Entry Tax as an Alternative to Octroi

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Although Octroi has been subject to considerable criticism, the urban local bodies have continued with the levy for want of an equally lucarative alternative source of revenue. The Gujarat Taxation Enquiry Commission that went into this issue recommended that Entry Tax could be a viable alternative to Octroi. Although, definitionally the Entry Tax is equivalent to Octroi, the account-based feature of the former distinguishes it from the latter, which is essentially checkpost-based. The present study is an attempt to quantify the base of the proposed Entry Tax and design the rate structure of the tax that would yield equivalent revenue and grow at least at the same rate as that of Octroi, keeping in view the issues of allocative efficiency and equity.

Rs. 80

ENTRY TAX AS AN ALTERNATIVE TO OCTROI

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The Base and Rate Structure of The Proposed Entry Tax in Gujarat

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Preface

The National Institute of Public Finance and Policy is an autonomous, non-profit organisation whose major functions are to carry out research, undertake consultancy work and impart training in the area of public finance and policy.

The study on the Base and Rate Structure of the proposed Entry Tax in Gujarat was entrusted to the Institute by the Government of Gujarat vide its Resolution No PRCH-1082-141-TH-2 dated August 21, 1982. The study was carried out by Dr M Govinda Rao with the assistance of Shri O P Bohra, Shri A K Sharma, Mrs Neeru Sood and Miss Rashmi Jain.

The Governing Body of the Institute does not take the responsibility for any of the views expressed in this Report. This responsibility belongs to the staff of the Institute and more particularly to the author of the Report.

R J CHELLIAH

Vice-Chairman

Acknowledgements

The present study was undertaken by the National Institute of Public Finance and Policy at the instance of the Government of Gujarat. The main objective of the study was to design the rate structure and estimate the revenue potential of an Entry tax which could be introduced in place of Octroi now levied by the urban local bodies in the State.

The study which was initiated in the month of September 1982 was required to be completed within a period of five months. The volume of work involved, however, was considerable as the necessary data had to be collected from four large corporations and over 50 municipalities, and thereafter tabulated and analysed before the required design could be formulated and the estimates arrived at. However, I was able to complete the study entrusted to me within the required period largely because of unstinted help I received from the concerned officials of the Government of Gujarat and the various urban local authorities in the State and also the hard work put in by my colleagues in the Institute who worked on the project. I am particularly grateful to Shri C P Sampat and Shri V M Mehta of the Finance Department, Government of Gujarat, for the courtesy and cooperation extended to us. Thanks are also due to the Director, Bureau of Economics and Statistics, Gandhinagar, and the Assistant Commissioner of Sales Tax, Data Processing Division, Ahmedabad.

I have also been fortunate to get very useful advice and support from my colleagues at the Institute. Dr R J Chelliah, the Vice-Chairman of the Institute, besides giving me generous and valuable advice and encouragement from time to time, also went through the final draft of the report with great care. Useful comments on the draft were received also from Dr. Amaresh Bagchi, then Professor-in-Charge of the Institute. Shri O P Bohra provided me with excellent research support by his able assistance in all stages of the study. Shri A K Sharma put in hard work in collecting, consolidating and

tabulating the data. Very helpful assistance was rendered also by Mrs Neeru Sood and Ms Rashmi Jain in the closing stages of the study. Editorial help was rendered by Shri C Cecil and we have used the computational facilities of the NIPFP computer centre. Shri Jagdish Arya, Shri K R Subramanian and Shri Kulwant Singh typed the manuscript.

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1. Introduction

OCTROI, the tax on the entry of goods into a local area for consumption, use or sale therein, which forms the most important source of revenue for the urban local bodies in Gujarat, has been variously characterised as obnoxious, vexatious, wasteful and distorting. The tax falls as much on raw materials, intermediate goods and machinery as on final consumer goods. This causes cascading, multiple taxation and distortions in the cost structure. As the taxation of inputs affects the incidence on final goods in unintended ways, satisfying the norm of equity is rendered more difficult. The holding up of goods traffic at the octroi checkposts results in an additional production loss apart from the excess burden resulting from the changes in relative prices generally caused by selective commodity taxation. Even though substantial improvements in reducing the impediments to the smooth flow of goods traffic as claimed by the Municipal Corporations has been achieved, production losses resulting from hindrances to goods traffic is a striking feature in the case of Municipalities, particularly the smaller ones. Besides, assessment of the tax can only be perfunctory, on the basis of trust, as it is not possible to unload all the goods vehicles and check them before making the assessment,

Almost all the Commissions and Committees, that dealt with the issue of local finances, albeit some of them only remotely, were unanimous in equivocally recommending the abolition of the tax. But, in spite of the awareness of the desirability to abolish octroi, the levy continues to occupy a

prominent place in the urban local finances in Gujarat. Moreover, the importance of octroi in the total revenues of Municipal Corporations and Municipalities in the State has shown a marked increase during the last decade. The yield from octroi which formed 40.4 per cent of total revenues in 1970-71 increased to 46.3 per cent in 1979-80, thus recording an increase of almost six percentage points.

The reason for the continuance of octroi, in spite of the general awareness of its undesirable effects, has to be found in the inability to find equally lucrative alternative sources of finance. The unilateral abolition of octroi without a viable alternative source of finance would only cripple the already unhealthy finances of the urban local bodies. As it is, the Zakaria Committee (1963) estimated that the local bodies' own revenues were sufficient to finance only about three-fourth of their expenditure needs in Gujarat. Similar estimates for a more recent year are not available, but given the fast-growing expenditure responsibilities of the urban local bodies, their fiscal situation, if anything, could only be worse.

It is therefore very important to find a viable alternative to octroi. The proposed alternative should not merely generate adequate revenue but also should not suffer from the various shortcomings of octroi, should not impinge on the financial autonomy of the local bodies and should not cause administrative complexities and harassment to the assessees.

The Gujarat Taxation Enquiry Commission went into the question of replacement of octroi with a more desirable alternative levy in detail. After carefully considering the various alternatives, the Commission came to the conclusion that replacement of octroi with an entry tax to be levied and collected by the State government would be the best solution. The entry tax is to be levied on all goods subject to sales tax, including the declared goods and goods subject to additional excise duties. The levy, like octroi, would have high rate and income elasticity and would not have the undesirable economic effects of octroi. The uniformity in the tax rates and administration, it is expected, would avoid the production distortions

present when octroi is levied at different rates in different urban areas, an anomaly which alters the relative prices between different Municipal areas within the State. Further, the alternative would entail fewer horizontal inequalities and would render the rationalisation of the rate structure easier. The absence of hindrances to the smooth flow of goods traffic would prevent the production losses otherwise caused in a contrary situation. Besides being expected to reduce the cost of tax collection drastically, it could be designed to give set-off to essential inputs and also does not pose any insurmountable administrative problems. As in the Municipal Corporations in general, the growth of octroi would have been higher than what the compensation could provide for, the Commission felt that the Corporations could be allowed to levy a surcharge on the entry tax in respect of all taxable goods other than declared goods, essential inputs and machinery.

The Terms of Reference

However, the replacement of octroi with entry tax on scientific lines should be preceded by an indepth study estimating the proposed tax base, its likely buoyancy and designing a rational rate structure. With this in view, the Government of Gujarat entrusted a study to the National Institute of Public Finance and Policy with the following terms of reference:

(i) to estimate the elasticity of octroi in the past;

(ii) to quantify the potential tax base of the entry tax on the basis of trends and using other methods that may be appropriate; and

(iii) to determine the exact rate structure of the entry tax on various commodities such that revenue from the tax would adequately compensate the revenue loss arising from the abolition of octroi, keeping in view the economic effects of the tax.

The study is presented in three chapters. In Chapter 2, we analyse the structure of octroi and estimate the growth of revenue from octroi collected by the different Municipal Cor-

porations and Municipalities in Gujarat. Chapter 3 sets out the principles of tax design in the context of urban local bodies, estimates the tax base of entry tax, suggests a suitable rate structure of entry tax that could be adopted in Gujarat and projects the rate of growth of the proposed tax.

2. Structure and Growth of Octroi in Gujarat

As mentioned in the previous chapter, octroi plays a pivotal role in the finances of urban local bodies in Gujarat. Therefore, the policy decision to abolish the levy could have a considerable impact not only on the finances of urban local bodies but also on the economic activities within their jurisdictions. In order to assess the future repercussions on the finances of the local bodies, and to examine the possible impact on their economy, it is necessary to analyse the structure and growth of octroi in the State. The analysis of the structure of octroi will provide us with a better understanding of the strength and weaknesses of the levy which would be useful for desiging the entry tax.

Presently, a major portion of revenue from octroi is collected in Municipal Corporations and the Municipalities. In 1977-78, for example, as much as 91 per cent of the total octroi revenue was realised from the Municipal Corporations and Municipalities, their respective contributions being 65 per cent and 26 per cent. Though 337 of the 12,663 Gram Panchayats and 80 out of 92 Nagar Panchayats levy the tax, their total collections amount to a mere 9 per cent of the total octroi revenue in the State. Therefore, the analysis of the structure and growth of octroi in the Municipal Corporations and Municipalities in the State should adequately represent the situation existing in the whole of the State. Further the data on octroi collections in the required disaggregation are not available for these Gram and Nagar Panchayats. In addition, the constraint of time has forced us to confine ourselves to the

analysis of octroi in the Municipal Corporations and Municipalities in the State.

Salient Features of Octroi

Almost all goods that enter into a local jurisdiction are subject to the tax. However, exceptions are made depending upon expediency of the local bodies, and the list of goods thus exempted differs from one local body to another. In general, the goods exempt from octroi are bonafide personal luggage which include certain specified items for personal use subject to a ceiling, personal effects of a public servant transferred on duty, raw materials used in the production of goods produced by Khadi and Village Industries and Cottage Industries, goods imported by organisations for providing relief for persons affected by natural calamities or goods imported for free distribution by organisations such as the Indian Red Cross Society and the UNICEF. It should however be mentioned that while exempting the goods, considerations such as equity and administrative convenience have not been taken account of, unlike in the case of the Sales Tax Acts of the State. This is so because perhaps it is conceived that the role of local bodies in achieving the objective of equity, if anything, is only minimal and as the tax is checkpost-based rather than account-based, the administrative problems incidental to the sales tax do not arise in the case of octroi.

As mentioned above, very few items imported into the jurisdiction of local areas are exempted from octroi and differences in the items exempted among the different local bodies alone may not cause perceptible differences in the effective rate of tax from one region to another. However, non-uniformity is found not merely with regard to the exempted items but is a prominent feature in the rates of tax levied on different commodities in different jurisdictions. This could cause substantial differences in the effective rates of tax, leading to misallocation of resources.

It is not possible at the present juncture to go into the question of rate differences among the 51 Municipalities in the State in detail. Suffice it to say that the rates vary rather wide-

ly among the Municipalities. Even among the Muncipal Corporations which are better organised and where one can thus expect a certain degree of uniformity, hardly on any commodity do we find the same rate being levied in the four Municipal Corporations. It may be seen from Annexure II.1 that not only do the rates vary widely among the Municipal Corporations, but also the character of the levy on commodities is marked in some cases by lack of uniformity. The same commodity can be subjected to a specific levy in some Corporations whereas an *ad valorem* levy exists in the others. For example, items such as sugar, hydrogenated oil, butter and dry fruits are subjected to specific levy in Ahmedabad, Baroda (excepting hydrogenated oil) and Surat but in Rajkot the levy is *ad valorem*. Another interesting feature of the tax structure is that economic considerations have been largely ignored in determining the rate structure. For instance, in Ahmedabad raw materials such as silk, artificial silk, staple and synthetic yarn and iron and steel are subject to the same rate of tax of 2 per cent as some semi-durable finished goods such as cutlery articles, glassware and chinaware. In fact, on goods like binoculars, opera glasses, raincoats, toys and sports goods the rates of tax are much lower. A careful study of the rate structure, shown in Annexure II.1, would highlight similar examples also in other Municipal Corporations.

