

## ANNEXURE III.1

## SCHEDULE OF ENTRY TAX

A. ITEMS OF COMMON CONSUMPTION AND BASIC RAW MATERIALS	Rate of tax 1 per cent
(1)	(2)
<ol style="list-style-type: none"> <li>1. Coal including coke in all its forms but excluding charcoal</li> <li>2. Cotton yarn, including cotton yarn waste and cotton waste</li> <li>3. Iron and steel, that is to say,               <ol style="list-style-type: none"> <li>(i) pig iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;</li> <li>(ji) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);</li> <li>(iii) skelp bars, tin bars, sheet bars, hoebars and sleeper bars;</li> <li>(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths);</li> <li>(v) steel structurals (angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections);</li> <li>(vi) sheets, hoops, strips and skelp, both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities in straight lengths and in coil form as rolled and in rivetted conditions;</li> <li>(vii) plates both plain and chequered in all qualities;</li> <li>(viii) discs, rings, forgings and steel-castings;</li> <li>(ix) tool, alloy and special steel of any of the above categories;</li> <li>(x) steel melting scrap in all forms including steel skull, turnings and borings;</li> <li>(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;</li> </ol> </li> </ol>	

## ANNEXURE III.1 (Contd.)

(1)	(2)
	<p>(xii) tin-plate both hot dipped and electrolytic and tin-free plates;</p> <p>(xiii) fish plate bars, bearing plate bars, crossing sleeper bars, fishplates, bearing plates, crossing sleepers and pressed steel sleepers rails, heavy and light crane rails;</p> <p>(xiv) wheels, tyres, axles and wheel sets;</p> <p>(xv) wire rods and wire—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;</p> <p>(xvi) defectives, rejects, cuttings or/and pieces of any of the above categories</p>
4.	<p>Crude oil, that is to say, crude petroleum oil and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil-deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes:</p> <p>(i) decantation;</p> <p>(ii) desalting;</p> <p>(iii) dehydration;</p> <p>(iv) stabilisation in order to normalise the vapour pressure;</p> <p>(v) elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure;</p> <p>(vi) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above-mentioned process;</p> <p>(vii) any other minor process (including addition of pour-point depressants or flow improvers) which does not change the essential character of the substance;</p>
5.	<p>Pure silk fabric (not being silk khadi to which entry 35 in Schedule-I of Gujarat Sales Tax Act, 1969 applies, or fabrics woven on handloom and sold at a price less than rupees ten per metre or pile carpets, braids, borders, laces and trimmings.</p> <p>Explanation—"Pure silk fabrics" means fabrics of which the contents (excluding the zari thread content) is not less than 60 per cent of pure silk.</p>
5A.	Artificial silk yarn including artificial silk yarn waste

## ANNEXURE III.1 (Contd.)

(1)	(2)
6. Chemical fertilisers	
7. Cotton yarn waste and cotton waste	
8. Dyes and chemicals other than those specified elsewhere	
9. Furnace oil	
10. Groundnut husks (fotri)	
11. The following articles, that is to say—	
(i) gunny bags and hessian	
(ii) jute twine	
(iii) brown paper and other paper adapted for use in packing goods	
(iv) cardboard boxes and cartons	
(v) empty tins and empty barrels	
(vi) wooden boxes (khokhas) and tin boxes	
(vii) empty bottles and corks	
(viii) polythene packing materials	
(ix) paper labels	
12. Handloom fabrics of all varieties (excluding those fabrics to which entries 37, 40 and 44 of Schedule I of Gujarat Sales Tax Act, 1969 apply) when sold at a price not less than ten rupees per metre	
13. Kerosene	
14. Lubricants	
15. (i) Machinery used in the manufacture of goods excluding machinery specified in any other entry.	
(ii) Electric motors and spare parts and accessories thereof and oil engines	
16. Raw silk and silk yarn including waste thereof	
17. Safety matches (excluding matches ordinary used as fire-works)	
18. Starches and maize flour and tapioca flour	
19. Woollen yarn (other than knitting yarn) but including woollen yarn waste	
20. Sheets, rods, bars, slabs, blocks, ingots, circles and scrap of non-ferrous metals and alloys	
21. Bricks and roofing tiles including mangalore tiles (other than deshi nalia)	
22. Caustic soda, soda ash and silicate of soda	
23. Paper, including newsprint and straw boards and card boards but excluding paper specified in entry 12 and 31A in this Schedule	
24. Cotton, that is to say, all kinds of cotton (indigenous	

## ANNEXURE III.1 (Contd.)

(1)	(2)
	or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste
25.	Hides and skins, whether in a raw or dressed state
26.	Jute, that is to say, the fibre extracted from plants belonging to the species <i>corchorous capsularies</i> and <i>corchorus olitoripus</i> and the fibre known as <i>mesta</i> or <i>bimli</i> extracted from plants or the species <i>hibiscus cannarinus</i> and <i>hibiscus sabdarifavar altissima</i> and the fibre known as <i>sunh</i> or <i>sunh hemp</i> extracted from plants of the species <i>crotalaria juncea</i> whether baled or otherwise
27.	Oil seeds, that is to say, <ul style="list-style-type: none"> <li>(i) groundnut or peanut <i>arachis hypogaeae</i>;</li> <li>(ii) sesamum or til (<i>sesamum orientale</i>);</li> <li>(iii) cotton seed (<i>gossypium spp</i>);</li> <li>(iv) soyabean (<i>glycin seja</i>);</li> <li>(v) rapeseed and mustard:- <ul style="list-style-type: none"> <li>(1) toria (<i>brassica campestrisver toria</i>);</li> <li>(2) rai (<i>brassica juncea</i>);</li> <li>(3) jamba-tramira (<i>eruca satiya</i>);</li> <li>(4) sarson, yellow and brawn (<i>brasia competris var sarson</i>)</li> <li>(5) banarsi rai or true mustard (<i>brassicanigra</i>);</li> </ul> </li> <li>(vi) linseed (<i>linum usitatissimum</i>);</li> <li>(vii) castor (<i>ricinus communis</i>);</li> <li>(viii) coconut (i.e., copra excluding tender coconuts (<i>cocos necifera</i>);</li> <li>(ix) sunflower (<i>helianthus annus</i>);</li> <li>(x) nigar seed (<i>guizetia abyssinica</i>);</li> <li>(xi) neem, vapa (<i>azadirachta indica</i>);</li> <li>(xii) mahua, illupi ippe (<i>madhuca indica M. latifolia</i>, <i>bassia, latifolia</i> and <i>madhuca longifolia sym. longifolia</i>);</li> <li>(xiii) karanja, pongam, hong ( <i>pongamia pinneta syn. p. glabra</i>);</li> <li>(xiv) kusum (<i>schleichera, oleosa syn S. trijuga</i>);</li> <li>(xv) punna, und (<i>calophyllum inophyllum</i>);</li> <li>(xvi) kokum (<i>carcinia indica</i>);</li> <li>(xviii) sal (<i>shorea robusta</i>);</li> <li>(xviii) tung (<i>aleurities fordii and A. montana</i>);</li> <li>(xix) red palm (<i>elaeis guinesis</i>);</li> </ul>

## ANNEXURE III.1 (Contd.)

(1)	(2)
(xx) Safflower (caethanus tinctorius).	
28. Jira (cumin seeds), methi (fenugru seeds), ajma (ajwa) kalingada seeds and asalia	
29. Oil cakes and de-oiled cakes	
30. Raw wool and wool tops	
31. Bullion and specie	
<b>B. SEMI-DURABLES AND ITEMS OF SEMI-LUXURY CONSUMPTION</b>	<i>Rate of tax 3 per cent</i>
1. Cakes, pastries and biscuits (other than biscuits declared tax free under entry 1 in Schedule-I of Gujarat Sales Tax Act	
2. Electrical goods (other than those specified in entry 92 in this Schedule) not being machinery used in the manufacture of goods and spare parts and accessories of such machinery	
3. Glassware, chinaware or articles made of porcelain and glazed earthenware (i) when sold at price not exceeding two rupees per piece (ii) in any other case Explanation—(i) one cup and one saucer, or (ii) any vessel and its lid, sold together shall be deemed to be one piece whereas a set of cups and saucers sold as such shall not be deemed to be one piece	
4. Musical instruments	
5. Sweets and sweetmeats (including shrikhand, basudi and doodhpak)	
6. Timru leaves	
7. Hydrogenated vegetable oils including vanaspati	
8. Floor and wall tiles	
9. Coffee, chicory or tea, in leaf or in powder other than that specified in sub-entry (1)	
10. Ice	
11. Paints and varnishes in any form, whether ready for use or not (other than those specified in entry 61-A, of this Schedule)	
12. (1) Plywood and articles prepared from plywood (2) Decorative sheets such as formica, sunmica and others and articles prepared from decorative sheets	
13. Vacuum flasks of all kinds including thermoses	

## ANNEXURE III.1 (Contd.)

(1)	(2)
14. Footwear (other than footwear specified in entry 52 in Schedule-I) of Gujarat Sales Tax Act, 1969.	
15. Soda water when sold in sealed or capsuled or corked bottles or jars	
16. Furniture (other than that specified in entry 73 of this Schedule) and skeletons thereof excluding wooden cradles (ghodia) and frames of wooden charpai (khatla)	
17. Braids, borders, laces and trimmings (excluding those to which entries 37, 40 and 44 of Schedule-I apply)	
18. Inflammable gas supplied in closed containers	
19. Solvent oil	
20. Articles made of plastics	
21. Articles and utensils, made of stainless steel	
22. Variali (aniseed) and khas khas (red pop seed)	
23. Hair combs, hair pins, hair brush, razor and razor blades, shaving brush, shaving soap, shaving cream, shaving stick and tooth brush	
24. All kinds of pressure lamps, incandescant lanterns and lamps, and cookers, and spare parts and accessories of any of these articles	
25. All kinds of stove and spare parts and accessories thereof	
26. Fountain pens, stylograph pens, ball point pens and propelling pencils and spare parts and accessories of such pens and pencils	
27. Foodstuff and food provisions of all kinds (including dried fruits and dried vegetable; raw, semi-cooked, semi-processed or ready to serve goods, pickles, sauces, jams, marmalades, jellies, preserved fruit and honey)	
28. Woollen fabrics as defined in item no. 21 of the First Schedule to the Central Excise and Salt Act, 1944	
29. Rayon or artificial silk fabrics as defined in item no. 22 of the First Schedule to the Central Excise and Salt Act, 1944	
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C. DURABLE CONSUMER GOODS, SUMPTUARY GOODS AND ITEMS OF CONSPICUOUS CONSUMPTION	<i>Rate of 4 per cent tax</i>
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1. Vitaminised infant milk food sold in sealed containers	
2. Articles made of gold and of silver both not containing precious stones or pearls whether real, artificial	

