



GOVERNMENT OF INDIA

# Report

*OF THE*

TAXATION ENQUIRY  
COMMISSION

1953 - 54

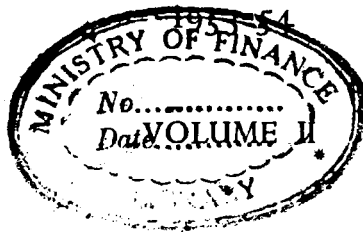
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REPORT  
OF THE  
TAXATION ENQUIRY  
COMMISSION



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

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**STATISTICAL APPENDICES**

**STATEMENTS RELATING TO TAXES ON INCOME**

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**INCOME-TAX**  
**STATISTICAL APPENDIX A**  
**STATEMENT I**  
*Analysis of Central Tax Revenue*

(In lakhs of Rupees)

Year	Total tax revenue of Government of India	Corporation tax	Taxes on Income other than corporation tax	Total taxes on income
1	2	3	4	5
1920-21	60,85	..	22,19	22,19
1921-22	66,92	..	25,12	25,12
1922-23	72,61	..	22,58	22,58
1923-24	71,21	..	20,28	20,28
1924-25	74,17	..	17,20	17,20
1925-26	72,86	..	17,67	17,67
1926-27	72,58	..	17,54	17,54
1927-28	72,78	..	16,92	16,92
1928-29	76,58	..	18,76	18,76
1929-30	77,77	..	18,92	18,92
1930-31	72,60	..	17,85	17,85
1931-32	75,62	..	19,12	19,12
1932-33	83,36	..	19,66	19,66
1933-34	76,65	..	19,04	19,04
1934-35	82,32	..	19,90	19,90
1935-36	84,09	..	19,45	19,45
1936-37	82,36	..	17,77	17,77
1937-38	82,41	2,14	16,44	18,58
1938-39	81,87	2,50	17,73	20,23
1939-40	90,27	2,70	19,10	21,80
1940-41	86,77	4,28	23,44	27,72
1941-42	1,12,11	11,95	34,71	46,66
1942-43	1,51,66	33,98	58,62	92,60
1943-44	2,29,23	58,23	85,49	1,43,72
1944-45	3,57,90	93,68	1,17,04	2,10,72

## STATISTICAL APPENDIX A—contd.

## STATEMENT I—contd.

(In lakhs of Rupees)

Year	Total tax revenue of Government of India	Corporation tax	Taxes on income other than corporation tax	Total taxes on income
I	2	3	4	5
1945-46 . . .	3,87,27	95,18	1,05,97	2,01,15
1946-47 . . .	3,44,85	77,21	1,15,01	1,92,22
1947-48 . . .	3,32,19	46,37	1,06,24	1,52,61
1948-49 . . .	3,85,18	68,18	1,34,92	2,03,10
1949-50 . . .	3,89,01	51,51	1,39,22	1,90,73
1950-51 . . .	4,44,91	52,66	1,59,32	2,11,98
1951-52 . . .	5,12,30	41,41	1,46,19	1,87,60
1952-53 . . .	4,48,59	43,88	1,41,43	1,85,23
1953-54 . . .	4,20,33	38,40	1,26,60	1,65,00

Source : (1) Statistical Abstract up to 1950-51.

(2) Figures for and from 1951-52 are from Budget memoranda.

NOTE.—(1) The figures in all columns relate to gross revenue.

(2) The figures in columns 3, 4 and 5 from 1951-52 to 1953-54 relate to net figure, i.e., excluding refunds but including States' share.

(3) The figures of total revenue shown in column 2 from 1951-52 onwards include net revenue in respect of corporation tax and income-tax and not gross revenue as in the previous years.

STATISTICAL  
STATEMENT

*Tax payable as percentage of Income in selected income*

Total income	1938- 39	1939- 40	1940- 41	1941- 42	1942- 43	1943- 44	1944- 45	1945-46		1946-47	
								On wholly earn- ed in- come	On wholly un- earned in- come	On wholly earn- ed in- come	On wholly un- earned in- come
2,500	3.4	1.9	2.0	2.5	3.1	3.1	3.1	2.4	3.1	1.2	2.5
3,000	3.4	2.3	2.5	3.1	3.9	3.9	3.9	3.1	3.9	1.9	3.1
3,600	3.4	2.7	3.0	3.6	4.6	4.6	4.6	3.8	4.6	2.4	3.6
5,000	3.4	3.3	3.6	4.4	5.5	5.5	5.5	6.7	5.5	3.1	4.4
7,200	5.1	4.7	5.1	6.2	7.6	7.8	7.8	7.2	7.8	4.4	6.9
10,000	5.1	5.6	6.0	7.4	9.0	9.2	9.2	8.0	9.2	5.9	8.4
15,000	6.8	7.9	8.5	10.5	12.6	13.1	13.5	11.3	13.5	8.5	12.9
25,000	10.7	11.0	11.9	14.6	16.9	18.3	19.3	19.1	19.9	15.3	10.3
40,000	14.2	15.8	17.1	21.1	24.4	27.0	28.0	28.4	29.9	26.7	32.2
50,000	16.1	18.3	19.8	24.4	27.7	31.2	33.7	33.6	34.8	32.0	37.6
70,000	18.0	22.5	24.3	29.9	33.8	38.0	41.3	41.6	42.5	39.8	45.6
1,00,000	18.9	26.0	28.2	34.7	39.2	43.8	47.6	48.4	49.0	47.9	53.8
1,50,000	20.0	29.8	32.6	39.8	44.9	49.9	54.2	55.2	55.6	56.5	62.5
2,00,000	24.4	32.5	35.3	43.4	48.9	54.0	58.6	59.7	60.0	62.7	68.8
3,00,000	25.6	37.3	40.4	49.8	56.0	61.4	65.1	66.4	66.6	71.5	76.6
4,00,000	28.8	40.5	43.9	54.0	60.8	65.8	69.1	70.5	70.6	76.7	81.3
5,00,000	32.0	43.0	46.6	57.4	64.5	69.1	72.2	73.6	73.7	80.1	84.4

1. The Statement covers income-tax, super-tax, and surcharge on income-tax and
2. The Statement applies to individuals, Hindu undivided families, unregistered firms



## APPENDIX A—contd.

## II

groups during the years 1938-39 to 1951-52

1947-48		1948-49		1949-50		1950-51		1951-52	
On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income	On wholly earned income	On wholly un-earned income
..	..	..	.	..	..	..	..	..	..
1.9	3.1	..	..	..	..	..	..	..	..
2.4	3.6	2.4	3.6	1.8	2.7	..	..	..	..
3.1	4.4	3.1	4.4	2.3	3.3	2.3	3.3	2.3	3.3
4.4	6.9	4.4	6.9	3.4	5.6	3.4	5.6	3.4	5.6
5.9	8.4	5.9	8.4	4.9	7.1	4.9	7.1	5.2	7.1
8.5	12.9	8.5	12.9	7.7	12.0	7.2	11.0	7.6	11.5
15.3	20.3	15.3	20.3	14.7	19.7	12.6	16.6	13.2	17.4
27.1	32.6	25.9	31.4	25.6	31.1	24.3	26.8	25.5	28.1
32.3	37.9	30.8	37.0	30.5	36.7	29.4	31.4	30.9	33.0
40.9	46.7	38.9	45.4	38.7	45.2	38.0	39.4	39.9	41.4
51.5	57.4	48.3	55.2	48.2	55.1	47.7	48.7	50.1	51.1
64.5	69.9	57.2	66.0	57.1	65.9	56.8	57.5	59.6	60.3
72.6	76.7	65.5	72.1	63.2	72.1	62.1	62.6	65.2	65.7
80.7	83.4	74.4	78.8	69.7	78.8	67.4	67.8	70.8	71.2
84.7	86.8	79.7	82.9	73.8	82.5	70.1	70.3	73.6	73.9
87.2	88.8	83.1	85.7	76.5	84.8	71.7	71.9	75.3	75.5

super-tax.

and other associations of persons.

## STATISTICAL

## STATEMENT

*Number of Assessments, Total Income Assessed and Income-tax of Assesseees during the Years 1940-41*

1940-						
Individuals				Hindu undivided families		
Grade of total Income	No. of assessments	Total income assessed	Income-tax including tax deducted at source	No. of assessments	Total income assessed	Income-tax etc.
		Rs.	Rs.		Rs.	Rs.
0— 5,000 .	190,450	41,36,73	91,78	52,617	12,72,20	26,09
5,001— 10,000 .	46,378	25,81,49	1,20,34	11,669	7,60,74	33,25
10,001— 25,000 .	25,262	29,12,75	2,39,94	5,188	7,36,94	60,15
25,001— 50,000 .	5,051	12,34,18	1,50,49	1,035	3,31,00	40,35
50,001—1,00,000 .	1,050	5,39,21	74,88	264	1,87,66	26,16
1,00,001—2,00,000 .	286	3,32,09	48,63	68	89,76	13,20
2,00,001 and over .	120	4,66,00	69,98	31	78,91	11,91
TOTAL .	268,597 (73·9)	122,02,45 (56·5)	7,96,04 (43·5)	70,872 (19·5)	34,57,21 (16·0)	2,11,11 (11·6)

1943-						
Individuals				Hindu undivided families		
Grade of total Income	No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.
		Rs.	Rs.		Rs.	Rs.
0— 5,000 .	1,83,468	50,64,82	1,21,48	52,848	14,16,39	34,20
5,001— 10,000 .	53,540	37,28,45	1,73,07	16,982	11,60,42	55,23
10,001— 25,000 .	32,351	49,21,24	4,13,96	11,893	18,07,04	1,52,07
25,001— 50,000 .	7,829	26,28,12	3,16,90	3,232	10,81,30	1,33,35
50,001—1,00,000 .	1,731	11,58,25	1,61,20	888	5,84,09	81,13
1,00,001—2,00,000 .	540	7,29,80	1,07,61	174	2,31,30	34,14
2,00,001 and over .	234	9,89,22	1,48,72	53	1,67,62	25,58
TOTAL .	2,79,693 (71·9)	1,92,19,90 (47·3)	14,42,94 (34·4)	86,070 (22·1)	64,48,16 (15·9)	5,15,70 (12·3)

## APPENDIX A—contd.

## III

*Demanded According to Selected Grades of Income and Classes*  
 943-44, 1946-47, 1948-49 and 1951-52

(Rupees in thousands)

41

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.
	Rs. -	Rs.		Rs.	Rs.		Rs.	Rs.
15,096	3,23,16	6,62	2,130	39,49	5,36	2,60,293	57,71,58	1,29,85
2,819	1,92,65	9,10	498	39,51	5,94	61,364	35,74,39	1,68,63
1,276	1,87,39	15,49	609	1,05,36	16,59	32,335	39,42,44	3,32,17
244	82,82	10,21	404	1,49,26	23,23	6,734	17,97,26	2,24,28
83	58,06	7,92	282	2,10,75	32,88	1,679	9,95,68	1,41,84
37	47,77	7,08	211	3,08,61	47,82	602	7,78,23	1,16,73
39	2,03,40	29,37	335	38,86,18	6,06,34	525	46,34,49	7,17,60
19,594 (5'4)	10,95,25 (5'1)	85,79 (4'6)	4,469 (1'2)	47,39,16 (22'4)	7,38,16 (40'3)	3,63,532	214,94,07	18,31,10

(Rupees in thousands)

44

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
11,102	3,01,78	7,78	1,800	35,53	5,39	2,49,218	66,18,52	1,68,85
3,416	2,38,80	11,34	593	47,07	6,90	74,531	51,74,74	2,46,54
2,061	3,14,48	27,50	850	1,48,27	23,04	47,155	71,91,03	6,16,57
538	1,80,46	22,28	863	3,30,49	51,50	12,462	42,20,37	5,24,03
160	1,13,44	16,06	638	4,86,42	75,93	3,417	23,42,20	3,34,32
42	57,85	8,67	366	5,37,01	83,88	1,122	15,55,96	2,34,30
30	2,98,80	45,89	852	1,18,64,98	18,51,99	1,169	1,33,17,62	20,72,18
17,349 (4'5)	15,02,61 (3'7)	1,39,52 (3'3)	5,962 (1'5)	1,34,49,77 (33'1)	20,98,63 (50'0)	3,89,074	4,06,20,44	41,96,79

STATISTICAL  
STATEMENT

1946-								
Grade of total Income	Individuals			Hindu undivided families			Unregis- associa-	No. of assess- ments
	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	
		Rs.	Rs.		Rs.	Rs.		
0— 5,000	2,17,054	63,78,99	1,63,03	40,978	12,31,12	36,25	8,348	
5,001— 10,000	81,229	57,32,32	2,91,60	16,011	11,24,99	67,15	3,102	
10,001— 25,000	44,865	67,02,40	6,26,72	9,752	14,64,53	1,66,00	1,804	
25,001— 50,000	9,800	32,70,68	4,69,93	2,547	8,69,06	1,45,65	535	
50,001—1,00,000	2,327	16,09,02	2,68,12	818	5,45,94	96,89	175	
1,00,001—2,00,000	830	11,29,71	1,94,55	203	2,73,02	45,79	72	
2,00,001 and above	377	15,58,44	2,78,98	68	2,42,22	40,67	38	
TOTAL .	3,56,482 (79.7)	263,81,56 (54.6)	22,92,93 (33.2)	70,377 (15.7)	57,50,88 (11.9)	5,98,40 (8.7)	14,074 (3.1)	

1948-								
Grade of total Income	Individuals			Hindu undivided families			Unregis- associa-	No. of assess- ments
	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	
		Rs.	Rs.		Rs.	Rs.		
0— 5,000	2,21,764	68,89,02	2,13,29	32,761	10,81,56	36,54	6,597	
5,001— 10,000	92,525	65,49,51	3,93,13	16,972	11,93,07	78,25	3,266	
10,001— 25,000	52,095	77,60,95	9,44,21	10,612	16,08,48	2,10,74	1,887	
25,001— 50,000	11,627	39,23,99	7,60,27	2,947	10,00,51	1,98,25	652	
50,001—1,00,000	3,635	24,69,30	5,32,41	977	6,54,89	1,40,76	310	
1,00,001—2,00,000	1,204	16,42,84	3,51,19	321	4,34,19	90,51	83	
2,00,001 and over	590	24,58,43	5,23,03	173	7,35,63	1,42,65	81	
TOTAL .	3,83,440 (81.8)	316,94,04 (55.5)	37,17,53 (38.8)	64,763 (13.9)	67,08,33 (11.7)	8,97,70 (9.3)	12,876 (2.7)	

APPENDIX A—contd.  
III—contd.