On the whole, in the Municipal Corporations (excluding Rajkot) as may be seen from Table 2.1, in 1979-80 as much as 41.9 per cent of the total yield was realised from raw materials and capital goods. It is further seen that the extent of taxation of inputs and capital goods has been showing an increasing trend, albeit only marginally. It increased from 40.6 per cent in 1971-72 to 41.9 per cent in 1979-80. The analysis of octroi in each of the Municipal Corporations also reveals, as seen in the table, that the proportion of input and capital goods taxation is very high. This high proportion of the tax on raw materials and capital goods which leads to cascading and other undesirable economic consequences shows without doubt that economic considerations have not been adequately taken into account in the designing of the structure of octroi.

The differences in the list of exempted goods and the rate structure among the local authorities result in different tax-income ratios or effective rates of tax among them. But, as we do not have data on the income accruing or originating in these jurisdictions we are unable to estimate the extent of this difference. However, in order to obtain a broad idea, we have computed a crude measure of effective rates of tax as follows. Assuming away inter-jurisdictional differences in the levels of per capita private consumption, we have first worked out the total consumer expenditure on the basis of the 32nd round National Sample Survey (NSS) data relating to the year 1977-78. Based on these figures and by making adjustments for changes in the price level, consumer expenditure levels in the different urban local jurisdictions in 1975-76 and 1979-80 were worked out. The proportion of tax yield to total consumption expenditure with in each local jurisdiction gives a rough approximation of effective tax rate. As savings are excluded from the denominator, the effective rate of tax is an overestimate, but this need not be a cause of concern as we are interested in examining the rate differences among the local jurisdictions and their trend over time.

TABLE 2.1

Octroi on Inputs and Capital Goods

(Rs lakh)

Municipal Corporations	*Nature of the Commodity*	*1971-72*	*1974-75*	*1979-80*
I. AHMEDABAD				
1.	Revenue from raw materials	181.84 (30.83)	287.64 (27.09)	645.66 (29.13)
2.	Revenue from building materials	40.66 (6.89)	72.67 (6.84)	119.54 (5.36)
3.	Revenue from capital goods	52.44 (8.89)	65.64 (6.18)	176.48 (7.91)
4.	Revenue from inputs and capital goods	274.94 (46.61)	425.95 (40.11)	945.68 (42.40)
5.	Total octroi yield	589.83	1061.75	2230.01
II. SURAT				
1.	Revenue from raw materials	15.47 (10.09)	26.16 (11.04)	70.22 (13.27)

TABLE 2.1 (Contd.)

Municipal Corporations	*Nature of the Commodity*	*1971-72*	*1974-75*	*1979-80*
2. Revenue from building materials		16.16 (10.54)	27.73 (11.70)	36.30 (6.86)
3. Revenue from capital goods		5.55 (3.62)	9.92 (4.19)	51.40 (9.72)
4. Revenue from inputs and capital goods		37.18 (24.25)	63.81 (26.93)	157.92 (29.85)
5. Total octroi yield		153.33	236.96	528.98
III. BARODA				
1. Revenue from raw materials		25.90 (17.39)	58.38 (24.18)	121.36 (38.59)
2. Revenue from building materials		10.93 (7.20)	19.68 (8.15)	29.03 (9.23)
3. Revenue from capital goods		12.87 (8.64)	24.68 (10.22)	32.21 (10.24)
4. Revenue from inputs and capital goods		49.70 (33.23)	102.74 (42.55)	182.60 (58.06)
5. Total octroi yield		148.97	241.40	314.47
IV. TOTAL OF THREE MUNICIPAL CORPORATIONS				
1. Revenue from raw materials		223.21 (15.02)	372.18 (24.17)	841.24 (27.37)
2. Revenue from building materials		67.75 (7.59)	120.08 (7.80)	184.87 (6.02)
3. Revenue from capital goods		70.86 (7.94)	100.24 (6.51)	260.09 (8.46)
4. Revenue from inputs and capital goods		361.82 (40.55)	592.50 (38.47)	1286.20 (41.85)
5. Total octroi yield		892.13	1540.11	3073.46

Note: 1. Commodity-wise details of octroi yield are not available for Rajkot for these years. Hence, these are not included in the analysis.

2. Figures in brackets represent percentages of total octroi revenue in the respective Muncipal Corporations.

Source: Offices of different Municipal Corporations and Municipalities.

The effective tax rates for 1975-76 and 1979-80 for the Municipalities and Municipal Corporations are presented in Annexure II.2. From the table, we observe wide variations in the effective rates existing among the urban local bodies.

TABLE 2.2

Effective Rates of Octroi in Urban Local Bodies in Gujarat

(Rs lakh)

	Revenue from octroi 1975-76	*Revenue from octroi 1979-80*	*Consumer expenditure in 1975-76*	*Consumer expenditure in 1979-80*	*Effective tax rate 1975-76*	*Effective tax rate 1979-80*	*% increase in effective rate*
Municipal corporations	1633.89	3447.56	34231.32	44480.15	4.77	7.75	62.5
Class A municipalities*	316.55	510.47	11068.81	14571.04	2.86	3.50	22.4
Class B municipalities**	312.18	496.62	12480.04	16515.28	2.50	3.01	20.4
Class C municipalities***	140.42	222.20	7187.60	9203.04	1.95	2.49	27.7
Urban local bodies	2403.04	4676.85	64967.77	84769.51	3.70	5.52	49.1

* Municipalities having population of more than 1 lakh.

** Municipalities having population in the range of 50,000 to 1 lakh.

*** Municipalities having population less than 50,000.

Source: See Annexure II.2.

Among the Municipal Corporations, though in 1975-75 we do not find marked variations in the rates (it varied from 4.04 per cent in Rajkot to 5.34 per cent in Ahmedabad), in 1979-80 we find that the rates vary substantially (from 5.20 per cent in Rajkot to 9.20 per cent in Ahmedabad). Heterogeneity in the effective rates is even more marked among the Municipalities: The rates varied from 0.72 in Patan and Upleta to 6.73 in Dhoraji in 1975-76 and from 0.92 in Visnagar to 5.56 in Kalol in 1979-80. The effective rates for the different classes of Municipalities and Municipal Corporations are summarised in Table 2.2.

Two important facts emerge out of the above summary table. Firstly, the effective rate of the tax is higher in the larger urban bodies than in the smaller ones. In both 1975-76 and 1979-80, we find that the highest rate was found in the Municipal Corporations. Among the Municipalities, the highest rate is levied in Municipalities having population of over a lakh (A class) and the lowest rate is found in smaller Municipalities with a population of less than 50,000. Secondly, both in the case of Municipal Corporations and the different classes of Municipalities, the effective rates of tax increased significantly by varying percentages over the period from 1975-76 to 1979-80.

The most important issue from the point of view of the efficiency in resources allocation is the extent of rate differentiation among the urban local bodies. We have worked out the coefficient of variation of the effective tax rate in 1975-76 and 1979-80. These are presented in Table 2. 3 below:

TABLE 2.3

Variations in Effective Tax Rates

	1975-76		*1979-80*	
	Standard deviation	*Coefficient of variation*	*Standard deviation*	*Coefficient of variation*
Municipal Corporations	0.4892	0.1087	1.3436	0.1914
Municipalities	1.0165	0.4235	1.1012	0.3771
All urban local bodies	1.1402	0.4433	1.5340	0.4711

The table shows that not only the coefficient of variation of the effective tax rates among the urban local bodies is very high, but also the trend is one of increasing diversity. For the urban local bodies as a whole, the coefficient of variation was as high as 44.3 per cent in 1975-76 and it increased to 47.1 per cent in 1979-80. Among the Municipal Corporations, it was rather low in 1975-76 at 10.9 per cent but increased substantially to 19.1 per cent in 1979-80. While among the Municipal Corporations we observe a divergent trend in the rate structure, for the Municipalities, a convergent trend, albeit minor, is observed. The coefficient of variation of effective tax rates in Municipalities declined from 42.3 per cent in 1975-76 to 37.7 per cent in 1979-80.

We mentioned earlier that the divergence in the tax rates among different regions within a State leads to resource allocation distortions. The extent of distortion caused by these tax rate differentials, however, depends upon the factor mobility detween the regions. Whatever the magnitude of these distortions, the abolition of octroi would certainly result in their removal. This should enhance the productivity and income levels which, in turn, should result in higher yield from the various State and local taxes.

TABLE 2.4

Share of Specific Levy in Total Octroi Yield

(Rs. lakh)

	Ahmedabad	*Baroda*	*Surat*	*Total of 3 municipal corporations*
1971-72	141.02	37.82	20.87	199.71
	(23.91)	(25.39)	(13.61)	(22.39)
1974-75	248.88	37.77	21.49	308.14
	(23.35)	(15.65)	(9.07)	(20.02)
1979-80	263.67	13.83	32.44	309.94
	(11.82)	(4.40)	(6.13)	(10.08)

Note: Figures in brackets represent percentages of total octroi yield in the respective Municipal Corporations.

Another important characteristic of the levy is that unlike the sales tax which is completely *ad valorem*, octroi is a mix of specific as well as *ad valorem* levies. The commodity-wise data on octroi collections are not available for all urban local bodies. Our analysis of the data relating to three Municipal Corporations of Ahmedabad, Baroda and Surat is presented in Table 2.4.

It is seen from the table that in 1979-80 about 10 per cent of the octroi yield was realised from specific levies in the three Municipal Corporations taken together. The share of yield from specific levies was the highest in Ahmedabad (11.8 per cent) and the lowest in Baroda (4.4 per cent). Further, it is seen from the table that the importance of specific levies has been falling over time in each of the Municipal Corporations. Taken together, the specific levies declined drastically from 22.4 per cent of the yield in 1971-72 to 10 per cent of the yield in 1979-80.

Growth of Revenue from Octroi

One of the terms of reference requires us to compute the elasticity of octroi in the State. Generally, elasticity is taken to mean income elasticity which represents percentage automatic change in the tax revenue with respect to a per cent change in income. On the other hand, percentage change in the yield of the tax which is composed of both automatic and discretionary changes, in response to a per cent increase in income is called 'buoyancy'. However, as we do not have data on the income originating or accruing within the jurisdiction of each of the urban local bodies, it is not possible to compute the elasticity and buoyancy of the tax in the above sense. We can only relate the increase in tax revenue, both total as well as automatic, to the time factor and estimate buoyancy and elasticity of the tax with respect to time from which compound growth rate of the tax could be computed. However, we have computed the elasticity with respect to non-primary sectoral incomes for the Municipal Corporations and Municipalities put together.

Estimating the growth of the tax in the urban local bodies is necessary for deciding the rate of growth at which the compensation to the various urban local bodies should be made over the years. Also, it is important for the designing of the structure of the entry tax in the State which is required to compensate the local bodies not only the present loss of revenue arising from the abolition of octroi but also the loss that would occur in subsequent years.

Before going into the measurement of the growth of the tax in different Municipalities and Municipal Corporations, it may not be out of place to analyse the trends in the levels of the tax in different urban local bodies and the fiscal importance of the tax. The per capita octroi revenue and the percentages of revenue from octroi in the total revenue collected by the local bodies in 1971-72 and 1979-80 are shown for each of the urban local bodies in Annexure II.3. This is summarised for the Municipal Corporations and different classes of Municipalities in Table 2.5.

From the table, it is seen that the per capita revenue from octroi registered an almost three-fold increase over the period of nine years in the Municipalities and Municipal Corporations taken together. It increased from Rs 21.74 in 1971-72 to Rs 66.45 in 1979-80. In the Municipal Corporations, it increased from Rs 27.25 in 1971-72 to Rs 93.28 in 1979-80 and the increase of revenue in the Municipalities during the corresponding period was from Rs 16.03 to Rs 36.78. It is also seen that the level of the tax was higher in the bigger Municipalities and Municipal Corporations. For instance, in Ahmedabad, per capita revenue from octroi in 1979-80 was the highest at Rs 110.75, and this is higher than the revenue from the tax collected in class C Municipalities (Rs 29.16) by as many as 3.8 times. These figures broadly indicate the extent of differences in the capacity to provide public services among the different urban local bodies.