## ANNEXURE III.1 (Contd.)

(1)	(2)
	or cultured of a value exceeding one-tenth of the value of each such articles
3.	Ice-cream, kulfi and non-alcoholic drinks containing ice-cream
4.	Instant coffee, instant chicory, instant tea in powder
5.	Fire-works including matches (known as baporja) and other substances ordinarily used as fire-works
6.	Acrylic and plastic emulsion paints
7.	Aerated waters and non-alcoholic beverages (other than soda water) including fruit juices, squashes, syrups and cordials) when sold in sealed or capped or corked bottles or jars
8.	Air-conditioning plant and spare parts and accessories thereof
9.	Tobacco as defined in item No. 4 of the First Schedule to the Central Excise and Salt Act, 1944
10.	Cinematographic equipments including cameras, projectors and sound recording and re-producing equipments, lenses and film required for use therewith and spare parts and accessories thereof but excluding films certified by the State Government to be predominantly educational in nature
11.	Clocks, time-pieces and watches and spare parts and accessories thereof
12.	Dictaphone and other similar apparatus for recording sound and spare parts and accessories thereof
13.	Iron and steel safes, almirahs and furniture, upholstered furnitures and skeletons of any of them
14.	(1) Motor vehicles including motor cars, motor taxi cabs, motor cycles, motor cycle combinations, motor scooters, motorettes, motor minibuses, motor vans, motor lorries and chassis of motor vehicles
	(2) Component parts of motor vehicles specified in sub-entry (1) and other articles (including rubber and other tyres and tubes and batteries) adapted for use as parts and accessories of such vehicles, not being such articles are ordinarily also used otherwise than as such parts and accessories
15.	Photographic and other cameras and enlargers, lenses, paper, films and plates required for use therewith and spare parts and accessories thereof

## ANNEXURE III.1 (Contd.)

(1)	(2)
16.	Refrigerators and mechanical water coolers and component parts and accessories thereof (a) of capacity upto 165 litres; (b) of capacity over 165 litres (c) deep freezers
17.	(1) Sound transmitting equipment including tele-phones, loudspeakers and electrically operated gramophone record changers and spare parts and accessories of such equipments but excluding sound amplifying apparatus carried on the person and adapted for use as a hearing aid (2) Gramophones of every description and component parts thereof and gramophone records
18.	Tabulating, calculating, cash registering, indexing, card punching, franking and addressing machines and spares parts and accessories of such machines
19.	Duplicating machines and teleprinters and tape recorders including tape for use in connection therewith and spare parts and accessories thereof
20.	Typewriting machines and spare parts and accessories thereof
21.	Wireless reception instruments and apparatus and radio gramophones and electrical valves, batteries, transmitters, accumulations, amplifiers and loudspeakers required for use therewith and spare parts and accessories of such wireless instruments, apparatuses and radio gramophones
22.	Television set and spare parts and accessories thereof
23.	Aeroplanes and spare parts and accessories thereof
24.	Arms including rifles, revolvers, pistols and ammunitions thereof and spare parts and accessories thereof
25.	Binoculars, telescopes, opera glasses and spare parts and accessories thereof
26.	Cigarette cases and lighters
27.	Culinary and flavouring essences
28.	Furs and articles of personal or domestic use made therefrom
29.	Gold and silver filigree
30.	Marble and articles made of marble
31.	Pile carpets (excluding shetranji)
32.	Domestic electrical appliances including electric fans and fluorescent tubes (including chokes, starters,



## ANNEXURE III.1 (Contd.)

(1)	(2)
	fixtures and fittings and accessories) and other parts appurtenant to such appliances but excluding bulbs
33.	Ganja and bhang
34.	Non-potable liquors, that is:
	(a) rectified spirit;
	(b) denatured spirit;
	(c) methyl alcohol;
	(d) absolute alcohol;
	(e) any other liquor which the State Government may by notification in the Official Gazette declare to be non-potable for the purpose of this entry
35.	Opium
36.	Spirituous medicinal preparations containing more than 12 per cent by volume of alcohol (but other than those which are declared by the State Govt. by notification in the Official Gazette to be not capable of causing intoxication)
37.	Country liquors, that is, all liquors other than foreign liquors manufactured in India, and foreign liquors, that is, potable liquors brought into or manufactured in India including spirit, wines and fermented liquors
38.	Sheets, cushions, pillows, mattresses and such other articles made of foam rubber or plastic foam or other synthetic foam or of fibre foam or rubberised coir
39.	Hair oils
40.	Suit cases, attache cases and despatch cases but excluding steel trunks and school bags made of steel or aluminium
41.	Perfumes, natural and synthetic essential oils and their components and aromatic chemicals and their compounds, depilatories and cosmetics
42.	Table cutlery including knives, forks and spoons
43.	Articles of ivory other than ivory bangles (chudas and chudis) not ornamented in any manner, sandalwood or black wood or inlaid therewith and ornamental metalware (not being articles specified in entry 2 in this Schedule)
44.	Toilet articles, that is to say, all articles used in, cleansing or grooming parts of human body including hair tonics, shampoo and dentifrices of all kinds but excluding soap

## ANNEXURE III.1 (Contd.)

<i>D. OTHER CONSUMER GOODS, OTHER INPUTS AND CAPITAL GOODS</i>		<i>Rate of tax 2 per cent</i>
(1)	(2)	
1. Drugs and medicines other than those specified in entry 12 of Schedule-I of Gujarat Sales Tax Act, 1969 and item 36 of group C specified below		
2. Cotton fabrics as defined in the item No. 19 of the First Schedule to the Central Excise and Salt Act, 1944		
3. Sugar as defined in item No. 1 of the First Schedule to the Central Excise and Salt Act, 1944		
4. Agricultural machinery and implements and their spare parts (other than implements specified in entry 19 in Schedule-I of Gujarat Sales Tax Act, 1969)		
5. Electric motors and spare parts and accessories thereof		
6. (a) ready-made garments and articles (not being garments and articles to which entry 35 in Schedule-I applies) prepared from any textile or hand loom fabrics including those which have been embroidered or otherwise decorated when sold at a price exceeding ten rupees per article or suit.		
7. Staple fibre and staple fibre yarn, terylene fibre and terylene fibre yarn and all other synthetic fibres and synthetic yarn (other than those specified in any other entry in this or any other Schedule) including waste thereof		
8. Fish and all sea food		
9. Betel nuts		
10. Art paper, lustra cote art paper, suncoat, art card, art board, ivory card, chromo coated paper, cheque paper, imitation art paper, bible paper and silver cote art paper		
11. Petroleum products, including light diesel oil but excluding lubricants, kerosene, solvent oil, furnace oil and also excluding motor spirit declared tax free under entry 39 in Schedule-I		
12. Sewing machines and spare parts and accessories thereof		
13. Soaps and detergents (excluding shampoo)		
14. Vegetable non-essential oils other than hydrogenated vegetable oils		

## ANNEXURE III.1 (Contd.)

	(1)	(2)
15.	Rain coats and umbrellas of all kinds	
16.	(1) Tractors	
	(2) Spare parts and accessories of tractors	
	(3) Water pumps and water pumping sets	
17.	Zari thread and embroidery materials of gold, silver and gilded metal including badla, kasab, champa, gota, and full thappa	
18.	Bicycles, tricycles, tandem cycles and cycles combinations and tyres, tubes and accessories and parts thereof	
19.	Coal gas (other than that declared tax free under entry 6 in Schedule-I or specified in entry 88 in this Schedule)	
20.	Timber (excluding firewood and wood specified in entry 6 of Schedule-I of Gujarat Sales Tax Act, 1969), flush doors of ply-wood and bamboo whether whole or split	
21.	Natural and associated gas (other than inflammable gas supplied in closed container as specified in entry 88 in this Schedule)	
22.	Pepper and other spices	
23.	Spectacles and lenses, goggles and glasses, rough blanks and spectacle frames and parts and accessories used therewith	
24.	'X' ray apparatus and films, plates and other equipment required for use therewith and spare parts and accessories thereof	
25.	(1) Cement	
	(2) Articles made of cement, that is to say, articles in making of which cement is used irrespective of the proportion in which it is used excluding floor and wall tiles	
26.	Spare parts and accessories of oil engines to which entry 16 applies	
27.	Butter and ghee	

ANNEXURE III.2  
Value of Tax Base of Entry Tax in the Municipal Corporations  
in Gujarat  
(1979-80)

Commodity	(Rs. lakh)						
	Ahmedabad	Baroda (Estimated)	Surat	Rajkot	Total Municipal Corporations	Total Municipalities and Corporations	Total (Municipalities and Corporations)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Sugar Products							
(i) Refined	5079.35	292.76	1135.65	321.00	6828.76	4160.61	10989.37
(ii) Molasses	188.00	—	—	75.50	263.50	57.82	321.32
(iii) Sugar toys	—	—	—	—	—	66.82	66.82
2. Textile products							
(i) Cotton clothes	15504.22	—	2338.67	679.14	18522.03	6646.49	25168.52
(ii) Readymade garments	3407.50	—	2351.27	751.54	6510.31	763.79	7274.10
(iii) Knitting thread	1038.40	19.62	—	35.00	1093.02	8964.84	10057.86
(iv) Silk and woollen hosiery	2789.99	317.61	—	258.80	3366.40	118.90	3485.30
(v) Silk piece goods	5727.26	—	—	—	5727.26	8.35	5735.61
(vi) Woollen clothes	228.59	365.20	—	—	593.79	120.36	714.15



## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11. Bell metal and antifriction metal	—	—	—	1.15	1.15	—	1.15
12. Crude oil	—	—	321.67	248.33	570.00	988.72	1558.72
13. Chemical fertilizers	—	273.90	—	—	273.90	9.90	282.80
14. Dyes, colours and indigo	—	169.32	—	118.50	287.82	1408.47	1696.29
15. Chemicals	2989.45	2469.50	1686.98	30.22	7176.15	1510.88	8687.03
16. Furnace oil, boiler oil	—	265.60	—	475.00	740.60	0.15	740.75
17. Packing materials	—	58.10	28.00	62.00	148.10	1132.16	1280.26
(i) Gunny bags & hessian bags	864.47	—	38.95	10.50	913.92	286.44	1180.36
(ii) Jute	600.80	—	2.50	—	603.30	—	603.30
(iii) Brown paper (craft paper)	—	171.31	—	—	171.31	—	171.31
(iv) Card board, boxes etc.	—	—	—	—	—	—	—
(v) Wooden and tin boxes	—	—	—	—	188.13	74.81	262.94
(vi) Empty bottles and corks	—	188.13	—	—	—	7.44	7.44
(vii) Other packing materials	517.97	252.30	333.31	55.33	1158.91	1357.09	2516.00
18. Kerosene	1198.18	296.14	—	—	1494.32	320.86	1815.18
19. Lubricants and grease	5020.80	2160.66	2050.31	615.61	9847.20	11222.98	21070.18
20. Machinery and parts							

## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21. Electric motors - oil engines	2038.30	—	—	—	2038.30	249.02	2287.32
22. Safety matches	81.71	50.28	94.71	—	226.70	492.00	718.70
23. Starches - maize flours-tapioca	535.48	—	—	—	535.38	18.10	535.58
24. Machinery produced cattle feed	—	—	—	—	—	560.07	560.07
25. Drugs and medicines	4409.01	1720.37	662.62	240.00	7032.00	4705.75	11737.75
26. Vitaminised infant milk food	—	—	—	—	—	0.75	0.75
27. Sea food	—	—	—	—	—	—	—
28. Sheets, rods, wires of (i) non-ferrous metals	—	31.96	15.80	8.80	56.56	0.50	57.06
(ii) Copper and brass, lead, zinc, nickel	1117.50	678.11	413.65	22.00	2231.26	381.44	2612.70
(iii) Aluminium, hinaldium	—	—	—	—	—	—	—
(iv) Other metals not classified	—	—	—	—	—	23.53	23.53
(v) Tin, its wares and sheets	—	140.35	—	46.00	186.35	6.74	193.09
(vi) Metal sheets 14" x 18" size or above	—	3.32	3.50	31.17	37.99	1.51	39.50
(vii) Metal scrap	—	8.50	—	—	8.50	16.69	25.19

## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29. Betel nut	387.00	—	128.69	—	515.68	467.92	983.60
30. Bricks and Tiles							
(i) Bricks and roofing tiles	—	—	—	—	—	90.70	90.70
(ii) Mangalore tiles	40.16	1.66	0.50	113.50	155.82	45.25	201.07
(iii) Bricks	149.71	55.01	33.71	2.86	241.29	112.47	353.76
(iv) Fire bricks, fire clay & bentonite	244.84	59.16	—	2.22	306.22	2.51	308.73
(v) Floor and wall tiles	325.06	32.09	89.31	95.15	541.61	92.05	550.46
31. Paper	—	—	261.05	70.50	331.55	13.73	345.28
32. Newsprint	292.67	—	118.77	85.33	496.77	8.70	505.47
33. Straw board and card board	—	27.16	—	21.00	48.16	57.01	105.17
34. Motor spirit	858.50	—	—	—	858.50	—	858.50
35. Diesel oil	58.03	79.55	—	—	137.58	912.50	1050.08
36. Petrol	—	146.08	104.36	144.36	394.80	473.45	868.25
37. L.P.G.	237.56	—	—	28.89	266.45	199.80	466.25
38. Sewing machines	—	—	—	—	—	9.45	9.45
39. Washing soda and soda ash	—	196.71	—	140.00	336.71	246.39	583.10
40. Soaps and detergent	820.63	91.85	224.10	47.00	1183.58	581.94	1765.52
41. Bathing soaps	—	49.80	—	—	49.80	42.63	92.43
42. Shaving soaps	12.48	—	—	—	12.48	—	12.48



## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
43. Vegetable non-essential oil, colouring oil	122.81	3.32	142.00	—	268.13	63.20	331.33
44. Raincoats and umbrellas	358.54	7.47	6.76	8.35	381.62	19.46	401.08
45. Tractors and parts	—	—	—	—	—	143.59	143.59
46. Jari threads	—	—	—	—	—	—	—
47. Cakes and dry fruits	203.70	—	—	—	203.70	39.32	243.02
48. Bicycles, try cycles, tandem cycles etc.	1015.71	322.70	116.69	188.89	1643.99	318.85	1962.84
49. Electrical goods	—	1653.78	—	359.23	2013.01	1523.80	3536.81
50. Glassware, china ware, porcelain, etc.	535.63	32.37	106.20	—	674.20	—	674.20
51. Biscuits	—	—	—	—	—	244.19	244.19
52. Fibre glass, glassware, glasswool, vacuum flasks	—	131.69	—	143.46	275.15	756.50	1031.65
53. Timber-Bamboo	854.55	13.58	—	245.33	1113.46	973.74	2087.20
54. Wooden doors, windows	139.60	—	370.07	100.50	610.17	—	610.17
55. Construction wood	2039.41	351.92	—	—	2391.33	495.01	2886.34
56. Jewellery	—	—	—	—	—	—	—
57. Musical Instruments	70.05	—	—	77.33	147.38	0.35	147.73
58. Natural and associated gas-coal gas	—	368.52	113.31	—	481.83	482.65	964.48

ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59. Pepper and other spices	5.63	468.49	—	137.78	611.90	1550.55	2162.45
60. Optical goods	906.03	62.60	10.33	6.92	985.88	6.44	992.32
61. Sweets	—	—	—	—	—	—	—
62. Timru leaves	—	—	—	—	—	46.20	46.20
63. X-Ray apparatus	95.37	4.75	7.40	0.20	107.72	2.92	110.64
64. Cement	1051.77	407.38	336.42	713.50	2509.07	9778.01	12287.08
65. Cement articles	446.00	58.65	—	36.00	540.65	3874.85	4415.50
66. Hydrogenated oil (vanaspati)	695.29	252.75	232.94	121.50	1302.48	1156.34	2458.82
67. Tea	371.50	371.84	465.10	78.86	1287.30	5414.44	6695.80
68. Coffee	—	14.53	—	23.50	38.03	72.65	110.68
69. Fire works	60.40	22.41	—	7.00	89.81	58.77	148.58
70. Lifts	—	—	—	—	—	—	—
71. Paints and varnishes	3273.37	388.82	173.50	308.08	4143.77	1833.80	5977.57
72. Plywood and other articles	—	155.21	—	33.78	188.99	70.94	259.93
73. Decorative sheets (summica, formica)	—	—	—	33.09	33.09	7.74	40.83
74. Footwear	1200.90	258.05	116.28	44.00	1619.23	226.89	1846.12
75. Aerated water	—	—	—	—	—	—	—
76. Soda water	—	—	—	—	—	—	—
77. Furniture	—	—	—	—	—	160.83	160.83
78. (i) Wooden furniture- benches	632.65	184.25	72.46	37.09	846.45	36.55	883.00

## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(ii) Other furniture (wooden)	314.09	—	—	—	314.09	—	314.09
(iii) Steel furniture	252.18	—	—	—	252.18	29.16	281.34
79. Braids, borders, laces, trimmings	—	—	—	—	—	5.03	5.03
80. Airconditioners	—	—	—	—	—	—	—
81. Cinematographic equipments	45.51	—	110.28	26.00	182.79	—	182.79
82. Photographic goods	20.88	27.57	7.78	7.00	63.23	24.13	87.36
83. Clocks, watches, time pieces	178.11	38.18	26.88	36.15	279.32	493.86	773.18
84. Iron and steel safes etc.	—	—	—	3.08	3.08	505.62	508.70
85. Motor vehicles and parts	2664.40	1539.15	639.29	162.18	5005.02	2265.67	7270.69
86. Motor cycles and parts	575.36	—	—	—	575.36	54.35	629.71
87. Refrigerators	420.30	83.00	—	14.67	517.97	2.82	520.79
88. Gramaphones and records	56.75	7.30	7.83	8.67	80.55	1.86	82.41
89. Tabulating, calculating and other machines	—	—	—	21.15	21.15	—	21.15
90. Duplicators, teleprinters etc.	—	—	—	—	—	—	—
91. Tape recorders	—	—	—	—	—	—	—
92. Typewriters	—	—	—	—	—	—	—
93. Radio sets etc. and parts	262.44	66.88	79.80	—	409.12	122.02	531.14
94. Wireless instruments	141.53	—	—	—	141.53	0.55	142.08
95. Computers	129.47	—	—	—	129.47	—	129.47

ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96. Television sets and its parts	—	4.27	—	—	4.27	—	4.27
97. Aeroplanes and parts	—	1.26	—	—	1.26	—	1.26
98. Arms and ammunition	—	0.03	15.43	0.75	16.21	85.22	101.43
99. Binoculars, telescope, opera glass etc.	—	—	—	—	—	—	—
100. Cigarette cases and lighters	—	—	—	—	—	—	—
101. Marble and marble articles	50.69	—	—	12.33	63.02	29.41	92.43
102. Domestic appliances etc.	—	25.73	—	—	25.73	15.08	40.81
103. Non-potable liquors	—	—	—	—	—	—	—
104. Denatured spirits	134.81	—	9.20	—	144.01	—	144.01
105. Spiritous medicinal preparations	—	—	—	—	—	1.61	1.61
106. Country liquors—wines and beers	3.64	14.94	0.28	5.30	24.16	1.31	25.47
107. Plastic goods	395.78	718.78	356.81	132.65	1604.02	177.47	1781.49
108. Utensils—stainless steel, brass, bronze	1046.83	384.17	—	366.40	1797.40	871.48	2668.88
109. Other utensils—aluminium	1447.53	—	—	46.22	1493.75	9.15	1502.90
110. Cutlery articles	1085.77	46.48	—	324.23	1456.48	1074.09	2530.57
111. Foam rubber goods	—	—	99.35	108.67	208.02	288.23	496.25
112. Hides, skins and bones	—	199.86	—	—	199.86	166.16	366.02

## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
113. Oil seeds	370.00	999.32	18.00	260.00	1647.32	664.04	2311.36
114. Butter	86.50	7.97	9.00	7.00	110.47	—	110.47
115. Ghee	—	—	29.14	34.29	63.43	649.11	712.54
116. Oil cake	—	—	—	—	—	2252.10	2252.10
117. Toilet articles	149.62	48.97	34.47	220.00	453.06	79.79	532.85
118. Hair oils	61.15	14.94	—	—	76.09	138.11	214.20
119. Stoves and petromaxes	—	24.90	—	41.00	65.90	232.37	298.27
120. Perfumes (Aeromatic chemicals)	61.53	14.11	18.88	—	94.52	907.30	1001.82
121. Edible oils	6986.49	—	—	2663.22	9649.71	4005.66	13655.37
122. Confectionary (oilman stores)	—	—	133.00	—	133.00	159.98	292.98
123. Stone ladi (slabs) plain & polished	—	—	—	—	—	26.60	26.60
124. Stones and stone wares	217.59	3.32	13.00	—	233.91	190.70	424.61
125. Stone lime, grit, etc.	400.00	102.92	148.11	45.48	696.51	45.95	742.46
126. Construction lime gypsum chiroli	—	—	—	—	—	33.63	33.63
127. Marble stone (Araspahan)	34.31	11.29	—	—	45.60	3.12	48.72
128. Sanitary fittings	574.69	303.78	—	774.62	1653.09	122.17	1775.26

ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
129. Surgical instruments	323.53	87.15	16.51	5.00	435.19	55.10	490.29
130. Metal polish	199.09	—	—	—	199.09	—	199.09
131. Candles	60.77	5.69	—	—	66.46	86.52	152.98
132. Milgin stores	1455.74	114.21	292.44	—	1862.39	420.00	2282.39
133. Hardware	1078.55	—	—	—	1078.55	1186.25	2264.80
134. Cinema reels (films)	115.00	9.96	13.00	2.00	139.96	13.57	153.53
135. Toys and sports goods	860.64	32.25	18.34	45.50	956.73	21.02	977.75
136. Aluminium goods	460.55	1897.93	—	—	2358.48	12.22	2370.70
137. Haberdashery (Beats good)	—	59.76	92.06	—	151.82	46.76	198.58
138. Leather, coloured and tanned	—	13.28	—	—	13.28	250.88	264.16
139. Leather goods (purse, belts, etc.)	—	20.75	—	72.31	93.06	161.18	254.24
140. Pictures (printed photos)	—	4.98	—	3.85	8.83	4.17	13.00
141. Tyres and tubes of motor vehicles	—	660.68	—	174.45	835.13	—	835.13
142. Insecticides, germicides and disinfectants	—	—	78.66	16.50	97.16	104.07	201.23
143. Ropes and twines of silk, nylon, steel, plastic etc.	—	—	5.75	69.23	74.98	—	74.98
144. Raw rubber	—	—	—	18.00	18.00	6.89	24.89
145. Other goods—	—	24.90	—	—	24.90	—	24.90
(i) gelatine powders & capsules	—	—	—	—	—	—	—

