalities.

TRAVANCORE-COCHIN

(1) Property tax comprising a general rate, a water and drainage tax, a lighting tax and a scavenging tax; (2) taxes on vehicles and animals; (3) tax on carts; (4) profession tax; (5) entertainment tax; (6) advertisement tax, and (7) tolls on vehicles and animals entering the municipality are the important taxes which the municipalities levy.

While the levy of the first four taxes does not require any specific sanction of the Government but is subject to rules incorporated in the Act, the first levy of the rest (*viz.*, taxes at serial Nos. 5, 6, and 7) and any subsequent modifications in their rate requires the sanction of the Government.

APPENDIX D
Taxes leviable by Municipal Corporations

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks	
Bombay	1. Property taxes— (a) General tax of not less than 8 and not more than 21 per cent. with a fire tax of not less than 1/4 and not more than 3/4 per cent. of the rateable value of buildings and lands.	A. Education Cess.	Education cess is designed as a tax which could be passed on to the occupiers. It has not so far been levied.	
	(b) Water tax.			
	(c) Halalkhore tax of not more than 5 per cent. of the rateable value.			While General tax, with fire tax is to be borne by the owner of the building, water and Halalkhore taxes are to be borne by the occupants. They are however in the first instance collected from the owner who is given a rebate in the rateable value fixed.
	2. A tax on vehicles and animals.			
	3. A theatre tax.			
4. Town duties.				
5. Dog tax.	Dog tax is more in the nature of a licence fee for keeping dogs.			
Calcutta	1. A tax on carriages and animals.	A. A consolidated rate not exceeding 23 per cent. on the annual value of all lands and buildings. B. A petroleum Cess.	Tax on professions etc., is enforced in the form of a licence to be taken out.	
	2. A tax on dogs.			
	3. Tax on professions, trades and callings.			
	4. Scavenging tax on certain trades (those keeping animals).			
Madras		A. A property tax.		
		B. A tax on companies.		
		C. A profession tax.		
		D. A tax on carriages and animals.		
		E. A tax on carts.		
		F. A tax on timber brought into the city.		
		G. A tax on advertisements.	Tax on advertisements other than advertisements in newspapers.	
		H. A duty on certain transfers of property in the shape of an additional stamp duty.		

APPENDIX D—contd.
Taxes leviable by Municipal Corporations—contd.

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks
Ahmedabad and Poona.	1. Property taxes— (a) A general tax of not less than 12 per cent. of rateable value. (b) Water tax. (c) Conservancy tax. 2. A tax on vehicles, boats and animals.	A. Octroi. B. Profession tax. C. A tax on dogs. D. A theatre tax. E. A toll on animals and vehicles, other than motor vehicles or trailers. F. Any other tax which the State Government has power to levy.	
Nagpur	1. Property taxes 2. A latrine or conservancy tax. 3. A tax for construction and maintenance of public latrines. 4. Water rate, where water is supplied by the corporation. 5. A cess on animals or goods brought within the city for sale, consumption or use therein.	A. Profession tax. B. A tax on vehicles or animals including dogs. C. A toll on vehicles and animals entering the city and boats moored within the city. D. Fees on the registration of cattle sold within the city. E. A lighting rate where public lighting is provided by the corporation. F. Market dues on persons exposing goods in any market or place belonging to the Government Improvement Trust or Corporation. G. Any other tax which the State Government has power to impose.	Nagpur Corporation has been established with effect from 2nd March 1951 and these were the taxes levied during 1951-52.
Jabalpur	Same as Nagpur		
Patna		A. A tax on holdings. B. A water tax.	

APPENDIX D—contd.

Taxes leviable by Municipal Corporation—contd.

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks	
Patna—contd.		C. A latrine tax.		
		D. A lighting tax.		
		E. A drainage tax.	Drainage tax cannot be imposed in an area where latrine tax is imposed and <i>vice versa</i> .	
		F. A tax on the vehicles, horses and other animals.		
		G. A fee on the registration of carts.	Taxes at 'G' and 'H' are sometimes designated fees and sometimes taxes.	
		H. A fee on the registration of vehicles kept, used or plying for hire and to taxi.		
		I. A tax on trades, professions and callings.		
		J. A toll or duty on animals or goods brought in for sale, consumption or use.		
		K. A toll on vehicles, carts and animals entering the city but not liable to pay the tax or fee under F, G & H.		
		L. A tax on advertisements.		
		M. Any other tax, which the State Government has power to levy.		
	Hyderabad and Secunderabad Corporations.	1. Property taxes	A. Octroi.	
		2. A tax on vehicles, boats and animals.	B. Profession tax.	
		C. Tax on dogs.		
		D. Theatre tax.		
		E. A toll on animals and vehicles entering the city.		
		F. With the previous sanction of the Government any other tax which the Legislature of the State has power to impose in the State.		

APPENDIX D—contd.

Taxes leviable by Municipal Corporation—concl'd.

Municipal Corporation of	Taxes which must be levied	Taxes which may be levied	Remarks
Bangalore		A. A property tax. B. A Profession tax. C. A tax on carriages and animals. D. A tax on carts. E. An octroi on animals or goods or both brought within the octroi limits for consumption or use therein. F. A tax on advertisements. G. A duty on certain transfers of property in the shape of an additional stamp duty. H. Any other tax.	
Trivandrum		A. Property tax. B. Profession tax. C. Tax on companies. D. Tax on carts. E. Tax on entertainments. F. Advertisement tax. G. Tax on animals and boats.	

APPENDIX E

Extent of levy of Property tax in different States

S. No.	State	Legal provision	Actual Position
1	2	3	4
<i>Part A States</i>			
1.	Andhra	Levy is optional as regards municipalities and compulsory as regards the village panchayats.	Levied by all the municipalities and the village panchayats.
2.	Assam	Levy is optional in respect of municipalities as well as village panchayats.	Levied by all the municipalities. The village panchayats have not yet started levying this tax.
3.	Bihar	Levy is optional in respect of the municipalities, and compulsory in respect of village panchayats.	Levied by the municipal corporation of Patna and the municipalities.
4.	Bombay	Levy is compulsory in respect of the municipal corporations and village panchayats. It is optional in respect of municipalities.	It is levied by all the municipal corporations, municipalities and village panchayats.
5.	Madhya Pradesh	The levy is compulsory in respect of municipal corporations and panchayats and optional in respect of municipalities.	Out of 112 municipalities, 73 municipalities levy the general tax and 104 levy service taxes.
6.	Madras	The levy is optional in respect of the municipal corporation and the municipalities but is compulsory in respect of village panchayats.	Levied by the municipal corporation, and all municipalities and village panchayats.
7.	Orissa	Levy is optional for municipalities and compulsory for panchayats.	Levied by all the municipalities.
8.	Punjab	The levy is optional in the case of municipalities and small town committees and compulsory in respect of village panchayats.	Levied in only 40 municipalities out of 61 and 13 small town committees out of 33.
9.	Uttar Pradesh	Levy is optional in the case of municipalities; in village panchayats in the case of those who do not pay a tax on rental value of land, or a tax on professions, trades and callings, a tax on buildings is levied.	Levied in 37 municipalities out of total number of 120.
10.	West Bengal	Levy is optional for the Calcutta Municipal Corporation and other municipalities.	Levied in Calcutta and in other municipalities.

APPENDIX E—contd.

Extent of levy of Property tax in different States—contd.

S. No.	State	Legal provision	Actual Position
1	2	3	4
<i>Part B States</i>			
11.	Hyderabad	Levy is optional for municipal corporations, municipalities and village panchayats.	Levied by the municipal corporations and all the municipalities. Many of the panchayats have begun to levy this tax.
12.	Madhya Bharat	Levy is optional for municipalities and compulsory for panchayats.	Levied by 73 out of the 84 municipalities.
13.	Mysore	Levy is optional for municipalities and compulsory for panchayats.	Levied by the municipal corporation and all municipalities.
14.	PEPSU	Levy is optional	Proposed to be levied only by two municipalities from 1954-55 out of 21 municipalities and 37 town committees.
15.	Rajasthan	Do.	Levied by only one municipal board out of 139.
16.	Saurashtra	Levy is optional in the case of municipalities and panchayats	Not levied by a number of municipalities.
17.	Travancore-Cochin	Levy is optional	Levied by the municipal corporation and the municipalities. A house tax is levied by the village panchayats also.
<i>Part C States</i>			
18.	Ajmer	Levy is optional	Levied by the Ajmer Municipality.
19.	Delhi	Do.	Levied by the municipal committee.
20.	Coorg	Do.	Levied in the municipalities and notified areas.
21.	Himachal Pradesh	Do.	Property tax levied by two municipalities out of 11. Service tax is levied by one municipality.

APPENDIX F

PARTICULARS REGARDING APPELLATE AUTHORITIES RELATING TO PROPERTY TAX ASSESSMENTS IN MUNICIPAL CORPORATIONS AND MUNICIPALITIES

MUNICIPAL CORPORATIONS

In the Municipal Corporations of Calcutta, Bombay, Ahmedabad and Poona, appeals against property tax assessments fixed by the municipal commissioner lie to the Small Cause Court.

In the Calcutta Corporation, a further appeal on the decision of the Small Cause Court lies to the High Court in all cases. In the case of the Corporations of Bombay, Ahmedabad and Poona, an appeal shall lie to the High Court in the case of the Bombay Corporation and to the District Court in the case of the other two Corporations, against the decision of the Small Cause Court where a rateable value in excess of Rs. 2,000 is fixed or in any other case, upon a question of law or the construction of a document.

In the Madras Municipal Corporation, the appeals lie to the Taxation Appeals Committee consisting of a paid Chairman appointed by the State Government and two councillors elected by the Corporation Council. The parties can prefer a further appeal against the decision of the Taxation Appeals Committee to the Small Cause Court whose decision is final, but where a question of law is involved, the Small Cause Court should make a reference to the High Court and dispose of the case in conformity with the order of the High Court on the reference.

MUNICIPALITIES

The appellate authorities in respect of property tax assessments in municipalities are different in different States. The systems followed in some principal States are stated below:

Madras and Andhra: In the Madras and Andhra States, appeals against municipal taxes in district municipalities lie to the municipal council, whose decision is final. The municipal council usually delegates its power of disposing of the appeals to an *ad hoc* committee of a few municipal councillors. Where a municipal council or its committee abuses its powers to a grave extent and reduces tax assessments unreasonably in a large number of cases, the State Government, in exercise of its powers under Rule 28A of Schedule IV to the Madras District Municipalities Act, 1920, withdraws the appellate powers of the municipal council and vests them in a special officer appointed by the Government.

Assam: Appeals are disposed of by a committee of the municipal board. The committee's decision is final.

Bihar: Appeals are decided by a committee of two members of the municipal board and one Government servant not below the rank of a Deputy Magistrate.

Bombay: Objections to assessments are disposed of by the municipal commissioner where there is one, and in other cases by a Standing Committee of the municipal board. Appeals against the decision of these authorities lie to a Magistrate or Bench of Magistrates. A revision petition lies against the decision of the Magistrate or Bench of Magistrates to the relevant appellate court.

Madhya Pradesh: The appeals lie to the Deputy Commissioner. A second appeal lies to Government in cases of disputes about the jurisdiction of the appellate authority or any principle of assessment.

Punjab: The appeals are disposed of by the Deputy Commissioner or other officer empowered by the Government.

Uttar Pradesh: Objections to assessments are first heard by a committee of the municipal board. Appeals against the decision of the committee are disposed of by the District Magistrate or other officer empowered by the Government.

West Bengal: The appeals lie to a committee of the municipal board. The committee's decision is final. The State Government is considering the appointment of an accurate valuation body as the appellate authority. Pending implementation of this proposal, the State Government propose to provide that one member of the appeal committee should be appointed by the Government.

The Bihar and West Bengal Government have stated that appeal committees of municipalities reduce tax assessments unduly.

Hyderabad: Appeals are heard by the Collector in the case of city municipalities and the Deputy Collector in the case of town municipalities. A second appeal lies to the Secretary and Minister, Local Government.

Madhya Bharat: Appeals are preferred to the Inspector General of Municipalities in the case of one municipality and to the Collector in the case of other municipalities.

Mysore: Appeals lie to the prescribed Magistrate. A revision petition against the decision of the magistrate lies to the court to which appeals against his decision ordinarily lie.

APPENDIX G
DETAILS OF THE LEVY OF PROFESSION TAX IN CERTAIN STATES

WEST BENGAL

In the Calcutta Municipal Corporation and other municipalities in West Bengal, trades and professions are divided into a number of classes and the maximum profession tax payable by each class is fixed. The maximum rate of tax varies from Rs. 3 to Rs. 500 per year in the case of the Calcutta Municipal Corporation and from Re. 1 to Rs. 200 per half-year in the other municipalities. The assessee has to pay the tax half-yearly in the case of a municipality and annually in the case of the corporation in advance, as a fee for taking out a licence for carrying on the trade, etc.

The maximum rates of the tax laid down for the several classes in the municipalities other than the Calcutta Corporation are as below.