As regards the fiscal importance of the levy, we see a diverse trend. Though, for the urban local bodies as a whole, the importance of the revenue from octroi increased, albeit mar-

TABLE 2.5

Revenue from Octroi—Level and Importance

	1971-72		*1975-76*		*1979-80*	
	Per capita revenue from octroi (Rs)	*Per cent of total revenue*	*Per capita revenue (Rs)*	*Per cent of total revenue*	*Per capita revenue (Rs)*	*Per cent of total revenue*
1. Ahmedabad	26.78	38.4	54.64	42.7	110.75	54.4
2. Surat	30.45	50.7	51.97	45.8	76.89	46.4
3. Baroda	28.78	41.1	42.46	38.9	78.11	43.1
4. Rajkot	22.34	58.5	41.34	32.8	63.47	49.1
All municipal corporations	27.25	42.1	50.62	41.6	93.28	50.7
Class A municipalities	18.15	39.4	29.26	42.4	42.18	40.0
Class B municipalities	16.44	43.7	25.00	41.6	36.25	36.5
Class C municipalities	12.24	36.2	20.12	35.5	29.16	34.0
All municipalities	16.03	40.4	25.40	40.6	36.78	37.4
All urban local bodies	21.74	41.4	38.47	41.2	66.45	46.3

Source : See Annexure II.3.

ginally from 41.4 per cent of their total tax revenue collections in 1971-72 to 46.3 per cent in 1979-80, it either marginally declined or remained stable in each class of Municipality. The increase in the fiscal importance of the levy in the urban local bodies as a whole was largely due to the increase registered in the Municipal Corporations. Even among the Municipal Corporations, only in Ahmedabad we see a perceptible increase in the importance of the levy from 38.4 per cent in 1971-72 to 54.4 per cent in 1979-80, while in other Municipal Corporations relative importance, in fact, declined.

We have computed buoyancy and elasticity of the tax in each of the Municipalities and Municipal Corporations in Gujarat. For this, we have generally taken an 11-year reference period, 1971-72 to 1981-82. The buoyancy and elasticity coefficients were computed with respect to time by regressing the yield from the tax in logarithmic form on the time variable. For computing elasticity, we are required to separate the yield due to the discretionary measures from that resulting from the automatic expansion of the tax base. To do so, we have employed the proportional adjustment method. [1] However, to obtain realistic estimates of elasticity using this method, we require accurate estimates of revenue from dis-

[1] According to this method, tax yield at the base year rates are obtained as follows:

$$T_{11} = T_1$$
$$T_{12} = T_2 - D_2$$
$$T_{13} = \frac{T_3 - D_3}{T_3} \cdot T_{12}$$
$$\vdots$$
$$T_{KJ} = \frac{T_I - D_I}{T_J} \cdot T_K\,(j-1)$$

T_{11}, T_{12}, T_{13} = Tax yield in year 1,2,3 according to the first year's rate structure

T_{KJ} = Tax yield in the $_J$th year according to $_K$ th year's rate structure

T_J = Tax yield in the $_J$th year

D_J = Yield from discretionary measures in the $_J$th year.

cretionary measures. Many a time doubts are cast on the quality of data on the revenue from discretionary measures. We have therefore employed also an alternative method of computing elasticities through the use of dummy variables. Dummy variables are specified as zero for the years before a discretionary measure and 1 for all the succeeding years. For every discretionary measure a separate dummy variable was introduced in the model, to obtain the elasticity coefficients.[2]

From the buoyancy and elasticity coefficients, growth rate of the tax revenue, both total and automatic, were computed.[3] The coefficients derived by using the two methods and the growth rates computed therefrom for each of the Municipalities and Municipal Corporations are presented in Annexure II.4. The major results from these are summarised in Table 2.7.

From the table it is clear that octroi shows fairly high buoyancy and elasticity with respect to time, both for each of the Municipal Corporations and for each class of Municipalities. The buoyancy coefficient for the Municipal Corporations and Municipalities taken as a whole has the value of 0.07 and the elasticity coefficient is 0.05. Both buoyancy and elasticity coefficients in Municipal Corporations are higher than those in Municipalities. Among the Municipal Corporations, Ahmedabad has the highest buoyancy (0.078) but Rajkot has the highest elasticity (0.067) under the proportional adjustment method while Baroda has the highest elasticity under the dummy variable method.

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[2] $\ln T_J = A + t \ln b + C_1D_1 + C_2D_2 + \ldots + C_ND_N + \varepsilon$

Where

T_J = is the tax yield, t = time.

D_I to D_N = Dummy variable representing discretionary measure taking value 0 for years before the discretionary change and 1 afterwards.

b_1 = is the elasticity coefficient.

a, C_1 to C_N — other parameter estimates and ε the random error term.

[3] Antilog (ln b) — 1 × 100, gives the growth rate.

In order to get an idea of the elasticity of the tax with respect to incomes, we have related the revenue from octroi in the Municipalities and Municipal Corporations taken as a whole with the non-primary sectoral incomes originating in the State in a log-linear regression model. The results are summarised below.

TABLE 2.6

Buoyancy and Elasticity of Octroi in Gujarat (1970-71 to 1979-80)

	Buoyancy	*Elasticity*
All municipal corporations	1.357	1.056
All municipalities	0.924	0.812
All urban local bodies	1.221	0.974

It is seen from the above table that for the urban local bodies as a whole, the elasticity of the tax with respect to non-primary sectoral incomes is slightly less than one, i.e., the yield from octroi increases by a little less than one per cent for every percentage increase in income originating in the non-primary sector of the State. The elasticity of the tax is around unity in the Municipal Corporations and approximates 0.8 in the Municipalities. As the elasticity of non-primary sectoral incomes with respect to total State Domestic Product (SDP) is as high as 1.17, the elasticity of the tax with respect to total SDP in the urban local bodies as a whole works out to 1.14. The corresponding estimate for the Municipal Corporations is 1.24 and for Municipalities 0.95.

The above analysis shows that the growth of octroi in the urban local bodies of the State has been quite impressive, having an elasticity of around unity. While a part of this growth has clearly been caused by the growth in real economic activity, some portion of it has to be attributed to the increase in prices.

During the period 1970-71 to 1981-82, the consumer price index for urban non-manual employees increased at an annual

TABLE 2.7

Growth of Octoi 1970-71 to 1981-82

Municipal Corporations/ Municipalities	*Buoyancy coefficient*	*Growth rate (nominal)*	*Growth rate (real)*	*Elasticity coefficient (Prest method)*	*Automatic growth rate (Prest method) (nominal)*	*Automatic growth rate (Prest method) (real)*	*Elasticity coefficient (dummy variable method)*	*Automatic growth rate (dummy variable method) (nominal)*	*Automatic growth rate (dummy variable method) (real)*
1. Ahmedabad	0.0781	19.74	12.10	0.0543	13.24	5.60	0.0666	16.6	8.96
2. Surat	0.0686	17.10	9.46	0.0569	14.04	6.40	0.0644	16.0	8.36
3. Baroda*	0.0708	17.65	10.16	0.0667	16.61	9.12	0.0704	17.6	10.11
4. Rajkot	0.0715	17.86	10.22	0.0671	16.69	9.05	0.0656	16.3	8.66
All municipal corporations	0.0752	18.88	11.24	0.0581	14.25	6.61	0.0595	14.7	7.06
Class A municipalities	0.0547	13.14	5.50	0.0504	12.33	4.69	0.0531	13.0	5.36
Class B municipalities	0.0508	12.39	4.75	0.0430	10.42	2.78	0.0401	9.6	1.96
Class C municipalities	0.0437	11.62	3.92	0.0426	10.29	2.65	0.0451	10.9	3·26
All municipalities*	0.0457	11.05	3.41	0.0398	9.60	1.96	0.0451	10.9	3.26
All urban local bodies*	0.0677	16.89	9.40	0.0539	13.18	5.69	0.510	12.5	5.01

Notes : 1. All coefficients are significant at 1 per cent level
2. * Relates to the period 1970-71 to 1980-81

Sources : See Annexure II.4

rate of 7.64 per cent (the growth rate for the period 1970-71 to 1980-81 was 7.49%). Assuming elasticity of octroi with regard to prices[4], we may infer that 7.64 per cent growth of octroi during the period could be attributed to increase in prices. The growth rate after deducting this would be due to rising real economic activity. These are summarised in Table 2.7.

It is seen from the table that in urban local bodies as a whole, the tax in real terms registered a compound rate of growth of about 9.4 per cent over the period 1970-71 to 1980-81 of which about 5 per cent was due to the automatic expansion of the tax base in response to increase in real economic activity. In Municipal Corporations taken together the tax increased at the rate of 11.2 per cent, the automatic increase being 6.6 per cent under the proportional adjustment method and 7.1 per cent under the dummy variable method. The variation in the rate of growth of the tax among the Municipal Corporations is not very substantial as it ranges from 9.5 per cent in Surat to 12.1 per cent in Ahmedabad, though the variation in automatic growth is higher from 5.6 per cent in Ahmedabad to 9.1 per cent in Rajkot when the proportional adjustment method is used for estimation. However, when the dummy variable method is employed the variation in automatic growth among the Municipal Corporations is much lower, from 8.4 per cent in Surat to 10 per cent in Baroda. Among the Municipalities, the rate of growth varied from 3.9 per cent in class C Municipalities to 5.5 per cent in class A Municipalities, the range of automatic growth rate being from 2.7 per cent to 4.7 per cent under the first method and from 2 per cent in class B Municipalities to 5.4 per cent in class A Municipalities.

It would not be possible to predict the behaviour of prices and the resulting growth of revenue from octroi to decide about the compensation to be paid to the urban local bodies for abolishing octroi. In view of this, it would be reasonable

[4] Our estimate of partial elasticity for non-primary sectoral SDP deflator shows that it is not significantly different from unity.

to suggest that the State Government, in addition to compensating the urban local bodies for the loss of existing revenue from octroi, should guarantee that it would be enhanced by 9 per cent per year. However, should there be appreciative inflation, the rate of growth of the yield of the entry tax could be expected to be higher than 9 per cent per annum. This amount should be distributed among the local bodies.

ANNEXURE II.1

Rates of Octroi in the Municipal Corporations in Gujarat

Sl. No.	*Name of the commodity*	*Basis*	*Rates (Rs)*			
			Ahmedabad	*Baroda*	*Rajkot*	*Surat*
	(1)	(2)	(3)	(4)	(5)	(6)
A.	**FOOD GROUP**					
1.	Grain, pulses and cereals of all sorts, including gavar	Quintal	0.25	0.20	0.35	0.20
2.	Flour	—do—	0.25	0.25	0.35	0.20
3.	Sugar and sugarcandy including bura and khandsari	-- do -	1.30	1.65	2%	2.25
4.	Edible oils	—do—	1.00	2.00	1.00	1.25
5.	Hydrogenated vegetable oil including vanaspati	—do—	2.60	0.85%	2.25%	6.70
6.	Butter	—do—	2.70	2.50	1.75%	4.00
7.	Malai, cream and mava	—do—	3.00	2.50	1.75%	4.00
8.	Oilseeds, cottonseeds	—do—	0 30	0.50	0.325	0.20
9.	Tea	Ad valorem (per cent)	13.00/Ql.	2.00	1.75	1.00
10.	Coffee including coffee beans	—do—	13.00/Ql.	4.00	2.00	1.00
11.	Dry fruits and their cakes	—do—	4.00/Ql.	3.00	1.50%	1.50

ANNEXURE II.1 (Contd.)