(Rupees in thousands)

47

tered firms and other tions of persons		Companies and other concerns assessable at company rate				Total	
Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
2,50,83	7,88	1,761	37,03	9,34	2,68,141	78,98,02	2,16,50
2,16,23	13,02	648	51,50	12,88	1,00,990	71,25,04	3,84,65
2,71,61	30,97	1,058	1,86,28	48,64	57,479	86,24,82	8,72,33
1,82,46	29,34	993	3,76,72	99,23	13,875	46,98,92	7,44,15
1,21,53	22,12	704	5,03,85	1,30,66	4,024	27,80,34	5,17,79
94,62	18,13	428	6,29,36	1,65,17	1,533	21,26,71	4,23,64
2,40,92	29,18	969	130,53,33	34,03,06	1,452	150,94,91	37,51,89
13,73,20 (2·9)	150,64 (2·2)	6,561 (1·5)	1,48,38,12 (30·6)	38,68,98 (55·9)	4,47,494	483,48,76	69,10,95

(Rupees in thousands)

49

tered firms and other tions of persons		Companies and other concerns assessable at company rate				Total	
Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed.	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
2,12,89	8,46	2,191	44,28	10,02	2,63,313	82,27,75	2,68,31
2,32,88	15,95	871	67,64	15,57	1,13,634	80,43,10	5,02,90
2,90,54	38,35	1,222	2,06,08	45,19	65,816	98,66,05	12,38,49
2,30,64	45,20	857	3,12,56	83,24	16,083	54,67,70	10,86,96
2,17,41	46,10	721	5,19,26	1,48,99	5,643	38,60,86	8,68,26
1,18,36	24,07	525	7,50,63	2,17,28	2,133	29,45,02	6,83,05
4,87,19	1,26,56	1,113	1,50,46,17	41,84,62	1,957	1,87,27,42	49,76,86
17,89,91 (3·1)	3,04,69 (3·2)	7,500 (1·6)	1,69,46,62 (29·7)	47,04,91 (48·9)	4,68,579	5,71,37,50	96,24,83

STATISTICAL  
STATEMENT

								1951-
		Individuals		Hindu undivided families			Unregis- associa-	
Grade of total Income	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	Total income assessed	Income- tax etc.	No. of assess- ments	
		Rs.	Rs.		Rs.	Rs.		
0— 5,000	2,56,579	94,27,11	2,39,39	12,820	4,71,93	13,56	10,696	
5,001— 10,000	1,87,191	1,28,76,53	6,24,72	30,873	22,02,27	1,10,70	7,458	
10,001— 25,000	79,674	1,16,58,21	13,03,85	16,848	25,12,63	2,91,31	3,595	
25,001— 50,000	17,025	57,43,04	11,26,83	3,734	12,61,26	2,44,91	924	
50,001—1,00,000	5,062	34,03,54	8,00,61	1,043	6,95,34	1,62,66	331	
1,00,001—2,00,000	1,417	18,84,23	4,92,80	304	4,09,04	1,04,64	151	
2,00,001 and above	591	25,55,88	7,09,33	128	4,73,96	1,29,60	171	
<b>TOTAL</b>	<b>5,47,539</b>	<b>4,75,48,54</b>	<b>52,97,53</b>	<b>65,750</b>	<b>80,26,43</b>	<b>10,57,38</b>	<b>23,326</b>	
	(84·6)	(60·7)	(45·4)	(10·2)	(10·3)	(9·1)	(3·6)	

SOURCE.—All India Statement No. 5 appearing in All India Income-tax Revenue

- NOTE.—(1) The figures for total income are shown after deduction of earned income  
 (2) The figures of total demand of income-tax are gross amounts without taking  
 (3) Changes made due to revisions, appeals etc. also are not included in the  
 (4) The figures of total tax demanded do not include surcharge and tax paid  
 (5) Figures in brackets indicate percentages to total.

## APPENDIX A—contd.

## III—contd.

(Rupees in thousands)

52							
Individuals and other persons		Companies and other concerns assessable at company rate				Total	
Total income assessed	Income-tax etc.	No. of assessments	Total income-assessed	Income-tax etc.	No. of assessments	Total income assessed	Income-tax, etc.
Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
3,85,37	11,87	3,505	64,18	16,40	2,83,600	1,03,48,59	2,81,22
5,21,04	29,91	1,300	97,02	24,41	2,26,822	1,56,96,86	7,89,74
5,38,96	65,46	1,741	2,88,95	73,69	1,01,858	1,49,98,75	17,34,31
3,13,01	61,37	1,182	4,27,02	1,10,27	22,865	77,44,23	15,43,38
2,29,30	53,40	1,058	7,61,12	1,99,88	7,494	50,89,30	12,16,55
2,04,55	50,22	742	10,17,14	2,70,12	2,614	35,14,96	9,17,78
5,23,27	1,38,53	1,233	1,73,43,65	42,15,03	2,123	2,08,96,76	51,92,49
27,15,50	4,10,76	10,761	1,99,99,08	49,09,80	6,47,376	7,82,89,55	1,16,75,47
(3.5)	(3.5)	(1.6)	(25.5)	(42.0)			

Statistics.

relief, B.P.T. &amp; E.P.T. where applicable.

into consideration rebates and refunds.

income and demand figures.

under Sections 12A and 23B of the Income-tax Act.

## STATISTICAL

## STATEMENT

*Number of Assessments, Total Income Assessed  
Grades of Income and Classes  
1946-47, 1948-49*

1940-						
Grade of Total Income	Individuals			Hindu undivided families		
	No. of assessments	Total income assessed	Super-tax including tax deducted at source	No. of assessments	Total income assessed	Super-tax etc.
		Rs.	Rs.		Rs.	Rs.
0 — 25,000	354	32,38	1,50	30	6,10	35
25,001 — 55,000	5,112	12,81,52	29,02	994	3,46,90	7,92
55,001 — 1,00,000	841	4,55,50	37,90	207	1,44,28	13,30
1,00,001 — 2,00,000	276	3,20,21	43,55	78	91,76	12,26
2,00,001 — 3,00,000	57	1,13,14	19,40	13	31,68	5,53
3,00,001 — 4,00,000	27	81,80	16,25	8	24,24	5,07
4,00,001 — 5,00,000	10	30,79	6,54	3	12,60	2,65
5,00,001 and over	21	2,12,78	60,23	1	5,79	4
<b>TOTAL</b>	<b>6,698</b> (54·8)	<b>25,28,12</b> (30·3)	<b>2,14,39</b> (34·3)	<b>1,334</b> (10·8)	<b>6,63,35</b> (7·9)	<b>47,12</b> (7·5)
1943-						
Grade of Total Income	Individuals			Hindu undivided families		
	No. of assessments	Total income assessed	Super-tax etc.	No. of assessments	Total income assessed	Super-tax etc.
		Rs.	Rs.		Rs.	Rs.
0 — 25,000	858	85,59	3,93	49	6,21	31
25,001 — 55,000	7,891	26,81,05	65,96	3,402	11,15,02	29,35
55,001 — 1,00,000	1,373	9,49,16	85,27	653	4,65,24	39,82
1,00,001 — 2,00,000	530	7,58,44	1,05,11	164	2,31,59	32,23
2,00,001 — 3,00,000	130	2,77,90	55,77	33	79,53	15,23
3,00,001 — 4,00,000	43	1,50,97	34,26	13	40,84	9,38
4,00,001 — 5,00,000	27	1,23,37	33,23	2	8,72	2,37
5,00,001 and over	46	4,03,93	1,26,13	5	38,58	13,01
<b>TOTAL</b>	<b>10,898</b> (50·0)	<b>54,30,41</b> (25·3)	<b>5,09,66</b> (22·6)	<b>4,321</b> (19·7)	<b>19,86,13</b> (9·2)	<b>1,41,70</b> (6·2)



## APPENDIX A—contd.

## IV

and Super-tax Demand According to Selected  
of Assessee During the Years 1940-41, 1943-44  
and 1951-52

(Rupees in thousands)

41

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assess-ments	Total income assessed	Super-tax etc.	No. of assess-ments	Total income assessed	Super-tax etc.	No. of assess-ments	Total income assessed	Super-tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
43	2,60	30	2,641	1,71,42	10,73	3,068	2,12,50	12,88
233	84,79	2,86	438	1,74,05	10,66	6,777	18,87,26	50,46
58	42,49	3,33	225	1,87,69	11,59	1,331	8,29,96	66,12
33	43,70	5,79	202	3,06,73	18,98	589	7,62,40	80,58
13	32,10	4,75	82	2,10,90	12,98	165	3,87,82	42,66
7	23,13	3,85	47	1,91,58	11,94	89	3,20,75	37,11
6	22,53	4,84	40	1,76,63	11,02	59	2,42,55	25,05
9	1,17,27	41,17	154	33,51,77	2,09,55	185	36,87,61	3,10,99
402 (3.3)	3,68,61 (4.4)	66,89 (10.7)	3,829 (31.3)	47,70,77 (57.4)	2,97,45 (47.5)	12,263	83,30,85	6,25,85

44

(Rupees in thousands)

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assess-ments	Total income assessed	Super-tax etc.	No. of assess-ments	Total income assessed	Super-tax etc.	No. of assess-ments	Total income assessed	Super-tax etc.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
51	3,77	49	3,056	2,24,12	25,13	4,014	3,19,69	29,86
556	1,92,78	5,40	945	3,90,20	43,69	12,794	43,79,05	1,44,40
129	98,91	8,06	550	4,30,69	49,09	2,705	19,44,00	1,82,24
47	53,48	7,77	382	5,30,10	59,01	1,139	15,73,61	2,04,12
10	23,89	4,72	187	4,48,56	50,36	344	8,29,88	1,26,08
6	19,62	4,73	119	4,18,23	46,10	181	6,29,66	94,47
3	13,42	3,55	102	4,56,83	51,40	134	6,02,34	90,55
9	2,34,02	53,84	473	104,95,58	12,00,90	533	111,72,51	13,93,88
811 (3.7)	6,39,89 (3.0)	88,56 (3.9)	5,814 (26.6)	133,94,31 (62.5)	15,25,68 (67.3)	21,844	214,50,74	22,65,60



## APPENDIX A—contd.

## IV—contd.

(Rupees in thousands)

47								
Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed Rs.	Super-Tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
75	9,62	1,64	3,346	2,76,40	24,57	4,377	3,94,35	33,05
634	2,25,12	7,82	1,143	4,57,28	42,53	16,393	57,29,62	2,08,90
138	1,03,99	12,38	586	4,53,92	41,33	3,323	24,50,90	2,67,33
70	93,27	15,72	437	6,32,50	55,93	1,571	21,67,75	3,18,95
13	30,83	6,24	230	5,69,77	52,06	440	10,64,22	1,71,34
7	24,96	6,80	121	4,25,16	40,25	243	8,31,93	1,52,23
3	13,06	2,38	83	3,81,12	36,00	137	6,22,12	1,12,01
13	1,19,85	32,35	692	114,46,88	9,73,37	792	123,02,94	12,77,00
953 (3·6)	6,20,70 (2·4)	85,33 (3·4)	6,638 (24·3)	146,43,03 (57·3)	12,66,04 (49·8)	27,276	255,63,83	25,41,41

(Rupees in thousands)

49								
Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
94	8,77	1,22	4,155	3,11,53	40,30	5,302	4,43,09	53,36
789	2,87,46	13,60	979	3,80,99	47,86	20,489	72,12,90	3,32,07
264	1,95,18	27,03	610	4,62,99	58,43	4,779	34,57,75	4,63,94
86	1,22,91	25,62	512	7,33,48	91,84	2,176	30,12,66	5,97,31
34	80,10	25,44	230	5,62,54	70,90	606	14,81,99	3,44,03
17	60,18	21,12	179	6,30,08	80,73	373	12,98,99	2,98,90
6	26,09	11,83	94	4,19,87	50,36	180	8,09,86	1,93,67
21	3,19,83	1,78,30	598	132,71,29	17,25,52	773	149,55,60	24,82,79
1,311 (3·8)	11,00,52 (3·4)	3,04,16 (6·4)	7,357 (21·2)	167,72,77 (51·3)	21,65,94 (45·4)	34,678	326,72,84	47,66,07

STATISTICAL  
STATEMENT

1951-							
Grade of Total Income	Individuals			Hindu undivided families			
	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	
0 — 25,000 . . .	1,397	1,62,05	13,40	79	8,76	41	
25,001 — 55,000 . . .	22,134	77,00,31	3,96,79	5,101	17,67,72	89,76	
55,001 — 1,00,000 . . .	4,424	31,35,53	5,35,28	942	6,69,87	1,11,52	
1,00,001 — 2,00,000 . . .	1,520	20,24,82	6,15,62	315	4,24,05	1,30,45	
2,00,001 — 3,00,000 . . .	307	7,48,14	3,08,55	77	1,84,30	76,53	
3,00,001 — 4,00,000 . . .	113	3,83,75	1,76,02	26	89,65	40,49	
4,00,001 — 5,00,000 . . .	62	2,79,96	1,29,25	12	52,48	22,51	
5,00,001 and over . . .	109	11,35,84	5,62,44	16	1,52,35	81,56	
TOTAL . . .	30,066 (61·2)	155,70,40 (38·7)	27,37,35 (34·6)	6,568 (13·4)	33,49,18 (8·3)	5,53,23 (6·9)	

SOURCE.—All India Statement No. 6 appearing in All India Income-tax Revenue

NOTE.—(1) The figures for total income are shown after deduction of Business Profit Tax

(2) The figures of total demand of Super-tax are gross amounts without taking

(3) Changes made on account of revisions, appeals etc. are also not included in

(4) The figures of total tax demanded do not include surcharge and tax paid

(5) Figures in brackets indicate percentages to total.

APPENDIX A—*contd.*IV—*contd.*

(Rupees in thousands)

52

Unregistered firms and other associations of persons			Companies and other concerns assessable at company rate			Total		
No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.	No. of assessments	Total income assessed Rs.	Super-tax etc. Rs.
88	6,79	1,34	6,406	4,38,24	99,21	7,970	6,15,84	1,14,36
1,166	4,12,65	22,15	1,362	5,09,30	1,17,34	29,763	103,89,98	6,26,04
284	2,07,47	34,62	896	6,68,19	1,59,99	6,546	46,81,06	8,41,41
146	1,99,66	52,65	747	10,18,52	2,35,28	2,728	36,67,05	10,34,00
51	1,23,73	48,33	312	7,81,33	1,78,90	747	18,37,50	6,12,31
23	80,00	30,12	180	6,28,96	1,45,26	342	11,82,36	3,91,89
17	75,43	31,04	129	5,76,67	1,35,32	220	9,84,54	3,18,12
26	2,50,17	1,22,63	612	153,46,88	32,08,04	763	168,85,24	39,74,67
1,801 (3·7)	13,55,90 (3·4)	3,42,88 (4·4)	10,644 (21·7)	199,68,09 (49·6)	42,79,34 (54·1)	49,079	402,43,57	79,12,80

## Statistics.

and Excess Profits Tax where applicable.

into consideration rebates and refunds.

the income and demand figures.

under sections 18A and 23B of the Income-tax Act.