Serial No.	Classes	Maximum half-yearly tax in rupees
1	2	3
		R
1	Company transacting business within the municipality for profit or as a benefit society not being a registered co-operative society of which the paid up capital is equivalent to :—	
	(a) More than Rs. 10,00,000	200
	(b) More than Rs. 5,00,000 but not more than Rs. 10,00,000	100
	(c) More than Rs. 1,00,000 but not more than Rs. 5,00,000	50
	(d) Rs. 1,00,000, or less	20
2	Merchant, banker not being a registered co-operative society, money-lender, wholesale trader, owner or occupier of a market, bazar or theatre or place of public entertainment, broker or <i>dalal</i> in jute, cotton, precious stones, landed property, country produce, silk or other merchandise—whose place of business is valued under this Act at not less than :—	
	(a) Rs. 100 per mensem	50
	(b) Rs. 50 per mensem	25
	(c) Rs. 25 per mensem	12
3	Commission agent, broker not included in serial No. 2, architect, engineer, contractor, medical practitioner, dentist, barrister, legal practitioner :—	
	(a) in respect of whose income, income-tax is payable	10
	(b) in respect of whose income, no income-tax is payable	5

Serial No.	Classes	Maximum half-yearly tax in rupees
1	2	3
4	Retail trader or shop-keeper, boarding house keeper, hotel-keeper, lodging house-keeper, tea-stall keeper, eating-house keeper—whose place of business is valued under this Act at not less than :—	
	(a) Rs. 25 per mensem	8
	(b) Rs. 12 per mensem	4
	(c) Rs. 6 per mensem	2
	(d) Rs. 3 per mensem	1

District boards in West Bengal do not levy profession tax, but the union boards levy a union rate which is of the nature of the 'tax on circumstances and property', which itself is a kind of profession tax. The maximum amount of assessment to the union rate is Rs. 84 per annum.

MADRAS AND ANDHRA

Profession tax is levied by all municipalities including the Corporation of Madras, a few district boards and several panchayats. The tax is levied as a local tax on income. Income from professions, trades, callings, salaries, pensions and income from investments are all liable to profession tax. Agricultural income, however, is not liable to the tax. The tax is levied half-yearly on the basis of the half-yearly income of the assessee. Persons whose half-yearly income does not exceed Rs. 600 in the city of Madras and Rs. 300 in the mofussil are exempt from the tax. Assesseees are divided on the basis of their income into 10 classes, and the maximum tax payable by each class has been fixed by statutory rule issued by the State Government with the approval of both the Houses of the Legislature on progressive scales as under:—

Class	Half-yearly income	Maximum half-yearly tax	Minimum half-yearly tax in the case of village panchayats
1	2	3	4
I	More than Rs. 15,000	Rs. 125	Rs. 100
II	More than Rs. 12,000 but not more than Rs. 15,000	100	75
III	More than Rs. 9,000 but not more than Rs. 12,000	75	50
IV	More than Rs. 6,000 but not more than Rs. 9,000	50	25
V	More than Rs. 4,800 but not more than Rs. 6,000	25	12
VI	More than Rs. 3,000 but not more than Rs. 4,800	12	6
VII	More than Rs. 1,800 but not more than Rs. 3,000	6	4
VIII	More than Rs. 1,200 but not more than Rs. 1,800	4	2
IX	More than Rs. 600 but not more than Rs. 1,200	2	1
X	More than Rs. 300 but not more than Rs. 600	1	0

In the city of Madras, class X is not taxed. With this exception, the maximum rates are applicable to all municipalities, district boards and panchayats. In the case of village panchayats alone, minimum rates of the tax of the several classes have been laid down. All assesses are required by local authorities to furnish to them a return of their half-yearly income, but the assesseees are not compelled to submit their detailed accounts to the local authorities. If the executive authority of the local body considers in any case that the return of income is not a correct one, he fixes the income according to his own estimate. All employers are required by law to furnish to local authorities, on requisition, returns of the salary paid by them to each of their employees liable to profession tax.

Where a person or company transacts business exclusively in a single municipality and is an income-tax assessee, one-half of the income of the person or company computed for the purposes of income-tax assessment for the year comprising the half-year concerned shall be taken by the municipality as his or its income assessable to profession tax for the half-year. Where the income is not so ascertainable or the person or company is not an assessee to income-tax or transacts business in more than one municipality, the income for purposes of assessment to profession tax is calculated at the percentages of his or its turnover of business in the municipality given in the following table. If in any case the income so calculated is less than the minimum sum specified in column (3) of the table, the percentage shall be enhanced to such a rate as would yield such minimum sum.

	Percentage	Minimum
		Rs.
Where the turnover of business exceeds Rs. 12 lakhs	1	18,000
Where the turnover of business exceeds Rs. 6 lakhs but does not exceed Rs. 12 lakhs.	1.5	12,000
Where the turnover of business exceeds Rs. 3 lakhs but does not exceed Rs. 6 lakhs.	2	9,000
Where the turnover of business exceeds Rs. 1,50,000 but does not exceed Rs. 3 lakhs.	3	6,000
Where the turnover of business does not exceed Rs. 1,50,000.	4	..

As soon as the maximum limit for profession tax was increased from Rs. 50 to Rs. 250 in the Constitution of India, the Government of Madras enhanced correspondingly with effect from 1st April 1950 the maximum rates of the tax payable by all classes of assesseees.

Several municipalities in the two States levy profession tax at the revised maximum rates shown above. Other municipalities levy the tax at lower rates, i.e., at three-fourths or other proportion of the maximum rates. The Corporation of Madras levies the tax at about 70 per cent. of the said maximum rates.

Several district boards in Madras gave up the levy of profession tax as they found it difficult and costly for them to employ the necessary special collection staff. The system of collection of the tax by district boards through the agency of village officers of the Government Revenue Department on a commission basis was also tried, but proved a failure. In 1952-53, the number of district boards which levied the tax and the total income derived by them were:—

State	Total No. of district boards in the State	No of district boards which levied the tax in 1952-53	Income from the tax in 1952-53 (in lakhs of Rs.)
Madras	13	5	1.52
Andhra	11	8	0.65

Under the Madras Village Panchayats Act, 1950 (which applies to the Andhra State also), the levy of profession tax by all village panchayats is compulsory. Though the Act came into force on 1st April 1951, most minor or class II panchayats were reluctant to levy the tax and commenced to collect the tax only in 1953-54. In most small villages, there are no persons liable to pay profession tax except one or two elementary school teachers and petty shopkeepers. The Government of Madras are considering, it is understood, the question of making the levy of profession tax optional for village panchayats.

Companies Tax.—In the City of Madras, companies are assessed to the tax on companies and not to profession tax. The tax on companies is levied on the basis of the paid-up capital of the companies and ranges from Rs. 30 per half-year for companies whose paid-up capital is less than Rs. 1 lakh to Rs. 1,000 per half-year for companies whose paid-up capital is Rs. 20 lakhs or more. It is not possible under the Constitution for other municipal corporations or municipalities in any State to levy this tax newly at similar rates.

PUNJAB

In the Punjab, only four out of 61 municipal committees and three out of the 33 town committees levied profession tax in 1951-52. The income of these municipal and town committees from this source was Rs. 14,318 in 1951-52.

All district boards in this State levy profession tax. Their income from this source was Rs. 11.84 lakhs in 1951-52 and Rs. 14.13 lakhs in 1952-53. The Government has laid down a model schedule of rates which has been adopted by all the district boards in the State. The tax is not leviable on co-operative societies, or any person who is mainly dependent on agriculture for livelihood or is a widow or whose income does not exceed Rs. 400 per annum. It appears that agricultural income is liable to the tax except in the case of persons mainly dependent on agriculture for livelihood. A flat rate of tax of Rs. 3 per year is levied in respect of several specified small professions such as country shoe maker, cobbler, mat manufacturer, fisher, fruit and vegetable seller, juggler, washerman, water-carrier, etc. In respect

of other professions, the tax is leviable on each class on the basis of income according to the following scales:—

Serial No. of class	Annual income of the class	Tax per year
		Rs.
1	Exceeding Rs. 400 but not exceeding Rs. 500	7
2	Exceeding Rs. 500 but not exceeding Rs. 600	10
3	Exceeding Rs. 600 but not exceeding Rs. 700	13
4	Exceeding Rs. 700 but not exceeding Rs. 800	16
5	Exceeding Rs. 800 but not exceeding Rs. 900	20
6	Exceeding Rs. 900 but not exceeding Rs. 1,000	24
7	Exceeding Rs. 1,000 but not exceeding Rs. 1,200	28
8	Exceeding Rs. 1,200 but not exceeding Rs. 1,400	33
9	Exceeding Rs. 1,400 but not exceeding Rs. 1,600	38
10	Exceeding Rs. 1,600 but not exceeding Rs. 1,800	44
11	Exceeding Rs. 1,800 but not exceeding Rs. 2,000	50
12	Exceeding Rs. 2,000 but not exceeding Rs. 2,500	56
13	Exceeding Rs. 2,500 but not exceeding Rs. 3,000	63
14	Exceeding Rs. 3,000 but not exceeding Rs. 3,500	70
15	Exceeding Rs. 3,500 but not exceeding Rs. 4,000	80
16	Exceeding Rs. 4,000 but not exceeding Rs. 5,000	90
17	Exceeding Rs. 5,000 but not exceeding Rs. 6,000	105
18	Exceeding Rs. 6,000 but not exceeding Rs. 7,000	120
19	Exceeding Rs. 7,000 but not exceeding Rs. 8,000	140
20	Exceeding Rs. 8,000 but not exceeding Rs. 9,000	160
21	Exceeding Rs. 9,000 but not exceeding Rs. 10,000	180
22	Exceeding Rs. 10,000	200

In the case of teachers of all schools, the following lower rates are levied:

<i>Income per annum</i>	<i>Rate of tax</i>
For emoluments upto Rs. 1,200 per annum	Rs. 5 per annum
For emoluments upto Rs. 1,201 per annum to Rs. 1,500 per annum.	Rs. 8 per annum
For emoluments upto Rs. 1,501 per annum to Rs. 1,800 per annum.	
For emoluments upto Rs. 1,801 per annum to Rs. 2,100 per annum.	Rs. 17 per annum
For emoluments upto Rs. 2,101 per annum to Rs. 2,400 per annum.	Rs. 23 per annum

HYDERABAD

The Hyderabad and Secunderabad Corporations, most of the city and town municipalities and panchayats in the State levy profession tax. The tax is levied at a flat rate for each profession. The maximum profession tax leviable by a village panchayat in the State on any person is Rs. 10 per annum. The State Government has fixed the

following maximum rates of tax payable in respect of each profession in municipalities.

	Maximum rate per annum Rs.
1 (a) Barristers, Advocates, Government Pleaders, having private practice.	60
(b) Pleaders (including 1st class pleaders)	30
(c) Attorneys and Solicitors	30
2 Owners of mills, ware-houses, printing presses, oil-presses, cotton presses and other presses.	200
3 Carrying on business as a company	100
4 Bankers, money-lenders, money-changers, pawn-brokers, and abkari renters.	200
5 Wholesale and retail traders, auctioneers, manufacturers, contractors, owners of ships and boats and commission agents.	100
6 Brokers, dealers in securities, shares or bills of exchange	50
7 (a) Clinics, nursing homes and private hospitals	60
(b) Private practitioners, Unani Hakims, Vaidyas and Homoeopaths.	30
8 Architects and Civil Engineers	60
9 Owners and farmers of markets and toll farmers	24
10 Keepers of hotels, lodging houses, boarding houses, and billiard saloons.	100
11 Editors and proprietors and newspapers	50
12 Professional artists, photographers, actors, dancers, musicians.	24
13 Owners or managers of circuses, cinemas or theatres	200
14 Dealers in animals or vehicles and owners of stables and hackney carriages.	12
15 Artisans	6
16 Dentists, veterinary surgeons and workshops	30
17 Masons and surveyors	12

All servants and pensioners of Government and all employees and pensioners of the municipal committees, Jagirs, etc. are exempt from the tax.

TRAVANCORE-COCHIN

Profession tax is levied by the Trivandrum Municipal Corporation, municipalities and panchayats in this State. In Trivandrum city, the maximum rate leviable is Rs. 250 per half year though slightly lower rates are actually in force. The tax is assessed on the basis of net income. The maximum rate of the tax leviable in other municipalities in the Travancore area is Rs. 275 per person per half year. Most of these municipalities levy the tax at the maximum rates. In the Cochin area, the tax is levied on a slab system for incomes of Rs. 2,000 or above per mensem.

Panchayats in this State levy the tax at a flat rate of 4 annas per Rs. 100 of income subject to the maximum of Rs. 125 per person per half year. In this State as much as 29.8 per cent. of the total revenue of village panchayats is derived from profession tax.

Companies tax.—This tax instead of profession tax is levied by the city corporation of Trivandrum on companies which come within the

definition of the Travancore Companies Act, 1914. On other companies only profession tax is levied. The rates of the tax range from Rs. 30 for a paid up capital of less than Rs. 1 lakh to Rs. 1,000 for a paid up capital of Rs. 20 lakhs or more. Companies, the head office or a branch or principal office of which is not in the city, are assessed on the basis of gross income received in or from the city, the rates varying proportionately from Rs. 25 to Rs. 1,000.

The municipalities in the Cochin area also levy the companies tax on companies as defined in the Indian Companies Act, 1913. The maximum tax leviable is Rs. 250 per half-year for a paid up capital of not less than Rs. 10 lakhs.