Sl. No.	Name of the commodity	Basis	Rates (Rs)			
			Ahmedabad	Baroda	Rajkot	Surat
	(1)	(2)	(3)	(4)	(5)	(6)
12.	Camphor, musk, saffron, and spices including cinnamon, nulmeg and mace but not spices included elsewhere in the Schedule	—do—	4 00	0.45	2.25	1.50
13.	Pepper, cloves and piprinul and dried ginger	—do—	1.00	0.45	2.25	0.50
14.	Dried chillies, coriander seeds (dhana) cumin seeds, dried turmeric, mustard seeds, methy seeds, tamarind, garlic, kokam, aniseeds (varaili), ajma, sewa and sewa dal, dhana's dal and varaili's dal	Quintal	0.65	0.45	1.75%	0.50%
B.	**CLOTH AND YARN GROUP**					
15.	Cotton textiles, hosiery and ready-made garments	Ad valorem (per cent)	1.50	1.50	2.00	1.50
16.	Knitting yarn, sewing and other threads	—do—	1.25	1.00	2.00	1.05
17.	Hosiery goods and readymade garments made from silk, artificial silk, wool and synthetic materials	—do—	2.50	1.50	2.50	1.50
18.	Silk and artificial silk piecegoods	—do—	2.50	0.50	2.60	1.50
19.	Woollen piecegoods	—do—	2.50	1.00	2.00	1.50

(ANNEXURE II.1 Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
20. Terenewool, terene & polyester fibre cloth and other synthetic materials and its hosiery and readymade garments	—do—	2.50	0.50	2.60	1.50
21. Cotton yarn	—do—	1.00	1.00	0.25	1.05
22. All yarns other than cotton yarn including silk, artificial silk, staple and synthetic yarns	—do—	2.00	1.00	0.50	1.05
C. BUILDING MATERIALS GROUP					
23. Iron and steel not otherwise specified in the Schedule	—do—	2.00	1.70	1.00	1.60
24. Pig iron and iron scrap	—do—	1.00	1.10	1.00	1.60
25. Stone lime, kapachi, grit, rubble stone, lime stone, road metal, slaked/unslaked lime, cholia, kankar, mineral stone & mineral stone powder not otherwise specified	Quintal	0.15	0.30	1.00%	0.50
26. All kinds of clay and earth	Ad valorem (per cent)	1.00	0.30/ Tonne	1.00	1.50
27. Cement	—do—	1.75	3.70	2.00	3.10
28. Articles made from cement not otherwise specified	—do—	1.00	3.00	2.25	3.10
29. Asbestos sheets	—do—	1.00	3.30	2.25	3.10
30. Bricks	1000 Nos.	1.00	1.00	1.75	1.00

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
31. Timber including rafters, scantling, planks, logs and beams	Pc. Adv.	1.00	0.50 (per quintal)	1.50	3.10
32. All kinds of wooden sheets and boards	—do—	1.75	2.00	2.00	2.50
33. Furniture made of wood or cane	—do—	2.00	2.00	2.75	3.00
34. Wooden doors and windows and staircases and other articles not specified in item 35	—do—	1.75	2.00	2.75	3.10
35. Sanitary fittings	—do—	3.50	2.00	2.60	3.10
36. Flooring tiles	Ad valorem	1.75	3.00	2.60	3.10
37. Oil paints and colours used for painting, varnish, linseed oil, turpentine, zinc oxide, red oxide, french polish, bitumen tar and coal tar and shellac	—do—	3.00	2.60	2.60	3.10
38. Varnish and french polish	—do—	3.00	2.00	2.60	3.10
39. Marble	—do—	3.00	2.50	3.00	3.10
40. Marble chips	—do—	2.00	2.50	3.00	3.10
D. PROVISIONS AND ARTICLES OF CONSUMPTION GROUP					
41. Foodstuffs and food provision including confectionery items	—do—	3.00	3.00	2.00	1.00
42. Tinned food and preserved provisions	—do—	3.00	3.00	2.00	2.00
43. Cigars, cigarettes, their holders, cigarette papers, and smoking requisites and tinned and other tobacco	Pc. Adv.	8.00	3.00	3.00	3.00

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
44. Toilet articles including cosmetics, perfumes and beauty aids	—do—	5.00	4.00	2.75	5.00
45. Shaving soap, cream, sticks, toothpowder, toothpaste and toothbrushes	—do—	5.00	4.00	2.75	2.00
46. Charcoal	M. ton	1.00	1.50	0.75	1.00
47. Tobacco and snuff	Ad valorem	1.00	5.00	3.00	4.00/Ql.
48. Bidis	—do—	1.00	0.35	2.00	4.00/Ql.
49. Watches, clocks and timepieces, their spares and accessories	—do—	3.00	2.00	2.00	2.00
50. Umbrellas, their fittings, umbrella sticks, rain coats	—do—	1.00	2.00	2.60	1.60
51. Drugs and medicines including medical herbs, ayurvedic moorabba used for medicinal purposes, honey disinfectants, germicides and insecticides	—do—	0.80	1.00	2.00	0.90
52. Soap and chemical detergents	—do—	1.40	1.50	2.00	1.60
53. Optical goods and their parts and accessories, sound amplifying apparatus adapted for use as hearing aid, artificial limbs, binoculars, telescopes and opera glasses	—do—	0.85	1.75	2.60	1.60
54. Surgical instruments, scientific apparatus, hospital requisities not specified elsewhere in the Schedule	—do—	0.85	2.00	2.60	1.60
55. Cutlery articles including scissors, razors, safety razors, knives, penknives. stove, needle, petromax	—do—	2.00	1.50	2.60	3.00

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
lamps, all haberdashery including hair pins, comb and shoe polish					
56. Glassware, chinaware, porcelain and earthenware articles	—do—	2.00	3.00 (glassware) 2.00 (chinaware & crockery ware)	2.60	1.60
57. Ordinary and safety match boxes	—do—	0.10/ gross	1.75	2.00	0.50
58. Candles	—do—	0.50	0.75	2.00	0.50
E. MACHINERY MOTORS AND INDUSTRIAL GROUP					
59. All kinds of machinery, their components and spares, machine tools, teleprinters, typewriters, duplicators, bright steel bars, including shifting, carbon steel, alloy steel, C.R. & H.R. sheets	Ad valorem	2.50	1.25	1.25	2.50
60. Electric machinery and appliances, excluding electric machinery and goods used as components of motor vehicles and not elsewhere specified in the Schedule	—do—	2.50	1.60	2.60	2.50

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
61. Millgin stores, including crucibles, cotton ropes, packing and line threads, pick glass and moulding sand	—do—	2.50	1.25	2.60	1.60
62. Colour and dyes including indigo and painting paste	—do—	3.00	1.50	2.00	1.60
63. All sorts of chemicals excluding those not elsewhere specified in the Schedule	—do—	2.50	1.70	2.00	1.60
64. Hides and skins	—do—	2.00	0.75	2.00	2 50
65. Hardware articles	—do—	2.00	1.70	2.60	2.50
66. Wines, beers, spirits, liquors and all other alcoholic beverages	Pc. adv.	15.00	4.00	10.00	5.00
67. Stationery, diaries, punching machines, invitation and greeting cards, paper weights and calling bells not electrically operated	Pc. adv.	0.60	1.00	2.50	2.50
68. Toys and articles of games and sports	—do—	0.50	1.75	2.00	2.00
69. Crackers and fireworks	—do—	4.00	4.00	3 00	4.70
70. Mineral and lubricating oils of all sorts and their by products not specified elsewhere in the Schedule	Ad valorem	2.00	2.00/ Q1	2.00	2.25/ Q1
71. Inflammable gas supplied in closed containers	Pc. adv.	1.50	3.00	2.00	2.00
72. Motor vehicles, excavators and all other vehicles drawn by motor power and chasses of these vehicles, their components and spare parts	—do—	3.00	2.50	2.75	2.50

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
73. Motor cycles, mopeds, scooters and auto-rickshaws and their spare parts	—do—	2.50	2.50	2.75	2.50
74. Bicycles, tricycles, their accessories and spare parts	—do—	1.00	1.25	2.25	1.60
75. Crude oil and diesel oil not elsewhere specified	M. ton	5.00	2.00	0.60%	1.00
76. Motor spirit including petrol, aviation spirit and high-speed diesel oil	100 litres	1.50	2.00	2.75%	2.00
77. Kerosene	—do—	0.70	1.25	1.50%	1.00
78. Cotton	Pc. adv.	1.00	0.30	0.25%	0.50
F. OTHER MATERIALS GROUP					
79. Refrigerators, water-coolers, airconditioners, airconditioning plants, equipments, cooling, chilling and freezing equipments, their spare parts and accessories	—do—	4.00	3.50	3.00	2.50
80. Wireless receiving instruments and apparatus, including transistors (at Rs 3.00% adv. for transistors worth Rs 350/-) and their spare parts and accessories but excluding sound amplifying apparatus adapted for use as hearing aid; telephone and telegraphic	—do—	4.00	3.50	3.00	2.50

ANNEXURE II.1 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)
instruments and television sets, their spare parts and accessories					
81. Television sets, spare aparts and accessories	—do—	5.00	3.50	3.00	2.50
82. Gramophone records including L.P. records	—do—	4.00	2.50	3.00	2.50
83. Musical instruments, their components and spare parts not specified elsewhere in the Schedule	—do—	3.00	3.50	3.00	2.50
84. Photographic and other cameras and enlargers and their spare parts and accessories	—do—	4.00	3.50	3.00	2.50
85. Cinematographic equipments and their spare parts and accessories	—do—	5.00	3.50	3.00	2.50
86. X-ray machines, X-ray apparatus, electrotherapic machines, equipments, components and spare parts required for use therewith, X-ray films and plates	—do—	3.50	3.50	2.50	1.60
87. Cinema films and reels	Per reel	4.00	2.50	3.00	2.00
88. Electronic computers, calculating machines and other electronic equipments	Pc. adv.	4.00	3.50	2.60	2.50

Source: Octroi Rules, By-Laws and Schedules modified upto the current period by the Municipal Corporations.

ANNEXTURE II.2

Revenue from Octroi —Changes in its Effective Rates

Municipal corporations/ Municipalities	*1975-76*			*1979-80*		
	Revenue from octrol (Rs. lakh)	*Estimated consumer expenditure (Rs. lakh)*	*Effective rate of tax (per cent)*	*Revcnue from octroi (Rs. lakh)*	*Estimated consumer expenditure (Rs. lakh)*	*Effective rate of tax (per cent)*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*
I. MUNICIPAL CORPORATIONS						
1. Ahmedabad	955.23	17881.84	5.34	2134.33	23195.06	9.20
2. Surat	296.22	7034.69	4.21	528.98	8276.46	6.39
3. Vadodara	237.34	5720.22	4.15	523.36	8064.65	6.49
4. Rajkot	145.10	3594.58	4.04	260.89	4943.98	5.27
All municipal corporations	1633.89	44480.15	4.77	3447.56	34231.32	7.75
II. CLASS A MUNICIPALITIES						
1. Nadiad	29.60	1234.47	2.40	37.34	1618.83	2.31
2. Jamnagar	71.98	2342.61	3.07	107.53	3131.03	3.43
3. Porbander	36.03	1062.62	3.39	56.00	1340.58	4.18
4. Bharuch	19.20	1007.38	1.98	34.45	1274.39	2.70
5. Navsari	30.17	868.98	3.47	57.06	1190.02	4.79

ANNEXURE II.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
6. Bhavnaagar	61.92	2606.73	2.38	121.35	3467.89	3.50
7. Junagadh	40.33	1063.95	3.79	53.12	1363.45	3.90
8. Veraval	26.62	882.07	3.02	43.62	1184.85	3.68
All class A municipalities	316.55	11068.81	2.86	510.47	14571.04	3.50
III. CLASS B MUNICIPALITIES						
1. Patan	5.16	716.05	0.72	11.46	914.06	1.25
2. Anand	21.19	695.69	3.05	29.79	941.14	3.17
3. Kalol	16.20	586.55	2.76	43.74	786.49	5.56
4. Moroi	16.65	669.61	2.49	9.77	845.82	1.16
5. Dharnghardra	8.71	458.48	1.90	16.61	589.96	2.82
6. Palanpur	8.52	525.89	1.62	15.22	797.62	1.91
7. Sidhpur	10.96	457.15	2.40	14.91	593.21	2.51
8. Botad	9.14	393.42	2.32	15.92	553.25	2.88
9. Surendranagar	25.40	767.81	3.31	48.60	1017.20	4.78
10. Bulsar (Uslsad)	21.70	483.64	4.49	22.92	621.97	3.69
11. Mahuwa	11.30	456.12	2.48	20.54	605.96	3.39
12. Gandhidham	7.19	476.89	1.51	19.07	673.68	2.83
13. Bhuj	15.32	597.70	2.56	26.19	787.45	3.33
14. Khambhat	10.77	660.71	1.63	14.36	808.63	1.78