STATISTICAL  
STATEMENT

*Number of Assessments, Total Income Assessed and Total Tax Demanded during the Year*

Classification	Number of		
	1941-42	1942-43	1943-44
1. Mines, Quarries, etc. . . . .	1,999	2,438	2,770
2. Textile Manufacture . . . . .	2,401	3,002	3,290
3. Manufacture of Metal & metal goods . . . . .	1,899	2,482	2,862
4. Food Manufacture etc. . . . .	4,939	6,201	7,383
5. Manufacture of Chemicals, Leather, Paper, etc. . . . .	3,211	3,808	4,403
6. Building and Manufacture of Miscellaneous goods.	5,452	6,404	8,425
7. Distribution & Communication . . . . .	73,168	98,458	1,44,669
8. Finance . . . . .	35,792	35,912	37,628
9. Professions etc. . . . .	21,853	25,129	29,734
<b>GRAND TOTAL</b>	<b>1,50,714</b>	<b>1,83,834</b>	<b>2,41,164</b>

Classification	Total			
	1940-41	1941-42	1942-43	1943-44
1. Mines, Quarries, etc. . . . .	6,13	7,46	8,92	9,24
2. Textile Manufacture . . . . .	4,95	7,59	21,00	30,77
3. Manufacture of Metal & metal goods . . . . .	6,65	11,43	13,41	12,53
4. Food Manufacture etc. . . . .	6,33	7,27	12,56	17,33
5. Manufacture of Chemicals, Leather, Paper etc. . . . .	3,59	4,03	6,11	8,96
6. Building & Manufacture of Miscellaneous goods . . . . .	3,93	4,53	4,96	12,60
7. Distribution & Communication . . . . .	39,13	47,78	68,28	1,12,50
8. Finance . . . . .	17,04	14,61	17,03	26,18
9. Profession etc. . . . .	10,36	12,44	12,96	18,55
<b>GRAND TOTAL . . . . .</b>	<b>98,11</b>	<b>1,17,14</b>	<b>1,65,23</b>	<b>2,48,66</b>

APPENDIX A—*contd.*

## V

*on the Different Types of Business and Professional Income  
1940-41 to 1951-52.*

assessments							
1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52
2,859	2,930	2,861	2,513	3,440	3,537	4,587	5,841
2,827	2,795	2,754	2,552	2,789	2,996	4,537	5,821
2,770	2,447	1,897	1,644	2,119	2,356	4,094	6,118
6,259	5,333	4,730	3,791	4,855	5,014	6,842	9,037
3,835	3,395	3,386	2,794	4,222	4,392	6,647	9,822
7,103	6,879	6,863	4,467	6,404	6,556	9,555	13,438
1,27,613	1,29,870	1,43,329	1,21,622	1,51,803	1,57,559	1,57,236	236,106
31,234	26,607	24,029	19,906	22,345	24,126	25,850	41,240
31,096	36,985	35,230	24,138	25,360	29,035	33,431	41,445
2,15,601	2,17,241	2,25,979	1,83,427	2,23,337	2,35,571	2,52,779	3,68,868

(In lakhs of Rupees)

Income assessed							
1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52
11,77	11,93	10,90	10,22	10,80	10,56	14,15	17,42
47,59	44,47	34,00	37,32	31,58	41,11	29,03	26,46
8,39	6,97	13,26	11,86	12,63	14,98	17,06	20,12
22,93	17,99	18,71	19,01	16,00	19,66	20,34	27,41
9,50	10,83	8,57	9,34	12,93	11,86	12,68	17,64
9,80	9,01	13,55	10,69	13,70	12,01	13,18	20,65
1,23,96	1,21,95	1,15,31	1,30,46	1,65,19	1,86,34	1,63,19	2,35,86
24,59	27,15	27,00	27,85	31,47	33,59	32,66	53,69
25,64	43,66	30,50	23,35	31,48	31,62	35,43	36,68
2,84,17	2,93,96	2,71,80	2,80,10	3,25,72	3,61,73	3,37,72	4,55,93

STATISTICAL  
STATEMENT

Classification	Total tax			
	1940-41	1941-42	1942-43	1943-44
	Rs.	Rs.	Rs.	Rs.
1. Mines, Quarries etc. . . . .	1,30	1,56	1,95	220
2. Textile Manufacture . . . . .	97	1,53	4,06	8,34
3. Manufacture of Metal & metal goods . . . . .	1,36	2,35	3,31	3,25
4. Food Manufacture etc. . . . .	1,17	1,34	2,56	4,07
5. Manufacture of Chemicals, Leather, Paper, etc. . . . .	60	71	1,20	2,00
6. Building & Manufacture of Miscellane- ous goods . . . . .	48	63	68	2,24
7. Distribution & Communication . . . . .	4,53	5,76	8,88	15,01
8. Finance . . . . .	2,10	1,57	2,18	4,17
9. Profession etc. . . . .	1,50	2,01	1,85	2,78
• GRAND TOTAL . . . . .	14,01	17,46	26,67	44,06

SOURCE.—All India statement No. 4 of All India Income-tax Revenue Statistics.

- NOTE.—(1) The figures of total income and total amount of tax do not include amounts
- (2) The figures of total tax demanded are gross amounts, *i.e.*, without taking
  - (3) The figures of total tax demanded do not include surcharge and tax paid
  - (4) The figures of total income are shown after deduction of earned income applicable.
  - (5) Details of the classification of business and professional income are given
  - (6) Figures of number of assessments for 1940-41 are not available in the pub-



APPENDIX A—*contd.*V—*contd.*

(In lakhs of Rupees)

(Income-tax & Super-tax)							
1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,01	3,08	3,55	3,76	4,23	3,94	5,59	6,70
13,80	12,63	11,72	15,08	12,33	16,25	13,48	11,89
2,04	1,75	4,54	4,75	4,98	5,93	7,35	8,51
5,83	4,54	6,24	7,23	6,02	8,49	8,03	11,53
2,25	2,69	2,70	3,41	4,34	4,45	4,40	6,55
1,81	1,58	3,66	3,66	4,05	3,67	4,07	5,73
18,51	18,96	20,05	31,18	41,10	40,84	40,82	56,50
4,10	4,98	6,21	7,59	9,75	10,18	10,49	16,77
4,07	8,44	6,57	5,76	8,52	8,59	11,01	8,48
55,42	58,65	65,24	82,42	95,32	1,02,34	1,05,24	1,32,66

relating to assessments done under Section 34.  
into consideration rebates and refunds.  
under Section 18A and 23B of the Income-tax Act.  
relief, and amounts of Excess Profits Tax and Business Profits Tax where  
in statement VI.  
ished statistics.

## STATISTICAL APPENDIX A—contd.

## STATEMENT VI

*Trade classification of business and professional incomes assessed to Income-tax and Super-tax*

*Group 1 (Mines, Quarries, etc.)*

- Class 1. Coal Mines and Gas Works.
- „ 2. Iron Mines.
- „ 3. Other Mines.
- „ 4. Quarries.
- „ 5. Water Works.
- „ 6. Petroleum Works.
- „ 7. Hydro-Electric Power Works and Electric Power supply.
- „ 8. Fishing, Salt Works.
- „ 9. Timber (Cutting and logging).

*Group 2 (Textile Manufacture)*

- Class 1. Cotton (Spinning, weaving, etc.).
- „ 2. Wool (Spinning, weaving, alpacamohir, carpets, etc).
- „ 3. Silk (Throwing, spinning, weaving, saris, etc).
- „ 4. Jute (Baling, manufacture).
- „ 5. Hemp, Flax.
- „ 6. Artificial Silk.
- „ 7. Bleaching, Dyeing, Printing and Finishing (wherever done separately or for textiles generally).
- „ 8. Miscellaneous (e.g. elastic webbing, cocoanut fibres, bristles, horse-hair, feathers, flock and rag, other vegetable fibres).

*Group 3 (Manufacture of Metal and Metal Goods)*

- Class 1. Iron and Steel Works.
- „ 2. Railway Carriage and Wagon and Tram Car Building.
- „ 3. Motor Car, Lorry, Cycle and Aeroplanes.
- „ 4. Ship Building and Marine.
- „ 5. Other Machinery, Engineering and Tool Manufacture.
- „ 6. Large Iron and Steel Combinations covering several or all of the above.
- „ 7. Copper, Brass, Lead, Zinc, Tin and other metals.
- „ 8. Electrical Goods.
- „ 9. Miscellaneous metal manufacture.

STATISTICAL APPENDIX A—*contd.*STATEMENT VI—*contd.**Group 4 (Food Manufacture, etc.)*

- Class. 1. Sugar.
- „ 2. Tea.
  - „ 3. Rice Milling.
  - „ 4. Grain Milling.
  - „ 5. Breweries.
  - „ 6. Mineral Waters.
  - „ 7. Tobacco and Bidi Manufacture.
  - „ 8. Canning and Preserving (Fruit, Meat, etc.)
  - „ 9. Other Food Industries (Ice, Dog Foods, etc.)

*Group 5 (Manufacture of Chemicals, Leather, Paper, etc.)*

- Class 1. Patent Medicines.
- „ 2. Chemicals (a) Soap, Candles, Drugs, Perfumery.
  - „ 3. Chemicals (b) Matches, Fire-works, explosives, seed crushing, Oil (other than Petroleum products).
  - „ 4. Leather Goods, including boots and shoes.
  - „ 5. Rubber goods.
  - „ 6. Miscellaneous clothing (Hats, Umbrella, Artificial Flowers etc.)
  - „ 7. Paper making.
  - „ 8. Printing, Book-binding, Type-founding, Engraving, Dye-sinking and miscellaneous.
  - „ 9. Newspapers and other periodicals and Publishing Trades.

*Group 6 (Building and Manufacture of Miscellaneous Goods)*

- Class. 1. Building and Works Contracting.
- „ 2. Manufacture of Building Accessories (Bricks, Fire-clay, Cement etc.)
  - „ 3. Pottery, China and Earthenware.
  - „ 4. Glass and Glassware.
  - „ 5. Musical and Scientific Instruments, Sports requisites.
  - „ 6. Ivory Goods, bone goods, games toys and fancy articles.
  - „ 7. Photographic supply, Film production.
  - „ 8. Miscellaneous manufacturing and productive industries not included under any other head.

## STATISTICAL APPENDIX A—contd.

## STATEMENT VI—contd.

*Group 7 (Distribution and communication)*

- Class 1. Wholesale Merchants, Warehousemen, Agents, etc., connected with the distribution of goods, produce or merchandise but who do not carry on any manufacturing process other than sorting, packing and blending.
- „ 2. Retail (a) : Hotel, Refreshment houses and retailers of Beers, Wines, Spirits, Liquors and Mineral waters.
- „ 3. Retail (b) : Retailers who render some service other than distribution (e.g. Grocer, Green-grocer, Tobacconist, Butcher, News-agent, Draper, etc.)
- „ 4. Retail (c) : Retailers who render some service other than distribution or do some productive process (e.g., Carpenter, Blacksmith, Laundry, Baker, Tailor, etc.)
- „ 5. Special distribution : Large concerns which exist mainly or solely for the widespread distribution of a standardised produce (e.g., petrol).
- „ 6. Shipping (including Docks, Bridges, etc.).
- „ 7. Managing Agents.
- „ 8. Railways.
- „ 9. Road and Air Transport (Tramways, Omnibuses, Lorries, Removers, Taxies, etc.)

*Group 8 (Finance)*

- Class 1. Non-Indian Banks.
- „ 2. Indian Banks.
- „ 3. Non-Indian Insurance Companies.
- „ 4. Indian Insurance Companies.
- „ 5. Money lenders.
- „ 6. Stock and share brokers and jobbers.
- „ 7. Finance Companies and Agents, Bills and Discount Brokers and Investment Trust Companies.
- „ 8. All other brokers and Agents.
- „ 9. Hire of Machinery, Furniture, etc.

*Group 9 (Professions, etc.)*

- Class 1. Law.
- „ 2. Medicine (including Dentistry.)
- „ 3. Literature and Art.

STATISTICAL APPENDIX A—*contd.*STATEMENT VI—*contd.**Group 9 (Professions, etc.)—contd.*

- Class 4. Music and Drama.
- ” 5. Accountant and Actuaries.
- ” 6. Engineering and Land Surveying and Architecture.
- ” 7. Cinemas, Theatres and other public amusements (Sports, etc.).
- ” 8. Teaching.
- ” 9. All other businesses and professions (not classed under any other head).