## ANNEXURE III.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(ii)	shoe polish	3.80	—	—	3.80	—	3.80
(iii)	agarbathi (Incense sticks)	36.04	—	16.80	52.84	45.00	97.84
(iv)	linolium	10.79	—	—	10.79	—	10.79
(v)	printing block letters	9.96	—	20.00	29.96	—	29.96
(vi)	glue	15.09	—	—	15.09	—	15.09
(vii)	tarpolium and whiting	1.06	—	—	1.06	—	1.06
(viii)	peppermint oil	118.13	—	—	118.13	47.61	165.74
(ix)	earthenware, stone jars etc.	27.67	—	—	27.67	32.18	59.85
(x)	coloured clay, common clay	11.07	—	—	11.07	50.38	61.45
(xi)	soldering powders and solder	10.79	—	64.00	74.79	—	74.79
<b>TOTAL</b>		124654.32	30854.57	41003.84	14357.49	210971.22	107374.51
							317945.73

## Annexure III.3

Value of Tax Base of Entry Tax in the Municipalities in Gujarat  
(1979-80)

(Rs. lakh)

<i>Commodity</i>	<i>Anend</i>	<i>Bharuch</i>	<i>Bhuj</i>	<i>Kadi</i>	<i>Kalol</i>	<i>Kapadwanj</i>
(1)	(2)	(3)	(4)	(5)	(6)	
1. Sugar Products						
(i) Refined	90.17	200.38	112.21	38.07	56.11	48.09
(ii) Molasses	—	—	—	—	—	—
(iii) Sugar toys	0.23	—	—	—	—	—
2. Textile Products						
(i) Cotton clothes	8.13	243.43	201.25	55.46	206.67	95.53
(ii) Readymade garments	—	24.83	—	10.65	65.83	—
(iii) Knitting threads	5.33	—	—	—	1760.00	—
(iv) Silk & woollen hosiery	—	—	—	—	—	—
(v) Silk piece goods	—	—	—	—	—	—
(vi) Woollen clothes	16.95	—	—	—	—	—
(vii) Terrylene terrywool	—	—	—	—	—	—
(viii) Cotton yarn	—	—	—	—	—	—
(ix) Other Yarn	—	5.02	—	—	—	—
(x) Cotton	—	11.46	—	—	46.00	1.95
(xi) Stable fibres	—	—	—	—	—	—
(xii) Cotton waste	4.16	—	—	—	—	—
3. Tobacco Products						
(i) Cigar and Cigarettes	0.50	98.18	75.00	0.63	16.52	35.84
(ii) Cigarette Tobacco						
(iii) Snuff	69.41	—	10.63	—	—	—
(iv) Bidi	—	420.69	1.20	112.19	71.25	—
(v) Imported tobacco	—	—	—	—	—	—
(vi) Indian raw tobacco	24.90	12.08	—	26.17	—	—
(vii) Other tobacco products	3.77	—	3.30	—	4.24	—
4. Hard coal and coke	2.25	7.65	—	—	2.70	0.45



## Annexure III.3 (Contd.)

<i>Mandari</i>	<i>Mehs-</i>	<i>Pala-</i>	<i>Petlad</i>	<i>Umreth</i>	<i>Unjha</i>	<i>Viram-</i>	<i>Wanka-</i>	<i>Total</i>	<i>Esti-</i>
<i>ana</i>	<i>pur</i>					<i>gam</i>	<i>ner</i>	<i>(1 to 14)</i>	<i>mated</i>
									<i>base</i>
									<i>for all</i>
									<i>Muni-</i>
									<i>cipali-</i>
									<i>ties</i>
<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	<i>(11)</i>	<i>(12)</i>	<i>(13)</i>	<i>(14)</i>	<i>(15)</i>	<i>(16)</i>
16.03	76.14	16.03	—	20.04	22.04	132.25	—	827.56	4160.61
—	—	—	11.00	0.50	—	—	—	11.50	57.82
—	—	—	—	—	—	13.06	—	13.29	66.82
74.43	6.88	144.55	31.88	109.25	29.00	80.55	35.00	1322.01	6646.49
4.75	12.46	—	—	16.47	—	3.18	13.75	151.92	763.79
—	—	—	17.80	—	—	—	—	1783.13	8964.80
—	—	17.55	—	—	3.16	2.94	—	23.65	118.90
—	1.66	—	—	—	—	—	—	1.66	8.35
—	—	—	—	—	3.99	—	1.00	23.94	120.36
—	—	—	—	—	—	—	—	—	—
—	—	—	178.12	—	—	2.30	—	180.42	907.07
—	—	—	—	—	—	—	—	5.02	25.24
—	26.26	5.14	73.78	—	—	21.26	1.25	187.10	940.66
—	—	—	—	—	—	—	—	—	—
—	2.77	0.52	2.60	—	0.52	1.56	—	12.13	60.98
—	1.37	4.02	—	2.40	8.17	21.88	6.15	270.66	1360.76
—	1.88	—	—	0.51	—	—	—	82.43	414.42
—	6.80	38.37	27.18	27.34	—	6.80	—	711.82	3578.72
—	—	—	—	—	—	—	—	—	—
0.48	—	—	—	—	—	6.60	—	70.23	353.09
—	—	5.66	5.19	4.24	2.38	—	—	28.78	144.69
—	—	0.90	—	0.45	0.93	0.45	—	15.78	79.33

## Annexure III.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
5. Coal, coke and coal dust	—	10.71	0.63	—	10.71	3.78
6. White metal	—	—	—	—	—	—
7. Iron and steel, sheet, bars etc.	—	104.97	91.88	4.00	97.50	—
8. Pig Iron	—	—	—	—	—	—
9. German silver and its sheets	1.00	—	31.00	—	—	2.09
10. Brass plates, Gun metal, ingots, zinc leads, tin etc.	—	—	—	—	—	—
11. Bell metal and antifriction metal	—	—	—	—	—	—
12. Crude oil	18.48	—	—	4.32	65.00	—
13. Chemical fertilisers	—	0.21	—	—	—	—
14. Dyes, colours and indigo	—	29.82	3.75	9.95	240.50	—
15. Chemicals	8.66	6.27	—	—	242.00	—
16. Furnace oil, Boiler oil	—	—	—	—	—	—
17. Packing materials	—	—	—	—	—	—
(i) Gunny bags & hessian bags	4.45	—	6.91	—	—	7.79
(ii) Jute	—	—	—	—	45.00	—
(iii) Brown paper (Craft paper)	—	—	—	—	—	—
(iv) Card board, boxes etc.	—	—	—	—	—	—
(v) Wooden and tinboxes	—	—	—	—	—	—
(vi) Empty bottles and corks	—	—	—	—	—	—
(vii) Other packing materials	—	—	—	—	—	—
18. Kerosene	—	75.20	9.60	12.00	29.60	14.40
19. Lubricants and grease	3.33	—	—	2.95	40.83	8.37
20. Machinery and parts	477.77	1111.18	34.38	—	350.00	25.70
21. Electric motors —oil engines	—	—	—	—	—	2.02

## Annexure III.3 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1.89	—	—	9.45	—	0.63	6.30	3.78	47.88	240.27
—	—	—	—	—	—	—	—	—	—
—	90.63	—	7.51	8.63	6.25	—	3.13	414.50	2083.93
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	34.09	171.39
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
38.45	43.44	—	—	17.48	—	—	9.49	196.66	988.72
—	0.93	—	0.52	0.31	—	—	—	1.97	9.90
—	2.53	3.35	—	0.25	—	—	—	280.15	1408.47
2.19	18.34	6.53	1.02	0.41	—	15.10	—	300.52	1510.88
—	—	—	—	—	—	—	0.03	0.03	0.15
—	—	—	—	—	—	—	—	—	—
10.61	46.75	5.27	7.79	—	108.01	25.61	—	225.19	1132.16
—	—	—	—	0.04	—	—	—	45.04	226.44
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	14.88	—	14.88	74.81
1.48	—	—	—	—	—	—	—	1.48	7.44
4.00	22.40	20.00	13.60	5.60	4.00	50.53	—	269.93	1357.09
—	6.67	1.67	—	—	—	—	—	63.82	320.86
3.50	67.45	18.15	79.32	1.71	—	41.63	1.50	2232.29	11222.98
—	47.51	—	—	—	—	—	—	49.53	249.02

## Annexure III.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
22. Safety matches	0.57	20.86	—	2.98	9.04	33.9
23. Starches—maize flours-tapioca	—	—	—	—	—	—
24. Machinery pro- duced cattle-feed	—	68.00	—	—	—	—
25. Drugs and medicines	271.21	114.91	156.00	32.52	38.35	18.05
26. Vitaminised infant milk food	—	—	—	—	—	—
27. Sea food	—	—	—	—	—	—
28. Sheets, rods, wires of non-ferrous metals	—	—	0.10	—	—	—
(i) Copper, brass, lead, zinc and nickel	—	—	0.02	—	—	10.03
(ii) Aluminium, and hindolium	—	—	—	—	—	—
(iii) Other metals not classified	—	4.68	—	—	—	—
(iv) Tin, its wares and sheets	—	—	—	—	—	0.67
(v) Metal sheets 14"×18" size or above	—	0.10	—	—	—	—
(vi) Metal scraps	—	—	—	—	—	—
29. Betel nuts	—	—	86.88	—	—	—
30. Bricks & Tiles	—	—	—	—	—	—
(i) Bricks and roofing tiles	—	3.42	5.83	—	—	—
(ii) Mangalore tiles	0.38	5.72	—	—	—	1.91
(iii) Bricks	16.80	—	—	1.05	1.05	—
(iv) Fire bricks, fire clay & bentonite	0.50	—	—	—	—	—
(v) Floor and wall tiles	1.55	—	—	—	—	—
31. Paper	—	—	—	—	—	—
32. Newsprint	—	—	—	—	—	—
33. Straw board and card board	10.85	—	—	—	—	—
34. Motor spirit	—	—	—	—	—	—
35. Diesel oil	—	29.00	80.50	—	—	18.50

Table III.3 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1.13	13.56	13.56	—	1.13	2.26	29.38	—	97.86	192.00
—	0.10	—	—	—	—	—	3.50	3.60	18.10
—	—	—	43.40	—	—	—	—	111.40	560.07
16.75	237.07	82.66	1.41	1.54	13.06	44.92	7.14	935.99	4705.75
—	—	—	—	0.15	—	—	—	0.15	0.75
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	0.10	0.50
14.34	4.05	26.23	—	—	9.12	—	12.08	75.87	381.44
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	4.68	23.53
—	—	—	—	—	—	—	0.67	1.34	6.74
—	—	—	—	—	0.10	—	0.10	0.30	1.51
1.58	—	—	1.58	—	—	—	0.16	3.32	16.69
4.21	1.88	—	—	—	0.10	—	—	93.07	467.92
—	—	—	—	—	—	—	—	—	—
5.54	—	—	0.38	—	2.87	—	—	18.04	90.70
—	0.04	—	0.95	—	—	—	—	9.00	45.25
—	0.32	3.15	—	—	—	—	—	22.37	112.47
—	—	—	—	—	—	—	—	0.50	2.51
—	16.49	—	—	0.21	—	—	—	18.25	92.82
—	—	2.73	—	—	—	—	—	2.73	13.73
—	—	—	—	—	1.73	—	—	1.73	8.70
—	—	—	—	0.49	—	—	—	11.34	57.01
—	—	—	—	—	—	—	—	—	—
—	—	32.00	17.50	—	4.00	—	—	181.50	912.50