ANNEXURE II.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15. Amrelli	11.05	465.54	2.37	19.03	630.63	3.02
16 Dahod	9.07	496.12	1.83	13.31	636.05	2.09
17. Godhara	5.44	752.16	0.72	15.96	979.77	1.63
18. Upleta	12.99	431.06	3.01	19.47	605.12	3.22
19. Dhoraji	14.68	674.93	2.18	25.74	876.51	2.87
20. Jetpue	33.94	504.00	6.73	35.67	696.95	5.12
21. Gondal	22.18	604.65	3.67	36.76	765.43	4.80
22. Mehsana	14.62	605.18	2.41	22.18	818.38	2.71
All class B municipalities	312.18	12480.04	2.50	496.62	16515.28	3.01
IV. CLASS C MUNICIPALITIES						
1. Umreth	2.85	263.61	1.08	5.00	330.00	1.52
2. Viramgam	9.16	465.23	1.97	15.75	568.41	2.77
3. Kadi	4.05	310.97	1.30	6.22	398.72	1.56
4. Kapadvanj	6.85	331.74	2.06	8.79	411.84	2.13
5. Dholka	9.01	396.28	2.27	11.60	508.36	2.28
6. Borsad	4.63	344.93	1.34	7.32	445.17	1.64
7. Limbdi	7.35	281.20	2.61	11.68	357.08	3.27
8. Wankaner	4.83	302.58	1.78	9.68	376.09	2.57
9. Unjha	5.65	316.90	1.60	8.71	425.08	2.05

ANNEXURE II.2 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10. Vishnagar	3.39	400.27	0.84	4.88	528.58	0.92
11. Wadwan	4.28	344.52	1.24	6.09	446.38	3.89
12. Ankleswar	6.92	294.71	2.35	15.66	402.45	3.89
13. Billimora	14.50	329.79	4.40	21.36	475.62	4.49
14. Dabhoi	6.57	412.85	1.59	9.18	517.38	1.77
15. Anjar	5.75	303.51	1.89	10.41	388.13	2.68
16. Mandvi	5.04	301.56	1.67	7.86	375.49	2.09
17. Rajpipla	6.23	277.11	2.25	11.15	342.76	3.25
18. Saveakundka	11.17	432.60	2.58	19.36	567.21	3.41
19. Petlad	8.32	464.61	1.79	10.93	546.63	2.00
20. Palitana	8.84	307.29	2.88	13.61	397.03	3.43
21. Mangrol	5.03	305.34	1.65	6.96	394.63	1.76
All class C municipalities	140.42	7187.60	1.95	222.20	9203.04	2.49
All municipalities	769.15	30736.45	2.50	1229.29	40289.36	3.05
All urban local bodies	2403.04	75716.60	3.19	4676.85	74520.68	6.28

Note: Consumer expenditures were estimated on the basis of NSS (32nd round) data. These pertain to 1977-78, but were adjusted for price changes to arrive at the estimates in 1975-76 and 1979-80.

Source: For octroi revenue, different Municipal Corporations and Municipalities.

ANNEXURE II.3

Increase in Per Capita Revenue from Octroi and Changes in its Composition

Municipal Corporations/ municipalities	*1970–71*		*1975-76*		*1979-80*	
	Per capita Octroi revenue (Rs)	*Octroi revenue as a percentage of total revenue*	*Per capita Octroi revenue (Rs)*	*Octroi revenue as a percentage of total revenue*	*Per capita Octroi revenue (Rs)*	*Octroi revenne as a percentage of total revenue*
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I. MUNICIPAL CORPORATIONS						
1. Ahmedabad	26.78	38.44	54.64	42.67	110.75	54.42
2. Surat	30.45	50.72	51.97	45.82	76.89	46.43
3. Vadodara	28.78	41.05	42.46	38.86	78.11	43.10
4. Rajkot	22.34	58.46	41.34	32.75	63.47	49.06
All municipal corporations	27.25	42.06	50.62	41.58	93.28	50.67
II. CLASS A MUNICIPALITIES						
1. Bhavnagar	16.21	32.01	24.28	37.45	42.14	44.47
2. Jamnagar	17.85	47.30	31.43	55.01	41.36	54.11
3. Nadiyad	10.65	23.36	24.46	29.75	27.66	23.24

ANNEXURE II.3 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4. Junagadh	22.28	53.54	38.78	62.84	47.01	47.89
5. Porbander	21.25	55.00	34.64	51.43	50.46	49.92
6. Bharuch	19.08	34.70	20.31	22.25	32.50	19.76
7. Navsari	24.26	40.54	35.49	45.25	57.64	41.24
8. Versaval	19.30	41.78	30.95	43.64	44.51	40.05
All class A municipalities	18.15	39.42	29.26	42.38	42.18	39.97
III. CLASS B MUNICIPALITIES						
1. Surendernagar	18.70	54.22	33.87	59.30	57.18	50.89
2. Godhra	7.18	20.40	7.35	17.35	19.70	21.31
3. Anand	24.22	37.17	31.16	28.58	38.19	21.39
4. Patan	7.09	29.55	7.37	18.89	15.08	22.23
5. Dhoraji	16.60	57.67	22.24	61.27	34.44	50.61
6. Mehsana	16.00	47.03	24.78	48.17	32.62	38.27
7. Morvi	15.20	61.23	25.62	52.56	13.96	16.39
8. Kalol	18.70	38.59	28.42	53.80	67.29	61.09
9. Palanpur	12.12	45.41	16.71	23.41	24.16	30.45
10. Bhuj	12.31	59.37	26.41	57.38	40.29	49.40
11. Khambat	11 52	29.64	16.57	28.97	21.45	26.22
12. Gondal	22.69	51.83	37.59	45.80	57.44	43.27

ANNEXURE II.3 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
13. Jetpur	34.95	63.41	54.33	72.06	61.50	67.23
14. Gandhidham	7.69	38.07	15.30	50.03	34.05	53.51
15. Amreli	16.33	45.07	24.02	45.51	36.60	38.59
16. Dahod	10.16	26.74	18.90	26.99	25.11	24.75
17. Upleta	22.09	40.90	30.93	36.38	38.94	30.97
18. Valsad	29.79	52.74	46.17	42.67	44.08	22.37
19. Mahuva	23.38	35.63	25.11	32.00	41.08	38.60
20. Sidhpur	14.90	40.07	24.36	41.31	30.59	32.26
21. Dhrangadhra	11.12	59.84	19.36	53.83	33.90	64.43
22. Boted	17.72	41.63	24.08	48.08	34.61	45.59
All class B municipalites	16.44	43.67	25.00	41.58	36.25	36.53
IV. CLASS C MUNICIPALITIES						
1. Savarkundla	11.21	33.44	26.60	67.57	41.19	70.25
2. Viramgam	13.09	44.96	20.38	38.46	33.51	46.23
3. Petlad	12.00	20.78	19.81	21.01	24.29	23.28
4. Vishnagar	6.57	22.66	8.69	21.13	11.11	19.43
5. Dabhoi	13.74	36.71	16.43	27.17	21.35	29.02
6. Dholka	13.69	52.90	23.10	51.78	27.62	56.15
7. Bilimora	27.58	36.98	45.31	43.27	53.40	28.74

ANNEXURE II.3 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8. Wadwan	6.65	47.91	12.62	31.38	16.49	37.42
9. Borsad	7.74	20.39	13.62	19.34	19.78	26.80
10. Unjha	15.00	34.85	18.23	24.88	24.89	21.53
11. Ankleswar	20.04	38.54	23.86	41.34	47.45	34.96
12. Kapadvanj	14.19	28.87	21.44	31.24	25.88	27.01
13. Kadi	10.00	42.04	13.53	30.53	18.85	36.04
14. Palitana	16.19	36.91	29.47	46.82	41.24	37.26
15. Mangrol	9.85	53.41	16.77	58.69	21.09	52.97
16. Anjar	7.33	39.29	19.17	50.57	32.53	48.55
17. Wankaner	11.64	38.00	16.13	34.67	31.23	37.37
18. Mandvi	7.71	48.21	17.38	60.14	25.35	41.52
19. Limbdi	19.60	57.31	27.26	28.77	38.93	36.56
20. Rajpipla	19.19	45.36	23.07	39.43	39.82	35.76
21. Umreth	9.08	31.37	10.96	29.41	18.52	25.80
All class C municipalities	12.24	36.17	20.12	35.48	29.16	34.03
All urdan local bodies	21.74	41.43	38.47	41.26	66.45	46.34
All municipalities	16.03	40.36	25.40	40.61	36.78	37.37

Source: Different Municipal Corporations and Municipalities.

ANNEXURE II.4

Buoyancy and Elasticity of Octroi in Gujarat (1970-71 to 1981-82)

Municipal corporations/ municipalities	*Buoyancy co-efficient*	*Growth rate (real) per cent per annum*		*Elasticity co-efficient (proportional adjustment method)*	*Automatic growth rate (proportional adjustmment method) nominal real*		*Elasticity co-efficient (dummy variable method)*	*Automatic growth rate (dummy variable method) nominal real*	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
I. MUNICIPAL CORPORATIONS									
1. Ahmedabad	0.0781	19.74	12.10	0.0543	13.24	5.60	0.0666	16.60	8.96
2. Surat	0.0686	17.10	9.46	0.0569	14.04	5.40	0.0644	16.00	8.36
3. Baroda*	0.0708	17.65	10.16	0.0667	16.61	9.12	0.0704	17.60	10.11
4. Rajkot	0.0715	17.86	10.22	0.0671	16.69	9.05	0.0656	16.30	8.66
All municipal corporations	0.0752	18.88	11.24	0.0581	14.25	6.61	0.0595	14.70	7.05
II. CLASS A MUNICIPALITIES (*Population 1 lakh*)									
1. Bhavnagar	0.0515	15.20	7.56	0.0476	11.55	3.91	0.0619	15.20	7.56
2. Jamnagar	0.0615	15.23	7.59	0.0615	15.23	7.59	0.0615	15.30	7.66
3. Nadiyad	0.0489	11.95	4.31	0.0390	9.35	1.71	0.0618	15.30	7.66
4. Junagadh	0.0496	12.06	4.42	0.0496	12.06	4.42	0.0496	12.86	5.22
5. Porbandar	0.0461	11.23	3.59	0.0378	9.16	1.52	0.0450	10.90	3.26
6. Bharuch	0.0370	8.92	1.28	0.0233	5.47	(—) 2.17	0.0163	3.90	(—) 3.74