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**STATEMENTS RELATING TO CENTRAL COMMODITY TAXES**

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**CUSTOMS AND  
STATISTICAL  
STATEMENT**  
*Analysis of Central*

Year	Total tax revenue of Government of India	Customs Revenue					Percentage to Col. (2)
		Import duties	Export duties	Miscella- neous	Total		
I	2	3	4	5	6	7	
1920-21	60,85	23,08	4,89	1,08	29,05	47.7	
1921-22	66,92	27,70	4,50	36	32,56	48.7	
1922-23	72,61	33,66	5,24	38	39,28	54.1	
1923-24	71,21	31,78	5,51	35	37,64	52.9	
1924-25	74,17	39,01	5,76	39	45,16	60.9	
1925-26	72,86	39,32	5,89	40	45,61	62.6	
1926-27	72,58	39,96	5,94	39	46,29	63.8	
1927-28	72,78	40,46	6,05	49	47,00	64.6	
1928-29	76,58	40,92	5,58	1,19	47,69	62.3	
1929-30	77,77	40,73	6,22	1,32	48,27	62.1	
1930-31	72,60	37,29	4,60	1,66	43,55	60.0	
1931-32	75,62	36,08	4,26	1,19	41,53	54.9	
1932-33	83,36	41,90	3,97	74	46,61	55.9	
1933-34	76,65	35,68	4,35	1,29	41,32	53.9	
1934-35	82,32	38,84	4,32	74	43,90	53.3	
1935-36	84,09	39,01	4,35	53	43,89	52.2	
1936-37	82,36	36,59	4,90	38	41,87	50.8	
1937-38	82,41	42,52	4,44	33	47,29	57.4	
1938-39	81,87	39,80	4,10	61	44,51	54.4	
1939-40	90,27	45,42	4,07	94	50,43	55.9	
1940-41	86,77	37,56	3,36	45	41,37	47.7	
1941-42	112,11	37,51	3,56	68	41,75	37.2	

## CENTRAL EXCISE

## APPENDIX B

## I

## Tax Revenue

(In lakhs of Rupees)

Salt Revenue					Central Excise revenue		Total customs, salt and central excise revenue	
Excise duties	Customs duties	Miscellaneous	Total	Percentage to Col. (2)	Amount	Percentage to Col. (2)	Amount	Percentage to Col. (2)
8	9	10	11	12	13	14	15	16
4,65	1,55	56	6,76	11.1	2,85	4.7	38,66	63.5
4,09	1,78	57	6,44	9.6	2,80	4.2	41,80	62.5
4,58	2,07	66	7,31	10.1	3,44	4.7	50,03	68.9
6,98	2,32	82	10,12	14.2	3,17	4.5	50,93	71.6
4,69	2,67	50	7,86	10.6	3,95	5.3	56,97	76.8
3,89	2,02	46	6,37	8.7	3,21	4.4	55,19	75.7
4,14	2,07	52	6,73	9.3	2,02	2.8	55,04	75.9
4,19	1,97	52	6,68	9.2	2,19	3.0	55,86	76.8
4,90	2,08	68	7,66	10.0	2,47	3.2	57,82	75.5
4,14	2,16	51	6,81	8.8	3,77	4.8	58,85	75.7
4,04	2,37	50	6,91	9.5	4,29	5.9	54,75	75.4
5,27	2,95	56	8,78	11.6	6,19	8.2	56,50	74.7
6,41	3,29	68	10,38	12.5	6,71	8.1	63,70	76.5
5,65	2,82	59	9,06	11.8	7,23	9.4	57,61	75.1
5,18	2,46	53	8,17	9.9	10,35	12.6	62,42	75.8
5,43	2,65	53	8,61	10.2	12,14	14.4	64,64	76.8
5,77	2,78	53	9,08	11.0	13,64	16.6	64,59	78.4
5,73	2,40	51	8,64	10.5	7,90	9.6	63,83	77.5
5,42	2,48	51	8,41	10.3	8,72	10.7	61,64	75.4
7,88	2,49	87	11,24	12.5	6,80	7.5	68,47	75.9
5,28	2,39	39	8,06	9.3	9,62	11.1	59,05	68.1
7,58	2,02	77	10,37	9.3	13,33	11.9	65,45	58.4



STATISTICAL  
STATEMENT

Year	Total tax revenue of Government of India	Customs Revenue					Percentage to Col. (2)
		Import duties	Export duties	Miscellaneous	Total		
1	2	3	4	5	6	7	
1942-43	1,51,66	31,63	2,63	64	34,90	23.0	
1943-44	2,29,23	45,52	2,44	1,05	49,01	21.4	
1944-45	3,57,90	91,07	2,52	2,59	96,18	2.9	
1945-46	3,87,27	1,23,44	3,76	1,52	1,28,72	33.2	
1946-47	3,44,85	89,29	7,14	3,16	99,59	28.9	
1947-48	3,32,19	1,03,60	25,12	9,40	1,38,12	41.6	
1948-49	3,85,18	97,98	26,44	6,00	1,30,42	33.9	
1949-50	3,89,01	1,00,34	25,19	4,22	1,29,75	33.4	
1950-51	4,44,91	1,06,83	47,32	7,28	1,61,43	36.3	
1951-52	5,12,30	1,41,75	90,74	4,60	2,37,09	46.3	
1952-53	4,48,59	1,18,43	55,97	4,23	1,78,63	39.8	
1953-54	4,20,33	1,20,29	38,51	2,53	1,61,33	38.4	

SOURCE.—(1) Statistical Abstract upto 1950-51.

(2) Figures for 1951-52 and 1952-53 are from Budget Memoranda.

(3) 1953-54 figures are from Revenue Bulletin for March, 1954 published by the

NOTE.—(1) The figures in all columns relate to gross revenue.

(2) Central excise revenue from 1939-40 onwards includes cess on coal and coke 1946.

(3) The figures of total revenue shown in column 2 from 1951-52 onwards include the previous years.

## APPENDIX B—contd.

## I—contd.

(In lakhs of Rupees)

Salt Revenue				Central Excise revenue		Total customs, salt and central excise revenue		
Excise duties	Customs duties	Miscellaneous	Total	Percentage to Col. (2)	Amount	Percentage to Col. (2)	Amount	Percentage to Col. (2)
8	9	10	11	12	13	14	15	16
18,84	1,66	75	11,25	7.4	12,91	8.5	59,06	38.9
6,88	1,26	67	8,81	3.8	27,69	12.1	85,51	37.3
6,88	2,06	77	9,71	2.7	41,29	11.5	1,47,18	41.1
8,03	1,59	86	10,48	2.7	46,92	12.1	1,86,12	48.0
6,92	1,54	88	9,34	2.7	43,70	12.7	1,52,63	44.3
27	..	2,30	2,37	0.8	38,89	11.7	1,79,58	54.1
					51,66	13.4	1,82,08	47.3
					68,53	17.6	1,98,28	51.0
					71,50	16.1	2,32,93	52.4
					87,61	17.1	3,24,70	63.4
					84,73	18.9	2,63,36	58.7
					94,00	22.4	2,55,33	60.8

D.G.C.I. &amp; S. and from the Budget Memorandum.

and collections under Sugar (Additional excise duty) Ordinances 1943, 1944 and net revenue in respect of Corporation tax and income-tax and not gross revenue as in

## STATISTICAL APPENDIX C

## STATEMENT I

*Revenue from Import Duties in relation to Value of Imports*

(In crores of Rupees)

Year	Value of imports	Total revenue from import duties	Col. 3 as percentage of Col. 2
(1)	(2)	(3)	(4)
1920-21	335·6	23·1	7·3
1921-22	281·6	27·7	9·8
1922-23	246·2	33·7	13·7
1923-24	237·2	31·8	13·4
1924-25	253·4	39·0	15·4
1925-26	236·0	39·3	17·5
1926-27	240·8	40·0	16·6
1927-28	261·5	40·5	15·5
1928-29	263·4	40·9	15·5
1929-30	249·7	40·7	16·3
1930-31	173·1	37·3	21·6
1931-32	126·4	36·1	30·8
1932-33	135·0	41·9	31·0
1933-34	117·3	35·7	30·4
1934-35	132·3	38·8	29·4
1935-36	134·4	39·0	29·0
1936-37	125·2	36·6	29·2
1937-38	173·8	42·5	24·5
1938-39	155·6	39·8	25·6
1939-40	165·3	45·4	27·5
1940-41	156·9	37·6	23·9
1941-42	173·3	37·5	21·6
1942-43	110·4	31·6	28·6
1943-44	117·8	45·5	38·7
1944-45	203·6	91·1	44·7

## STATISTICAL APPENDIX C—contd.

## STATEMENT I—contd.

*Revenue from Import Duties in relation to Value of Imports*

(In crores of Rupees)

Year	Value of imports	Total revenue from import duties	Col. 3 as percentage of Col. 2
(1)	(2)	(3)	(4)
1945-46	245·8	123·4	50·2
1946-47	288·4	89·3	31·0
1947-48	408·7	103·6	25·4
1948-49	557·2	98·0	17·6
1949-50	609·2	100·3	16·5
1950-51	581·2	106·8	18·4
1951-52	862·8	141·8	16·4
1952-53	633·0	118·4	18·7
1953-54	551·0	120·3	21·8

SOURCE.—Accounts relating to the Foreign Trade and Navigation of India, and the Customs and Central Excise Revenue Statement of the Indian Union.

STATISTICAL APPENDIX C—contd.

STATEMENT II

Value of Imports into India

(In lakhs of Rupees)

S. No.	Description of commodities	1920-21	1925-26	1931-32	1938-39	1946-47	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Fruits, fresh or preserved . . . . .	7	14	16	11	15	10	22	9	20	28	38
	Fruits dried . . . . .	1,59	1,40	1,08	88	3,96	5,15	6,34	9,55	9,98	9,31	9,89
2	Ale, Beer, Porter, Cider etc. . . . .	1,02	86	77	74	41	72	44	40	58	57	60
3	Spirits and Liquors . . . . .	3,24	2,19	1,35	1,20	2,75	1,32	1,30	99	1,95	1,75	1,66
4	Wines . . . . .	64	29	15	14	48	7	6	5	13	18	12
5	Milk . . . . .	45	62	57	20	1,51	2,82	2,52	3,11	4,00	2,81	4,34
	Butter . . . . .	3	2	5	9	3	14	35	33	54	20	43
	Cheese . . . . .	19	12	6	7	8	8	19	16	21	12	23
6	Biscuits and cakes . . . . .	47	42	30	25	7	74	43	2	9	1	10
	Farinaceous and patent foods . . . . .	71	89	72	77	1,13	2,00	2,25	1,61	3,29	1,43	3,04
7	Miscellaneous provisions . . . . .	1,76	2,45	1,71	1,10	70	1,33	1,98	59	2,68	1,13	1,28
8	Spices excluding betelnuts . . . . .	45	75	63	67	1,77	1,95	1,13	2,07	3,64	50	2,58
9	Betelnuts . . . . .	1,46	2,53	1,45	1,96	3,05	2,45	2,41	3,43	4,66	3,27	3,02

10	Sugar . . . . .	18,50	15,83	6,17	46	(—)	66	(—)	4,34	85	(—)	1,57
11	Tobacco unmanufactured . . . . .	9	34	30	58	2,77	2,95	2,28	2,59	1,85	1,67	62
12	Tobacco manufactured . . . . .	2,87	1,80	64	47	82	67	12	16	12	12	17
13	Gums and Resins . . . . .	28	26	24	30	90	1,32	60	79	1,03	84	94
	Lacs . . . . .	20	1	2	8	16	1,04	69	65	35	1	48
14	Kerosene oil . . . . .	4,31	5,17	4,33	6,46	8,54	6,49	15,11	17,65	19,21	21,75	27,48
15	Motor spirit . . . . .	(—)	(—)	1,05	3,14	8,35	10,68	16,33	17,87	24,37	25,18	30,90
16	Batching oils . . . . .	66	52	37	65	84	51	1,19	88	1,17	1,79	1,23
	Lubricating oils . . . . .	1,98	1,56	1,11	1,55	4,00	7,86	6,94	6,07	9,79	11,32	4,76
	Fuel oils . . . . .	1,23	2,12	2,04	1,98	7,35	6,94	12,82	11,80	14,82	14,91	18,86
17	Copra . . . . .	36	12	5	65	24	31	1,02	1,14	1,59	2,04	3,60
	Other non-essential oilseeds . . . . .	6	1	3	3	(—)	46	57	91	57	3	1
	Coconut oil . . . . .	7	30	43	55	1,33	1,01	4,33	3,17	6,04	3,08	3,90
	Other non-essential vegetable oils . . . . .	18	27	7	10	1	5	50	16	14	57	2,75
18	Building materials other than steel . . . . .	2,35	1,24	18	60	92	3,14	4,30	1,99	2,36	2,39	1,88
	Building materials Earthenware, China and Porcelain . . . . .	89	77	38	39	58	27	59	27	73	43	35
19	Asphalt . . . . .	9	13	21	26	37	77	1,11	84	94	5,28	2,29
20	Wood and Timber . . . . .	2,48	1,50	1,09	3,77	1,66	7,07	4,29	3,55	7,43	3,18	2,60
21	Machinery . . . . .	22,38	14,89	10,92	18,97	29,80	77,30	1,03,08	90,35	1,00,38	85,16	83,80
22	Hardware and Cutlery . . . . .	9,63	5,53	2,82	2,83	4,57	6,39	6,66	4,85	7,43	4,87	4,99

STATISTICAL APPENDIX C—contd.

STATEMENT II—contd.

(In lakhs of Rupees)

1	2	3	4	5	6	7	8	9	10	11	12	13
23	Electrical goods—Wires and cables . . . . .	1.22	77	27	1.32	1.62	4.24	5.53	4.12	3.09	7.07	7.19
	Electrical goods—Instruments etc. . . . .	2.96	1.48	1.96	1.99	4.34	7.16	8.27	5.55	7.27	6.74	5.85
24	Wireless Reception Instruments . . . . .	(—)	6	9	41	201	1.26	1.43	1.38	2.07	1.50	1.18
25	Cinema films (Raw) . . . . .	.. }	21	9	25	54	77	95	1.26	1.36	1.66	1.56
	Cinema films (Exposed) . . . . .	.. }		17	38	25	32	38	36	28	4	30
26	Instruments, apparatus, appliances, others . . . . .	1.63	1.02	1.11	1.50	3.61	5.04	4.89	5.14	6.37	4.840	5.48
27	Glass and glassware . . . . .	3.38	2.60	1.22	1.25	1.47	1.65	1.93	59	2.15	1.28	1.36
28	Watches and clocks . . . . .	48	25	11	43	75	2.59	1.43	1.35	2.15	83	1.49
29	Chemicals, Drugs and Medicines . . . . .	4.77	3.86	4.19	5.26	13.20	28.49	15.54	19.11	34.97	24.00	24.98
30	Coal-tar dyes . . . . .	3.37	1.43	2.33	2.63	8.80	12.30	7.95	11.98	14.27	7.51	15.45
31	Paints and Painters' material . . . . .	1.95	1.30	88	89	1.45	2.25	1.77	1.09	2.62	1.35	1.77
32	Toilet Requisites . . . . .	55	50	48	66	2.92	42	1.13	7	31	39	64
33	Essential oils, Perfumery etc. . . . .	46	35	41	40	1.22	1.00	72	1.04	2.18	90	1.07
34	Iron and steel . . . . .	31.30	18.07	6.33	6.66	4.68	12.31	18.25	17.71	22.52	23.71	23.57
35	Non-ferrous metals . . . . .	9.34	7.28	3.44	4.16	15.93	22.33	19.16	27.74	20.92	19.37	14.51
36	Wood pulp . . . . .	50	26	36	26	23	45	63	41	103	91	1.07
	Paper and pasteboard . . . . .	7.30	2.81	2.50	3.23	7.27	14.21	8.66	9.92	13.96	11.72	11.57
	Stationery . . . . .	1.82	89	68	67	2.76	1.11	1.09	52	92	1.07	1.17
37	Motor cars, Taxi cabs . . . . .	7.82	2.82	1.48	2.17	4.39	7.63	3.21	3.24	4.79	2.96	2.82
	Omnibuses, Vans & Lorries, complete } 2.23		15	20	6	21	52	70	47	9	8	1.12
	Omnibuses, Vans & Lorries, Chassis . }		73	47	1.13	3.02	8.92	5.38	2.65	2.87	2.88	2.15