## Annexure III.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
36. Petrol	11.67	22.50	6.67	—	6.25	2.50
37. L.P.G.	—	10.80	—	—	—	3.07
38. Sewing machines	—	—	—	—	—	—
39. Washing soda and soda ash	17.00	—	—	—	—	6.00
40. Soaps & detergent	—	29.28	36.00	—	9.09	3.31
41. Bathing soaps	—	—	—	—	1.00	1.90
42. Shaving soaps	—	—	—	—	—	—
43. Vegetable non-es- sential oil colouring oil etc.	—	—	—	—	—	—
44. Raincoats and umbrellas	0.37	—	1.88	—	—	0.26
45. Tractors & parts	15.03	—	—	—	—	—
46. Jari threads	—	—	—	—	—	—
47. Cake & dry fruits	—	—	—	—	—	0.88
48. Bicycles, tricycles, tandem cycles etc.	—	—	—	—	48.00	—
94. Electrical goods	—	—	90.00	—	75.00	—
50. Glassware, china- ware, porcelain etc.	—	—	—	—	—	—
51. Biscuits	—	33.21	—	—	—	—
52. Fibre glass, glass- ware, glasswool, vacuum flasks	11.46	80.43	5.00	—	—	1.74
53. Timber-Bamboo	22.65	62.48	20.21	—	—	33.03
54. Wooden doors, windows	—	—	—	—	—	—
55. Construction wood etc.	—	—	—	10.13	73.33	3.00
56. Jewellery	—	—	—	—	—	—
57. Musical Instruments	—	—	—	—	—	—
58. Natural and asso- ciated gas-coal gas	—	—	—	—	96.00	—
59. Pepper & other spices	7.80	—	—	—	—	—
60. Optical goods	—	—	—	—	—	—
61. Sweets	—	—	—	—	—	—
62. Timru Leaves	0.02	—	—	0.01	0.01	0.01
63. X-Ray apparatus	—	—	—	—	—	—
64. Cement	389.54	336.71	184.87	118.84	50.00	184.87

## Annexure III.3 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
4.58	9.58	10.00	4.17	2.50	1.25	—	12.50	94.17	478.43
17.37	4.09	1.34	—	3.07	—	—	—	39.74	199.55
—	1.88	—	—	—	—	—	—	1.88	9.40
—	11.00	—	3.00	1.00	1.00	4.00	6.00	40.00	246.39
11.15	13.14	7.07	—	303	3.68	—	—	115.75	581.94
—	—	1.69	—	3.89	—	—	—	8.30	42.63
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	12.57	—	32.57	63.20
0.07	0.12	—	0.97	0.20	—	—	—	3.87	19.46
—	13.53	—	—	—	—	—	—	28.56	143.59
—	—	—	—	—	—	—	—	—	—
1.76	0.44	2.83	1.32	0.44	0.15	—	—	7.02	39.32
—	0.50	12.42	—	—	—	—	2.50	63.42	318.85
9.54	61.10	20.32	16.75	3.15	11.97	11.51	3.75	303.09	1523.80
—	—	—	—	—	—	—	—	—	—
—	10.52	4.49	—	—	2.35	—	—	48.57	244.13
2.27	26.10	5.51	—	—	—	17.54	0.42	150.47	756.50
—	9.44	1.06	7.55	—	—	35.12	2.14	193.63	973.74
—	—	—	—	—	—	—	—	—	—
—	—	12.00	—	—	—	—	—	98.46	495.01
—	—	—	—	—	—	—	—	—	—
—	0.07	—	—	—	—	—	—	0.07	0.35
—	—	—	—	—	—	—	—	96.00	432.65
—	3.34	21.26	—	—	210.29	65.72	—	208.41	1550.55
0.43	—	0.85	—	—	—	—	—	1.20	6.44
—	—	—	—	—	—	—	—	—	—
0.02	—	8.32	0.07	—	0.69	0.04	—	9.19	46.20
—	—	0.58	—	—	—	—	—	0.58	2.92
99.04	39.61	158.46	132.05	132.05	118.84	—	—	1944.88	9778.01

## Annexure III.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
65. Cement articles	1.88	711.29	3.75	—	—	0.76
66. Hydrogenated vegetable oil (vanaspati)	30.00	—	132.00	—	24.00	14.00
67. Tea	64.82	555.07	40.23	20.60	81.25	12.29
68. Coffee	—	—	1.80	—	—	—
69. Fire-works	—	—	—	—	—	1.42
70. Lifts	—	—	—	—	—	—
71. Paints and Varnishes	26.48	279.39	30.83	—	—	4.60
72. Plywood and other articles	—	—	4.06	—	—	—
73. Decorative sheets (sunmica, formica)	—	—	—	—	—	—
74. Footwear	—	—	—	—	—	—
75. Aerated water	—	—	—	—	—	—
76. Soda water	—	—	—	—	—	—
77. Furniture	21.76	—	—	—	—	—
(i) wooden furniture—benches	—	—	—	3.70	—	0.93
(ii) Other furniture (wooden)	—	—	—	—	—	—
(iii) Steel furniture	—	—	—	—	—	—
78. Braids, borders laces trimmings etc.	—	—	1.00	—	—	—
79. Airconditioners	—	—	—	—	—	—
80. Cinematographic equipment	—	—	—	—	—	—
81. Photographic goods	0.99	—	2.50	—	0.87	—
82. Clocks, watches, time pieces	2.95	—	—	—	—	—
83. Iron and steel safes, etc.	12.92	—	5.42	—	—	3.54
84. Motor Vehicles and parts	17.50	74.15	122.50	—	0.60	0.63
85. Motor cycles and parts	3.93	—	—	—	—	—
86. Refrigerators	—	—	—	—	—	—
87. Gramophones and records	—	—	—	—	—	—
88. Tabulating, calcu-	—	—	—	—	—	—



## Annexure III.3 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
4.44	12.88	—	2.04	—	2.51	31.17	—	770.72	3874.85
—	—	16.00	—	12.00	2.00	—	—	230.00	1156.34
22.57	184.39	24.59	25.70	0.09	6.71	35.76	—	1076.77	5414.44
—	—	—	10.63	—	—	2.02	—	14.45	72.65
0.59	—	3.06	—	0.75	—	5.87	—	11.69	58.77
—	—	—	—	—	—	—	—	—	—
4.82	1.72	5.86	—	—	5.26	5.79	—	364.75	1833.80
—	10.05	—	—	—	—	—	—	14.11	70.94
—	1.54	—	—	—	—	—	—	1.54	7.74
—	27.79	17.34	—	—	—	—	—	45.13	226.89
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
5.38	—	—	—	—	4.02	—	0.83	31.99	160.83
—	0.59	0.91	—	1.14	—	—	—	7.27	36.55
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	5.80	—	5.80	29.16
—	—	—	—	—	—	—	—	1.00	5.03
—	—	—	—	—	—	—	—	—	—
0.44	—	—	—	—	—	—	—	4.80	24.13
0.33	1.47	1.40	—	0.45	—	91.63	—	98.23	493.86
—	—	75.77	—	2.92	—	—	—	100.57	505.62
1.40	174.74	22.73	12.78	4.61	3.18	—	15.83	450.65	2265.67
6.88	—	—	—	—	—	—	—	10.81	54.25
—	0.56	—	—	—	—	—	—	0.56	2.92
—	0.37	—	—	—	—	—	—	0.37	1.86

## Annexure III.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
lating and other machine	—	—	—	—	—	—
89. Duplicators, tele-printers etc.	—	—	—	—	—	—
90. Tape recorders	—	—	—	—	—	—
91. Type writers	—	—	—	—	—	—
92. Radio sets & parts	—	—	1.06	—	—	14.66
93. Wireless instruments	—	—	—	—	—	—
94. Computers	—	—	—	—	—	—
95. Television sets and their inparts	—	—	—	—	—	—
96. Aeroplanes & parts	—	—	—	—	—	—
97. Arms and ammunition	14.44	—	—	—	—	—
98. Binoculars, telescope, opera glass	—	—	—	—	—	—
99. Cigarette cases and lighters	—	—	—	—	—	—
100. Marble and its articles	5.07	—	—	—	—	—
101. Domestic appliances etc	—	2.25	—	—	—	—
102. Non-potable liquors	—	—	—	—	—	—
103. Denatured spirits	—	—	—	—	—	—
104. Spiritous medicinal preparations	—	—	—	—	—	—
105. Country liquors-wines and beers	—	—	0.13	—	—	—
106. Plastic goods	8.92	—	9.38	—	—	4.43
107. Utensils-stainless steel, brass, bronze	—	14.58	7.08	4.58	145.00	—
108. Other utensils-aluminium	—	—	—	1.63	—	—
109. Cutlery articles	—	92.50	—	—	50.00	—
110. Foam rubber goods	6.26	—	40.63	—	—	—
111. Hides, skins and bones	—	1.43	—	—	16.44	9.29
112. Oil seeds	1.01	17.14	—	29.74	1.01	19.16
113. Butter	—	—	—	—	—	—
114. Ghee	—	77.30	4.58	8.40	0.83	0.42

## Annexure III.3 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
1.66	5.74	—	—	—	1.35	—	—	24.27	153.47
—	0.11	—	—	—	—	—	—	0.11	0.35
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
0.03	2.48	—	—	—	—	—	—	16.95	85.22
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
0.78	—	—	—	—	—	—	—	5.85	29.41
—	—	0.75	—	—	—	—	—	3.00	15.08
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
0.02	0.18	0.12	—	—	—	—	—	0.32	1.61
—	—	—	—	—	0.13	—	—	0.26	1.31
2.83	—	6.42	1.92	1.40	—	—	—	35.30	177.47
1.68	—	—	0.42	—	—	—	—	173.34	371.48
—	—	—	0.19	—	—	—	—	1.82	9.15
6.45	23.44	20.83	—	—	—	—	20.42	213.64	1074.09
10.44	—	—	—	—	—	—	—	57.33	288.23
—	—	—	—	0.89	—	—	5.00	33.05	166.16
—	9.58	1.01	—	0.50	49.91	3.02	—	132.08	664.04
—	—	—	—	—	—	—	—	—	—
0.12	3.33	0.42	0.17	—	1.25	25.21	7.08	129.11	649.11

## Annexure III. (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
115. Toilet articles	—	—	13.00	—	—	—
116. Hair oils	20.00	—	—	—	0.67	2.07
117. Stoves and Petromaxes	24.98	4.25	6.88	—	2.67	—
118. Perfumes Aero- matic chemicals)	—	158.26	—	6.54	3.33	—
119. Edible oils	23.75	325.72	45.63	56.30	13.75	6.88
120. Confectionery (oilman stores)	31.82	—	—	—	—	—
121. Stone ladi (slabs) plain & polished	1.51	3.53	—	—	—	0.25
122. Stone and stone wares	—	5.99	0.25	0.75	27.50	1.19
123. Stone lime, grit etc.	—	—	2.50	—	—	0.63
124. Construction lime, gypsum, chirki	—	5.31	—	—	—	0.13
125. Marble stone (Araspahan)	—	—	—	—	—	—
126. Sanitary fittings	3.16	—	—	6.19	—	—
127. Surgical instruments	9.78	—	—	—	—	—
128. Metal polish	—	—	—	—	—	—
129. Candles	13.20	—	—	—	—	—
130. Milgin stores	—	—	—	—	—	—
131. Hardware	26.54	—	61.25	7.55	56.67	16.67
132. Oil cake	226.30	—	105.40	—	—	—
133. Cinema reels (films)	0.30	0.30	0.30	0.20	—	—
134. Toys and sports goods	1.04	—	—	—	—	—
135. Aluminium goods	2.43	—	—	—	—	—
136. Haberdashery (Beats good)	—	—	—	—	—	—
137. Leather, coloured and tanned	0.23	1.61	26.88	—	0.63	—
138. Leather, goods (purse, belts, etc.)	—	0.23	—	—	23.23	8.25
139. Pictures (printed photos)	—	—	0.83	—	—	—
140. Tyres and tubes of motor vehicles	—	—	—	—	—	—