ANNEXURE II.4 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
7. Navsari	0.0581	14.29	6.65	0.0581	14.29	6.65	0.0581	14.29	6.65
8. Veraval	0.0547	13.43	5.79	0.0407	9.84	2.20	0.0554	13.60	5.96
III. CLASS B MUNICIPALITIES (*Population 50,000 to 1,00,000*)									
1. Surendernagar	0.0626	15.45	7.81	0.0492	12.01	4.37	0.0580	14.30	6.66
2. Godhra	0.0528	12.85	5.21	0.0528	12.85	5.21	0.0130	3.00	(—) 4.64
3. Anand	0.0277	6.63	(—) 1.01	0.0277	6.63	1.01	0.0277	6.63	(—) 1.01
4. Patan	0.0445	10.78	3.14	0.0257	6.05	1.59	0.0172	4.00	(—) 3.64
5. Dhoraji	0.0489	11.18	3.54	0.0489	11.18	3.54	0.0489	11.18	3.54
6. Mehsana	0.0457	11.14	3.50	0.0457	11.14	3.50	0.0457	11.14	3.50
7. Morvi	0.0410	9.88	2.24	0.0410	9.88	2.24	0.0410	9.88	2.24
8. Kalol	0.0752	18.89	11.25	0.0504	12.31	4.67	0.0521	12.70	5.06
9. Palanpur	0.0539	13.23	5.59	0.0515	12.58	4.94	0.0544	13.30	5.66
10. Bhuj	0.0675	16.81	9.17	0.0225	5.32	(—) 2.32	0.0510	12.50	4.86
11. Khambat	0.0378	9.05	1.41	0.0378	9.05	1.41	0.0378	9.05	1.41
12. Gondal	0.0605	14.87	7.23	0.0461	11.23	3.59	0.0606	15.00	7.36
13. Jetpur	0.0422	10.18	2.54	0.0422	10.18	2.54	0.0422	10.18	2.54
14. Gandhidham	0.0853	21.71	14.05	0.0701	17.50	9.86	0.0833	21.20	13.56
15. Amreli	0.0543	13.30	5.66	0.0543	13.30	5.66	0.0543	13.30	5.66
16. Dahod	0.0450	10.86	3.22	0.0220	5.21	(—) 2.43	0.0337	8.10	0.46
17. Upleta	0.0437	10.59	2.95	0.0414	10.02	2.38	0.0471	11.40	3.76
18. Valsad	0.0298	7.13	(—) 0.51	0.0155	3.42	(—) 4.22	0.0457	11.10	3.46

ANNEXURE II.4 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
19. Mahuwa	0 0465	11.29	3.65	0.0465	11 29	3.65	0.0465	11.29	3.65
20. Sidhpur	0.0426	10.33	2.69	0.0426	10.33	2.69	0.0426	10.33	2.69
21. Dhrangadhra	0.0605	15.96	8.32	0.0539	13.18	5.54	0.0593	14.70	7.06
22. Botad	0.0515	12.55	4.91	0.0394	9.48	1.84	0.0403	9.70	2.06
IV. CLASS C MUNICIPALITIES (*Population 50,000*)									
1. Savarkundla	0.0638	15.84	8.20	0.0638	15.84	8.20	0.0638	15.84	8.20
2. Viramgam	0 0465	11.30	3.69	0.0465	11.30	3.66	0.0465	11.30	3.66
3. Petlad	0.0430	10.43	2.79	0.0273	6.51	(—) 1.13	0.0409	9.90	2.26
4. Vishnagar	0.0374	9.00	1.36	0.0330	7.94	0.30	0.0366	8.70	1.06
5. Dabhoi	0.0286	6.77	0.87	0.0142	3.06	(—) 4.58	0.0287	6.80	(—) 0.84
6. Dholka	0.0430	10.37	2.73	0.0430	10.37	2.73	0.0430	10.37	2.73
7. Bilimora	0.0539	13.16	5.52	0.0539	13.16	5.52	0.3539	13.16	5.52
8. Wadwan	0.0472	11.48	3.84	0.0378	9.09	1.45	0.0479	11.70	4.06
9. Borsad	0.0394	9.49	1.85	0.0233	5.20	(—) 2.44	0.0309	7.40	(—) 0.24
10. Unjha	0.0370	8.89	1.25	0.0318	7.62	(—) 0.02	0.0303	7.20	(—) 0.44
11. Ankleswar	0.0562	13.82	6.18	0.0410	9.89	2.25	0 0290	6.90	(—) 0.74
12. Kapadvanj	0.0342	8.16	0.52	0.0281	6.67	(—) 0.97	0.0341	8.10	0.46
13. Kadi	0.0318	7.62	(—) 0.02	0.0265	6.27	(—) 1.37	0.0280	6.60	1.04
14. Palitana	0.0528	12.87	5.23	0.0528	12.87	5.23	0.0528	12.87	5.23
15. Mangrol	0.0441	10.66	3.02	0.0441	10.66	3.02	0.0441	10.66	3.02
16. Anjar	0.0752	18.90	11.26	0.0600	14.78	7.14	0.0725	18.20	10.56

ANNEXURE II.4 (Contd.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
17. Wankaner	0.0592	14.61	6.97	0.0472	11.47	3.83	0.0490	11.90	4.26
18. Mandvi	0.0528	12.89	5.25	0.0528	12.89	5.25	0.0528	12.89	5.25
19. Limbdi	0.0433	10.54	2.90	0.0433	10.54	2.90	0.0433	10.54	2.90
20. Rajpipla	0.0407	9.77	2.13	0.0407	9.77	2.13	0.0407	9.77	2.13
21. Umreth	0.0394	9.47	1.83	0.0195	4.64	(—) 3.00	0.0218	5.20	(—) 2.44
Municipalities class A	0.0547	13.14	5.50	0.0504	12.33	4.69	0.0531	13.00	5.36
Municipalities class B	0.0508	12.39	4.75	0.0430	10.42	2.78	0.0401	9.60	1.96
Municipalities class C	0.0437	11.62	3.98	0.0426	10.29	2.65	0.0446	10.90	3.26
Total municipalities	0.0457	11.05	3.41	0.0398	9.60	1.96	0.0451	10.90	3.26
All urban local bodies*	0.0677	16.89	9.40	0.0539	13.18	5.69	0.0510	12.50	5.01

Notes : All coefficients are significant at 1 per cent level.

*Relates to the period 1970-71 to 1980-81.

Source : Computed on the basis of the data supplied by Municipal Corporations and Municipalities.

3. Designing the Entry Tax—The Rate Structure, Estimated Yield and its Growth

Introductory

As mentioned in the preceding chapters, our principal aim is to design the structure of entry tax that would replace octroi in the State. In designing the structure, it is important to note that the yield from the new impost should adequately compensate the revenue loss arising from the abolition of octroi, keeping in view its economic effects. Further, the yield from the new levy should grow at least at the same rate as the revenue from octroi.

Given the conditions that the entry tax should yield as much revenue as octroi and should grow at least at the same rate, the designing of the tax requires two necessary steps, namely (i) estimation of the base of the entry tax and its growth over time, and (ii) designing of the appropriate rate structure of the tax to produce the required yield, keeping in view the principles of local taxation. In this chapter, we attempt to undertake these exercises.

Designing the Structure of Entry Tax

There is an important difference between tax design and tax reform. Tax design is done *de novo* on "a clean sheet of paper". While designing the tax every effort should be made to assess the situation existing prior to the designing of the tax. It may not be possible to identify and accurately measure all the economic consequences resulting from the tax, which may become clearer only after its imposition. Moreover, the effect

of a tax structure changes with changing economic conditions which occur over time. Tax reform thus becomes necessary to remedy the inadequacies in the tax design resulting from the information lag and changing economic conditions. Tax reform thus depends on the starting situation and unlike tax design, which is once for all, it is recurring. Any presumption that the structure of the tax designed by us shall be ideal and remain so in future would therefore be incorrect.

While designing the tax structure, principles of local taxation should be kept in view. It is well accepted that the role of local bodies in attaining the objectives of stabilisation and equity is only limited. The open nature of the local economies results in the leakage of multiplier effects of fiscal policy and hence stabilisation of the local economy becomes an impracticable proposition. The mobility of population prevents equity measures from being effective. It is, therefore, contended that the objective of local taxation is merely to raise adequate revenue with minimal resource distortions to finance the desired level of public goods.

Even though the role of local bodies in pursuing a positive redistributive policy is limited, it is incorrect to state that they have absolutely no role to play. Firstly, they may have to bring about redistribution between groups within their jurisdictions, though the effectiveness of these measures is limited by the population mobility. Secondly, the tax policies of the local bodies should not be so inequitable as to make it difficult for the higher levels of government to attain the desired degree of redistribution. Very importantly, care has to be taken to see that the people living in absolute poverty should not be made to pay the taxes.

Given that the local governments are required to primarily provide the required standard of local services, the tax system should largely be based on the benefit principle. While it is not possible to design the tax system entirely on the basis of *quid pro quo*, we may broadly state that people with higher incomes get larger benefits of local public goods. This can be presumed to be true for two reasons. Firstly, a number of

local public goods like fire protection and civic facilities have greater direct benefits for people with higher incomes and those owning larger property. Secondly, *ceteris paribus*, increases in public services result in a higher degree of in-migration into these jurisdictions resulting in increased capitalised value of the local properties. Assuming that income levels and property ownership move closely together, it can be stated that people with higher income levels tend to receive larger benefits from local public goods.

With these broad contours in mind, we might state that the items of consumption that form a large proportion of the consumption pattern of the people living in absolute poverty, and which are exempt from the sales tax, should be exempt for the purposes of entry tax also. Similarly, some of the goods produced by small unorganised producers and those which are perishables exempted from the sales tax for administrative reasons should be exempted from the entry tax also. This would, however, not exclude those items which are exempt from sales tax but are subject to additional excise duties in lieu of sales tax. Further, the rate structure of entry tax should be largely in harmony with the sales tax. In the interest of simplicity, we have grouped the different commodities into four different rate cateogries. This rate structure would maintain the overall progressivity of the sales taxes and would tax broadly those groups who largely benefit from local spending.

The Base of the Entry Tax

Entry tax, like octroi, is a tax on the entry of goods into a local jurisdiction for consumption, use or sale therein. As the definition of the tax is not different from octroi, the base of the tax would be more or less identical. However, octroi being a checkpost-based levy could be collected from all commodities including perishables and those produced by very small producers. But, it may not be feasible to collect entry tax from certain commodities like perishables and those transacted by unregistered dealers. To that extent, the coverage of entry tax would be narrower than that of octroi. Nevertheless, all the commodities exempted from sales tax need not be

exempted from entry tax. Apart from those subject to additional excise duties, the State Government may levy entry tax on some more commodities exempted from sales tax. However, in our estimate of the base, to be conservative, we have included only those commodities subject to sales tax and additional excise duties in lieu thereof.

We have matched the commodity-wise data on octroi collections with the sales tax rate schedule of the State. The data on detailed commodity-wise octroi collections are available for the four Municipal Corporations and 14 Municipalities in 1979-80 and three Municipal Corporations and Municipalities in 1974-75. These data can be taken to be fairly representative as they cover as much as 71 per cent of the total octroi yield from the urban local bodies in 1974-75 and 81 per cent in 1979-80. From the data it is seen that the octroi yield of the commodities exempted from the sales tax, excluding additional excise duty items, formed 5.9 per cent of total octroi revenue in 1974-75 and the corresponding percentage in 1979-80 was 6.5. It is thus seen that even if exemptions are provided to items exempted from sales tax the base of the entry tax would not be significantly eroded. Though the specific nature of the levy on some of the commodities renders it difficult to convert the tax base into value terms, on the basis of commodity-wise octroi yield we may broadly presume that as much as 93 per cent of the octroi base can be subjected to the entry tax. This would imply that the average entry tax rate required to yield equivalent amount of revenue as octroi would be only slightly higher.

Another important policy parameter required to be known is the probable growth of the tax base. Growth of the entry tax base may differ from the growth of octroi base for two important reasons. Firstly, as mentioned earlier, on a number of goods subject to octroi, entry tax can not be levied and the growth of the tax base of these exempted goods from entry tax could be different from the growth of the base of the taxable goods. Secondly, octroi on a number of commodities is a specific levy whereas entry tax, by virtue of its association with the sales tax, would be entirely an *ad valorem* levy. In

the case of a specific tax, the growth of the tax base of a commodity represents only the real growth and this is invariant to the price changes of the commodity. On the other hand the base of the entry tax, being *ad valorem*, grows in response to both the real growth of the base as well as its price changes. Generally, in an economy where commodity prices show increases, the growth rate of the entry tax base should be higher than that of octroi.

Estimating theBase of the Entry Tax

In order to estimate the base of the proposed entry tax in Gujarat, it is necessary to estimate the entry of different goods subject to the tax into the Municipal areas for the purposes of consumption, use or sale. Conceptually, assuming the level of inventories to be constant for each good, the imports (M) can be approximated by taking consumption (C)—[production (P)—exports (E)] within the jurisdiction of each of the urban local bodies.