STATISTICAL APPENDICES

STATEMENTS RELATING TO LOCAL TAXES

STATISTICAL APPENDIX I
Local Bodies in India

State	Municipal Corporation	Municipalities and small town committees etc.	Local Boards		Village Panchayats	Remarks
			District local boards	Others		
PART A						
1. Andhra . . . . .	..	35	11	..	3,500*	*The exact number has not been reported. This is an approximate figure.
2. Assam . . . . .	..	23	15	..	94	
3. Bihar	1	54	17	..	781	
4. Bombay	3	219	27	..	5,636	
5. Madhya Pradesh	2	112	..	96(†)	6,800	(†) In Madhya Pradesh District local boards have been abolished and in their place Janapada Sabhas have been established.
6. Madras	1	61	13	..	4,592	
7. Orissa . . . . .	..	20(‡)	6	..	686	(‡) In Orissa in addition there are 6 notified area councils and one notified area committee.
8. Punjab . . . . .	..	61(§)	12	..	6,765	(§) In addition there are 33 small town committees in Punjab.
9. Uttar Pradesh . . . . .	..	120(§§)	49	..	36,139	(§§) In addition there are 37 notified areas and 265 small town committees in Uttar Pradesh.
10. West Bengal	1	86	13	..	1,784	
PART A TOTAL	8	791	163	96	66,777	
PART B						
11. Hyderabad	2	140	16	..	1,021	

12. Madhya Bharat . . . . .	..	84	..	..	4,118
13. Mysore	I	109	9	..	10,409
14. PEPSU . . . . .	..	21(*)	..	..	2,800
15. Rajasthan . . . . .	..	139	8	..	..
16. Saurashtra . . . . .	..	80	..	..	1,507
17. Travancore-Cochin	I	24	..	..	169
PART B TOTAL	4	597	33	..	20,016
PART C					
18. Ajmer . . . . .	..	5	..	..	8
19. Bhopal . . . . .	..	2	..	..	..
20. Bilaspur . . . . .	..	..	..	..	..
21. Coorg . . . . .	..	6	..	..	3
22. Delhi . . . . .	..	2	..	..	..
23. Himachal Pradesh . . . . .	..	11	..	..	153
24. Kutch . . . . .	..	..	..	..	..
25. Manipur . . . . .	..	..	..	..	No statutory Panchayats
26. Tripura . . . . .	..	..	..	..	..
27. Vindhya Pradesh . . . . .	..	12	..	..	61
PART C TOTAL . . . . .	..	38	..	..	225
TOTAL FOR ALL STATES	12	1,426	196	96	87,018

(*) In addition there are 37 small town committees in PEPSU.

61 Notified areas and small town committees (total—379).

STATISTICAL

Showing the revenue structure of village panchayats of a few sources of

Serial No.	Name of States and the total number of panchayats in the States	Sources of revenue	Income during	
			1947-48	1948-49
1	2	3	4	5
PART A STATES				
1.	Punjab (No. of Panchayats 6765)	Taxes	1,49,681	2,98,872
		Fees and fines	46	50,615
		Grants	35,987	2,42,251
		Miscellaneous	58,428	1,50,501
		TOTAL	2,44,142	7,42,239
2.	West Bengal (No. of Union Boards 1784)	Taxes	35,66,240	37,91,151
		Fees and fines	1,70,461	1,99,536
		Grants	63,309	49,431
		Miscellaneous	10,08,977	10,90,472
		TOTAL	48,08,987	51,30,590
3.	Madras (No. of Panchayats 4592)	Taxes	18,44,784	21,02,237
		Fees and fines	2,73,790	80,858
		Grants	9,32,385	12,60,755
		Miscellaneous	10,95,526	10,44,483
		TOTAL	41,46,485	44,88,333
4.	Bombay (No. of Panchayats 5636)	Taxes . . . . .	..	..
		Fees and fines . . . . .	..	..
		Grants . . . . .	..	..
		Miscellaneous . . . . .	..	..
		TOTAL . . . . .	..	..
5.	Uttar Pradesh (No. of Panchayats 36139)	Taxes . . . . .	..	..
		Fees and fines . . . . .	..	..
		Grants . . . . .	..	..
		Miscellaneous . . . . .	..	..
		TOTAL . . . . .	..	..

APPENDIX 2

States and relative importance of the different panchayat revenues

1947-48 to 1952-53 (In Rupees)				Proportion of individual sources of income to total income during the latest year	Income per panchayat during the latest year
1949-50	1950-51	1951-52	1952-53		
6	7	8	9	10	11
				(In percentages)	Rs. A. P.
4,90,945	6,06,425	7,17,829	..	19.5	106 I 9-
37,565	86,275	87,410	..	2.5	12 14 8-
1,35,099	3,78,565	5,08,573	..	13.9	75 0 5
2,81,673	2,33,915	23,52,073	..	64.1	347 10 10-
9,45,282	13,05,180	36,65,885	..	100.0	541 14 2-
..	..	..	..	73.9	2,125 I 3-
..	..	..	..	3.8	111 13 6-
..	..	..	..	1.0	27 8 0-
..	..	..	..	21.3	611 4 0-
..	..	..	..	100.0	2,875 10 9-
29,21,210	16,40,043	..	..	55.2	357 2 2-
4,53,163	34,390	..	..	1.1	7 6 4-
12,37,794	..	..	..	..	..
8,89,009	12,98,500	..	..	43.7	282 11 2-
55,01,176	29,72,933	..	..	100.0	647 I 7-
..	34,00,000	85,00,000	100,00,000	63.1	1,774 4 11-
..
..
..
..	68,00,000	123,00,000	158,00,000	100.0	2,803 6 5-
..	38,48,451	39,07,720	44,01,054	6.76	121 14 5-
..	6,20,565	12,75,422	11,28,838	13.61	31 3 2-
..
..	17,16,784	9,45,228	20,35,416	23.63	56 5 1-
..	61,85,800	61,28,370	75,65,308	100.0	209 6 8-

STATISTICAL

Showing the revenue structure of village panchayats of a few sources of

1	2	3	4	5
6.	Bihar (No. of Panchayats 781)	Taxes Fees and fines Grants Miscellaneous TOTAL	..........	..........
PART B STATES				
7.	Mysore (No. of Panchayats 10409)	Taxes Fees and fines Grants Miscellaneous TOTAL	.. .. .. .. ..	10,99,781 12,132 10,65,520 2,08,056 23,85,489
8.	Saurashtra (No. of Panchayats 1507)	Taxes Fees and fines Grants Miscellaneous TOTAL	..........	..........
9.	Hyderabad* (No. of Panchayats 1021)	Taxes Fees and fines Grants Miscellaneous TOTAL	..........	..........
10.	Travancore-Cochin (No. of Village Panchayats 169).	Taxes Fees and fines Grants Miscellaneous TOTAL	47,984 6,180 80,963 5,026 1,40,153	67,852 9,943 1,69,200 5,286 2,52,281
PART C STATES				
11.	Himachal Pradesh (No. of Panchayats 153)	Taxes Fees and fines Grants Miscellaneous TOTAL	..........	..........

*Though the total number of panchayats in the State is 1021 the data presented herein

APPENDIX 2—contd.

States and the relative importance of the different panchayat revenues¹—contd.

6	7	8	9	10	11
				(In percentage)	Rs. A. P.
..	16,066	28,935	70,502	29.8	90 4 4
..	17,314	31,328	53,455	22.7	68 7 0
..	3,407	8,080	10,356	4.4	13 4 2
..	46,389	93,696	1,01,494	43.1	129 15 2
..	83,176	1,62,039	2,35,807	100.0	301 14 8
19,66,369	11,76,888	11,53,781	11,60,032	63.0	111 7 1
10,325	12,975	13,511	11,056	0.6	1 1 0
7,01,436	5,82,823	7,16,664	5,65,770	30.7	54 5 8
1,14,589	1,02,046	1,24,818	1,06,331	5.7	10 3 2
27,92,719	18,74,732	20,08,774	18,43,189	100.0	177 1 2
..	47,598	81,443	..	4.8	54 0 7
..	2,800	11,846	..	0.7	7 13 9
..	6,55,396	14,92,261	..	87.7	990 3 6
..	59,944	1,16,009	..	6.8	76 15 8
..	7,65,738	17,01,559	..	100.0	1,129 1 7
..	..	..	3,08,415	36.1	891 6 5
..
..	..	..	5,45,527	63.9	1,576 11 2
..
..	..	..	8,53,942	100.0	2,468 0 0
51,412	1,17,547	1,56,858	..	25.8	928 2 7
11,453	11,770	16,218	..	2.6	95 15 4
3,50,725	3,99,341	4,24,988	..	69.9	2,514 11 6
4,521	6,932	10,704	..	1.7	63 4 3
4,18,111	5,35,590	6,08,768	..	100.0	3,602 2 10
..
10,106	3,431	5,972	11,900	100.0	77 12 3
1,014	4,556	7,070	..	..	..
..
11,120	7,987	13,042	11,900	100.0	77 12 3

relates to 346 panchayats only.

STATISTICAL APPENDIX 3*

Showing the absolute and the relative importance of the main panchayat taxes and the role of the individual taxes in the tax structures of the panchayats of a few States

State	Year	Annual income from taxes per panchayat (In Rs.)	Income from individual taxes and their proportion to total income from taxes								
			General Property tax		Service Tax		Profession tax		Tax on animals and vehicles		
			Amount (In Rs.)	Proportion to total income from taxes (percentage)	Amount (In Rs.)	Proportion to total income from taxes (percentage)	Amount (In Rs.)	Proportion to total income from taxes (percentage)	Amount (In Rs.)	Proportion to total income from taxes (percentage)	
I	2	3	4	5	6	7	8	9	10	11	
PART A											
Assam	1952-53	1,455 0 0	530 0 0	36.4	..	..	..	..	..	414 0 0	28.5
Bihar	1952-53	90 4 4	65 2 6	72.2	..	..	16 7 8	17.8	..	8 10 2	10.0
West Bengal	1952-53	3,366 0 0	3,366 0 0	100.0	..	..	..	..	..	..	..
Bombay	1952-53	15,370 0 0	8,386 0 0	54.6	2,490 0 0	16.2	45 0 0	0.3	..	27 0 0	0.2
Punjab	1951-52	107 0 0	107 0 0	100.0	..	..	..	..	..	..	..
Uttar Pradesh	1952-53	663 0 0	259 0 0	39.1	..	..	51 0 0	7.7	..	..	..
Madras	1952-53	15,254 0 0	7,698 0 0	50.5	1,252 0 0	8.2	1,344 0 0	8.8	..	473 0 0	3.1

PART B

Hyderabad	Annual average for 1951-54	1,026	0	0	795	0	0	77.5	..	..	136	0	0	23.3	..	..
Mysore	1952-53	953	0	0	787	0	0	82.6	..	..	68	0	0	7.1	..	..
Saurashtra	1951-52	54	0	7	0	1	1	0.1	..	..	2	7	8	4.6	0	0	7	0.1
Travancore-Cochin	1951-52	928	0	0	23	0	0	2.5	275	0	0	29.6	14	0	0	2.6

PART C

Vindhya Pradesh	1952-53	1,024	0	0	169	0	0	16.5	56	0	0	5.5	81	0	0	7.9
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STATISTICAL APPENDIX 3*—contd.

Showing the absolute and the relative importance of the main panchayat taxes and the role of the individual taxes in the tax structures of the panchayats of a few States—contd.

Income from individual taxes and their proportion to total income from taxes									
State	Year	Octroi		Tolls		Theatre tax		Tax on land Revenue Land Cess, and Other Taxes	
		Amount (In Rs.)	Proportion to total income from taxes (percentage)	Amount (In Rs.)	Proportion to total income from taxes (percentage)	Amount (In Rs.)	Proportion to total income from taxes (percentage)	Amount (In Rs.)	Proportion to total income from taxes (percentage)
1	2	12	13	14	15	16	17	18	19
PART A									
Assam	1952-53	..	..	74 0 0	5.1	..	..	437 0 0	30.0
Bihar	1952-53	..	..	..	..	..	..	..	..
West Bengal	1952-53	..	..	..	..	..	..	..	..
Bombay	1952-53	3,762 0 0	24.5	..	..	270 0 0	1.8	391 0 0	2.5
Punjab	1951-52	..	..	..	..	..	..	..	..
Uttar Pradesh	1952-53	..	..	..	..	..	..	353 0 0	53.3
Madras	1952-53	136 0 0	0.9	..	..	2,994 0 0	7.5	1,357 0 0	8.9

PART B

Hyderabad	Annual average for 1951-54 . . . . .	..	..	..	..	..	..	..	94 0 0	9.2
Mysore	1952-53 . . . . .	..	..	..	..	..	..	..	98 0 0	10.3
Saurashtra	1951-52	49 13 1	92.2	..	..	0 3 8	0.4	..	1 6 6	2.6
Travancore-Cochin	1951-52	606 0 0	65.3

PART C

Vindhya Pradesh	1952-53	131 0 0	12.8	587 0 0	57.3
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*This table is compiled from the figures supplied by select village panchayats in different States in response to a questionnaire issued by the Commission, except in the case of Travancore-Cochin, Saurashtra and Bihar where the figures were supplied by the State Governments.