## Annexure III.3 (Contd.)

	(1)	(2)	(3)	(4)	(5)	(6)
141. Insecticides, germicides and disinfectants	—	—	—	—	—	—
142. Ropes and twines of silk, nylon, steel, plastic	—	—	—	—	—	—
143. Raw rubber	—	—	—	—	—	—
144. Other goods	—	—	—	—	—	—
(i) Gelatine powders & capsules	—	—	—	—	—	—
(ii) Shoe-polish	—	—	—	—	—	—
(iii) Agarbathi (Essence sticks)	—	—	—	—	—	—
(iv) Linolium	—	—	—	—	—	—
(v) Printing block letters	—	—	—	—	—	—
(vi) Glue	—	—	—	—	—	—
(vii) Tarpolium and whiting	—	—	—	—	—	—
(viii) Peppermint oil	0.53	—	—	—	—	—
(ix) Earthenware, stone jars etc.	6.40	—	—	—	—	—
(x) Coloured clay, common clay	0.48	0.48	—	—	0.48	—
(xi) Soldering powders and solder	—	—	—	—	—	—
(xii) Rajan	—	—	—	—	—	—
<b>TOTAL</b>	<b>2030.27</b>	<b>5503.05</b>	<b>1927.57</b>	<b>588.10</b>	<b>4206.91</b>	<b>661.33</b>

## Annexure III.3 (Contd.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
—	18.83	—	—	—	2.07	—	—	20.70	104.07
—	—	—	—	—	—	—	—	—	—
—	—	—	—	1.37	—	—	—	1.37	6.89
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	4.76	0.47	—	3.72	—	8.95	45.00
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
4.52	—	4.31	0.11	—	—	—	—	9.47	47.61
—	—	—	—	—	—	—	—	6.40	32.18
—	—	—	—	—	1.43	—	7.15	10.02	50.38
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
<b>459.81</b>	<b>1482.61</b>	<b>956.31</b>	<b>858.09</b>	<b>404.32</b>	<b>679.87</b>	<b>1299.74</b>	<b>219.30</b>	<b>21277.19</b>	<b>106974.03</b>

## Annexure III.4

**Value of Tax Base of Entry Tax in Gujarat in the Municipal  
Corporations & Municipalities  
1974-75**

<i>Commodity</i>	<i>Ahmedabad Baroda</i>	
	<i>(1)</i>	<i>(2)</i>
1. Sugar product		
(i) Refined	645.50	86.00
(ii) Molasses	109.00	21.00
(iii) Toys	—	—
2. Textiles products		
(i) Cotton cloth	11472.76	1097.68
(ii) Ready made garments	—	179.46
(iii) Knitting thread	335.36	—
(iv) Silk and woollen hosiery	722.58	—
(v) Silk piece goods	7668.77	—
(vi) Woollen clothes	241.93	16.28
(vii) Tereylene, terywool	—	16.86
(viii) Cotton yarn	1187.59	21.70
(ix) Other yarns	—	—
(x) Cotton	12064.05	864.54
(xi) Staple fibre	1534.72	12.59
3. Tobacco products		
(i) Imported tobacco	—	0.46
(ii) Cigar and cigarettes	554.95	29.23
(iii) Cigarette tobacco	21.30	—
(iv) Snuff	87.32	—
(v) Bidi	599.03	143.37
(vi) Tobacco sticks	10.91	—
(vii) Indian raw tobacco & raw tobacco goods	—	3.20
4. Hard coal and coke	748.47	3.50
5. Coke, coal & coal dust, charcoal	55.99	25.52
6. Iron & steel, sheets, bars etc.	1535.70	130.17
7. Pig iron	774.20	303.67
8. Crude oil	123.00	—
9. Cotton waste	12.30	—
10. Chemical fertilisers	—	125.25
11. Dyes & indigo	1158.00	74.10
12. Chemicals	1416.40	1330.02
13. Furnace oil and Boiler oil	—	92.50
14. Packing material	409.22	—



## Annexure III.4 (Contd.)

**Value of Tax Base of Entry Tax in Gujarat in the Municipal  
Corporations & Municipalities  
1974-75**

<i>Surat</i>	<i>Total MCS (1 to 3)</i>	<i>Total MCS Estimated</i>	<i>Kapadwanj</i>	<i>Umreth</i>	<i>Anand</i>	<i>Unjha</i>
(3)	(4)	(5)	(6)	(7)	(8)	(9)
170.00	901.50	972.21	5.00	1.00	11.50	4.00
—	130.00	140.20	—	—	32.00	—
—	—	—	—	—	0.56	—
690.17	13260.61	14300.70	84.18	144.70	7.98	27.77
—	179.46	193.54	—	7.27	—	—
—	335.36	361.66	2.20	—	2.17	—
—	722.58	779.26	—	—	11.63	2.29
—	7668.77	8270.27	—	—	—	—
387.14	645.35	695.97	—	—	—	1.30
—	16.86	18.18	—	—	—	—
—	1209.29	1304.14	—	—	—	—
—	—	—	—	—	—	—
8135.54	21064.13	22716.28	1.25	—	—	—
—	1547.31	1668.67	—	—	—	—
—	0.46	0.50	—	—	—	—
120.23	704.41	759.66	28.11	1.60	4.88	4.11
—	21.30	22.97	—	—	—	—
—	87.32	94.17	—	—	49.74	—
83.16	825.56	890.31	—	0.42	—	—
—	10.91	11.77	—	—	—	—
—	3.20	3.45	—	4.75	0.50	3.50
—	751.97	810.95	0.63	—	—	0.50
43.80	125.31	135.14	1.89	0.63	6.30	—
1031.83	2697.70	2909.29	9.13	0.53	28.52	5.13
—	1047.87	1130.06	—	—	—	—
53.45	176.45	190.29	—	2.30	16.67	4.02
—	12.30	13.26	—	—	0.30	0.30
—	125.25	135.07	—	—	—	—
416.59	1648.69	1778.00	—	—	—	—
—	2746.42	2961.83	—	—	7.48	—
—	92.50	99.76	—	—	17.50	—
—	409.22	441.32	—	—	—	—

## Annexure III.4 (Contd.)

**Value of Tax Base of Entry Tax in Gujarat in the Municipal  
Corporations & Municipalities  
1974-75**

<i>Palanpur</i>	<i>Viramgam</i>	<i>Petlad</i>	<i>Bharuch</i>	<i>Mandvi</i>	<i>Kalol</i>
(10)	(11)	(12)	(13)	(14)	(15)
5.50	12.00	18.50	35.50	1.00	4.00
1.00	14.50	—	—	—	—
—	7.33	—	—	—	—
133.18	77.48	10.25	13.02	52.96	76.67
—	—	19.46	1.17	6.96	7.50
—	2.45	—	1.84	—	—
4.29	4.65	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	23.10	—	—	—
—	—	—	—	—	—
0.50	—	12.50	33.75	—	823.75
—	—	—	—	—	—
—	—	—	—	—	—
4.18	4.50	2.65	6.94	—	2.61
—	—	—	—	—	—
5.00	—	—	—	—	—
55.00	11.25	32.72	22.61	—	16.25
—	—	—	—	—	—
0.10	4.15	3.75	1.25	15.33	0.25
—	—	0.44	—	—	1.50
0.63	5.04	8.82	11.34	1.89	1.26
—	94.13	0.51	16.54	—	35.00
—	—	—	—	—	—
—	47.13	0.57	—	28.64	25.00
0.15	0.10	—	—	—	—
—	—	16.48	50.33	—	—
—	—	—	10.00	—	—
—	5.43	39.84	—	1.49	8.33
—	—	—	—	—	102.00
—	—	—	—	—	69.33
—	—	—	—	2.45	—

## Annexure III.4 (Contd.)

**Value of Tax Base of Entry Tax in Gujarat in the Municipal  
Corporations & Municipalities  
1974-75**

<i>Bhuj</i>	<i>Kadi</i>	<i>Total MS (6 to 17)</i>	<i>Total MS Estimated</i>	<i>Total MS+MCS</i>
(16)	(17)	(18)	(19)	(20)
—	6.50	104.50	600.72	1573.00
—	—	47.50	277.06	412.34
—	—	7.89	45.36	43.30
126.88	34.85	789.02	4535.71	18836.41
—	10.42	52.78	303.41	496.95
—	—	8.66	49.78	411.44
—	—	22.86	131.41	910.67
—	—	—	—	8270.27
—	—	1.30	7.47	703.44
—	—	—	—	18.18
—	—	23.10	132.79	1436.93
—	—	—	—	—
—	—	871.75	5011.28	27727.56
—	—	—	—	1668.67
—	—	—	—	0.50
9.38	2.09	71.13	408.89	1168.55
—	—	—	—	22.97
3.75	—	58.49	336.23	430.40
—	15.00	153.25	180.96	1771.27
—	—	—	—	11.77
1.25	2.00	36.83	211.72	215.17
—	—	3.07	17.65	828.40
0.63	—	38.43	220.92	356.06
46.88	4.56	240.93	1384.99	4294.28
—	—	—	—	1130.06
49.00	6.90	180.23	1036.06	1226.35
—	—	0.85	4.89	18.15
—	—	75.81	435.80	570.87
3.15	2.59	24.07	138.37	1916.37
—	—	156.24	898.15	3859.91
—	—	86.83	499.15	598.91
—	—	2.45	14.08	425.40

## Annexure III.4 (Contd.)

	(1)	(2)
15. (i) Gunny bags, Hessian bags	—	33.45
(ii) Jute	420.71	—
(iii) Brownpaper-packing (craft paper)	—	—
(iv) Cardboard & cardboard boxes	—	—
(v) Wooden & tin boxes	—	—
(vi) Empty bottles & cork & other packing material	—	—
16. Kerosene	346.65	141.99
17. Lubricants & grease	1067.76	63.72
18. Machinery & parts	1838.40	975.71
19. Electric motors-oil engines	787.20	—
20. Safety matches	31.66	26.48
21. Starches—maize, flour, tapioca	4.82.68	—
22. Machinery produced cattlefeed	—	7.75
23. Drugs & medicines	2923.61	1036.66
24. Vitaminised infant milkfood	—	13.24
25. Seafood	—	—
26. Sheets, rods, wires	—	—
(i) Copper, brass, lead, zinc, nickel metals not specified elsewhere	45.25	183.56
(ii) Metal scrap	—	4.37
(iii) Metal sheets 14 "× 18" size or above	—	—
(iv) Tin, its sheets & ware	—	53.53
27. Betel nut	145.00	—
28. Bricks & roofing tiles	25.38	—
(i) mangalore tiles	—	0.50
(ii) bricks	133.85	199.06
(iii) firebricks, fireclay & bentonite	84.31	22.43
29. Paper	—	282.97
(i) Newsprint	63.21	—
(ii) Straw board & cardboard	—	120.08
30. Motor spirit	—	—
(i) Diesel oil	—	113.50
(ii) Petrol	609.00	79.50
(iii) L. P. G.	—	—
31. Sewing machine	—	—
32. Soap & detergents, washing soda & ash	566.84	144.35
32(A) (i) Bathing soap	—	15.87
33. Shaving soap	—	—
34. Vegetable n.e. oil & colouring oil	—	2.80
35. Raincoats & umbrellas	36.50	3.45
36. Tractors & parts	—	—
37. Zari thread	—	—