Symbolically, $C + E - P = M$..... (1)

Assuming further that the export demand is met only after meeting the domestic demand, we can approximate the import of each good into a local jurisdiction by subtracting production of the good in the jurisdiction from its consumption, i.e.,

$C - P = M$..... (2)

if $C > P$, M will have positive values representing import into the local jurisdication. If $P > C$, then M will have negative values representing exports from the jurisdiction.

Though conceptually the base of the entry tax is simple, its empirical measurement poses formidable problems. Commodity-wise household consumption figures within each local jurisdiction can be approximated by assuming uniformity in the consumption pattern throughout the urban areas of the State and by taking the National Sample Survey (NSS) consumer expenditure data. But we do not have the commodity-wise intermediate consumption and production figures within the jurisdiction of each of the local bodies. Agricultural pro-

duction in urban agglomerations is negligible, and hence consumption of these items within the urban local body jurisdictions can be presumed to be entirely from imports from outside the jurisdictions. On the basis of the location of industries according to the *Annual Survey of Industries* (ASI) and small-scale industries survey, it may be possible to arrive at crude estimates of intermediate consumption and industrial production within the precincts of each of the urban local bodies. But time and resource constraints do not permit us such an elaborate exercise.

Fortunately, we have commodity-wise octroi collection figures for all the four Municipal Corporations and 14 out of 51 Municipalities for the year 1979-80. The octroi collections in these urban local bodies in 1979-80 amounted to Rs 37.87 crore of the total yield of Rs 46.77 crore for all Municipal Corporations and Municipalities. This represents about 81 per cent of the total octroi collections in these urban local bodies in Gujarat. Similarly, for 1974-75 we have the data for three of the four Municipal Corporations and 12 of the 51 Municipalities covering about 71 per cent of the total octroi collections from these urban local bodies in the State. Applying the relevant rates of the tax, we have estimated the turnover figures of these commodities that are subject to sales tax and the commodities subject to additional excise duties for these two years. As some of the commodities are subject to specific levies, we had to obtain the retail prices to convert the quantities of turnover into values. As these data are adequately representative, they are blown up to arrive at the value of commodity-wise turnover for all the Municipalities and Municipal Corporations in the State. The value of octroi turnover of these commodities subject to sales tax and addititional excise duty items for 1974-75 and 1970-80 are presented in Annexures IV.1 and IV.2. These results are summarised in Table 3.1.

From this table, it is seen that the potential base of entry tax in Gujarat in 1979-80 was Rs 3179.46 crore. Similarly, the potential base in 1974-75 works out to Rs 1558.41 crore. This potential base of entry tax recorded a compound annual

TABLE 3.1

Base of Entry Tax in Gujarat

(Rs. lakh)

		1974-75	*1979-80*	*Compound growth rate (per cent per annum)*	*Compound real growth (per cent per annum)*
(a)	Municipal corporations	110092.00	210971.22	13.9	9.9
(b)	Municipalities	45752.06	106974.51	18.6	14.6
(c)	All urban local bodies	155841.06	317945.73	15.3	11.3

growth rate of 15.3 per cent. As during this period the consumer price index registered a growth rate of 4 per cent per annum, the real annual growth rate of the base works out to 11.3 per cent.

It should be noted that the above gives us the estimate of only the potential base and not the actual base amenable to taxation. This only represents the upper limit and the actual base available for taxation would be lower than this. The difference between the potential and the actual base arises from the fact that although all imports into the urban local areas are conceptually taxable, it would be administratively infeasible to do so as some of the imports could have been done by individual households and very small dealers. As the proposed administrative arrangement is to collect the tax from the sales tax dealers, the actually taxable base will fall short of the potential base by the amount imported by households and unregistered traders and manufacturers.

It is difficult to assess the difference between the estimated potential base of the tax and the actually taxable base at the outset. In the case of importers (from outside the State) and manufacturers, the turnover limit may not be substantial. But, the limit for the registration of resellers is fairly high at Rs 1 lakh and inter-city trading by those retailers having lower

than Rs 1 lakh turnover could be significant. Besides, we do not have any clue as to the amount of transactions done by unregistered dealers. Estimation of the tax base which can not be captured due to this factor can be done only through a sample study of the dealers in some urban local bodies. Although the three categories of dealers (importers, manufacturers and resellers) having a turnover upto Rs 1 lakh contributed less than 5 per cent of the sales tax revenue in 1977-78[1]. the loss of the tax base due to this factor may be higher than this.

The actually taxable base may fall short of the potential base also for another reason. The complete switching over from the checkpost-based system of taxation in the case of octroi to an account-based system in the case of entry tax may affect the tax compliance adversely in the short run, though in the long run it may show a favourable trend. Further, whereas in the case of octroi the same base may be subject to taxation by more than one urban local body, the system of set-off and refunds that will be evolved in the case of entry tax would limit the taxation to only one place. Thus, for these reasons, in addition to the reasons mentioned in the previous paragraph, the actual tax applicable base may be lower than the potential tax base estimated by us.

As mentioned earlier, with the present data base, it would not be possible to estimate the likely shortfall in the actual taxable base from the potential base. This can be assessed only after octroi is abolished and switchover is made to the entry tax. Informed judgments on the shortfall of the base due to these reasons vary from 10 per cent to 25 per cent. For our purposes we have taken the liberal estimate of the shortfall of 25 per cent.

On this basis, it is seen that, of the potential base of entry tax Rs 3179.46 crore in 1979-80, only Rs 2384.60 crore could have actually been taxed. Similarly, in1974-75, of the Rs 1558.41 crore of potential base, only Rs 1168.81 crore could

[1]See Report of the Gujarat Taxation Enquiry Commission, 1980, Statement 18, p. 301.

have been actually taxed. On this base, to yield the revenue equivalent of octroi, the average tax rate works out to 1.97 per cent in 1979-80 and 1.78 per cent in 1974-75.

Designing the Rate Structure

An important step in designing a tax structure is the design of the tax rates on different commodities. We have already outlined the broad principles to be kept in mind in designing the rate structure of entry tax. Principally, the rate structure should be so designed as to yield the amount of revenue that would be lost by the the abolition of octroi. Secondly the yield should grow at least at the same rate as the growth of octroi in the past. Thirdly, the levying of entry tax should not lead to significant adverse economic effects. Specifically, the cascading effects of the tax should be minimised to a large extent which implies that the inputs should be subjected to low rates of taxation. Fourthly, the rate structure should be so designed as to impose the burden on the beneficiaries from the local public services. On our presumption that high income groups enjoy more than proportionate benefits, these high-income groups should pay more than proportionate taxes. Fifthly, on the premise that although the local bodies are not required to undertake positive redistributive measures, they should not make it difficult for the higher levels of government to achieve the objective of redistributing incomes. Finally, as the tax is closely knit to the sales tax levied in the State, for administrative reasons it is preferable to have the rate structure of entry tax closely resembling the rate structure of sales tax.

Keeping the above considerations in view, we have grouped the various commodities on which entry tax can be levied into four categories, namely, (a) items of common consumption and basic raw materials, (b) semi-durables, semi-luxury items, (c) durable goods, sumptuary goods and items of conspicuous consumption and (d) other consumer goods, other inputs and capital goods. These groupings are shown in Annexure III.1. On these four categories, we recommended the levy of entry tax at the rates of 1.0 per cent, 3.0 per cent, 4.00 per cent and 2 per cent, respectively.

Applying these tax rates on the value of the entry of taxable goods into the jurisdictions of urban local bodies in 1979-80, we have estimated the likely yield of entry tax from the different categories of goods. The value of the tax base, and the estimated yield of entry tax from the four different categories of goods are summarised in Table 3.2.

TABLE 3.2

Estimated Yield From Entry Tax in Gujarat 1979-80

(Rs lakh)

Groups	*Turnover value*	*Adjusted turnover value*	*Tax rate applicable*	*Estimated tax yield*
A. Items of common consumption and basic raw materials	137776.19	103332.15	1.00%	1033.32
B. Semi-durable and items of semi-luxury consumption	34542.17	25906.63	3.00%	777.20
C. Durable consumer goods, sumptuary goods and items of conspicuous consumption	20522.79	15392.09	4.00%	615.68
D. Other consumer goods, other inputs and capital goods	125104.58	93828.44	2.00%	1876.57
All commodities	317945.73	238459.31	—	4302.77

It may be seen that the estimated yield from entry tax in 1979-80 amounts to about Rs 43.03 crore which is only a little lower than the yield from octroi in that year (Rs 47 crore). We are confident that the actual collections would be higher than Rs 43 crore because the actually taxable base would be higher than the base estimated by us for two reasons. First, the shortfall of 25 per cent taken in our estimates is the upper limit and we expect the actual shortfall to be lower than this. Second, we have taken only those commodities which are subject to sales tax and additional excise duties in our entry

tax base calculations. As the State Government can levy entry tax also on some of the commodities exempted from sales tax, the actual base of the tax would be much higher than our estimation. It thus appears that levying of entry tax on the above different groups of commodities at the specified rates would adequately compensate for the loss of revenue arising from the abolition of octroi. Applying these tax rates on the base of the tax in 1974-75 gives the estimate of yield from the tax in the year, which amounts to Rs 22.68 crore. Further, had the tax been levied at the rates specified by us, between the years 1974-75 and 1979-80, the yield from the tax would have grown at the compound nominal rate of 13.7 per cent per annum, given that the average rate of growth of the yield would have been around 9.7 per cent per annum.

If the growth of the economy including the price situation continues to show the past trend, it may be expected that the yield from the entry tax would grow at this rate also in future, at least in the short run. Even in the long run the less adverse economic effects of the levy in comparison with octroi should result in better allocative efficiency and hence higher growth of the economy which in turn should result in faster growth of the entry tax base and its yield.

It is necessary to strike a note of caution at this juncture, that our estimates could vary from the actual realisation of the yield, though not by a considerable degree, for various reasons. Firstly, the tax bases of a few taxable commodities have been lumped with those of exempted goods for lack of disaggregated data and, hence when excluding the exempted items, the value of some of the taxable goods also gets excluded. Due to this, the estimate of tax base would have a marginal downward bias. Secondly, the estimates of octroi yield and base on which the yield from entry tax is estimated are checkpost-based, whereas the entry tax would be account-based. It is very difficult to say at the outset whether the evasion of the tax would be higher in one system or the other. However, the checkpost-based levy is perfunctory and is essentially based on trust of the tax payers and cannot be subjected to satisfactory counter-checks. The account-based

system, in contrast, if properly administered, can be subjected to such scrutiny and, therefore, it is possible to reduce considerably the extent of evasion under this system. Nevertheless, in the short run, a switch-over from the checkpost-based system to an account-based system might result in reduced tax compliance. We have given 25 per cent margin to take care of the imports into local areas by small dealers and reduced tax compliance due to the changed system of taxation, and this should be adequate. Thirdly, as mentioned earlier, all economic consequences of the levy can not be envisaged now and can be perceived only after it is imposed. However, we believe that the actual realisation may vary only marginally from our estimates.

It is necessary to note that the yield of the tax might fall short of the estimates if proper administrative measures are not taken. This is possible because a sudden switch-over from the checkpost-based to the account-based system might reduce the tax complaince in the short run. The sales tax assessees may evade the tax by not submitting the details relating to their purchases from within and outside the jurisdiction of the urban local bodies. We have given a margin of 25 per cent for this factor in the computations; neverthless, it is necessary to state that extreme vigilance should be exercised in the administration of the tax in order to reduce evasion to the minimum.