STATISTICAL

Showing the revenue structure of the District Boards of the States
different States. (during the latest

State	Latest year for which data is available	No. of district boards in the State	Popuia- tion residing within the jurisd- iction of the district boards in the various States (In lakhs)	Total income from all sources (In lakhs of Rs.)	Income from taxes	
					Amount (In lakhs of Rs.)	Propor- tion total income (Percen- tage)
I	2	3	4	5	6	7
Assam	1950-51	15	72.54	52.16	25.37	50.5
Bihar	1950-51	17	361.57	432.75	145.18	33.5
Bombay	1952-53	27	242.0	241.0	133.36	55.2
Madras (including Andhra)	1951-52	25	495.89	908.29	397.89	43.8
Orissa	1951-52	6	94.04	66.69	17.05	25.6
Punjab	1951-52	12	103.79	251.95	76.12	30.2
Uttar Pradesh	1951-52	49	538.11	626.82	153.73	24.8
West Bengal	1948-49	13	170.76	86.43	38.94	45.1
Hyderabad	1952-53	16	161.44	34.74	31.33	90.2
Mysore	1952-53	9	77.57	62.42	22.22	35.6

APPENDIX 4

and the relative importance of the various sources of revenue in the year for which data is available)

Income from fees and fines		Income from Government grants		Miscellaneous income		Income Taxation per District Board		Income Taxation per capita	
Amount (In lakhs of Rs.)	Proportion to total income (Percentage)	Amount (In lakhs of Rs.)	Proportion to total income (Percentage)	Amount (In lakhs of Rs.)	Proportion to total income (Percentage)	(In lakhs of Rs.)	(In lakhs of Rs.)		
8	9	10	11	12	13	14	15	16	17
								Rs. A. P.	Rs. A. P.
4.88	9.4	20.92	40.1	..	..	3.5	1.9	11 6 0	5 10
..	..	237.29	54.8	..	..	25.4	8.5	1 3 2	0 6 5
..	..	120.61	44.6	..	..	8.9	4.9	0 15 10	0 8 10
128.62	14.2	285.67	31.5	96.11	10.5	36.3	15.9	1 14 0	0 12 9
3.29	4.9	43.52	65.3	2.83	4.2	11.1	2.8	0 11 4	0 2 11
45.36	18.0	106.02	42.1	25.02	9.9	20.9	6.3	2 6 5	0 11 2
136.77	21.82	336.33	53.6	..	..	12.7	3.2	1 2 9	0 4 5
0.30	0.3	37.88	43.8	9.30	10.8	6.6	2.9	0 8 1	0 3 4
0.38	1.1	..	..	3.03	8.7	2.2	1.9	0 3 4	0 3 0
12.11	19.4	10.96	17.5	17.12	27.4	6.9	2.4	0 12 10	0 4 7

STATISTICAL

State	Latest year for which data is available
PART A STATES	
1. Assam	1950-51
2. Bihar	1949-50 } *
3. Bombay	1950-51 } *
	1952-53 } *
4. Madras	1951-52
5. Orissa	1951-52
6. Punjab	1951-52
7. Uttar Pradesh	1951-52
8. West Bengal	1948-49
PART B STATES	
9. Hyderabad	1952-53
10. Average per capita for the 9 States	

*The Municipal figures relate to the year 1949-50 but the District Board figures are for

APPENDIX No. 5

Formal incidence per capita of revenue during the latest year		Formal incidence per capita of tax revenue during the latest year	
Municipal Boards	District Boards	Municipal Boards	District Boards
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7 3 4	0 11 6	3 15 10	0 5 10
6 6 10	1 3 2	3 2 6	0 6 5
13 12 10	0 15 10	9 8 0	0 8 10
12 9 0	1 14 0	6 7 6	0 12 9
7 2 3	0 11 4	3 13 5	0 2 11
11 10 8	2 6 5	6 15 3	0 11 2
11 6 5	1 2 9	7 6 5	0 4 5
6 11 10	0 8 1	4 9 3	0 3 4
2 12 10	0 3 4	2 3 2	0 3 0
8 13 7	1 1 5	5 5 6	0 6 6

1950-51.

STATISTICAL

Showing the tax structures of the District Boards of the States and
(during the latest year for

State Part A	Latest Year	Income from Taxation	Land Cess o. Local Rate		Taxes on Circumstances and Property	
			Amount	Pro-portion to total tax revenue (percentage)	Amount	Pro-portion to total tax revenue (percentage)
1	2	3	4	5	6	7
1. Assam	1950-51	25.37	13.71	54.04	..	..
2. Bihar	1950-51	145.18	145.18	100.00	..	..
3. Bombay	1952-53	133.00	105.39 15.80	79.24 11.88	..	..
				91.12		
4. Madras	1951-52	397.89	249.62	62.74	..	..
5. Orissa	1951-52	17.05	16.12	94.55	..	..
6. Punjab	1951-52	76.12	63.43	83.33	0.17	0.22
7. Uttar Pradesh	1951-52	153.73	133.82	87.05	19.91	12.95
8. West Bengal	1948-49	38.94	35.42	90.96	..	..
9. Hyderabad	1952-53	31.33	31.26	99.78	..	..

* Represents the compensation paid for loss of revenue consequent on abolition of
† This figure includes income from duty on transfer of immovable property which alone

APPENDIX 6

the relative importance of the individual taxes in the different States which data are available)

(In lakhs of Rupees)

Profession tax		Taxes on animals and vehicles		Octroi and Terminal tax		Tolls		Miscellaneous taxes	
Amount	Pro-portion to total tax revenue (percentage)	Amount	Pro-portion to total tax revenue (percentage)	Amount	Pro-portion to total tax revenue (percentage)	Amount	Pro-portion to total tax revenue (percentage)	Amount	Pro-portion to total tax revenue (percentage)
8	9	10	11	12	13	14	15	16	17
..	..	3.51	13.84	..	..	1.73	6.82	6.42	25.31
..
1.94	1.46	0.55	0.41	6.80	5.11	2.89	2.17	..	..
2.10	0.53	..	..	..	..	37.49*	9.42	108.68†	27.31
0.05	0.29	..	..	..	..	0.18	1.00	0.71	4.16
11.84	15.57	0.44	0.58	..	..	..	..	0.11	0.14
..
..	..	..	..	..	..	3.52	9.04	..	..
0.05	0.16	..	..	..	..	..	..	0.02	0.06

tolls.

is to the tune of Rs. 106 lakhs,

STATISTICAL APPENDIX 7
Revenue of Municipalities from different States

State	Latest year for which figures are available	Total income from all sources (In lakhs of Rs.)	Total income from Taxation		Grants-in-aid		Total Non-tax Revenue (other than Grants-in-aid)		
			Amount (In lakhs of Rs.)	Percentage to total income	Amount (In lakhs of Rs.)	Percentage to total income	Amount (In lakhs of Rs.)	Percentage to total income	
PART A									
Assam	1950-51	27.49	15.24	55.6	2.37	8.5	9.88	35.9	
Bihar	1949-50	101.33	51.96	51.3	23.22	22.9	26.15	25.8	
Bombay	1952-53	666.00	458.46	68.8	111.44	16.7	96.10	14.5	
Madhya Pradesh	1951-52	230.37	156.50	67.93	19.99	8.67	53.88	23.38	
Madras	1951-52	688.89	397.17	57.7	88.73	12.9	202.99	29.4	
Orissa	1951-52	21.85	11.74	53.7	5.48	25.1	4.63	21.2	
Punjab	1951-52	247.20	140.64	56.9	10.21	4.2	96.35	38.9	
Uttar Pradesh	1951-52	715.32	430.67	60.2	108.57	15.2	176.08	24.6	
West Bengal	1948-49	152.11	103.31	68.0	27.34	18.0	21.46	14.0	
PART B									
Hyderabad	1952-53	72.40	55.35	76.5	3.70	5.1	13.35	18.4	
Madhya Bharat	1952-53	85.26	63.25	74.2	3.56	4.2	18.45	21.6	
Mysore	..	..	..	..	..	..	..	..

PEPSU	1952-53	47.39	40.48	85.4	0.57	1.2	6.34	13.4
Saurashtra	1951-52	104.80	103.08	98.4	1.72	1.6	..	..
Travancore-Cochin	1951-52	43.39	27.52	63.4	4.14	9.6	11.73	27.0

PART C

Bhopal	1951-52	12.65	9.11	72.0	1.57	12.4	1.97	15.6
Coorg	1951-52	3.11	2.40	77.4	0.17	5.5	.54	17.1
Delhi	1952-53	320.41	182.93	57.1	12.29	3.8	125.19	39.1
Himachal Pradesh	1952-53	7.80	7.06	90.5	0.65	8.3	.09	1.2
Vindhya Pradesh	1951-52	7.61	.82	9.7	4.99	59.1	1.81	31.2

STATISTICAL
Tax income of Municipalities

Name of State	Latest year for which figures are available	Total income from Rates & Taxes (In lakhs of Rs.)	Total income from General property tax (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from service tax (In lakhs of Rs.)	Percentage to Total Tax Revenue
I	2	3	4	5	6	7
PART A						
Assam	1950-51	15.24	5.67	37.2	8.87	58.2
Bihar	1949-50	51.97	26.68	51.3	24.27	46.7
Bombay	1952-53	458.46	97.96	21.37	80.17	17.48
Madras (Combined State)	1951-52	397.17	108.69	27.31	147.55	37.09
Madhya Pradesh	1951-52	156.50	12.70	8.1	39.41	25.18
Orissa	1951-52	11.74	4.40	37.5	4.32	36.8
Punjab	1951-52	140.64	19.33	13.7	2.13	1.5
Uttar Pradesh	1949-50	365.87	43.27	11.9	46.80	12.81
West Bengal	1948-49	103.31	57.50	55.6	34.59	33.4
PART B						
Hyderabad	1952-53	55.35	23.25	42.0	3.63	6.5
Madhya Bharat	1952-53	66.29	12.95	20.4	..	..
PEPSU	1952-53	40.48	..	..	..	..
Saurashtra	1951-52	103.18	42.16(a)	40.91	..	..
Travancore-Cochin	1951-52	27.52	10.58	38.4	5.63	20.4
PART C						
Bhopal	1951-52	9.11	0.55	6.0	1.58	17.3
Coorg	1951-52	2.40	0.29	12.5	0.01	0.42
Delhi	1952-53	263.49	57.20	31.2	109.18	59.6
Himachal Pradesh	1952-53	7.06	0.06	0.8	0.19	2.6
Vindhya Pradesh	1951-52	0.82	0.22	26.78	0.16	19.51
TOTAL		2,276.60	523.46		508.49	

(a) Includes other taxes, but excludes Octroi, terminal taxes and Tolls.

(b) Includes terminal tax also.

(c) Toll Compensation paid by Government.

APPENDIX 8

in each State

Income from Local Fund Cesses (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from Octroi (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from Terminal taxes (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from Tolls (In lakhs of Rs.)	Percentage to Total Tax Revenue
8	9	10	11	12	13	14	15
..
..	..	213.54	46.58	29.74	6.48	9.83	2.14
..	25.94 (c)	6.53
0.46	0.29	74.48	47.59	12.58	8.03	3.46	2.21
..	..	1.73	14.7	..	..	..	..
0.02	0.01	108.55	77.2	4.74	3.4	1.28	0.9
..	..	137.67	37.84	48.67	13.38	32.43	8.9
..	2.19	2.1
0.17	0.30	..	..	..	..	9.94	17.9
..	..	29.54	46.7	4.27	6.7	..	..
..	..	40.48	100.0	..	..	..	..
..	..	60.54 (b)	58.73	..	..	0.04	0.04
..	0.20	0.7
..	..	6.61	72.5	..	..	..	..
..	..	1.77	73.75	..	..	0.03	0.13
..	82.91	45.3	0.14	0.07
..	..	6.65	94.1	..	..	..	..
..	..	0.03	0.36	..	..	..	..
0.65	..	681.59	..	182.91	..	85.48	..

STATISTICAL
Tax income of Municipalities

Name of State	Income from taxes on goods and passengers carried by roads & in land water ways (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from taxes on vehicles & animals & boats (In lakhs of Rs.)	Percentage to Total Tax Revenue
I	16	17	18	19
PART A				
Assam	0.44	2.9
Bihar	0.79	1.5
Bombay	8.57	1.9
Madras (Combined State)	9.95	2.5
Madhya Pradesh	0.07	0.04	1.80	1.15
Orissa	0.54	4.5
Punjab	1.73	1.2
Uttar Pradesh	34.34	9.38	5.34	1.5
West Bengal	1.77	1.7
PART B				
Hyderabad	1.57	2.8
Madhya Bharat	2.21	3.5
PEPSU
Saurashtra	0.44	0.4
Travancore-Cochin	0.18	0.65
PART C				
Bhopal	0.35	4.1
Coorg	0.02	0.4
Delhi	12.75	6.9
Himachal Pradesh	0.04	0.6
Vindhya Pradesh
TOTAL	34.41	..	48.49	..

(d) Entertainment tax paid by Government.

(e) Chiefly additional stamp duty.

(f) Entertainment tax.

(g) Entertainment fee.

APPENDIX 8—contd.
in each State—contd.