## Annexure III.4 (Contd.)

(3)	(4)	(5)	(6)	(7)	(8)	(9)
10.79	44.24	47.71	6.47	—	14.03	47.43
—	420.71	453.71	—	0.03	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
78.00	566.64	611.08	16.87	9.65	—	2.41
49.65	1181.13	1273.77	0.55	0.17	2.50	—
—	2814.11	3034.83	25.48	—	451.57	—
—	787.20	848.94	—	—	—	—
—	58.14	62.70	3.22	2.14	7.50	2.14
—	482.68	520.54	—	—	—	—
—	7.75	8.36	—	—	—	—
850.56	4810.82	5188.16	17.51	0.05	94.85	6.50
—	13.24	14.28	—	0.04	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
4.36	233.17	251.46	9.13	—	1.98	4.25
214.31	218.68	235.83	—	1.32	—	—
—	—	—	—	—	—	—
—	53.53	57.73	—	—	—	—
—	145.00	156.37	—	—	—	0.45
—	25.38	27.37	—	—	—	—
0.50	1.00	1.08	0.50	—	—	—
—	332.91	359.02	0.17	—	6.86	—
—	106.74	115.11	—	—	0.68	—
224.88	507.85	547.68	—	—	—	0.23
84.41	147.62	159.20	—	—	—	1.18
—	120.08	129.50	—	—	11.67	—
—	—	—	—	—	—	—
—	113.50	122.40	16.00	—	—	—
58.00	746.50	805.05	3.51	3.16	32.32	0.08
—	—	—	0.20	—	—	—
—	—	—	—	—	—	—
31.96	740.15	798.20	0.71	3.67	4.72	2.62
14.38	30.21	32.62	2.10	0.40	6.00	0.60
—	—	—	—	—	—	—
36.40	39.20	42.27	—	—	—	—
2.37	42.32	41.64	8.31	0.09	1.42	—
—	—	—	—	—	6.92	—
—	—	—	—	—	—	—

## Annexure III.4 (Contd.)

(10)	(11)	(12)	(13)	(14)	(15)
4.13	10.79	7.55	—	4.54	—
—	—	—	—	—	24.00
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	20.00	—	—
65.07	9.64	24.10	72.30	7.23	8.00
3.33	—	—	—	—	10.83
6.29	19.07	25.58	55.04	15.01	115.33
—	—	—	—	—	—
7.50	11.79	3.22	0.90	1.07	0.30
—	—	—	—	—	3.70
—	—	—	—	—	—
32.43	9.96	2.73	6.95	7.93	13.75
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
1.32	—	—	—	9.89	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	2.21	—
—	—	—	—	1.79	—
—	—	—	93.00	—	—
4.00	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
13.30	—	—	18.00	—	—
12.93	—	6.87	27.95	4.90	4.13
0.07	—	—	—	—	—
—	—	—	—	—	—
2.22	1.05	1.05	6.29	8.78	0.52
7.57	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	0.25	—	0.03	—
—	—	—	—	—	—
—	—	—	—	—	—

## Annexure III.4 (Contd.)

(16)	(17)	(18)	(19)	(20)
8.63	—	103.57	595.38	643.09
—	—	24.03	138.14	591.85
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	20.00	114.97	114.97
26.51	16.87	258.64	1486.80	2097.88
—	4.46	21.84	125.55	1399.32
46.88	—	760.25	4370.32	7405.15
—	—	—	—	848.94
—	2.14	49.92	286.97	349.67
—	—	3.70	21.27	541.81
—	—	—	—	8.36
66.00	12.94	271.80	1562.45	6750.61
—	—	0.04	0.23	14.51
—	—	—	—	—
—	—	—	—	—
16.00	—	42.57	244.78	496.18
—	—	1.32	7.59	243.42
—	—	—	—	—
—	—	—	—	57.73
50.63	—	53.29	306.34	462.71
—	—	1.79	10.29	37.36
—	—	93.50	537.49	538.57
—	0.57	11.60	66.68	425.70
—	—	0.68	3.91	119.02
—	—	0.23	1.32	549.00
—	—	1.18	6.78	165.98
—	—	11.67	67.09	196.50
—	—	—	—	—
—	—	47.50	273.06	395.46
34.03	1.16	131.04	753.29	1558.34
—	—	0.27	1.55	1.55
—	—	—	—	—
17.00	—	48.63	279.55	1077.70
—	—	16.67	95.83	126.11
—	—	—	—	—
—	—	—	—	42.17
1.88	—	3.98	22.88	86.16
—	—	6.92	30.74	30.72
—	—	—	—	—

## Annexure III.4 (Contd.)

	(1)	(2)
38. Cakes, dry fruits	260.58	23.65
39. Bicycles, tricycles, tandem cycles etc.	326.75	80.95
40. Electrical goods	—	1001.43
41. Glassware, chinaware, porcelain etc.	—	49.28
42. Biscuits	—	—
43. Fibreglass, glassware, glasswool, vaccum flask	413.33	26.24
44. Timber, bamboo, construction wood	846.18	28.71
wooden doors, windows etc.	34.25	—
45. Jewellery	—	—
46. Musical Instruments	10.27	25.65
47. Natural & associated gas-coal gas	258.14	86.62
48. Paper and other spices	50.48	62.63
49. Spectacles & optical goods etc.	481.66	24.22
50. Sweets	—	—
51. Timru leaves	—	—
52. X-ray apparatus	18.78	4.97
53. Cement	1078.27	180.42
54. Cement articles	662.99	82.45
55. Hydrogenated vegetable oils (vanaspati)	662.44	119.05
56. Floor & wall tiles	117.94	11.14
57. Coffee	—	10.57
57. (a) Tea	434.16	222.29
58. Fireworks (with items 20)	—	8.88
59. Lifts	—	—
60. Paints & varnishes	379.68	110.44
61. Plywood & articles	367.65	—
62. Decorative sheets such as formica, sunmica etc.	—	54.73
63. Footwear	—	29.59
64. Aerated waters	—	—
65. Soda water	—	—
66. Furniture—wooden furniture, bamboo furniture	75.18	50.58
67. Steel furniture	140.66	—
68. Braids, borders, laces, trimmings	—	45.12
69. Air conditioners	—	—
70. Cinematographic equipments	13.98	—
71. Photographic goods	39.41	0.04
72. Clothes, watches, time pieces	60.38	14.70
73. Iron & steel safes-other I & S articles	—	1997.68
74. Motor vehicles & parts	1800.67	331.47
75. Motor cycles & parts	—	234.71
76. Refrigerator	232.14	37.50
77. Gramophones & records	16.47	3.10



## Annexure III.4 (Contd.)

(3)	(4)	(5)	(6)	(7)	(8)	(9)
24.36	321.19	346.38	0.52	0.52	—	—
—	407.70	439.68	—	—	—	—
319.96	1321.39	1425.03	—	0.21	—	3.60
—	49.28	53.15	—	—	2.62	—
—	—	—	—	—	—	1.09
69.14	510.71	550.77	1.86	—	5.25	—
180.94	1055.83	1138.64	20.19	—	8.07	10.03
—	34.25	36.94	—	—	—	—
—	—	—	—	—	—	—
—	35.92	38.74	—	0.20	—	—
—	344.76	371.60	—	—	—	—
—	113.11	121.98	—	—	7.73	58.56
6.01	511.89	552.04	—	—	—	—
—	—	—	—	—	—	—
—	—	—	0.22	0.56	1.25	1.17
1.18	24.93	26.89	—	—	—	—
198.74	1457.43	1571.74	13.75	8.75	—	12.50
—	745.44	803.91	0.89	—	28.39	2.44
—	781.49	842.79	6.00	6.00	40.00	2.00
42.58	171.66	185.12	0.73	—	—	—
—	10.57	11.40	9.72	0.05	59.94	—
262.81	919.36	991.36	—	—	—	6.57
—	8.88	9.58	0.72	0.33	6.87	—
—	—	—	—	—	—	—
—	490.12	528.56	2.61	—	11.46	2.46
—	367.65	396.49	—	—	—	—
—	54.73	59.02	—	—	—	—
53.19	82.78	89.27	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
34.09	159.85	172.39	1.21	1.11	18.84	2.27
—	140.66	151.69	—	—	—	—
—	45.12	48.66	—	—	—	—
—	—	—	—	—	—	—
0.92	14.90	16.07	—	—	—	—
5.63	45.08	48.62	7.72	0.05	1.11	—
12.11	87.19	94.03	—	—	2.23	—
—	1997.68	2154.37	—	—	—	—
161.54	2293.68	2473.58	—	0.20	10.88	4.14
355.67	590.38	636.69	—	—	4.76	—
—	269.64	290.79	—	—	—	—
2.95	22.52	24.59	—	—	—	—

## Annexure III.4 (Contd.)

(10)	(11)	(12)	(13)	(14)	(15)
2.09	—	—	—	0.92	—
—	—	1.25	—	—	0.50
9.33	2.82	26.30	—	8.58	16.00
—	—	—	2.04	0.68	30.00
1.66	—	—	1.99	—	—
—	10.80	0.83	4.47	0.21	—
9.87	23.07	—	23.29	20.49	11.67
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	0.02	—
—	—	—	—	0.14	—
10.43	38.64	—	0.06	—	—
0.46	—	0.39	—	0.15	—
—	—	—	—	—	—
6.72	1.12	2.80	—	1.12	0.56
—	—	—	—	—	—
12.50	—	11.25	41.25	8.75	7.50
3.00	19.87	—	1.70	1.41	—
14.00	26.00	52.00	—	—	8.00
—	—	0.73	—	—	—
—	0.81	0.32	—	—	—
17.52	23.00	12.05	31.76	13.37	25.00
1.52	8.02	—	1.30	0.24	1.67
—	—	—	—	—	—
1.63	3.61	—	—	1.74	—
1.86	—	—	—	—	—
—	—	—	—	—	—
13.10	—	5.80	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
0.35	2.62	1.62	—	1.61	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	0.49	0.44
0.52	—	0.60	—	0.30	—
26.82	—	8.52	—	0.43	—
14.34	—	6.44	4.89	0.54	0.60
—	—	—	—	3.70	—
—	—	—	—	—	—
—	—	—	—	—	—

## Annexure III.4 (Contd.)

(16)	(17)	(18)	(19)	(20)
—	—	4.05	23.28	369.66
—	—	1.75	10.06	449.74
28.13	—	95.46	548.81	1973.84
—	—	35.54	204.30	257.45
—	—	4.74	27.25	27.25
3.13	—	26.55	152.62	703.39
8.75	12.84	148.27	852.33	1990.97
—	—	—	—	36.94
—	—	—	—	—
—	—	0.22	1.26	40.00
—	—	0.14	0.80	372.60
—	—	115.42	663.50	785.48
—	—	1.00	5.75	557.79
—	—	—	—	—
1.12	—	16.64	95.66	95.66
—	—	—	—	26.89
26.25	—	142.50	819.17	2390.91
0.13	—	57.83	332.44	1136.35
50.00	22.00	226.00	1299.17	2141.96
—	—	1.46	8.39	193.51
—	—	70.84	407.23	418.63
0.13	9.76	139.16	794.22	1785.58
0.60	—	21.27	122.27	131.85
—	—	—	—	—
9.17	—	32.68	187.86	716.42
2.81	—	4.67	26.85	423.34
—	—	—	—	59.02
13.13	—	32.03	184.13	273.34
—	—	—	—	—
—	—	—	—	—
4.89	2.13	36.35	208.86	381.35
—	—	—	—	151.69
—	—	—	—	48.66
—	—	—	—	—
—	—	—	—	16.07
—	—	9.81	56.39	105.01
3.00	—	6.65	38.23	132.26
—	—	35.77	205.63	2360.00
54.38	—	96.61	555.37	3028.95
—	—	8.46	48.63	68.32
—	—	—	—	290.79
—	—	—	—	24.29