There are two important decisions the State Government has to take with regard to the rate at which the urban local bodies should be compensated in the ensuing years. Firstly, it should be decided whether the compensation should be made on the basis of the potential yield that would have resulted if the existing structure of the tax prevailed or allowance has to be made for the changes in the structure by assuming that the past trend in taking discretionary measures would continue in future also. If the former alternative is chosen, then the local bodies should be compensated according to the automatic growth rate, whereas if the latter is chosen, the relevant growth rate for the purposes of compensation becomes the total growth rate. We believe that as the

local bodies will have to give up right to change the structure of the tax with the abolition of octroi, they should be suitably compensated. The enhancement of the compensation by a minimum of 9 per cent every year recommended earlier takes this into account. The second decision pertains to the issue as to whether the rate of compensation for the different urban local bodies should be uniform or should be on the basis of their own past performance. Compensation on the basis of past performance might result in the reallocation of resources among the different municipalities in inequitable ways. As the rate of entry tax will be uniform, payment of compensation at different rates on the basis of the growth rate of octroi in different urban local bodies might result in devolving the money to a particular local body from the amount collected from the other local bodies. If a uniform growth rate is used, in addition to the resource reallocation of the type mentioned above, Municipal Corporations and bigger Municipalities, which would have raised octroi at a higher rate, would lose. Perhaps compensating all the Municipalities at one rate and Municipal Corporations at another could be a better *via media*, as the rates of growth of octroi do not differ markedly as between Municipal Corporations and among the different classes of Municipalities. Another alternative could be to compensate each jurisdiction at the average rate of growth of the revenue of all urban local bodies but allow the Municipal Corporations to levy a surcharge on the proposed entry tax subject to a ceiling rate structure. Weightage to population might also be given. We are not requested to go into these issues, but merely to estimate the elasticity of octroi. However, we have raised these issues here so that the State government can keep these in mind while taking the policy decisions regarding the abolition of octroi and compensating the urban local bodies in lieu thereof from the proceeds of entry tax.

ANNEXURE III.1

SCHEDULE OF ENTRY TAX

A. ITEMS OF COMMON CONSUMPTION AND BASIC RAW MATERIALS	*Rate of tax I per cent*
(1)	*(2)*
1. Coal including coke in all its forms but excluding charcoal	
2. Cotton yarn, including cotton yarn waste and cotton waste	
3. Iron and steel, that is to say,	
(i) pig iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;	
(ji) steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);	
(iii) skelp bars, tin bars, sheet bars, hoebars and sleeper bars;	
(iv) steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted in coil form as well as straight lengths);	
(v) steel structurals (angles, joints, channels, tees, sheet pilting sections, Z sections or any other rolled sections);	
(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;	
(vii) plates both plain and chequered in all qualities;	
(viii) discs, rings, forgings and steel-castings;	
(ix) tool, alloy and special steel of any of the above categories;	
(x) steel melting scrap in all forms including steel skull, turnings and borings;	
(xi) steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;	

ANNEXURE III.1 (Contd.)

(1)	(2)

(xii) tin-plate both hot dipped and electrolytic and tin-free plates;

(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;

(xiv) wheels, tyres, axles and wheel sets;

(xv) wire rods and wire—rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;

(xvi) defectives, rejects, cuttings or/and pieces of any of the above categories

4. 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:

(i) decantation;

(ii) desalting;

(iii) dehydration;

(iv) stabilisation in order to normalise the vapour pressure;

(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;

(vi) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above-mentioned process;

(vii) any other minor process (including addition of pour-point depressants or flow improves) which does not change the essential character of the substance;

5. 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.

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.

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 corchorous capsularies and corchorus olitoripus and the fibre known as mesta or bimli extracted from plants or the species hibiscus cannapinus and hibiscus sabdarifavar altissima and the fibre known as sunn or sunn hemp extracted from plants of the species crotalaria juncea whether baled or otherwise
27. Oil seeds, that is to say,
    (i) groundnut or peanut arachis hypogeae;
    (ii) sesamum or til (sesamum orientale);
    (iii) cotton seed (gossypium spp);
    (iv) soyabean (glycin seja);
    (v) rapeseed and mustard:-
        (1) toria (brassica compestrisver toria);
        (2) rai (brassica juncea);
        (3) jamba-tramira (eruca satiya);
        (4) sarson, yellow and brawn (brasia competris var sarson
        (5) banarsi rai or true mustard (brassicanigra);
    (vi) linseed (linum usitatissimum);
    (vii) castor (ricinus communis);
    (viii) coconut (i.e., copra excluding tender coconuts (cocos necifera);
    (ix) sunflower (helianthus annus);
    (x) nigar seed (guizetia abyssinica);
    (xi) neem, vapa (azadirachta indica);
    (xii) mahua, illupi ippe (madhuca indica M. latifolia, bassia, latifolia and madhuca longifolia sym. longifolia);
    (xiii) karanja, pongam, honga (pongamia pinneta syn. p. glabra);
    (xiv) kusum (schleichera, oleosa syn S. trijuga);
    (xv) punna, und (calophyllum inophyllum);
    (xvi) kokum (carcinia indica);
    (xuii) sal (shorea robusta);
    (xviii) tung (aleurities fordii and A. montana);
    (xix) red palm (elaeis guinesis);

ANNEXURX 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. SEMI-DURABLES AND ITEMS OF SEMI-LUXURY CONSUMPTION	*Rate of tax 3 per cent*
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	
C. DURABLE CONSUMER GOODS, SUMPTUARY GOODS AND ITEMS OF CONSPICUOUS CONSUMPTION	*Rate of 4 per cent tax*
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-alchoholic drinks containing ice-cream	
4. Instant coffee, instant chicory, instant tea in powder	
5. Fire-works including matches (known as baporia) and other substances ordinarily used as fire-works	
6. Acrylic and plastic emulsion paints	
7. Aerated waters and non-alchoholic beverages (other than soda water) including fruit juices, squashes, syrups and cordials) when sold in sealed or capsuled 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, motors 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 telephones, 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 appurtaining 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.)

D. *OTHER CONSUMER GOODS, OTHER INPUTS AND CAPITAL GOODS*	*Rate of tax 2 per cent*
(1)	(2)
1. Drugs and medicines other than those specified in entry 12 of Scheduled-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 spiees	
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)

(Rs. lakh)

Commodity	*Ahmedabad*	*Baroda (Estimated)*	*Surat*	*Rajkot*	*Total Municipal Corporations*	*Total Municipalities*	*Total (Municipal Corporations and Municipalities)*
(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)	(3)	(5)	(6)	(7)	(8)
(vii) Terylene, terywool	1579.32	—	—	—	1579.32	—	1579.32
(viii) Cotton yarn	4294.66	1207.27	—	200.00	5701.93	907.07	6609.00
(ix) Other yarn	1482.59	666.49	20783.39	—	22932.47	25.24	22957.71
(x) Cotton	12245.83	106.79	925.83	234.00	13512.45	940.66	14453.11
(xi) staple fibres	2921.78	—	295.41	—	3217.19	—	3217.18
(xii) Cotton waste	261.69	—	0.32	—	262.01	60.98	322.99
3. Tobacco products							
(i) Cigar and cigarettes	391.50	31.54	50.93	190.33	664.30	1360.76	2025.06
(ii) Cigarette tobacco	51.11	0.66	107.90	—	159.67	—	159.67
(iii) Snuff	691.45	—	—	172.00	863.45	414.42	1277.87
(iv) Bidi	424.16	218.17	—	—	642.33	3578.72	4221.05
(v) Imported tobacco	—	0.48	—	—	0.48	—	0.48
(vi) Indian raw tobacco	—	51.79	—	—	51.79	353.09	404.88
(vii) Other tobacco products	162.93	—	—	—	162.93	144.69	307.62
4. Hard coal and coke	937.35	38.25	757.99	102.84	1836.43	79.33	1915.76
5. Coal and coke and coal dust	90.90	—	—	—	90.90	240.72	331.62
6. White metal	—	—	—	—	—	—	—
7. Iron and steel, sheets, bars etc.	3048.31	3958.62	1101.43	83.33	8191.69	2083.93	10275.62
8. Pig iron	2605.39	582.51	—	—	3187.90	—	3187.90
9. German silver and its sheets	—	0.75	—	—	0.75	171.39	172.14
10. Brass patas, Gun metal, ingots, zinc, leads, tin etc.	—	—	—	—	—	—	—

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							
(ii) Jute	864.47	—	38.95	10.50	913.92	286.44	1180.36
(iii) Brown paper (craft paper)	600.80	—	2.50	—	603.30	—	603.30
(iv) Card board, boxes etc.	—	171.31	—	—	171.31	—	171.31
(v) Wooden and tin boxes	—	—	—	—	—	—	—
(vi) Empty bottles and corks	—	188.13	—	—	188.13	74.81	262.94
(vii) Other packing materials	—	—	—	—	—	7.44	7.44
18. Kerosene	517.97	252.30	333.31	55.33	1158.91	1357.09	2516.00
19. Lubricants and grease	1198.18	296.14	—	—	1494.32	320.86	1815.18
20. Machinery and parts	5020.80	2160.66	2050.31	615.61	9847.20	11222.98	21070.18

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, hindalium	—	—	—	—	—	—	—
(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, chinaware, 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 (sunmica, 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—							
(i) gelatine powders & capsules	—	24.90	—	—	24.90	—	24.90

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
TOTAL	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*)

Commodity	*Anend*	*Bharuch*	*Bhuj*	*Kadi*	*Kalol*	*Kapadwanj*
	(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.)

Mandari	*Mehs-ana*	*Pala-npur*	*Petlad*	*Umreth*	*Unjha*	*Vira-mgam*	*Wanka-ner*	*Total (1 to 14)*	*Esti-mated base for all Muni-cipali-ties*
(7)	*(8)*	*(9)*	*(10)*	*(11)*	*(12)*	*(13)*	*(14)*	*(15)*	*(16)*
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 produced 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-essential 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, vaccum 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 associated 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, tele-scope, 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)	(6)	(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.)

(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
—	—	—	0.43	—	—	2.44	—	15.87	79.79
—	3.63	—	0.76	0.29	0.05	—	—	27.47	138.11
3.50	—	—	3.85	—	—	—	—	46.22	232.37
6.60	0.10	4.06	—	—	0.58	—	—	179.47	902.30
2.14	11.88	14.38	8.75	5.63	6.54	271.62	3.75	796.74	4005.66
—	—	—	—	—	—	—	—	31.82	159.98
—	—	—	—	—	—	—	—	5.29	26.60
—	1.00	—	1.00	—	0.25	—	—	37.93	190.70
—	0.63	1.25	0.31	1.88	1.94	—	—	9.14	45.95
—	1.25	—	—	—	—	—	—	6.69	33.63
—	—	0.39	—	0.23	—	—	—	0.62	3.12
—	7.61	7.34	—	—	—	—	—	24.30	122.17
—	1.18	—	—	—	—	—	—	10.96	55.10
—	—	—	—	—	—	—	—	—	—
—	1.81	1.10	—	1.10	—	—	—	17.21	86.52
—	—	—	32.01	—	—	—	1.53	83.54	420.00
—	10.63	9.26	1.94	—	13.77	—	31.67	235.95	1186.25
—	—	—	—	—	—	116.29	—	447.95	2252.10
0.20	0.20	—	—	—	0.80	0.40	—	2.70	13.57
0.11	2.26	0.54	—	—	0.23	—	—	4.18	21.02
—	—	—	—	—	—	—	—	2.43	12.22
—	—	—	—	—	—	—	9.30	9.30	46.76
1.70	—	—	2.46	—	3.33	13.06	—	49.90	250.88
—	—	0.23	—	0.12	—	—	—	32.06	161.18
—	—	—	—	—	—	—	—	0.83	4.17
—	—	—	—	—	—	—	—	—	—

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	—	—	—	—	—	—
TOTAL	2030.27	5503.05	1927.57	588.10	4206.91	661.33

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
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—
459.81	1482.61	956.31	858.09	404.32	679.87	1299.74	219.30	21277.19	106974.03

Annexure III.4

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

Commodity	*Ahmedabad*	*Baroda*
	(1)	*(2)*
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

Surat	*Total MCS (1 to 3)*	*Total MCS Estimated*	*Kapadwanj*	*Umreth*	*Anand*	*Unjha*
(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 & Muncipalities
1974-75

Palanpur	*Viramgam*	*Petlad*	*Bharuch*	*Mandvi*	*Kalol*
(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	—	8.33
—	5.43	39.84	—	1.49	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

Bhuj	*Kadi*	*Total MS (6 to 17)*	*Total MS Estimated*	*Total MS+MCS*
(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 & whitining	—	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, chiroli	—	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	—	—
TOTAL	71721.99	15195.72

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

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