Income from Profession Tax (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from Theatre Tax (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from Pilgrim Tax (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from town improvement & betterment tax (In lakhs of Rs.)	Percentage to Total Tax Revenue	Income from other taxes, cesses & rates (In lakhs of Rs.)	Percentage to Total Tax Revenue
20	21	22	23	24	25	26	27	28	29
0.26	1.7	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	0.23	0.4
1.40	0.3	4.81	1.04	5.00	1.09	..	..	7.44	1.62
19.09	4.8	56.25(d)	14.2	1.28	0.32	0.20	0.05	28.22	7.10
1.88	1.20	..	..	0.10	0.06	..	..	9.56	6.11
0.39	3.2	..	..	..	..	..	..	0.36	3.0
0.14	0.09	..	..	..	..	..	..	2.72	1.9
1.78	0.5	..	..	9.77	2.68	..	..	5.80	1.59
5.58	5.4	..	..	..	..	..	..	1.68	1.6
3.04	5.5	7.69 (f)	13.9	0.18	0.32	..	..	5.88	10.6
0.58	0.9	9.87 (f)	15.6	..	..	..	..	6.87	10.8
..
..
6.60	23.9	4.09 (f)	14.8	..	..	..	..	0.24 (e)	0.87
..	..	0.02 (g)	0.3	..	..	..	..	..	..
0.27	0.11	..	..	..	..	..	..	0.01	0.42
..	..	..	..	..	..	..	..	1.31	0.4
0.02	0.4	..	..	..	..	..	..	0.10	1.6
..	..	..	..	..	..	..	..	0.41	50.0
41.03		82.73		16.33		0.20		70.83	

STATISTICAL APPENDIX 9

Income and Expenditure of Municipalities in the several States

Name of State	No. of Municipalities	Population (In lakhs)	Income and Expenditure (In lakhs of Rs.)			Remarks
			1949-50	1950-51	1951-52	
PART A STATES						
Assam	23	3.82	Income 23.78 Expenditure 29.81	27.49 27.54	.. ..
Bihar	54	16.54	Income 101.33 Expenditure 92.85	.. ..	.. ..
Bombay	219	48.2	Income .. Expenditure ..	585.08 588.60	634.08 657.17	
Madhya Pradesh	112	20.23	Income 230.37 (a) Expenditure 193.18 (a)	.. ..	.. ..	(a) Figures for 1951-52.
Madras (including Andhra)	98	54.73	Income 601.13 Expenditure 584.87	636.56 642.49	688.89 736.91	
Orissa	20(b)	3.06	Income 19.10 Expenditure 23.46	22.50 20.35	21.85 22.34	(b) Figures furnished only for 9 Municipalities as the others were only recently completed.
Punjab	94(c)	21.19	Income 201.98 Expenditure 208.53	220.33 218.90	247.20 244.16	(c) Includes 33 small town Committees.
Uttar Pradesh	120	62.70	Income 624.71 Expenditure 718.16	665.83 723.65	715.32 728.18	
West Bengal	86	22.57	Income 152.11 (d) Expenditure 151.60 (d)	.. ..	.. ..	(d) Figures for 1948-49.

PART B STATES

Hyderabad . . .	140	25·11	Income Expenditure	43·70 41·91	56·31 49·40	67·12 45·56
Madhya Bharat . .	84	14·63	Income Expenditure	85·26 (e) 86·91 (e)	.. ..	.. ..
Saurashtra . . .	80	13·12	Income Expenditure	.. ..	95·56 85·07	104·80 110·28
PEPSU	58(f)	6·49	Income Expenditure	.. ..	38·31 35·61	44·66 40·23
Travancore-Cochin .	24	8·01	Income Expenditure	34·54 20·73	23·70 33·61	43·39 37·09

(e) Figures for 1952-53.

(f) Includes 37 small town committees.

PART C STATES

Bhopal	2	1·02	Income Expenditure	10·60 10·60	11·60 11·60	12·65 12·66
Coorg	6	0·25	Income Expenditure	.. ..	2·68 2·66	3·11 2·46
Delhi	2	12·71	Income Expenditure	243·88 233·13	259·72 258·52	288·76 280·10
Himachal Pradesh .	11	0·42	Income Expenditure	4·20 2·14	5·79 3·19	6·30 5·80
Vindhya Pradesh .	12	1·60	Income Expenditure	4·35 2·86	8·19 5·01	7·61 5·28

STATISTICAL APPENDIX 10

Average Income and Expenditure of Municipalities

Name of State	Latest year for which the figures are available	No. of Municipalities (including small town committees where the separate figures are not given for municipalities)			Total income of Municipalities & small town committees also where the separate figures are not given	Average income per municipality	Total expenditure of Municipalities and small town committees where the separate figures are not given	Average expenditure per Municipality
					(In lakhs of Rs.)	(In lakhs of Rs.)	(In lakhs of Rs.)	(In lakhs of Rs.)
		((Population in lakhs)			Average of population per Municipality.			
PART A								
1. Assam	1950-51	23	3.82	0.17	27.49	1.19	27.54	1.19
2. Bihar	1949-50	54	16.54	0.31	101.33	1.88	92.85	1.72
3. Bombay	1952-53	219	48.2	0.22	666.00	3.01	581.51	2.66
4. Madhya Pradesh	1951-52	112	20.23	0.18	230.37	2.06	193.18	1.72
5. Madras (including Andhra)	1951-52	98	54.73	0.56	688.89	7.03	736.91	7.52
6. Orissa	1951-52	9*	3.06	0.34	21.85	2.43	22.34	2.48
7. Punjab	1951-52	94	21.19	0.23	247.20	2.63	244.16	2.59
8. Uttar Pradesh	1951-52	120	62.70	0.52	715.32	5.96	728.18	6.07
9. West Bengal	1948-49	86	22.57	0.26	152.11	1.77	151.60	1.76

PART B

10. Hyderabad	1952-53	140	25.11	0.18	72.40	0.52	57.77	0.41
11. Madhya Bharat	1952-53	84	14.63	0.17	85.26	1.02	86.91	1.03
12. PEPSU	1952-53	58	6.49	0.11	47.39	0.81	47.77	0.82
13. Saurashtra	1951-52	80	13.12	0.16	104.80	1.31	110.28	1.38
14. Travancore-Cochin	1951-52	24	8.01	0.33	43.39	1.81	37.09	1.55

PART C

15. Bhopal	1951-52	2	1.02	0.51	12.65	6.34	12.65	6.34
16. Coorg	1951-52	6	0.25	0.04	3.11	0.52	2.46	0.40
17. Delhi	1952-53	2	12.71	6.35	120.41	160.21	327.21	163.61
18. Himachal Pradesh	1952-53	11	0.42	0.04	7.80	0.71	5.97	0.54
19. Vindhya Pradesh	1951-52	12	1.60	0.13	7.61	0.63	5.28	0.44

*Out of 20 Municipalities figures are furnished only for 9.

STATISTICAL APPENDIX II

Incidence of Income and Expenditure in Municipalities in the several States

Name of State	Latest year for which figures are available	Incidence of total income per head of population	Incidence of total tax reve- nue per head of population	Expenditure per head of population
		Rs. A. P.	Rs. A. P.	Rs. A. P.
PART A				
Assam	1950-51	7 3 4	3 15 10	7 3 5
Bihar	1949-50	6 6 10	3 2 6	5 9 10
Bombay	1952-53	13 12 10	9 8 0	12 2 0
Madhya Pradesh	1951-52	11 7 8	7 11 3	9 8 0
Madras	1951-52	12 9 0	6 7 6	13 7 5
Orissa	1951-52	7 2 3	3 13 5	7 4 10
Punjab	1951-52	11 10 8	6 15 3	11 8 4
Uttar Pradesh	1951-52	11 6 5	7 6 5	11 9 10
West Bengal	1948-49	6 11 10	4 9 3	6 11 6
PART B				
Hyderabad	1952-53	2 12 10	2 3 2	2 4 10
Madhya Bharat	1952-53	5 13 4	4 5 3	6 12 0
PEPSU	1952-53	(a) 6 7 3 } * (b) 7 6 9 }	(a) 5 7 1 } * (b) 5 14 1 }	7 5 0
Saurashtra	1951-52	7 14 5	7 12 10	8 6 6
Travancore-Cochin	1951-52	5 0 1	3 6 10	4 10 1

STATISTICAL APPENDIX II—*contd.**Incidence of Income and Expenditure in Municipalities in the several States—
contd.*

Name of State	Latest year for which figures are available	Incidence of total income per head of population	Incidence of total tax reve- nue per head of population	Expenditure per head of population
		Rs. A. P.	Rs. A. P.	Rs. A. P.
PART C				
Bhopal	1951-52	12 10 8	9 4 11	12 6 9
Coorg	1951-52	11 12 10	9 11 2	11 0 0
Delhi	1952-53	25 3 2	20 11 9	25 11 10
Himachal Pradesh	1952-53	18 12 10	4 6 5	14 3 5
Vindhya Pradesh	1951-52	4 12 2	0 8 2	3 4 10

*(a) For Municipalities.

(b) For Small Town Committees.

STATISTICAL APPENDIX 12

Showing the various Items of Expenditure for the Municipalities in each State.

Name of State	Latest year for which the figures are available	Total expenditure (In lakhs of rupees)	Administration		Service, water drainage, conservancy, etc.		Medical and public health		Roads and buildings		Miscellaneous including education	
			Amount (In lakhs of rupees)	Percentage to total expenditure	Amount (In lakhs of rupees)	Percentage to total expenditure	Amount (In lakhs of rupees)	Percentage to total expenditure	Amount (In lakhs of rupees)	Percentage to total expenditure	Amount (In lakhs of rupees)	Percentage to total expenditure
1	2	3	4	5	6	7	8	9	10	11	12	13
PART A STATES												
Assam	1950-51	27.54	2.75	9.9	10.72	39.2	1.16	4.2	4.85	17.5	8.06	29.3
Bihar	1949-50	92.85	7.84	8.4	51.14	55.1	1.55	1.7	13.67	14.7	18.65	20.1
Bombay	1952-53	581.51	90.68	15.63	178.96	30.7	67.67	11.6	90.32	15.6	153.88	26.5
Madhya Pradesh	1951-52	193.18	34.29	17.75	60.45	21.29	14.07	7.28	20.00	10.35	64.37	33.32
Madras	1951-52	736.91	50.07	6.8	381.10	51.3	91.75	12.7	111.26	15.3	102.73	13.9
Orissa	1951-52	22.34	2.34	10.5	9.78	43.8	1.81	8.1	2.94	13.1	5.47	24.5
Punjab	1951-52	244.16	27.86	11.4	98.10	40.2	74.08	30.3	24.52	10.1	19.60	8.0
Uttar Pradesh	1948-49	571.58	54.84	9.5	260.80	45.6	26.53	4.7	77.89	13.7	151.52	26.5
West Bengal	1948-49	151.60	16.92	11.2	81.90	54.0	10.97	7.2	18.71	12.4	23.10	15.2

PART B STATES

Hyderabad	1952-53	57.77	14.88	25.7	37.10	64.3	..	..	4.10	7.1	1.69	2.9
Madhya Bharat	1952-53	86.91	16.79	17.8	..	..	24.69	25.9	20.74	21.4	24.69	25.9
PEPSU	1952-53	47.77	..	..	..	..	..	..	..	..	47.77	47.8
Saurashtra*	1951-52	110.28	..	..	..	..	..	..	..	..	110.28	..
Travancore-Cochin	1951-52	37.09	7.71	20.8	5.25	14.2	9.31	25.1	8.83	23.7	5.99	16.2

PART C STATES

Bhopal	1951-52	12.66	1.75	13.9	3.41	26.9	3.33	26.5	3.46	27.55	0.71	5.60
Coorg	1951-52	2.46	0.72	26.6	0.70	25.7	0.13	4.7	0.61	22.6	0.30	19.4
Delhi	1952-53	327.21	21.13	6.5	151.39	46.2	28.97	8.8	48.43	14.8	77.29	23.7
Himachal Pradesh	1952-53	5.97	1.43	23.9	2.31	38.9	..	..	1.64	27.4	0.59	9.8
Vindhya Pradesh	1951-52	5.28	3.04	57.7	1.85	35.0	0.39	7.3

TOTAL		3315.07	355.04		1334.96		356.02		451.97		817.08	
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*Details of expenditure not given.

STATISTICAL APPENDIX 13

Showing the Income and Expenditure of certain selected Municipalities in each State

Name of State	Name of municipalities	Population (In lakhs)	Latest year for which the figures are available	Total income from all sources (In lakhs of rupees)	Total expenditure (In lakhs of rupees)
1	2	3	4	5	6
PART A STATES					
1. Andhra	Chirala	0.36	1952-53	4.84	3.48
	Guntur	1.23	1952-53	10.78	15.83
	Anakapalle	0.40	1952-53	4.79	5.55
2. Assam	Gaubati	1.00	1952-53	4.33	2.94
	Nowgong	0.27	1952-53	4.04	2.58
3. Bihar	Bara	0.11	1951-52	0.98	0.66
	Monghyr	0.73	1952-53	6.24	8.72
	Muzaffarpur	..	1952-53	10.24	8.46
4. Bombay	Sholapur	2.66	1952-53	47.28	43.80
	Bhiwandi	0.26	1952-53	6.55	5.55
	Kolhapur	1.37	1952-53	26.11	35.24
	Gadag Bettigeri Municipal Board	0.66	1952-53	12.04	10.33
	Thana Borough Municipality	0.50	1952-53	8.91	7.54
	Nasik Borough Municipality	..	1952-53	22.74	19.63

	Baroda	2.11	1952-53	31.14	34.54
	Jalgaon	0.10	1951-52	0.45	0.28
	Belgaum	0.83	1952-53	16.92	19.98
	Satara	0.39	1952-53	5.36	5.31
	Dohad	0.25	1952-53	3.44	3.19
5. Madhya Pradesh	Sagar	0.67	1952-53	10.99	9.41
	Akola	0.90	1952-53	11.17	10.12
	Bhandara	0.23	1952-53	3.40	3.51
	Betul	0.12	1948-49	1.59	1.68
	Ballarpur	0.12	1952-53	0.67	0.56
	Amaravati	1.04	1952-53	10.80	11.04
	Khandwa	0.52	1952-53	8.58	8.58
6. Madras	Ootacamund	0.41	1952-53	8.85	7.15
	Srivilliputtur	0.40	1952-53	2.39	3.74
	Mayuram	0.43	1952-53	5.96	6.03
	Rajapalayam	0.61	1952-53	2.57	2.51
	Coimbatore . . . . .	..	1952-53	41.82	35.80
	Nagapatinam	0.58	1952-53	5.50	5.68
	Tuticorin	0.98	1952-53	11.32	11.54
7. Orissa	Sambalpur	0.24	1952-53	3.30	4.02
	Barhampur	0.62	1952-53	4.79	3.90

STATISTICAL APPENDIX 13—contd.