	Parts of mechanically propelled vehicles	1,75	68	3,63	88	1,27	4,54	4,46	9,80	14,75	7,79	6,30
38	Railway plant and Rolling stock . . .	6,54	5,00	70	1,04	3,42	2,44	1,40	2,24	2,96	3,69	3,79
39	Cotton Raw . . . . .	1,70	3,65	7,03	8,51	25,93	64,23	63,28	1,00,76	1,37,13	76,67	52,71
40	Cotton yarn and thread . . . . .	14,49	8,61	3,05	3,33	1,32	6,54	7,14	78	3,65	3,30	2,10
	Cotton Piece goods . . . . .	83,78	5,451	14,67	10,27	2,39	9,30	10,70	1,31	2,37	1,25	1,02
	Cotton Hosiery . . . . .	9	1,40	48	18	14	1	2	(—)	(—)	(—)	(—)
41	Woollen yarn and knitting wool . . .	25	37	23	64	193	152	1,93	1,08	1,72	96	1,30
	Woollen Fabrics and manufactures . .	5,28	3,87	1,08	1,56	3,70	5,70	4,05	57	6,51	5,76	8,59
42	Art silk yarn and thread and staple fibre yarn . . . . .	6	75	82	1,16	3,99	13,03	11,24	15,04	18,51	8,60	1,250
43	Textile materials, others, raw or manu- factured* . . . . .	16,19	8,88	18,63	4,98	14,03	7,61	10,27	9,50	18,73	3,92	8,00
44	Arms and ammunition . . . . .	47	69	49	24	32	36	74	1,33	33	1,28	65
45	Explosives . . . . .	17	21	20	26	58	71	58	1,05	1,42	1,93	1,34
	<i>Protected items †</i>											
4	Raw Silk and Cocoons . . . . .	1,63	94	62	62	2,17	1,71	21	2,41	1,56	67	59
6	Sewing machines and parts . . . . .	68	80	52	54	1,15	1,50	1,31	1,50	1,11	79	59
7	Cycles and parts . . . . .	91	1,01	65	96	2,78	3,99	4,11	2,43	4,26	3,45	1,91
	Total of listed items . . . . .	2,95,76	2,03,26	1,23,65	1,22,88	2,35,09	4,12,92	4,32,59	4,57,93	5,94,32	4,47,41	4,48,54
	Total imports excluding foodgrains Grain, pulse and flour . . . . .	3,35,55	2,35,34	1,25,19	1,41,80	2,69,61	4,55,64	4,75,33	5,00,76	6,34,73	4,79,85	4,78,64
		5	66	1,18	13,76	18,82	1,01,53	1,33,85	80,41	2,28,11	1,53,10	72,38
	Grand total imports . . . . .	3,35,60	2,36,00	1,26,37	1,55,56	2,88,43	5,57,17	6,09,18	5,81,17	8,62,84	6,32,95	5,51,02

(—) Nil or negligible.

.. Not available.

\*That is, other than those specified and also excluding raw silk.

†These are important currently protected items, and were not protected throughout the period.

SOURCE.—“Accounts relating to the Foreign Trade and Navigation of India”.

NOTE.—Data cover sea and air-borne trade only.



STATISTICAL APPENDIX C—contd.

STATEMENT III

Revenue from Import Duties

(In lakhs of Rupees)

S. No.	Description of commodities	1920-21	1925-26	1931-32	1938-39	1946-47	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Imports—Revenue duties</i>												
1	Fruits, fresh, preserved, dried .	16*	26*	36*	25	96	1,26	1,35	1,66	2,08	1,67	1,79
2	Ale, Beer, Porter, Cider etc. .	9	18	32	36	9	23	18	15	26	24	26
3	Spirits and Liquors . . . . .	1,70	2,22	1,48	1,48	4,27	1,65	1,54	1,52	2,27	2,03	1,86
4	Wines . . . . .	9	14	11	10	24	4	3	3	4	6	4
5	Milk, Butter and Cheese . . . . .				9	27	64	52	69	83	47	63
6	Biscuits, cakes and patent foods etc. . . . .	28	75	76	19	24	56	62	40	77	28	79
7	Miscellaneous provisions . . . . .				9	12	46	46	33	129	57	40
8	Spices . . . . .	15	45	21	19	67	75	43	42	90	21	88
9	Betelnuts . . . . .			60	77	2,54	2,79	3,99	4,45	4,75	3,67	4,65
10	Sugar . . . . .	1,09	6,48	8,08	45	—	24	—	1	83	—	1,35
												Protected 1932 Deprotected 1950
11	Tobacco unmanufactured . . . . .	1	49	41	1,04	7,87	7,61	4,68	4,45	3,43	3,21	1,89

12	Tobacco manufactured . . .	1,30	1,07	65	50	96	1,16	21	25	18	13	13
13*	Gums, Resins, Lacs etc. . .	4	5	6	9	24	38	18	21	30	27	29
14	Kerosene oil . . . . .	52	1,27	1,80	3,56	3,20	2,41	4,06	5,66	6,11	6,75	7,19
15	Motor spirit . . . . .	—	—	67	5,15	11,81	9,67	14,09	19,49	26,04	27,49	27,53
16	Mineral oils, others, <i>viz.</i> , batch- ing, lubricating, fuel . . .	26	28	31	41	1,18	1,37	1,88	2,05	3,38	3,99	3,04
17	Oil seeds and vegetable oils, non-essential . . . . .	8	19	22	39	52	58	1,64	1,19	1,70	1,28	1,14
18	Building and engineering ma- terials, earthenware etc. . .	20	26	25	23	27	60	89	30	58	42	53
19	Asphalt . . . . .				7	12	24	30	29	26	96	84
20	Wood and Timber . . . . .	19	24	27	35	57	67	52	30	65	30	13
21	Machinery . . . . .	62	60	67	2,31	4,61	7,03	6,12	5,43	6,63	5,64	5,35
22	Hardware, cutlery etc. . . .	85	94	64	76	1,29	1,76	1,73	1,28	2,07	1,42	1,66
23	Electrical goods . . . . .	44	5	12	62	1,57	2,55	2,94	2,77	2,59	3,26	3,26
24	Wireless Reception instruments		..	1	15	94	52	63	51	93	69	45
25	Cinema films . . . . .		4	8	13	41	45	52	51	51	62	52
26	Instruments, apparatus, applian- ces, others . . . . .		38	62	34	87	1,25	1,12	1,37	1,79	1,33	1,46
27	Glass and glassware . . . . .	35†	70†	46†	39	46	53	60	26	95	58	74
28	Watches and clocks . . . . .	4	8	5	20	36	1,30	1,09	1,00	1,54	59	1,07
29	Chemicals, Drugs and Medicines	34	55	85	1,05	3,13	5,52	4,06	4,89	8,54	5,46	6,13
30	Coal-tar dyes . . . . .	..	..	11	30	1,03	1,29	79	1,27	1,65	90	1,93

STATISTICAL APPENDIX C—*contd.*  
STATEMENT III—*contd.*

(In lakhs of Rupees)

1	2	3	4	5	6	7	8	9	10	11	12	13	
31	Paints and Painters' material . . . . .	48‡	45‡	25‡	24	38	66	56	36	87	46	56	
32	Toilet Requisites . . . . .	4	7	11	17	90	21	38	3	12	15	39	
33	Essential oils, perfumery etc. . . . .	..	..	7	16	38	35	26	36	77	32	40	
34	Iron and Steel . . . . .	70	49	40	42	66	1,58	2,25	3,51	4,14	3,21	2,86	Protected 1924 Deprotected '47
35	Non-ferrous metals . . . . .	70	96	62	74	2,64	1,58	59	9	10	12	11	
36	Woodpulp, Paper and Stationery . . . . .	71	67	83	1,12	2,24	3,57	2,79	2,41	3,99	3,60	4,14	Protected 1925 Deprotected '47
37	Motor vehicles and parts . . . . .	1,13§	1,37§	98§	1,28	3,11	8,04	5,24	9,44	12,38	8,70	6,38	Protected 1950
38	Railway plant and Rolling stock . . . . .	34	65	13	18	1,87	48	1,04	75	80	2,21	2,21	
39	Cotton, raw . . . . .	..	..	23	82	2,97	2,40	4,66	5,75	6,15	4,92	3,13	
40	Cotton yarn, thread, fabrics and hosiery . . . . .	6,69	6,63	4,17	4,01	1,12	2,40	3,36	41	81	57	76	Deprotected '47
41	Woollen yarn, fabrics and other manufactures . . . . .	38	59	27	48	1,44	1,59	1,24	46	73	67	72	
42	Art silk yarn and thread and staple fibre yarn . . . . .	..	..	12	41	1,27	4,07	4,22	5,18	6,39	3,10	4,53	
43	Textile fabrics, others, raw or [manufactured] . . . . .	74	1,17	1,21	71	1,44	1,42	1,20	90	3,03	78	1,68	
44	Arms and ammunition . . . . .	11	14	13	9	14	32	40	51	25	56	39	

45	Explosives . . . . .	I	4	4	6	15	19	16	27	37	42	36	
	TOTAL—Revenue duties . . . . .	18,06	30,78	33,75	31,66	79,60	91,92	92,13	98,53	1,30,97	1,11,00	1,13,92	
<i>Protective Duties ¶</i>													
1	Heavy chemicals . . . . .	—	—	3	—	—	1	4	28	95	76	54	Protected 1931 and 1950.
2	Iron and steel . . . . .	3,13	1,18	59	30	24	14	14	39	42	21	21	Special steels protected 1948.
3	Metals other than Iron and Steel . . . . .	—	—	—	—	52	81	1,14	1,59	97	93	93	Protected 1947
4	Raw silk . . . . .	10	14	16	29	76	90	29	1,94	1,05	33	30	Protected 1934
5	Other textile materials . . . . .	—	—	—	2,20	4,91	1,44	2,10	55	69	42	57	Protected 1934
6	Sewing machine and parts . . . . .	..	..	..	—	—	31	30	35	26	19	14	Protected 1947
7	Cycles and parts . . . . .	..	..	..	—	—	1,01	(2,24,2)	1,53	2,70	2,21	1,28	Protected 1947
8	Machinery other than sewing machines . . . . .	—	—	—	—	—	17	51	77	64	1,09	1,17	Protected 1948 and 1950.
	Total protective duties . . . . .	6,58	10,51	5,20	8,14	7,55	5,32	7,53	7,85	10,51	7,35	6,15	
	Total of listed items . . . . .	20,93	34,17	31,10	35,98	77,49	88,97	91,95	1,00,27	1,33,02	1,10,67	1,11,69	
	Total import duties . . . . .	24,64	41,29	38,95	39,80	89,29	97,98	1,00,34	1,06,83	1,41,75	1,18,43	1,20,29	

—Nil or negligible.

.. Not available.

\*Includes duty collected on vegetables also.

†Includes duty collected on lacqueredware, Chinaware, etc.

‡Includes dyeing and tanning substances.

§Includes duty collected on all types of conveyances including trams, cycles, carriages, etc.

¶Liable to 'revenue' duties only.

¶These are currently protected items, not necessarily protected throughout the period.

SOURCE.—"Customs and Excise Revenue Statement of the Indian Union".

NOTE.—Revenue from Sea and Air-borne imports only is covered, as detailed commodity-wise breakdown of revenue from overland trade is not available. In some cases, revenue has been calculated by applying appropriate tariff rates to value of imports data.

STATISTICAL APPENDIX C—*contd.*

STATEMENT IV

*Duty as Percentage of Value of Imports*

S. No.	Description of commodities	1920-21	1925-26	1931-32	1938-39	1946-47	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Fruits, fresh, preserved or dried . . . . .	9·6	17·0	29·0	25·2	23·5	24·0	20·6	17·2	20·4	17·4	17·4
2	Ale, Beer, Porter, Cider, etc. . . . .	9·0	20·9	41·6	48·6	21·9	31·9	40·8	37·5	44·8	42·1	43·3
3	Spirits and Liquors . . . . .	52·3	101·4	109·6	123·3	154·9	125·0	118·4	153·5	116·2	116·0	112·0
4	Wines . . . . .	14·1	48·3	73·3	71·4	50·0	57·1	50·0	60·0	30·7	33·3	33·3
5	Milk, Butter and Cheese . . . . .	7·7	16·6	22·3	25·0	16·6	21·0	16·9	19·2	17·4	14·9	12·6
6	Biscuits, cakes and patent foods etc. . . . .				18·6	20·0	20·4	23·3	24·5	22·8	19·6	25·2
7	Miscellaneous provisions . . . . .				Coverage of revenue varies from year to year.							
8	Spices . . . . .	7·8	13·7	33·3	28·3	37·8	38·4	38·0	20·3	24·7	42·0	34·1
9	Betelnuts . . . . .				41·4	39·2	83·2	115·8	165·5	129·7	101·9	115·3
10	Sugar . . . . .	5·9	40·9	130·9	97·8	Considerable time-lag between time of importation and payment of duty.						
11	Tobacco, unmanufactured . . . . .	11·1	144·1	136·7	179·3	284·1	258·9	205·2	171·8	185·4	194·0	304·8
12	Tobacco, manufactured . . . . .	45·3	59·4	101·6	106·3	117·1	174·0	175·0	156·3	150·0	108·5	76·5
13	Gums, Resins, Lacs, etc. . . . .	8·3	18·5	23·1	23·9	22·6	16·1	13·9	14·5	21·7	31·7	20·4
14	Kerosene Oil . . . . .	12·1	24·6	41·5	55·1	37·4	37·1	26·8	32·0	31·8	31·0	28·2

15	Motor Spirit . . . . .	(—)	(—)	63·8	164·0	141·4	90·9	86·2	109·6	106·9	109·1	89·1
16	Mineral oils others, viz. batching, lubricating, fuel . . . . .	6·7	6·7	8·8	9·7	9·6	8·9	8·9	10·8	13·1	14·2	12·2
17	Oilseeds and vegetable oils, non-essential . . . . .	12·0	27·1	38·0	29·3	32·5	31·7	25·5	22·1	20·3	22·4	11·1
18	Building materials and earthenware etc. } . . . . .	6·0	12·2	18·0	23·1	18·0	17·6	18·2	13·3	18·8	14·9	23·8
19	Asphalt . . . . .				26·9	32·4	31·1	27·0	34·5	27·6	18·2	36·7
20	Wood and Timber . . . . .	7·6	16·0	24·8	9·3	34·2	9·6	12·1	8·5	8·7	9·4	5·0
21	Machinery . . . . .	2·7	4·0	Duti- able only for a part of the year.	12·2	15·5	9·8	6·7	7·2	7·5	8·1	7·9
22	Hardware, cutlery, etc. . . . .	8·8	17·0	22·7	26·9	28·2	27·5	26·0	26·4	27·8	29·2	33·2
23	Electrical goods . . . . .		..	..	18·7	26·4	22·4	21·3	28·7	25·0	23·6	25·0
24	Wireless Reception Instruments . . . . .		..	11·1	36·6	46·7	41·6	44·0	36·9	44·9	46·0	38·1
25	Cinema films . . . . .	7·6	16·7	30·7	20·6	51·8	41·3	39·0	31·5	31·1	30·1	28·0
26	Instruments, apparatus, appliances, others. } . . . . .		12·9	22·2	22·7	24·0	24·6	22·9	26·7	28·1	27·5	26·6
27	Glass and Glassware . . . . .	..	..	..	31·2	31·3	32·1	31·1	44·0	44·2	45·3	54·4
28	Watches and clocks . . . . .	8·3	32·0	45·6	46·5	48·0	50·2	76·2	74·1	71·7	71·1	71·8
29	Chemicals, Drugs and Medicines . . . . .	7·1	14·3	21·0	19·9	23·7	19·4	26·4	27·0	27·1	26·0	26·7
30	Coal-tar dyes . . . . .		9·0	16·5	11·4	11·7	10·4	9·9	10·6	11·5	12·0	12·5
31	Paints and Painters' material . . . . .			11·3	27·0	26·1	29·3	31·6	33·0	33·2	34·1	31·6

STATISTICAL APPENDIX C—concl.