## Annexure III.4 (Contd.)

	(1)	(2)
78. Tabulating, calculating & such other machines	—	—
79. Duplicators, teleprinters etc.	—	—
80. Tape recorders	—	—
81. Typewriters	—	—
82. Radios	218.25	33.36
83. Wireless instruments	87.71	—
84. Computers	—	—
85. T. V. & parts	—	—
86. Aeroplanes & parts	—	0.04
87. Arms & ammunitions	26.74	0.25
88. Binoculars, telescopes, operaglass etc.	—	—
89. Cigarette cases & lighters	—	—
90. Marble & marble articles	128.06	7.54
91. Domestic appliances	—	0.15
92. Non-potable liquors & denatured spirits	—	—
93. Spirits & medicinal preparations	26.65	—
94. Country liquors-wine & beers	4.07	7.12
95. Plastic goods	173.16	338.73
96. Utensils stainless steel, brass, bronze etc.	291.77	202.18
97. Other utensils-aluminium	—	—
98. Cutlery articles	69.65	23.38
99. Foam rubber goods	—	—
100. Hides, skins & bones	—	13.70
101. Oil seeds	—	96.39
102. Ghee	—	4.00
103. Oil cake	—	—
104. Toilet articles	111.95	23.45
105. Hair oils	11.70	4.74
106. Stove & petromax	—	6.05
107. Perfumes (Aeromatic chemicals)	19.70	6.54
108. Edible oils	5267.85	—
109. Confectionery items	—	203.69
110. Stones & stone ware	—	0.97
111. Stone, lime, grit & sagol etc.	19.01	101.82
112. Araspahan	—	—
113. Sanitary fittings	248.44	114.89
114. Surgical instruments	68.17	27.84
115. Metal polish	—	—
116. Candles	16.89	2.83
117. Milgin stores	992.19	53.41
118. Hardware	622.81	—
119. Cinema reels	69.00	13.00

## Annexure III.4 (Contd.)

(3)	(4)	(5)	(6)	(7)	(8)	(9)
—	—	—	—	—	—	—
—	—	—	—	—	—	—
26.88	26.88	28.99	—	—	—	—
—	—	—	—	—	—	—
—	251.61	271.34	576	—	—	1.21
—	87.71	94.50	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	0.04	0.04	—	—	—	—
6.44	33.43	36.05	—	—	0.17	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	135.60	146.24	—	—	2.00	—
—	0.15	0.16	—	—	—	—
—	—	—	—	—	—	—
—	26.65	28.74	—	—	—	—
1.12	12.31	13.28	—	—	—	0.02
—	511.89	552.04	—	—	7.73	—
—	393.95	424.85	13.69	—	—	—
—	—	—	—	—	—	—
—	93.03	100.33	—	—	—	—
—	—	—	—	0.22	4.22	4.22
—	13.70	14.77	10.96	—	—	—
66.88	163.27	176.08	38.00	108.00	8.00	138.00
36.00	40.00	43.14	0.20	—	—	1.00
—	—	—	—	—	135.45	—
22.78	158.18	170.59	—	—	—	—
—	16.44	17.73	3.24	0.70	11.26	0.10
—	6.05	6.52	—	—	14.26	—
14.31	40.55	43.73	—	—	—	0.35
—	5267.85	5681.03	14.10	5.29	54.62	7.05
28.24	231.93	250.12	4.61	0.03	—	—
54.13	55.10	59.42	0.86	—	0.51	0.25
—	120.83	130.31	0.31	1.25	7.20	—
—	—	—	—	—	—	—
—	363.33	391.83	—	—	0.48	—
—	96.01	103.54	—	—	4.05	—
—	—	—	—	—	—	—
—	19.72	21.27	—	—	—	0.05
198.55	1244.15	1341.73	—	—	—	—
—	622.81	671.66	—	—	10.82	10.77
14.00	96.00	103.53	0.10	0.10	—	—

## Annexure III.4 (Contd.)

(10)	(11)	(12)	(13)	(14)	(15)
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	1.57	—	0.49	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	0.34	—	0.02	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	1.33	—
—	—	—	—	—	—
—	—	—	—	—	—
0.09	—	—	—	0.02	—
—	—	—	—	—	—
—	—	1.47	—	1.86	—
10.90	—	3.60	3.60	0.47	50.00
—	—	0.44	—	—	—
4.14	—	2.33	54.02	3.03	15.00
—	—	—	—	—	—
—	—	—	—	—	16.44
2.00	8.00	—	32.00	—	2.00
0.60	4.00	0.15	12.50	0.05	—
—	48.00	—	—	—	—
—	—	—	—	—	—
—	—	1.87	—	—	0.26
—	—	1.20	1.30	1.60	0.67
1.82	1.24	—	18.19	3.20	0.67
15.86	160.34	—	56.38	2.39	12.33
—	—	—	—	—	—
0.44	—	1.01	3.79	—	8.73
0.16	0.63	1.25	—	—	—
0.74	—	—	—	—	—
—	—	—	0.26	—	—
—	—	—	—	—	—
—	—	—	—	—	—
0.05	—	—	—	—	—
—	—	49.15	—	—	—
2.79	—	33.91	—	—	15.00

## Annexure III.3 (Contd.)

(16)	(17)	(18)	(19)	(20)
—	—	—	—	—
—	—	—	—	—
—	—	—	—	28.99
—	—	—	—	—
0.62	—	9.65	55.47	326.81
—	—	—	—	94.59
—	—	—	—	—
—	—	—	—	—
—	—	—	—	0.04
—	—	0.53	3.05	39.10
—	—	—	—	—
—	—	—	—	—
—	—	3.33	19.14	165.38
—	—	—	—	0.16
—	—	—	—	—
0.13	—	0.24	1.38	30.17
—	—	0.02	0.11	13.39
2.50	—	13.56	77.95	629.99
2.08	1.20	85.54	491.73	916.58
—	7.58	8.02	46.10	46.10
—	—	78.52	451.37	351.70
—	—	8.66	49.78	46.78
—	—	30.14	173.26	100.13
—	26.00	362.00	2080.97	2257.05
2.00	2.00	22.40	128.77	171.91
—	—	183.45	1054.57	1054.57
—	—	—	—	170.59
—	—	17.43	100.20	117.93
5.00	—	24.03	136.14	144.66
4.00	2.11	31.58	181.54	225.27
15.00	7.05	350.41	2014.34	7695.37
—	—	4.64	26.67	276.79
0.76	1.01	17.36	99.79	159.21
2.19	—	12.99	74.67	204.98
—	—	0.7	4.25	4.25
—	2.46	3.20	18.40	410.23
—	—	4.05	23.28	126.82
—	—	—	—	—
—	—	0.10	0.57	21.84
—	—	49.15	282.54	1624.27
29.38	5.13	107.80	619.69	1291.35

## Annexure III.4 (Contd.)

	(1)	(2)
120. Toys & sports goods	92.34	12.54
121. Aluminium goods	...	215.00
122. Haberdashery	161.63	34.40
123. Leather, coloured & tanned leather goods	952.77	152.70
124. Pictures (printed photos)	—	0.34
125. Gelatin powder & capsules	—	—
126. Shoe-polish	—	1.77
127. Agarbati (sticks)	—	10.98
128. Linolium	—	6.34
129. Tyres & tubes of motor vehicles	—	446.59
130. Printed letters	—	8.39
131. German silver, its sheets etc.	—	0.72
132. Tarpolium & whitening	—	5.25
133. Peppermint oil	—	36.57
134. Earthen ware, stove gas etc.	—	—
135. Coloured clay and common clay	191.18	5.00
136. Stone ladi (plain polished)	—	—
137. Construction lime, gypsum, chirol	—	0.58
138. Insecticide, germicide & disinfectant	—	—
139. Firewood	—	—
140. Ropes & twines of silk, plastic, nylon etc.	—	—
141. Raw rubber	—	—
142. Betel leaves	—	—
143. Soldering powder & solder	—	—
144. White metal	—	—
145. Bell metal & antifriction metal	—	—
146. Brass patas, gunmetal ingots, zinc lead & zinc & ironpots	—	—
<b>TOTAL</b>	<b>71721.99</b>	<b>15195.72</b>



## Annexure III.4 (Contd.)

(3)	(4)	(5)	(6)	(7)	(8)	(9)
5.11	109.99	118.62	—	—	0.21	0.08
—	215.00	231.86	—	—	—	—
—	196.03	211.41	—	—	—	—
118.78	1224.25	1320.27	2.98	0.47	0.56	—
—	0.34	0.37	—	—	—	—
—	—	—	—	—	—	—
—	1.77	1.91	—	—	15.98	—
—	10.98	11.84	—	—	—	—
—	6.34	6.84	—	—	—	—
—	446.59	481.62	—	—	—	—
—	8.39	9.03	—	—	—	—
—	0.72	0.78	—	—	0.01	—
—	5.25	5.66	—	—	—	—
—	36.57	39.44	—	—	0.30	—
—	—	—	—	—	—	—
—	196.18	211.57	—	—	0.73	0.11
—	—	—	—	—	1.32	—
0.12	0.70	0.75	—	—	—	2.09
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
47.76	47.76	51.51	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
—	—	—	—	—	—	—
15165.39	102082.30	110088.95	396.07	317.95	1330.23	413.37

## Annexure III.4 (Contd.)

(10)	(11)	(12)	(13)	(14)	(15)
—	3.00	0.10	0.10	0.10	—
—	—	—	—	0.09	—
—	—	—	—	—	—
—	—	—	—	—	—
—	8.88	1.11	5.08	1.16	0.50
1.04	—	—	0.38	—	7.33
—	—	—	—	—	—
—	—	—	—	—	—
—	2.85	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
3.75	—	—	—	1.86	—
—	—	—	—	—	—
—	—	—	0.22	—	—
—	—	—	2.73	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
4.50	—	—	—	6.08	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
—	—	—	—	—	—
566.59	749.84	492.04	833.86	261.84	1584.90

## Annexure III.4 (Contd.)

(16)	(17)	(18)	(19)	(20)
0.20	0.01	3.71	21.33	124.86
—	—	0.38	2.18	120.80
—	—	—	—	201.86
—	—	—	—	211.41
—	—	20.66	118.76	1439.03
—	—	8.75	50.30	50.67
—	—	—	—	—
—	—	15.98	91.86	93.77
—	—	2.85	16.38	28.22
—	—	—	—	6.84
—	—	—	—	481.62
—	—	—	—	9.05
—	—	0.01	0.06	0.84
—	—	—	—	5.66
—	—	5.91	33.97	73.41
—	—	—	—	—
—	—	1.06	6.09	217.66
—	—	4.05	23.28	23.28
—	—	2.09	12.01	12.76
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
32.50	—	43.08	247.65	299.16
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
—	—	—	—	—
809.53	223.33	8129.04	45752.26	155841.16