Showing the Income and Expenditure of certain selected Municipalities in each State—contd.

1	2	3	4	5	6
8. Punjab	Amritsar	3·20	1952-53	79·91	85·08
	Kapurthala	0·26	1952-53	1·44	1·21
	Batala	0·51	1952-53	4·66	4·70
9. Uttar Pradesh	Mathura	0·99	1952-53	12·28	13·50
	Allahabad	3·12	1952-53	111·98	54·17
	Roorkee	0·23	1952-53	3·78	3·33
	Banaras	3·47	1952-53	43·17	44·43
	Bareilly	2·05	1952-53	28·24	29·30
	Sidhpur	0·26	1952-53	1·59	1·50
	Rampur	1·34	1952-53	10·52	9·28
	Lucknow	4·45	1952-53	67·00	98·74
10. West Bengal	Howrah	4·34	1952-53	64·37	50·27
PART B STATES					
11. Hyderabad.	Yadgiri	0·22	1952-53	1·64	2·62
	Aurangabad	0·58	1952-53	2·36	2·41
12. Saurashtra	Jamnagar	1·06	1952-53	10·19	17·14
PART C STATES					
13. Ajmer	Ajmer Municipality	1·96	1952-53	28·79	30·77

	Pushkar		1952-53	0.16	0.20
	Kekri	0.10	1952-53	0.79	0.71
	Beawar	0.51	1952-53	13.53	9.57
	Deoli	0.03	1951-52	0.12	0.13
14. Delhi	Delhi	9.74	1952-53	184.09	205.77
	New Delhi	2.98	1952-53	136.32	121.44

STATISTICAL APPENDIX 14

Income from taxes of different Corporations—1952-53

(In lakhs of Rupees)

Corporation	Total income from all sources	Tax Revenue		Property tax		Service Tax		Tax on vehicles, animals and boats		Profession Tax		Octroi and Terminal taxes		Theatre tax	
		Amount	Percentage to total income	Amount	Percentage to total tax revenue	Amount	Percentage to total tax revenue	Amount	Percentage to total tax revenue	Amount	Percentage to total tax revenue	Amount	Percentage to total tax revenue	Amount	Percentage to total tax revenue
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Bombay	958.8	765.66	79.9	361.8	37.73	280.69	29.28	44.31	4.62	..	..	69.92	7.29	8.39	0.88
Calcutta*	542.5	371.15	68.4	336.7	62.06	..	..	5.31	0.98	28.00	5.16	..	..	..	..
Madras	231.5	167.13	72.2	84.9	36.68	33.27	14.38	3.35	1.44	5.84	2.52	1.63	0.72	..	..
Ahmedabad	250.8	218.40	87.1	102.2	46.79	55.37	25.36	7.47	3.42	..	..	51.63	23.64	2.01	0.09
Poona	112.8	87.43	77.5	29.16	33.35	12.19	13.94	3.45	3.94	..	..	40.48	46.30	1.16	1.32
Bangalore	75.5	71.90	95.3	9.75	13.61	15.35	21.63	3.23	4.50	1.11	1.55	16.77	23.32	7.14	8.54
Hyderabad	50.7	41.74	62.6	21.06	50.46	7.24	17.85	4.04	9.68	2.00	4.79	..	..	7.00	16.77
Jabalpur	30.7	23.89	77.8	..	..	7.09	29.67	0.54	2.27	..	..	16.06	67.22	..	..
Nagpur	125.9	78.59	62.0	8.00	10.18	25.72	32.73	1.58	2.01	..	..	43.25	55.03	..	..
Secunderabad	17.8	11.90	67.0	3.75	31.50	5.10	42.88	0.45	3.78	0.75	6.30	..	..	1.16	1.33
Trivandrum*	9.9	7.05	71.0	3.62	51.38	1.48	21.05	0.01	0.14	0.76	10.83	..	..	..	..

*The figures in respect of these corporations are for the year 1951-52.

STATISTICAL APPENDIX 15

(In lakhs of Rupees)

Name of Municipal Corporation	1950-51		1951-52		1952-53	
	Total income	Total expenditure	Total income	Total expenditure	Total income	Total expenditure
1	2	3	4	5	6	7
1. Bombay .	781.00	791.89	860.50	876.41	958.85	925.39
2. Calcutta .	484.3	487.7	542.5	574.8	..	..
3. Madras .	190.30	192.77	238.98	223.09	231.54	228.78
4. Poona .	106.07	102.0	115.41	142.03	112.82	119.91
5. Ahmedabad .	164.08	126.04	192.27	139.45	205.38	150.65
6. Bangalore .	63.03	59.58	68.39	65.71	75.46	75.76
7. Hyderabad .	40.44	40.24	39.11	40.59	50.72	52.44
8. Jabalpur .	30.40	34.96	31.94	28.25	30.69	28.83
9. Nagpur .	..	..	108.32	79.22	125.85	108.49
10. Secunderabad	13.75	10.85	14.86	13.49	17.75	12.91
11. Trivandrum .	7.85	6.52	9.92	10.12	..	..
	(For seven months)					

STATISTICAL APPENDIX 16

Table showing the growth in Grants-in-Aid from State Government to Municipalities from 1907-08 to 1946-47

(In lakhs of Rupees)

State	1907-08		1925-26		1946-47		Latest year for which figures are available	Grants in the year shown in previous Col.	
	Amount	Percentage to total income	Amount	Percentage to total income	Amount	Percentage to total income		Amount	Percentage to total income
Bombay	3.9	4.9	23.1	10.4	51.5	11.7	1952-53	111.4	16.7
Bengal	3.6	7.6	2.2	2.9	18.3	15.8	1948-49	27.3	17.2
Bihar (formed part of Bengal)			2.4	6.8	19.5	24.9	1949-50	23.2	22.9
Madhya Pradesh	0.7	3.4	5.9	9.8	10.2	6.7	1951-52	19.99	8.67
Madras	2.1	5.8	28.6	18.1	31.8	8.2	1951-52	88.7	12.9
Orissa (formed part of other provinces)					13.8	62.5	1951-52	5.5	25.1
Punjab	0.9	1.5	14.6	11.0	5.0*	6.5	1951-52	10.2	4.2
Uttar Pradesh	1.1	1.7	13.1	8.4	74.0	15.8	1951-52	108.6	15.2

*Relates to the year 1947-48.

STATISTICAL APPENDIX 17

Table showing the Grants from Government for various items in Municipalities

Name of State	Latest year for which figures are available	For Roads & Buildings (In lakhs of Rs.)	For Education (In lakhs of Rs.)	For Medical and Public Health purposes (In lakhs of Rs.)	For other purposes (In lakhs of Rs.)	Total Grant-in-aid
I	2	3	4	5	6	7
PART A STATES						
Assam	1950-51	0.28	0.28	0.10	1.71	2.37
Bihar	1949-50	0.70	8.93	0.13	13.46	23.22
Bombay	1952-53	..	35.04	2.30	74.10	111.44
Madhya Pradesh	1951-52	0.55	15.43	0.72	3.29	19.99
Madras	1951-52	8.70	34.39	45.33	0.31	88.73
Orissa	1951-52	1.92	1.14	0.29	2.13	5.48
Punjab	1951-52	0.07	8.68	0.76	0.70	10.21
Uttar Pradesh	1951-52	..	..	..	108.57	108.57
West Bengal	1948-49	..	1.07	0.49	25.78	27.34
PART B STATES						
Hyderabad	1952-53	3.70*	..	..	..	3.70
Madhya Bharat	1952-53	..	..	..	3.56	3.56
PEPSU	1952-53	..	..	..	0.57	0.57
Saurashtra	1951-52	..	..	..	1.72	1.72
Travancore-Cochin	1951-52	4.14*	..	..	..	4.14
PART C STATES						
Bhopal	1951-52	..	..	..	1.57	1.57
Coorg	1951-52	0.12	0.05	..	..	0.17
Delhi	1952-53	..	10.89	0.61	0.79	12.29
Himachal Pradesh	1952-53	..	..	..	0.65	0.65
Vindhya Pradesh	1951-52	0.01	..	0.08	4.89	4.98
TOTAL		20.19	115.90	50.81	243.80	430.69

*Represents total grants for all services.

STATISTICAL APPENDIX 18

Rates of property tax including service taxes levied by Municipal Corporations and Municipalities in the several States

State	Basis of levy	Rate of levy	Remarks						
1. Andhra	Annual value	Rates range from 15 to 29 per cent. of the annual value (including education tax and service taxes).	Actual rate is to be fixed by each municipality.						
2. Assam	Annual value	General tax varies from 3 to 8 per cent. Water tax varies from 2 to 8 per cent. Lighting tax varies from 1½ to 4 per cent. Latrine tax varies from 3 to 7½ per cent.	In respect of Government buildings and buildings whose rental value cannot be determined, the annual value is arrived at on the basis of the cost of construction, a percentage of the cost of construction being taken as the annual value.						
3. Bihar	Annual value	33 per cent. in Patna and about 32 per cent. in municipalities including service taxes.							
4. Bombay	General Annual value (Rateable value)	Bombay Municipal Corporation.— Maximum for the general tax is 21 per cent. Actually levied at 17 per cent.	In respect of village pan-chayats, however, the tax can be levied on the capital value basis also.						
<p>The total rate levied in Bombay City by the Corporation is 24½ per cent. made up of :—</p> <p>General tax 17 per cent. Water tax 3½ per cent. Halalkhore tax 3 per cent. Fire service tax ½ per cent.</p> <hr style="width: 20%; margin: auto;"/> <p style="text-align: center;">24½ per cent.</p> <p>Poona Municipal Corporation levies the general tax on a graduated scale as under :—</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: left;"><i>Rateable value</i></td> <td style="text-align: left;"><i>Rate percentage</i></td> </tr> <tr> <td>up to 1000</td> <td>12 per cent.</td> </tr> <tr> <td>1001 to 2000</td> <td>13 per cent.</td> </tr> </table>				<i>Rateable value</i>	<i>Rate percentage</i>	up to 1000	12 per cent.	1001 to 2000	13 per cent.
<i>Rateable value</i>	<i>Rate percentage</i>								
up to 1000	12 per cent.								
1001 to 2000	13 per cent.								

STATISTICAL APPENDIX 18—contd.

Rates of property tax including service taxes levied by Municipal Corporations and Municipalities in the several States—contd.

State	Basis of levy	Rate of levy	Remarks
		<i>Raiseable value</i> 2001 to 5000 5001 and above	<i>Rate percentage</i> 14 per cent. 16 per cent.
		Ahmedabad Municipal Corporation levies the general tax on a graduated scale as under :—	
		<i>Valuation group</i> 1 to 200 201 to 1000 1001 to 3000 3001 and above	<i>Use of property</i> Residential Non-residential Residential Non-Residential Residential Non-Residential Residential Non-Residential Non-residential buildings and lands of mills and factories.
			<i>Rate per Rs. 100 of Annual Value</i> 12 12 13 13½ 15 16 16 17 20
		In municipalities, the maximum rate is not fixed but the Government is pressing the municipalities to levy it at a rate of at least 20 per cent.	
5. Madhya Pradesh	Annual letting value.	Upto 10 per cent.	
6. Madras City.]	Annual rental value.	Properties whose annual value is Rs. 500 and below: 17½ per cent. of the annual value. Properties whose value is above Rs. 500 but below Rs. 1000: 19 per cent. of the annual value. Properties above Rs. 1,000: 20 per cent. of the annual value.	In respect of village panchayats, however, the tax is levied either on the capital value or annual value.
		In addition, education tax is levied at 15 per cent. of the above rates.	

STATISTICAL APPENDIX 18—contd.

Rates of property tax including service taxes levied by Municipal Corporations and Municipalities in the several States—contd.