STATEMENT IV—contd.

S. No.	Description of commodities	1920-21	1925-26	1931-32	1938-39	1946-47	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1	2	3	4	5	6	7	8	9	10	11	12	13
32	Toilet requisites . . . . .	7.3	14.0	22.9	25.7	30.9	50.0	33.6	42.8	38.7	38.5	60.9
33	Essential oils, Perfumery, etc. . . . .	*	*	*	40.0	31.3	35.0	36.1	34.6	35.3	35.6	37.4
34	Iron and Steel . . . . .	2.2	20.0	25.0	15.2	20.5	14.8	13.1	20.6	20.1	15.3	13.0
35	Non-ferrous metals . . . . .	7.5	13.2	18.0	17.8	16.6	9.4	7.3	4.4	8.1	5.6	7.2
36	Wood pulp, paper and stationery . . . . .	7.4	16.7	23.4	27.0	21.9	22.6	26.8	22.2	25.1	26.3	30.0
37	Motor vehicles and parts . . . . .	†	†	†	30.2	35.0	37.2	38.1	58.4	55.0	63.5	51.5
38	Railway plant and rolling stock . . . . .	Considerable time lag between time of importation and payment of duty.										
39	Cotton, raw . . . . .	(—)	(—)	‡	9.7	11.4	3.7	7.3	5.7	4.5	6.4	5.9
40	Cotton yarn, thread, fabrics & hosiery . . . . .	6.8	10.3	22.9	29.1	29.1	15.1	18.9	19.6	13.4	12.5	24.4
41	Woollen yarn, fabrics & other manufactures . . . . .	6.9	13.9	20.6	21.8	25.6	22.0	20.7	27.9	8.9	10.0	7.3
42	Art silk yarn and thread and staple fibre yarn . . . . .	..	..	14.6	35.4	31.8	31.2	37.5	34.4	34.5	36.1	36.2
43	Textile fabrics, others . . . . .	Coverage varies from time to time.										
44	Arms and ammunition . . . . .	Proportion of non-dutiabale stores to total imports varies from time to time.										
45	Explosives . . . . .	6.0	19.0	20.0	23.1	23.8	26.7	27.6	25.7	26.0	21.7	26.9
*	<i>Protected Items §</i>											
4	Raw silk and cocoons . . . . .	6.1	15.0	26.0	46.8	35.0	52.6	138.1	80.5	67.3	50.0	50.8

6 Sewing machines and parts . . . . .	(—)	(—)	(—)	(—)	(—)	20·7	23·0	23·3	23·4	24·0	23·7
7 Cycles and parts . . . . .	(—)	(—)	(—)	(—)	(—)	25·4	54·5	63·0	63·4	64·0	67·0
Total imports, excluding foodgrains.	7·3	17·5	31·1	28·1	33·1	21·5	21·1	21·3	22·3	24·7	25·1
Grand total of imports . . . . .	7·3	17·5	30·8	25·6	31·0	17·6	16·5	18·4	16·4	18·7	21·8

(—) Nil or negligible.

.. Not available.

\* Separate revenue figures for essential oils and camphor not available.

† Revenue figures include duty collected on *all* types of conveyances, including trams, cycles, carriages, etc.

‡ Dutiable only for a part of the year.

§ For protected items in the previous statement other than 4, 6 and 7, separate value of imports data are not available and revenue as a percentage of value of imports cannot be obtained.

NOTE.—Statistics regarding revenue have been derived from the "Customs and Excise Revenue Statement of the Indian Union". Overland trade has not been taken into account as a commodity-wise breakdown of revenue from overland imports is not available. The value of imports figures are from the "Accounts relating to the Foreign Trade and Navigation of India". A uniform commodity classification has been adopted from the published trade and revenue statistics.



## STATISTICAL

## STATEMENT

*Imports of Industrial Requirements (i.e., Capital*

S. No.	Description of commodities	1920-21		1925-26	
		Value	Duty	Value	Duty
1	Asbestos . . . . .	19	..	19	..
2	Belting for machinery . . . . .	1,46	*	82	*
3	Bobbins . . . . .	62		39	*
4	Bristles and fibres for brushes and brooms	0.5	..	0.4	..
5	Building and Engineering materials . . . . .	2,26	17.3	1,19	22.7
6	Chemicals and chemical preparations . . . . .	2,66	19.7	2,03	29
7	China clay . . . . .	28	—	16	—
8	Coal and coke . . . . .	30	0.5	98	2
9	Coir unmanufactured . . . . .	0.2	..	1	..
10	Cork manufactures . . . . .	6	..	3	..
11	Dyeing and tanning substances . . . . .	3,74	†	1,82	†
12	Earthenware and porcelain . . . . .	89	‡	77	‡
13	Raw cashewnuts . . . . .	..	..	..	..
14	Gelatine . . . . .	0.7	..	0.7	..
15	Scientific glassware and sheet and plate glass	73	7.3	31	3.6
16	Glue . . . . .	3	..	4	..
17	Graphite crucibles . . . . .	2	..	2	..
18	Gums and resins . . . . .	28	4	26	4.6
19	Hardware (excluding domestic, etc.) . . . . .	7,20	81	3,47	90
20	Hides and skins, raw . . . . .	11	—	17	—
21	Hops . . . . .	2	—	2	—
22	Instruments, apparatus, etc. (excluding domestic).	4,79	44	2,45	36
23	Ivory, unmanufactured . . . . .	22	1.5	22	2.6
24	Lacs . . . . .	20	—	1	—
25	Leather, unwrought . . . . .	1,14	4	51	2.5
26	Denatured spirit . . . . .	3	0.4	7	0.6

## APPENDIX D

## I

*Goods and Producers' Goods)*

(In lakhs of Rupees)

1931-32		1938-39		1946-47		1948-49		1953-54	
Value	Duty	Value	Duty	Value	Duty	Value	Duty	Value	Duty
15	..	21	3	58	7	1,02	13	1,06	16
50	*	49	2	1,23	5.4	2,12	10	1,08	4
32	*	38	*	90	*	1,26	*	14	*
—	—	—	—	0.5	—	0.8	—	0.6	—
84	23	62	16	65	18.4	2,81	56	3,05	97
2,57	54	3,06	61	7,46	1,77	20,57	3,99	12,69	3,39
9	—	15	—	0.6	—	4.4	—	16	—
14	—	8	—	5	—	—	—	3	—
0.6	..	1	—	2	—	—	—	—	—
3	..	5	2	44	12.4	26	7.7	34	11
2,68	11	3,12	33	10,21	1,09	13,46	1,37	17,09	2,02
38	‡	39	6	58	8.6	27	7.2	35	20
..	..	16	—	1,21	—	1,53	—	4,23	—
1	..	0.5	—	4	..	4	..	3	..
21	4.4	26	6.5	43	13	1,05	39.4	70	34
6	..	6	2	3	0.8	1.4	—	1	—
2	..	2	—	6	..	11	..	3	..
24	5.7	30	9	90	24	1,32	38	94	29
1,93	60	1,90	57	3,41	1,02	5,45	1,63	1,76	55
14	—	16	—	17	—	50	—	36	—
1	—	1	—	1	—	—	—	1	—
2,58	59	4,36	81	9,60	2,15	15,06	3,39	19,42	4,74
10	2	10	2	43	10.4	32	6.3	26	6
2	—	8	—	16	—	1,04	—	48	—
4‡	2.4	51	7	74	7.5	84	5.7	30	—
10	1	3	0.3	0.2	—	0.4	—	0.5	—

STATISTICAL  
STATEMENT

S. No.	Description of commodities	1920-21		1925-26	
		Value	Duty	Value	Duty
27	Machinery and mill work (except refrigerators, sewing and knitting machines and typewriters)	21,30	62	13,91	60
28	Manures	13	—	33	—
29	Metals—Iron and steel	31,30	70	18,07	3,62
	Metals—Non-ferrous	934	70	7,28	96
30	Ores	11	—	2	—
31	Mica	—	—	6	—
32	Oils except kerosene and motor spirit	4,45	32	5,56	46
	Motor spirit (4/5th of the total imports)	—	—	—	—
33	Packing, Engine and Boiler	6	1	6	1.5
34	Paints and Painters' materials	1,95	48	1,30	45
35	Paper and pasteboard excluding writing paper	5,27	39	2,29	38
36	Paper making materials	50	..	26	..
37	Pitch and tar	12	1.2	6	1.8
38	Plastics except finished goods	—	—	—	—
39	Polishes and compositions	43	3	22	3.4
40	Printing and lithographic materials	45	§	30	§
41	Rubber, raw	—	—	1	—
42	Seeds	52	1.2	17	11.0
43	Starch, dextrine and farina	17	0.5	28	2.6
44	Stone and marble	13	1.2	10	1.4
45	Tallow and stearine	48	3.5	29	6
46	Tea chests	1,02	2.6	85	..
47	Cotton, raw	1,70	—	3,65	—
	Cotton twist and yarn	13,57	—	7,76	38.8
	Flax raw, twist and yarn	10	0.5	11	2.1
	Hemp raw				
	Silk, raw and cocoons	1,63	10	94	14

## APPENDIX D—contd.

## I—contd.

(In lakhs of Rupees)

1931-32		1938-39		1946-47		1948-49		1953-54	
Value	Duty	Value	Duty	Value	Duty	Value	Duty	Value	Duty
10,28	67	18,24	2,28	28,74	4,28	73,79	7,05	82,14	6,30
36	—	1,05	—	3,02	—	4,93	—	3,41	—
6,33	1,58	6,66	1,01	4,68	96	12,31	1,82	23,57	3,07
3,44	62	4,16	74	15,93	2,64	22,33	2,10	14,51	1,04
1	—	3	—	10	—	21	—	25	—
1	—	2	—	—	—	13	—	6	—
4,34	51.5	5,31	66	15,66	2,05	20,73	2,79	33,93	4,72
84	53.6	2,51	4,12	6,68	9,45	8,54	7,74	24,72	22,02
3	1.6	4	1	6	2.2	9	3.4	6	2
88	25	89	24	1,45	38	2,25	66	1,77	56
2,06	48	2,78	69	6,17	1,85	11,72	2,08	10,47	2,86
36	..	27	7	23	7	48	9	1,09	15
3	1.7	2	0.6	1	0.3	2	0.8	2	0.8
—	—	—	—	—	—	—	—	2,36	59
19	4.6	23	6	48	15	55	18	22	7
28	§0.4	37	§1	84	§2.1	2,77	§2.3	1,70	§2
1	—	11	—	3	—	1,02	—	9	—
12	1.6	71	19	36	9	1,20	26	3,83	21
35	..	48	10	1,69	13	2,61	25	6	2
4	1	9	3	6	3	9	4	7	1
21	2.2	32	..	33	0.5	56	0.5	1,05	—
50	..	90	23	1,39	41	1,89	56.4	19	5
7,03	23	8,51	82	25,93	2,97	64,23	2,40	52,71	3,13
2,99	20	2,93	29	9	0.5	4,50	24	1,32	—
3	1.8	4	1	3	—	7	2.7	52	0.3
62	16	62	29	2,17	76	1,71	90	59	30

STATISTICAL  
STATEMENT

S. No.	Description of commodities	1920-21		1925-26	
		Value	Duty	Value	Duty
	Silk yarn . . . . .	83	12.5	35	13.6
	Art silk yarn . . . . .	6	..	75	..
	Raw wool, yarn and knitting wool . . . . .	31	..	80	..
	Staple fibre † . . . . .	—	—	—	—
48	Tobacco, unmanufactured . . . . .	9	1	34	49
49	Umbrella fittings . . . . .	20	3	41	6
50	Vehicles (except cycles, motor cars and motor cycles) . . . . .	11,56	77	6,82	94
51	Wax . . . . .	1	—	1	—
52	Wood and Timber (except manufactures) . . . . .	1,08	10	52	7.5
TOTAL OF ABOVE ITEMS . . . . .		13611.4	628.9	8983.1	1083.3
Total of non-industrial goods { Excluding food-grains . . . . . 19943.6 } 1835.1 { 14550.9 } 3045.7					
. . . . . { Including food-grains . . . . . 19948.6 } . . . . . { 14616.9 } . . . . .					
Total imports, excluding foodgrains . . . . . 33555 } 2464 { 23534 } 4129					
GRAND TOTAL OF IMPORTS . . . . . 33560 } . . . . . { 23600 } . . . . .					

—Nil or negligible.

.. Not available.

\*Included in serial No. 26.

†Included in serial No. 34.

‡Included in serial No. 5.

§Wholly/mostly included in Serial No. 27.