State	Basis of levy	Rate of levy	Remarks									
		In district municipalities, the total rate including service taxes and education tax ranges from 12½ per cent. to 27 per cent. per annum.										
		As regards house tax in village panchayats, the following minimum and maximum rates have been prescribed. These rates apply to the village panchayats in the Andhra area also.										
		<table border="0"> <tr> <td><i>Basis of levy</i></td> <td><i>Minimum rate per half year</i></td> <td><i>Maximum rate per half year</i></td> </tr> <tr> <td>1. If levied on the basis of capital value.</td> <td>1/16 per cent. of capital value.</td> <td>¼ per cent. of capital value.</td> </tr> <tr> <td>2. If levied on the basis of rental value.</td> <td>1 per cent. of annual rental value.</td> <td>10 per cent. of annual value.</td> </tr> </table>	<i>Basis of levy</i>	<i>Minimum rate per half year</i>	<i>Maximum rate per half year</i>	1. If levied on the basis of capital value.	1/16 per cent. of capital value.	¼ per cent. of capital value.	2. If levied on the basis of rental value.	1 per cent. of annual rental value.	10 per cent. of annual value.	
<i>Basis of levy</i>	<i>Minimum rate per half year</i>	<i>Maximum rate per half year</i>										
1. If levied on the basis of capital value.	1/16 per cent. of capital value.	¼ per cent. of capital value.										
2. If levied on the basis of rental value.	1 per cent. of annual rental value.	10 per cent. of annual value.										
7 Orissa	Annual value	Maximum 10 per cent. for general tax. In addition water tax is levied by the Berhampur municipality. In the one municipality which levies octroi, the total rate of property tax is 6½ per cent. In others, it ranges from 16 to 23½ per cent.	Where the rent cannot be estimated, the annual value is to be fixed on the basis of the cost of construction, a percentage (7½) being taken as the annual value.									
8, Punjab	Annual value	Maximum 12½ per cent. 14 municipalities levy at less than 6 per cent. of annual value.										
9, Uttar Pradesh	Annual rental value.	From 3½ per cent. to 15 per cent. for general tax. Lucknow municipality levies general tax at slab rates which go up to 15 per cent. and in addition water tax at 7½ per cent.										
10, West Bengal	Annual value.	<table border="0"> <tr> <td><i>Calcutta Corporation</i></td> <td><i>Per Rs. 100 of annual value</i></td> </tr> <tr> <td>Where the annual value does not exceed Rs. 1,000.</td> <td>15</td> </tr> <tr> <td>Where the annual value exceeds Rs. 1,000 but not Rs. 3,000.</td> <td>18</td> </tr> </table>	<i>Calcutta Corporation</i>	<i>Per Rs. 100 of annual value</i>	Where the annual value does not exceed Rs. 1,000.	15	Where the annual value exceeds Rs. 1,000 but not Rs. 3,000.	18	The maximum percentage may be increased upto 33 per cent. with the approval of State Government in case of lands			
<i>Calcutta Corporation</i>	<i>Per Rs. 100 of annual value</i>											
Where the annual value does not exceed Rs. 1,000.	15											
Where the annual value exceeds Rs. 1,000 but not Rs. 3,000.	18											

STATISTICAL APPENDIX 18—contd.

Rates of property tax including service taxes levied by Municipal Corporations and Municipalities in the several States—contd.

State	Basis of levy	Rate of levy	Remarks
		Where the annual value exceeds Rs. 3,000 but not Rs. 12,000.	22 and buildings, whose annual value exceeds Rs. 3,000.
		Where the annual value exceeds Rs. 12,000.	23
		Howrah : Maximum 23 per cent. but actually levied at 21½ per cent. For other municipalities the maximum rate on holdings are :—	
		Darjiling and Kursaong municipalities	15
		Other municipalities	10
		Slightly lower rates are actually levied.	
		The following are the maximum rates upto which services taxes can be levied by municipalities in the State :—	
		Conservancy rate	10 per cent.
		Water rate	7½ per cent.
		Lighting rate	3 per cent.
11. Hyderabad	Annual value	<i>Municipal corporations</i> :— Maximum 18 per cent. <i>Municipalities</i> :— In respect of municipalities, the rate is to be fixed by each individual municipality with the sanction of the State Government. The average rate is 12½ per cent.	In respect of village panchayats a tax can be levied on the basis of capital valuation also, the minimum and the maximum being fixed by the State Government.
12. Mysore	Annual rental value.	Bangalore:—12½ per cent. on values below 500, and 14 per cent. on values over 500. In other municipalities it is lower. In the two city municipalities of Mysore and Devangere consolidated rate is 9 per cent.	
13. Rajasthan	Annual rental value.	5 per cent.	In the only municipality that levies it.
14. Travancore-Cochin.	Annual value	The rate levied by the Trivandrum Municipal Corporation is 12 per cent. (inclusive of tax for water supply). Maximum rate leviable is 15 per cent.	

STATISTICAL APPENDIX 18—concl'd.

Rates of property tax including service taxes levied by Municipal Corporations and Municipalities in the several States—concl'd.

State	Basis of levy	Rate of levy	Remarks
15. Bhopal	Annual value	1 Anna per rupee	Only houses let out are taxed. Owner occupied houses which are 70 per cent. of the total number of houses are exempt.
16. Coorg	Annual value	6½ per cent.	
17. Ajmer	Annual value	7½ per cent. where rental value exceeds Rs. 950 and 10 per cent. where it exceeds Rs. 1,200.	

STATISTICAL APPENDIX 19

Total rates of property tax and service taxes levied by certain Municipal Corporations and Municipalities

State	Municipal Corporation or Municipality	Total rate of taxes on property levied on annual rental value, per annum
(Per Rs. 100 of annual value)		
Bihar	Patna Municipal Corporation	33
Bihar	Municipalities in Bihar	32
Bombay	Ahmedabad Municipal Corporation	30 on the highest class of building namely, mills and factories.
Do.	Bombay Municipal Corporation	24½ (besides 2½ to 5 per cent. urban immovable property tax levied by State Government).
Do.	Poona Municipal Corporation	19 In addition water rate is levied on rates dependent upon the size of the connection from the municipal mains.
Do.	Hubli Municipality	25
Do.	Satara Borough Municipality	8
<p>Public water rate. In addition, for water supplied for domestic services a water rate of Rs. 18 per annum (Rs. 24 for hotels and restaurants) for ½ inch pipe connection and a rate of Rs. 48 per annum, for ¾ inch pipe connection is charged.</p>		
Madras	Madras City Municipal Corporation	23 (maximum rate 2½ per cent. on the highest class of buildings including education tax of 3 per cent.)
Madras	Ootacamund Municipality	19
Do.	Tuticorin Municipality	22
Andhra	Masulipatnam Municipality	29 (including education tax of 5 per cent.)
Do.	Anakapalee Municipality	23
Orissa	Puri	20
Punjab	Five Municipalities levy at	12½
	Five Municipalities levy at	10
	Seven Municipalities levy at	6 to 10
	Fourteen Municipalities levy at	less than 6
Uttar Pradesh	Lucknow Municipality	22½ (rate including water rate on the highest class of buildings).
West Bengal	Calcutta Corporation	23½ (on the highest class of buildings)
Do.	Howrah Municipality	21½

STATISTICAL APPENDIX 19—contd.

Total rates of property tax and service taxes levied by certain Municipal Corporations and Municipalities—contd.

State	Municipal Corporation or Municipality	Total rate of taxes on property levied on annual rental value per annum
		(per Rs. 100 of annual value)
Hyderabad	Secunderabad Municipal Corporation	10 (including water tax. In addition a conservancy tax is levied on a sliding scale).
Hyderabad	Hyderabad Municipal Corporation	14½ (including water tax and conservancy tax).
Mysore	Bangalore Municipal Corporation	14 (on the higher class of buildings inclusive of service tax).
Do.	The two City Municipalities of Mysore and Devangere	9
Travancore-Cochin	Trivandrum Municipal Corporation	12
Coorg	Coorg Municipality	6½
Ajmer	Ajmer	10 (on the higher class of buildings).
Bhopal	Bhopal	6½

STATISTICAL APPENDIX 20

Particulars regarding remission of property tax for vacancies in Part A States

State	Category of local body	Period of vacancy for remission	Rate of remission	Remarks
1. Andhra	Municipalities	30 or more consecutive days in a half year.	Not exceeding half the tax.	The remission is to be proportionate to the period of vacancy.
2. Assam	Municipalities	60 or more consecutive days during a financial year.	Half of the tax.	
3. Bihar	Municipalities	30 or more consecutive days during the quarter.	Rate not specified.	
4. Bombay	Municipal Corporations	60 consecutive days in respect of the corporations and not less than 90 days in a year in respect of municipalities.	$\frac{2}{3}$ of the amount of general tax in the case of corporations and not exceeding half of the amount of tax due in the case of municipalities.	
5. Madras	(a) Municipal Corporation.	30 or more consecutive days in any half year.	Not exceeding half of the tax as relates to the building only.	
	(b) Municipalities	Same as Andhra	Same as Andhra.	
6. Punjab.	Municipalities and Small Town Committees.	Not less than 60 days	Such portion as the committee thinks fit.	
7. Uttar Pradesh	Municipalities	90 consecutive days	Rate not specified.	
8. West Bengal	(a) Municipal Corporation.	60 consecutive days	Half of the owner's share of the consolidated rate.	
	(b) Municipalities.	60 consecutive days	Half of the total rate.	

STATISTICAL APPENDIX 21

Showing the basis and rate of levy of Land Cess in the principal States

Name of the State	Name of the Cess	Basis of the Cess	Rate of Cess per rupee of land revenue or annual value
1	2	3	4
PART A STATES			
1. Andhra	Land Cess	Same as in Madras State.	2 annas.
	Education Cess	Do.	3 annas.
2. Assam	Local Rate	Land revenue	Maximum rate is Re. 0-2-8. The rate actually levied is 1½ annas in one district and 2 annas in all other districts.
3. Bihar	Road Cess	Annual rental value of estates Net profits of mines other than coal mines	2 annas. 1 anna.
4. Bombay	Local Fund & Cess	Land revenue	3 annas out of which levy of 15 pies is for primary education managed by District School Boards.
5. Madhya Pradesh	Land Cess	Land revenue	30 pies for Janapada Sabhas and 6 pies for village panchayats.
6. Madras	Land Cess	Annual rental value which is land revenue assessment together with water rate. Ryotwari land revenue assessments payable by the ryots will be fixed for ex-zamin lands also.	2 annas of which proceeds of 6 pies cess in panchayat villages are to be credited to the village panchayats.
	Education Cess	Do.	3 annas except in one district where it is 20-pies.
7. Orissa	Local Cess or Land Cess,	Annual value	Minimum rate is two-annas. Maximum rate is 2½ as. The 1950 Act raising the maximum rate to 4 annas has not yet been given effect to.

STATISTICAL APPENDIX 21—contd.

Showing the basis and rate of levy of Land Cess in the principal States—contd.

1	2	3	4
PART A STATES—contd.			
8. Punjab	Local Rate	Annual value which is twice land revenue.	Ranges from two to four annas in the rupee of annual value.
9. Uttar Pradesh	Local Rate	Do.	Previously levied at 9½ per cent, of annual value or 3 as. in the Re. of land revenue but on account of abolition of Zamindaris, district boards now receive only a compensatory grant from Government in lieu cess.
10. West Bengal	Road Cess	Annual value of land and annual net profits from mines, quarries, etc.	6 pies.
	Public Work Education Cess (credited to district school boards)	Do. Annual value of land and annual net profits from mines, quarries, etc.	Do. 1½ annas per rupee of annual value of lands and 3½ pies of net profits of mines and quarries.
PART B STATES			
1. Hyderabad	Local Cess	Land revenue	1 anna.
2. Madhya Bharat	Land Cess	Land revenue	2 pies.
3. Mysore	Local Cess	Land revenue and forest revenue.	Maximum rate is 2 annas. Minimum rate is 1 anna.
4. PEPSU	Land Cess	Not levied.	
5. Rajasthan	Land Cess	Land revenue	1 anna.
6. Saurashtra	Land Cess	Not levied.	
7. Travancore-Cochin.	Land Cess for panchayats.	On the basis of extent	1½ pies for 4 cents.
PART C STATES			
1. Bhopal	Land Cess	Land revenue	1 anna to village panchayats, there being no district board.
2. Coorg	Local Cess	Annual rental value	3 annas.
3. Himachal Pradesh	Land Cess	Land revenue	25 per cent. of land revenue of which after deducting collection charges, 20 per cent. is proposed to be handed over to village panchayats there being no district board in the State.

STATISTICAL APPENDIX 22

Showing the annual income of Local Boards from Land Cesses in the Principal States

Name of State	Latest year for which figures are available	Income from land cess (In lakhs of Rs.)	Percentage of income from land cess to the total income of boards from all sources
1	2	3	4
PART A STATES			
1. Andhra:			
District Boards (land cess)	1952-53	48.19	11.5
District Boards (Education cess)	Do.	82.73	19.8
2. Assam			
	1950-51	13.71	26.5
3. Bihar			
	1950-51	145.18	33.5
4. Bombay			
	1952-53	105.39	43.7
5. Madhya Pradesh :			
Janapada Sabhas	1951-52	40.81	22.1
6. Madras (Residuary State) :			
District Boards (land cess)	1952-53	55.92	10.3
District Board (Education cess)	Do.	89.12	16.5
Village Panchayat (land cess)	Do.	2.53	1.7
8. Orissa			
	1951-52	16.12	24.2
9. Punjab			
	1951-52	63.43	25.2
10. Uttar Pradesh.			
	After the abolition of Zamindaris, the district boards now get only compensatory grant-in-aid from Government in lieu of cess		
11. West Bengal			
	1948-49	35.47	41.0
PART B STATES			
1. Hyderabad			
	1952-53	31.26	90.0
2. Travancore-Cochin :			
Village Panchayats	1951-52	1.02	16.8
3. PEPSU			
4. Saurashtra			
5. Travancore-Cochin			
	There are no district boards in these States.		
TOTAL.		730.83	

STATISTICAL APPENDIX 23

Income of Municipalities from Octroi

(In lakhs of Rupees)

Name of State	1948-49	1949-50	1950-51	1951-52	1952-53	Latest year figure
PART A						
Assam . . . . .	..	..	..	..	..	..
Bihar . . . . .	..	..	..	..	..	..
Bombay . . . . .	..	..	154.92 (44.86)	195.98 (45.36)	213.54 (46.58)	213.54 (46.58)
Madras . . . . .	..	..	..	..	..	..
Madhya Pradesh	75.60 (46.75)	91.83 (49.06)	78.43 (43.57)	74.48 (47.59)	..	74.48 (47.59)
Orissa	1.50 (16.04)	1.32 (14.8)	1.60 (14.6)	1.73 (14.7)	..	1.73 (14.7)
Punjab	54.74 (56.2)	59.82 (58.9)	84.66 (71.7)	108.55 (77.2)	..	108.55 (77.2)
Uttar Pradesh	139.08 (39.83)	137.67 (37.84)	..	..	..	137.67 (37.84)
West Bengal . . . . .	..	..	..	..	..	..
PART B						
Hyderabad . . . . .	..	..	..	..	..	..
Madhya Bharat . . . . .	..	..	..	..	29.54 (46.7)	29.54 (46.7)
PEPSU . . . . .	..	..	32.26 (32.26)	37.96 (37.96)	40.48 (40.48)	40.48 (40.48)
Saurashtra . . . . .	..	..	57.86* (61.04)	60.54 (58.73)	..	60.54 (58.73)
Travancore-Cochin . . . . .	..	..	..	..	..	..
PART C						
Bhopal	3.53 (71.2)	4.58 (65.2)	5.23 (68.9)	6.61 (72.5)	..	6.61 (72.5)
Coorg . . . . .	..	..	1.39 (70.56)	1.77 (73.75)	..	1.77 (73.75)
Delhi . . . . .	..	..	..	..	..	..
Himachal Pradesh	2.33 (88.6)	3.61 (90.9)	5.03 (92.6)	5.08 (92.02)	6.65 (94.2)	6.65 (94.2)
Vindhya Pradesh . . . . .	..	0.03 (0.39)	0.03 (0.30)	0.03 (0.36)	..	0.03 (0.36)
TOTAL						681.59

N.B.—The figures within brackets below denote the percentage to total tax revenue.