APPENDIX D—*contd.*I—*concl'd.*

(In lakhs of Rupees)

1931-32		1938-39		1946-47		1948-49		1953-54	
Value	Duty	Value	Duty	Value	Duty	Value	Duty	Value	Duty
51	11.4	32	17	54	19	..	8.4	3	1
82	12	96	41	3,99	1,27	12,83	4,07	12,04	4,53
54	..	1,26	18	3,97	59 <sup>a</sup>	4,71	45	9,78	35
—	—	22	0.4	36	11	21	0.2	4,24	95
30	41	58	1,04	2,77	7,87	2,95	7,61	62	1,89
28	4.2	14	4	32	5	52	7.8	31	10
5,63	45	3,50	76	9,10	1,79	21,02	4,09	18,32	8,21
1	—	4	1	2	—	4	1.2	13	4
49	11.3	2,71	9	20	3.2	5,05	10	2,06	13
6348.6	886.4	8353.7	1743.8	17671.9	4528.3	35516.0	5797.0	37280.1	7427.1
6170.4	} 3008.6	5826.3	} 2236.2	9289.1	} 4400.7	10048	} 4001	10583.9	} 4601.9
6288.4		7202.3		11171.1		20201		17821.9	
12519	} 3895	14180	} 3980	26961	} 8929	45564	} 9798	47864	} 12029
12637		15556		28843		55717		55102	

<sup>a</sup> Value figures include raw fibre and yarn, but duty figures relate to raw fibre only, duty on yarn being included in art silk yarn.

NOTE.—The data cover sea and air-borne imports only. Value figures are from the "Accounts relating to the Foreign trade and Navigation of India". Duty figures are from "Customs and Excise Revenue Statement of the Indian Union". In certain cases, duty figures have been calculated by applying the appropriate rates of import duties to the value figures.

## STATISTICAL

## STATEMENT

*Share of Industrial Requirements in Total Imports and the Revenue requirements*

S. No.	1920-21		1925-26		1931-32	
	Exclud- ing food- grains	Includ- ing food grains	Exclud- ing food grains	Includ- ing food- grains	Exclud- ing food- grains	Includ- ing food- grains
1						
Value of industrial goods as percentage of total imports.	40.6	40.6	38.2	38.1	50.7	50.2
2						
Duty on industrial goods as percentage of total import revenue.	25.5		26.2		22.8	
3						
Duty on industrial goods as percentage of their value of imports.	4.6		12.1		14.0	
4						
Duty on non-industrial goods as percentage of their value of imports.	9.2	9.2	20.9	20.9	48.8	47.9
5						
Total import revenue as percentage of total value of imports	7.3	7.3	17.5	17.5	31.1	30.8

## APPENDIX D—concl'd.

## II

*from Import Duties in relation to value of Imports of Industrial and other Items*

1938-39		1946-47		1948-49		1953-54	
Exclud- ing food- grains	Includ- ing food- grains	Exclud- ing food- grains	Includ- ing food- grains	Exclud- ing food- grains	Includ- ing food- grains	Exclud- ing food- grains	Includ- ing food- grains
58.9	53.7	65.5	61.3	77.9	63.7	77.9	67.7
	43.8		50.7		59.2		61.7
	20.9		25.6		16.3		19.9
38.4	31.0	47.4	39.4	39.8	19.8	43.5	25.8
28.1	25.6	33.1	31.0	21.5	17.6	25.1	21.8



## STATISTICAL

## STATEMENT

*Central Excise Revenue Realisations by*

Commodities	1920-21	1921-22	1922-23	1923-24	1924-25	1925-26	1926-27
1. Cotton piece-goods .	2,31	2,19	1,87	1,57	2,18	1,47	..
2. Motor spirit . . . (including power alcohol)	54	61	65	65	79	77	96
3. Kerosene . . .	..	..	92	95	98	98	1,05
4. Silver . . .	..	..	..	..	..	..	..
5. Sugar (including khand- sari).	..	..	..	..	..	..	..
6. Matches . . .	..	..	..	..	..	..	..
7. Mechanical lighters .	..	..	..	..	..	..	..
8. Steel ingots . . .	..	..	..	..	..	..	..
Total Gross Receipts	2,85	2,80	3,44	3,17	3,95	3,22	2,01
Refunds and drawbacks	2	9	13	18	7	11	2
Total net receipts .	2,83	2,71	3,31	2,99	3,88	3,11	1,99

## APPENDIX E

## I

*Commodities (Excluding Salt)*

(In lakhs of Rupees)

1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936-37
..	..	..	..	..	..	..	..	..	..
1,21	1,55	2,81	2,68	3,48	3,94	4,43	4,91	5,32	5,59
97	92	96	1,44	2,48	2,77	2,81	2,97	2,84	3,01
..	..	..	17	23	1	..	..	..	..
..	..	..	..	..	..	..	97	1,59	2,59
..	..	..	..	..	..	..	1,37	2,03	2,05
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	12	35	34
2,18	2,47	3,77	4,29	6,19	6,72	7,24	10,34	12,13	13,63
1	1	2	6	6	14	18	20	31	29
2,17	2,46	3,75	4,23	6,13	6,58	7,06	10,14	11,82	13,34

STATISTICAL  
STATEMENT

Commodities	1937-38	1938-39	1939-40	1940-41	1941-22	1942-43	1943-44
1. Motor spirit (including power alcohol).	1,36	1,25	1,13	1,88	1,78	2,63	2,93
2. Kerosene . . .	82	68	50	71	65	70	54
3. Silver . . . .	..	..	..	..	..	..	..
4. Sugar (including khandsari).	3,34	4,24	2,49	3,93	6,73	4,91	6,69
5. Matches . . . .	2,01	2,18	2,25	2,29	2,96	3,32	4,73
6. Mechanical lighters .	..	..	..	..	..	..	..
7. Steel ingots . . .	37	38	42	50	54	51	59
8. Tyres . . . . .	..	..	..	..	35	56	83
9. Tobacco . . . . .	..	..	..	..	..	2	9,65
10. Vegetable product .	..	..	..	..	..	..	94
11. Betelnuts . . . .	..	..	..	..	..	..	..
12. Coffee . . . . .	..	..	..	..	..	..	..
13. Tea . . . . .	..	..	..	..	..	..	..
14. Cloth . . . . .	..	..	..	..	..	..	..
15. Cement . . . . .	..	..	..	..	..	..	..
16. Soap . . . . .	..	..	..	..	..	..	..
17. Rayon or art silk .	..	..	..	..	..	..	..
18. Footwear . . . . .	..	..	..	..	..	..	..
19. Miscellaneous . . .	..	..	..	..	..	..	..
Total gross receipts . .	7,90	8,73	6,79	9,31	13,01	12,65	26,90
Refunds and drawbacks .	23	7	28	13	17	11	2,75
Total net receipts . . .	7,67	8,66	6,51	9,18	12,84	12,54	24,15

SOURCE.—(1) Combined Finance and Revenue accounts upto 1945-46.

(2) Central Board of Revenue thereafter.

NOTES.—(1) Total receipts from 1940-41 onwards do not include cess on coal and coke and 1946.

(2) The figures upto 1946-47 relate to undivided India. The figures

## APPENDIX E—contd.

## I—contd.

(In lakhs of Rupees)

1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
2,90	2,33	1,81	1,27	1,33	1,68	1,98	2,03	1,96	2,62
44	35	26	25	20	22	28	26	24	33
..	..	..	..	..	..	..	..	..	..
6,41	5,70	4,79	4,43	6,31	7,10	6,58	8,49	9,91	14,33
5,56	6,52	4,44	4,82	7,29	7,44	8,04	8,61	9,35	8,78
2	..	..	..	..	..	..	..	..	..
52	52	46	48	46	52	54	61	63	60
1,15	1,27	75	1,05	1,99	3,58	4,05	6,10	4,38	4,95
17,28	20,82	18,95	18,72	25,30	25,88	31,79	35,40	33,95	33,24
1,11	1,33	1,29	1,01	1,94	2,18	2,19	2,49	2,78	2,81
1,31	1,84	85	29	..	..	..	..	..	..
17	34	38	28	49	50	80	77	64	79
1,50	1,90	2,10	3,05	3,65	2,50	3,40	4,32	3,38	2,12
..	..	..	..	89	13,21	9,81	16,33	13,43	21,58
..	..	..	..	..	..	..	..	..	17
..	..	..	..	..	..	..	..	..	7
..	..	..	..	..	..	..	..	..	2
..	..	..	..	..	..	..	..	..	7
22	37	18	12	25	27	37	32	40	44
38,59	43,29	36,26	35,77	50,09	65,08	69,83	85,73	81,05	92,92
3,15	55	80	51	18	66	1,51	2,05	1,45	1,00
35,44	42,74	35,46	35,26	49,91	64,42	68,32	83,68	79,60	91,92

and collections under sugar (Additional excise duty) Ordinances 1943, 1944

for Part B States are included only from 1950-51.

## STATISTICAL APPENDIX F

## STATEMENT I

*Tobacco—Unmanufactured: Acreage and Production*

Year (September-August)	No. of growers	Acreage	Production	Quantity allowed for retention by growers free of duty
1	2	3	4	5
		Acres	lbs. (000)	lbs. (000)
1943-44 . . . .		476,739	405,259	
1944-45 . . . .		765,655	693,643	
1945-46 . . . .		784,326	697,563	
1946-47 . . . .		515,269	420,097	
1947-48 . . . .		506,965	426,534	
1948-49 . . . .		572,923	525,622	
1949-50 . . . .		801,132	667,224	
1950-51 . . . .	1,207,677	852,787	680,905	25,668
1951-52 . . . .	1,240,112	728,361	671,276	30,044
1952-53 . . . .	1,491,784	1,002,572	842,757	35,194

SOURCE.—Central Board of Revenue.

NOTE.—Figures up to 1945-46 relate to undivided India. The figures for Part B States are included only from 1949-50.

# STATISTICAL APPENDIX F

## STATEMENT II

### *Clearances of unmanufactured Tobacco for Duty*

(In million lbs.)

Tariff Class	1943-44	1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
(1) Flue cured tobacco used in the manufacture of cigarettes containing the following percentage by weight of imported tobacco :—											
Exceeding											
Not exceeding											
(i) 60% ..		..	1.8	0.9	1.0	0.5	0.4	0.5	0.5	0.3	0.2
(ii) 40% 60%	13.3	0.1	1.8	1.6	0.6	0.7	1.1	1.5	1.3	1.0	1.1
(iii) 20% 40%		7.3	8.6	7.9	9.1	7.7	4.9	2.9	0.7	0.5	0.1
(iv) .. 20%	2.6	6.1	6.3	7.6	8.1	4.6	5.5	5.1	5.1	4.4	0.2
(v) No imported tobacco	5.8	11.2	9.4	8.5	6.8	6.0	12.2	16.6	16.4	14.9	22.8
(2) Flue cured tobacco used for the manufacture of smoking mixtures for pipes and cigarettes	2.7	..	..	..	..	..	..	..	..	..	..
(3) (a) Flue cured scrap choora (from 1-3-51)	..	..	..	..	..	..	..	..	0.6	1.1	1.4
(b) Exempted under notification (from 1-3-51)	..	..	..	..	..	..	..	..	2.3	5.6	4.9
(c) Gulla tobacco (upto 28-2-51)	..	0.6	2.4	2.5	1.8	2.4	0.9	1.6	0.7	1.1	..
									..	..	..

(F.C.)  
(Other  
than F.C.)

## STATISTICAL APPENDIX F

### STATEMENT II—contd.

#### Clearances of unmanufactured Tobacco for Duty

(In million lbs.)

	1943-44	1944-45	1945-46	1946-47	1947-48	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
(4) (a) Other than flue cured and used for the manufacture of cigarettes or smoking mixtures for pipes and cigarettes . . . . .	11.2	14.0	19.0	14.9	11.1	9.0	11.4	20.4	22.1	21.6	21.8
(b) Any other purpose (upto 28-2-51) . . . . .	1.9	2.1	1.2	0.9	0.3	0.3	0.4	0.4	..	..	..
(5) Other than flue cured not ordinarily used for smoking mixtures for pipes and cigarettes but used for manufacture of biris . . . . .	52.6	59.2	61.7	65.8	76.3	93.5	90.0	105.5	116.1	120.2	116.4
(6) Other than flue cured and not otherwise specified :—											
(i) Snuff . . . . .	3.1	3.6	6.0	7.8	4.3	4.4	5.6	5.6	8.7	7.6	8.7
(ii) Cigar and cheroot . . . . .	27.4	37.6	46.0	49.0	48.2	51.5	49.1	52.2	43.2	40.4	38.1
(iii) Hookah . . . . .	181.3	142.6	178.7	174.2	93.4	107.3	111.2	120.9	117.5	123.7	117.1
(iv) Chewing . . . . .	88.3	93.0	127.1	117.9	116.4	127.3	127.6	129.3	112.8	108.6	109.0
(7) Free of duty for											
(i) Agricultural purposes . . . . .	0.6	1.5	6.3	24.8	34.7	33.3	23.8	36.0	30.0	37.0	48.1
(ii) Destruction] . . . . .	..	0.8	1.5	3.8	5.5	3.1	3.8	5.7	4.7	4.2	5.9
(iii) Industrial purposes . . . . .	..	..	..	..	..	..	..	..	..	..	..
(8) Stalks . . . . .	17.5	57.9	31.6	28.3	19.0	20.7	23.9	24.5	27.3	30.1	33.6
<b>TOTAL . . . . .</b>	<b>408.3</b>	<b>437.6</b>	<b>509.4</b>	<b>517.0</b>	<b>436.6</b>	<b>472.3</b>	<b>471.8</b>	<b>528.7</b>	<b>510.0</b>	<b>522.3</b>	<b>529.4</b>

SOURCE.—Central Board of Revenue.

NOTE.—The figures upto 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

## STATISTICAL APPENDIX F—contd.

## STATEMENT III

## Clearance of Excisable Manufactured Tobacco for Duty

## I. Cigars and Cheroots

Tariff Class	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54	
	Nos. (oo)						
Cigars and cheroots of which the value per hundred							
Exceeds Does not exceed							
Rs. A. P. Rs. A. P.							
30 0 0 ..	330	322	219	147	60	66	
25 0 0 30 0 0	404	287	380	525	201	51	
20 0 0 25 0 0	761	727	1029	807	602	603	
15 0 0 20 0 0	2732	1985	2249	2199	2121	1873	
10 0 0 15 0 0	5801	4349	5416	6877	6543	6219	
5 0 0 10 0 0	2,8533	2,2016	2,2391	3,5204	3,3620	3,1947	
2 8 0 5 0 0	12,5724	8,7943	8,2646	8,7350	8,5316	8,0008	
1 4 0 2 8 0	43,4853	36,9553	38,1762	77,7282	77,5445	58,7517	
0 14 0							
from							
1-3-51							
0 12 0							
from							
1-3-44	I 4 0	492,8219	528,9300	556,2609	620,5751	541,5747	401,0347
0 10 0							
from							
1-4-43							
TOTAL	552,7357	577,6482	605,8701	711,6142	631,9655	471,8631	

## II. Cigarettes

Cigarettes the value of which per thousand	Nos. (millions)					
Exceeds Does not exceed						
Rs. A. P. Rs. A. P.						
50 0 0 ..	26	60	62	48	51	46
40 0 0 50 0 0	85	192	530	1438	1329	1296
30 0 0 40 0 0	1434	1240	864	14	3	31
25 0 0 30 0 0	682	407	374	268	223	162
20 0 0 25 0 0	4813	4379	4572	4983	4006	4189
15 0 0 20 0 0	2733	1518	162	337	284	367
10 0 0 15 0 0	2422	4037	5894	2691	1973	2061
.. 10 0 0	4895	4811	8439			
7 8 0 10 0 0			280	5918	4408	5116
.. 7 8 0*			426	5258	6250	6507
TOTAL	17090	16644	21603	20955	18527	19775

SOURCE.—Central Board of Revenue.