* Includes Terminal Tax also.

STATISTICAL APPENDIX 24

Income of Municipalities from Terminal Taxes

Name of State	1948-49	1949-50	1950-51	1951-52	1952-53	Latest year figures
PART A						
Assam . . . . .	..	..	..	..	..	..
Bihar . . . . .	..	..	..	..	..	..
Bombay . . . . .	..	..	35·39 (9·62)	38·83 (8·98)	29·74 (6·48)	29·74 (6·48)
Madras . . . . .	..	..	..	..	..	..
Madhya Pradesh	12·47 (7·71)	10·56 (5·64)	9·39 (5·21)	12·58 (8·03)	..	12·58 (8·03)
Orissa . . . . .	..	..	..	..	..	..
Punjab	27·32 (28·09)	24·26 (23·8)	11·74 (9·9)	4·74 (3·4)	..	4·74 (3·4)
Uttar Pradesh	53·66 (15·37)	48·67 (13·38)	..	..	..	48·6 (13·38)
West Bengal . . . . .	..	..	..	..	..	..
PART B						
Hyderabad . . . . .	..	..	..	..	..	..
Madhya Bharat . . . . .	..	..	..	..	4·27 (6·7)	4·27 (6·7)
PEPSU . . . . .	..	..	..	..	..	..
Saurashtra . . . . .	..	..	..	..	..	..
Travancore-Cochin . . . . .	..	..	..	..	..	..
PART C						
Bhopal . . . . .	..	..	..	..	..	..
Coorg . . . . .	..	..	..	..	..	..
Delhi	58·25 (51·8)	67·42 (42·2)	70·25 (45·9)	78·62 (46·9)	82·91 (45·3)	82·91 (45·3)
Himachal Pradesh . . . . .	..	..	..	..	..	..
Vindhya Pradesh . . . . .	..	..	..	..	..	..

N.B.—The figures within brackets below denote the percentage to total tax revenue.

STATISTICAL APPENDIX 2b

Income of Municipal Corporations from Octroi and Terminal taxes

State	1950-51		1951-52		1952-53	
	Amount (In lakhs of Rs.)	Percent- age to tax re- venue	Amount (In lakhs of Rs.)	Percent- age to tax revenue	Amount (In lakhs of Rs.)	Percent- age to tax revenue
1. Bombay :						
(a) Ahmedabad	33.7	26.5	44.0	53.6	51.6	23.6
(b) Bombay .	67.6	11.1	68.5	10.4	69.9	9.1
(c) Poona .	39.9	51.3	42.6	50.6	40.5	46.3
TOTAL .	141.2	17.3	155.1	18.8	162.0	15.1
2. Madhya Pradesh:						
(a) Jabalpur	14.8	68.4	17.2	69.6	16.1	67.2
(b) Nagpur .	..	..	43.3	55.9	43.2	55.0
TOTAL .	14.8	68.4	60.5	59.3	59.3	57.8
3. Mysore						
Bangalore	15.4	25.6	20.1	31.6	16.8	23.3
4. Travancore-Cochin						
Trivandrum .	..	..	..	..	..	..
TOTAL FOR ALL COR- PORATIONS	171.4	22.2	235.7	14.9	238.1	16.2

STATISTICAL APPENDIX 26

**Income from Octroi and Terminal taxes of all Municipalities and
Municipal Corporations in all States**

State	Latest year for which figures are available	Income in the year (in lakhs of Rs.)
PART A		
Assam . . . . .	..	..
Bihar . . . . .	..	..
Bombay :		
(a) Municipalities	1952-53	243.28
(b) Municipal Corporations	1952-53	162.0
Madras :		
(a) Madras Municipal Corporation	1951-52	1.58
(b) Other Municipalities . . . . .	..	..
Madhya Pradesh:		
(a) Municipalities	1951-52	87.06
(b) Municipal Corporations	1952-53	59.30
Orissa	1951-52	1.73
Punjab	1951-52	113.29
Uttar Pradesh	1949-50	186.34
West Bengal . . . . .	..	..
PART B		
Hyderabad . . . . .	..	..
Madhya Bharat	1952-53	33.81
Mysore:		
(a) Bangalore Corporation	1952-53	16.80
(b) Other Municipalities	Figures not reported	
PEPSU	1952-53	40.48
Saurashtra	1951-52	60.54
Travancore-Cochin . . . . .	..	..
PART C		
Bhopal	1951-52	6.61
Coorg	1951-52	1.77
Delhi	1952-53	82.91
Himachal Pradesh	1952-53	6.65
Vindhya Pradesh	1951-52	0.03
TOTAL		1104.18

STATISTICAL APPENDIX 27

Octroi incomes of the Amritsar Municipality under various classes for the years 1950-51, 1951-52 and 1952-53

Class and Names of articles		1950-51	1951-52	1952-53
		Rs.	Rs.	Rs.
Class I	Articles of food and drink	7,46,442	10,02,427	11,66,962
Class II	Animals	24,947	52,527	45,532
Class III	Fuel and articles used for fuel and lighting	1,92,147	2,69,885	2,17,601
Class IV	Articles used in construction of buildings	1,06,422	1,27,219	1,09,849
Class V	Drugs and perfumes	1,29,028	1,13,881	1,12,779
Class VI	Tobacco	19,593	20,728	17,399
Class VII	Piece-goods and textile fabrics	2,52,229	3,98,518	5,00,074
Class VIII	Metals and articles of metals	1,27,027	1,38,644	1,36,527
Class IX	Miscellaneous	1,17,367	1,49,982	1,47,926
		<u>17,15,202</u>	<u>22,73,811</u>	<u>24,54,649</u>

STATISTICAL APPENDIX 28

Octroi incomes of the Patiala Municipality under various classes for the years 1950-51, 1951-52 and 1952-53

Class & Names of Articles		1950-51	1951-52	1952-53
		Rs.	Rs.	Rs.
Class I :	Articles of food and drink.	1,95,871	2,24,983	2,42,525
Class II :	Animals	7,768	6,516	6,516
Class III :	Fuel and articles used for fuel and lighting.	54,521	64,808	74,117
Class IV :	Articles used in construction of buildings	66,036	76,166	55,634
Class V :	Drugs and perfumes.	27,088	16,150	19,183
Class VI :	Tobacco.	12,696	13,161	11,040
Class VII :	Piece-goods and textile fabrics.	83,454	84,952	1,12,064
Class VIII :	Metals and articles of metals.	44,207	59,153	54,228
Class IX :	Miscellaneous	2,416	16,109	24,518
		4,96,016	5,61,999	5,95,823

STATISTICAL APPENDIX 29

Showing the income of Local Bodies from Profession Tax in the several States

A—MUNICIPAL CORPORATIONS AND MUNICIPALITIES

State	Latest year for which the figures are available	Income from Profession tax in the year (In lakhs of Rs.)	Percentage of the income to the total income of the local bodies from all taxes
1	2	3	4
PART A STATES			
Assam	Not levied	..	..
Bengal (West) :			
(a) Calcutta Corporation	1951-52	28.00	7.5
(b) Other Municipalities in West Bengal	1948-49	5.58	5.4
Bihar :	Not levied	..	..
Bombay (including Ahmedabad Corporation)	1952-53	3.07	0.4
Madras :			
(a) Madras Corporation	1952-53	10.81	6.5
(b) District Municipalities	1952-53	11.44	5.0
(including tax on companies)			
Andhra District Municipalities	Do.	5.77	4.8
Orissa	1951-52	0.39	3.2
Punjab	1951-52	0.14	0.1
Uttar Pradesh	1949-50	1.78	0.6
Madhya Pradesh	1951-52	1.88	1.2
PART B STATES			
Hyderabad :			
(a) The two Municipal Corporations of Hyderabad & Secunderabad	1952-53	2.75	6.3
(b) Other Municipalities	1952-53	3.04	5.5
Mysore :			
(a) Bangalore Municipal Corporation	1952-53	1.11	1.6
(b) Devangere City-Municipality	1952-53	0.12	3.5
(c) Other Municipalities		Figures not reported.	
Madhya Bharat	1952-53	0.58	0.9
PEPSU	Not levied	..	..

STATISTICAL APPENDIX 29—contd.

Showing the income of Local Bodies from Profession Tax in the several States—contd.

A—MUNICIPAL CORPORATIONS AND MUNICIPALITIES—contd.

	1	2	3	4
PART B STATES—contd.				
Rajasthan		Not levied	..	..
Saurashtra		Not levied	..	..
Travancore-Cochin :				
(a) Trivandrum Corporation		1951-52	0.76	0.2
(b) Other Municipalities		1951-52	6.60	23.9
PART C STATES				
Coorg		1951-52	0.27	11.2
Delhi }		Not levied	..	..
Himachal Pradesh }				
Total annual income of municipal corporations and municipalities from Profession Tax in all States			84.08	..
B.—DISTRICT BOARDS AND VILLAGES PANCHAYATS				
PART A STATES				
Andhra :				
District Boards		1952-53	0.65	0.2
Bombay :				
District Boards		1952-53	1.94	1.5
Madras :				
(a) District Boards (in the residuary Madras State)		1952-53	1.52	0.3
(b) Village Panchayats (in the combined Madras State)		1950-51	1.07	6.5
Orissa :				
District Boards		1951-52	0.05	0.3
Punjab :				
District Boards		1951-52	11.84	15.6
PART B STATES				
Hyderabad :				
(a) District Boards		1952-53	0.05	0.2
(b) Village Panchayats		1952-53	0.54	17.4
Travancore-Cochin :				
Village Panchayats		1951-52	0.46	29.8
Total annual income of Local Boards from Profession Tax in all States			18.12	
Total annual income of all Local Bodies from Profession Tax in all States			102.20	

STATISTICAL APPENDIX 30

Rates of Advertisement tax levied by the Madras Corporation

Revised Schedule of rates as per resolution of Council dated 29-3-1947

I. In respect of advertisements on cloth hung across the streets, the rate of advertisement tax shall be Rs. 10 per calendar month or less in a street 10 feet to 20 feet broad and Rs. 20 per calendar month or less in a street 20 feet broad upto 50 feet. This kind of advertisement will not be allowed in streets broader than 50 feet.

	Per week of	Per Calendar	Per year
	7 days	month	month
	Rs. A. P.	Rs. A. P.	Rs. A. P.
II. In respect of advertisements on hoardings, walls, posts in the form of non-illuminated sky signs:			
(a) For a space not exceeding single royal .	0 1 0	0 4 0	..
(b) For a space over single royal and upto 10 sq. feet .	0 2 0	0 8 0	6 0 0
(c) For a space over 10 sq. ft. upto 25 sq. ft. .	0 4 0	1 0 0	10 0 0
(d) For every additional 25 sq. ft. or less .	0 3 0	0 12 0	8 0 0
III. Posters :			
(a) For a space not exceeding a single royal .	0 1 0	..	..
(b) For a space not exceeding double royal .	0 2 0	..	..
(c) For every additional 10 sq. ft. or double royal .	0 1 6	..	..
IV. (a) For each vehicle other than motor car or lorry or any other means of conveyance propelled by electrical or mechanical power .			
	1 4 0	5 0 0	..
(b) For each motor car or lorry or any other means of conveyance propelled by electrical or mechanical power .			
	5 0 0	15 0 0	..
V. Advertisement boards carried by Sandwich Boardmen .			
	..	2 0 0	..
VI. Illuminated Advertisements and sky signs :			
(a) For a space upto 5 sq. ft. .	..	2 8 0	..
(b) For a space above 5 sq. ft. upto 25 sq. ft. .	..	3 0 0	..
(c) For every additional 25 sq. ft. .	..	2 8 0	..
VII. Advertisements exhibited on screens by means of lantern slides .			
	..	2 8 0	..
		per slide.	

NOTE.—Mere exhibition of the name of the owner of the vehicle, lorry, or tram car is not an advertisement liable to tax. For the purpose of calculating the size of an illuminated advertisement on sky sign the greatest length and the greatest breadth will be taken into consideration.