NOTE.—The figures upto 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

\*From 1-3-51; prior to which date the lowest slab was 'not exceeding Rs. 10.'



## STATISTICAL APPENDIX F—contd.

## STATEMENT IV

*Coffee : Acreage, Production and Clearance for Duty*

Year	Acreage	Production	Clearance for duty	Rate of duty
1	2	3	4	5
	Acres	lbs. (000)	lbs. (000)	Re./lb.
1944-45 . . . . .	108,012	25,969	13,428	0 2 0
1945-46 . . . . .	107,677	33,781	26,996	0 2 0
1946-47 . . . . .	105,367	21,861	31,088	0 2 0
1947-48 . . . . .	106,926	21,739	20,036	0 2 0
1948-49 . . . . .	111,393	29,586	25,157	0 3 0
1949-50 . . . . .	116,088	30,886	28,441	0 3 0
1950-51 . . . . .	218,743	41,448	42,062	0 3 0
1951-52 . . . . .	224,366	48,287	33,212	0 3 0
1952-53 . . . . .	N.A.	52,895	36,923	0 3 0
1953-54 . . . . .	N.A.	64,960*	42,346	0 3 0

SOURCE.—Central Board of Revenue.

NOTE.—(1) The figures prior to 1947-48 relate to undivided India. The figures for Part B States are included only from 1950-51.

(2) There were 34,273 coffee estates and 33,975 growers in 1951-52.

\*Estimates.

STATISTICAL APPENDIX F—*contd.*

## STATEMENT V

*Kerosene : Number of Units, Rate of duty, Production and Clearance*

Year	Number of units	Rate of duty	Production	Clearance for duty
I	2	3	4	5
		Rs./gal.	Gals (000)	Gals (000)
1940-41	.	0 2 9½	41,774	
1941-42	.	0 2 9½	36,115	
1942-43	.	0 4 6	24,660	
1943-44	.	0 4 6	18,940	
1944-45	.	0 4 6	17,004	15,832
1945-46	.	0 4 6	14,013	11,775
1946-47	.	0 3 0	13,945	13,531
1947-48	.	0 3 0	13,837	13,639
1948-49	3	0 3 0	11,120	10,863
1949-50	3	0 3 0	11,747	12,184
1950-51	4	0 3 0	14,905	14,730
1951-52	2	0 3 0	13,907	14,018
1952-53	1	0 3 0	14,402	13,194
1953-54	1	0 3 0	17,007	17,661

SOURCE.—Central Board of Revenue.

NOTE.—(1) The figures upto 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

(2) The 'number of units' figures in this and subsequent statements relate to units working in March.

STATISTICAL APPENDIX F—contd.

STATEMENT VI

*Motor Spirit (including Power Alcohol) : Number of units, Rate of Duty, Production and Clearance*

Year	Number of units			Rate of duty Rs./ Gal.	Production Gals. (000)			Clearance for duty Gals. (000)		
	Motor spirit	Power alcohol	Total		Motor spirit	Power alcohol	Total	Motor spirit	Power alcohol	Total
I	2	3	4	5	6	7	8	9	10	11
1940-41 . . . . .	..	..	..	0 12 0	24,116		24,116	..	..	..
1941-42 . . . . .	..	..	..	0 12 0	24,403	Included in col. 6.	24,403	..	..	..
1942-43 . . . . .	..	..	..	0 15 0	25,398		25,398	..	..	..
1943-44 . . . . .	..	..	..	0 15 0	33,906		33,906	..	..	..
1944-45 . . . . .	..	..	..	0 15 0	31,543	135	31,678	20,872	124	20,996
1945-46 . . . . .	..	..	..	0 15 0	24,488	1,330	25,818	23,788	1,206	24,994
1946-47 . . . . .	..	..	..	0 12 0	21,176	1,924	23,100	22,461	1,956	24,417
1947-48 . . . . .	..	..	..	0 12 0	16,207	2,123	18,330	15,765	2,074	17,839
1948-49 . . . . .	4	9	13	0 12 0	14,393	3,011	17,404	14,640	2,997	17,637
1949-50 . . . . .	5	11	16	0 15 0	15,894	3,543	19,437	15,293	3,058	18,351

1950-51 . . . . .	5	15	20	0 15 0	16,748	4,420	21,168	17,594	4,458	22,052
1951-52 . . . . .	5	16	21	0 15 9	16,674	5,953	22,627	15,917	5,767	21,684
1952-53 . . . . .	5	16	21	0 15 9	16,121	6,769	22,890	15,054	6,744	21,798
1953-54 . . . . .		N.A.		0 15 9	17,548	9,001	26,549	N.A.	N.A.	26,594

SOURCE.—Central Board of Revenue.

NOTE.—The figures upto 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

STATISTICAL APPENDIX F—contd.

STATEMENT VII

*Sugar : Number of units, Rate of Duty, Production and Clearance*

Year	Sugar (Vacuum Pan)				Sugar (Khandsari)			
	No. of units	Rate of duty	Production	Clearance for duty	No. of units	Rate of duty	Production	Clearance for duty
1	2	3	4	5	6	7	8	9
		Rs./Cwt.	Cwt. (000)	Cwt (000)		Rs./Cwt.	Cwt. (000)	Cwt. (000)
1940-41	..	3 0 0	23,324	..	..	0 8 0	392	..
1941-42	..	3 0 0	19,767	..	..	0 8 0	558	..
1942-43	..	3 0 0	20,397	..	..	0 8 0	319	..
1943-44	..	3 0 0	21,522	..	..	0 8 0	428	..
1944-45	..	3 0 0	16,976	19,410	..	0 8 0	516	586
1945-46	..	3 0 0	19,125	19,581	..	0 8 0	342	357
1946-47	..	3 0 0	16,352	15,666	..	0 8 0	425	377
1947-48	..	3 0 0	16,540	14,438	..	0 8 0	381	391
1948-49	121	3 0 0	19,357	20,443	448	0 8 0	395	425
1949-50	130	3 12 0	19,521	19,144	434	0 8 0	432	432

1950-51	.	.	.	.	.	.	142	3	12	0	21,688	18,522	516	0	8	0	420	421
1951-52	.	.	.	.	.	.	141	3	12	0	25,859	22,161	618	0	8	0	572	548
1952-53	.	.	.	.	.	.	126	3	12	0	28,757	26,159	486	0	8	0†	156	181
										+1								
1953-54	.	.	.	.	.	.	142	3	12	0	26,626	30,216	..	..	..	..	..	..

SOURCE.—Central Board of Revenue.

NOTE.—The figures upto 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

\*From 6th November 1952 to November 1953.

†Abolished from 15th July 1952.

STATISTICAL APPENDIX F—*contd.*  
STATEMENT VIII  
*Matches : No. of units, Rate of duty, Production and Clearance*

(In thousand gross boxes)

Year	No. of units	Rate of duty per gross of boxes					Production											
		40's		50's		60's		80's		Bengal lights and others		40's	50's	60's	80's			
		Rs.	As. P.	Rs.	As. P.	Rs.	As. P.	Rs.	As. P.	Rs.	As. P.							
1940-41 . . . . .	N.A.	1	0	0	..	1	8	0	2	0	0	0	5	0	18,367	..	2,922	1,287
1941-42 . . . . .	Do.	2	0	0	2	8	0	3	0	0	4	0	0	10	8,915	..	6,462	950
1942-43 . . . . .	Do.	"	"	"	"	"	"	"	"	"	"	"	"	2,467	9,144	2,749	415	
1943-44 . . . . .	Do.	2	0	0	2	8	0	3	0	0	4	0	0	624	2,462	9,203	257	
1944-45 . . . . .	Do.	"	"	"	"	"	"	"	"	"	"	"	"	488	2,336	15,582	196	
1945-46 . . . . .	Do.	"	"	"	"	"	"	"	"	"	"	"	"	508	2,094	19,747	143	
1946-47 . . . . .	Do.	"	"	"	"	"	"	"	"	"	"	"	"	183	14,879	5,686	118	
1947-48 . . . . .	Do.	"	"	"	"	"	"	"	"	"	"	"	"	8	23,997	1,842	74	
1948-49 . . . . .	Do.	abolished from 29-2-48			2	8	0	"	"	"	"	"	"	263	4,338	20,402	22	

1949-50	.	.	.	.	232	Class	A	2	0	0	..	3	0	0	..	"	242	..	19,924	..
							B	1	15	6	..	2	15	3	..		4,489		1,285	..
							C	1	15	0	..	2	14	0	..		373		15	..
1950-51	.	.	.	.	238	"	A	2	0	0	..	3	0	0	..	"	492	..	20,190	..
							B	1	15	0	..	2	14	6	..		5,767		2,315	..
							C	1	14	0	..	2	13	0	..		663		22	..
1951-52	.	.	.	.	235	"	"	"	"	"	..	"	"	"	..	"	656	..	21,110	..
											..				..	6,582		2,495	..	
											..				..	739		28	..	
1952-53	.	.	.	.	189	"	"	"	"	"	..	"	"	"	..	"	605	..	22,385	..
											..				..	8,744		2,855	..	
											..				..	717		22	..	
1953-54	.	.	.	.	183	"	"	"	"	"	..	"	"	"	..	"	434	..	19,722	..
											..				..	10,508		1,818	..	
											..				..	611		29	..	



STATISTICAL APPENDIX F—contd.

STATEMENT VIII—contd.

(In thousand gross boxes).

Year	No. of units	Production			Clearance for duty							
		Others	Bengal lights	Total	40's	50's	60's	80's	Others	Bengal lights	Total	
1940-41 . . .	N.A.	..	142	22,718	N.A.	..	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
1941-42 . . .	Do.	..	128	16,455	..	N.A.	"	"	"	"	"	"
1942-43 . . .	Do.	26	29	14,830	"	"	"	"	"	"	"	"
1943-44 . . .	Do.	4	46	12,596	"	"	"	"	"	"	"	"
1944-45 . . .	Do.	71	..	18,673	431	1,658	15,091	198	70	..	17,448	
1945-46 . . .	Do.	132	..	22,624	450	1,251	19,280	136	130	..	21,247	
1946-47 . . .	Do.	..	275	21,141	158	14,265	5,983	127	..	273	20,806	
1947-48 . . .	Do.	..	421	26,342	8	23,919	1,617	74	..	422	26,040	
1948-49 . . .	Do.	..	150	25,175	176	4,388	20,358	22	..	138	25,082	
1949-50 . . .	232	..	692	27,020	261	..	19,980	..	..	450	26,756	
					4,455	..	1,222	..	..			
					373		15					
1950-51 . . .	238	..	356	29,805	456	..	20,159	..	..	394	29,773	
					5,775		2,287					
					681		21					

1951-52 . . . . .	235	..	268	}	31,878	657	..	21,151	..	..	276	}	31,916
							6,655		2,412				
						736		29					
1952-53 . . . . .	189	..	387	}	35,715	613	..	21,952	..	..	401	}	34,962
							8,522		2,755				
						697		22					
1953-54 . . . . .	183	I	484	}	33,607	445	..	19,732	..	I	481	}	33,831
							10,591		1,935				
						617		29					

SOURCE.—Central Board of Revenue.

NOTE.—(1) The figures up to 1946-47 relate to undivided India.

(2) Figures for Part B States are included only from 1950-51.

(3) A—Factories whose output exceeds 500,000 gross boxes per year.

B—Factories whose output does not exceed 500,000 boxes per year but exceeds 100 gross boxes per day.

C—Factories whose output does not exceed 100 gross boxes per day.

(4) There were 7 class A, 88 class B and 94 class C Factories in 1952-53.

(5) Matches of the type Bengal lights containing not more than 12 matches per box are charged 10 annas per gross from 1941-42. All other matches are charged 8 annas for every 1440 matches or fraction thereof from 1941-42.

(6) The figures of small units are not separately available prior to 1949-50. The concessional rates of duty for these units have therefore not been indicated for those years.

STATISTICAL APPENDIX F—*contd.*

## STATEMENT IX

*Steel Ingots : No. of units, Rate of duty, Production and Clearance*

Year	No. of units	Rate of duty	Quantity	
			Produced	Cleared for duty
1	2	3	4	5
		Rs./Ton	Tons (000)	Tons (000)
1940-41	..	4 0 0	1,285	..
1941-42	..	4 0 0	1,363	..
1942-43	..	4 0 0	1,299	..
1943-44	..	4 0 0	1,339	..
1944-45	..	4 0 0	1,193	..
1945-46	..	4 0 0	1,295	..
1946-47	.	4 0 0	1,200	1,053
1947-48	.	4 0 0	1,191	1,191
1948-49	7	4 0 0	1,162	1,162
1949-50	7	4 0 0	1,309	1,309
1950-51	8	4 0 0	1,402	1,377
1951-52	8	4 0 0	1,507	1,477
1952-53	8	4 0 0	1,560	1,549
1953-54	10	4 0 0	1,501	1,501

SOURCE.—Central Board of Revenue.

NOTE.—The figures up to 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

## STATISTICAL APPENDIX F—contd.

## STATEMENT X

*Tyres and Tubes : No. of units, Rate of duty, Production and Clearance*

Year	Tariff Class	No. of units	Rate of duty	Quantity	
				Produced Nos. (000)	Cleared for duty Nos. (000)
1	2	3	4	5	6
			<i>Ad valorem</i>		
1941-42	.	.	10%	6,113	N.A.
1942-43	.	.	"	6,483	N.A.
1943-44	.	.	"	7,807	N.A.
1944-45	.	.	"	3,496	N.A.
	Tyres . . . .		"	4,349	N.A.
	Tubes . . . .		"		
	TOTAL . . . .			7,845	
1945-46	.	.	10%	3,911	3,775
	Tubes . . . .		"	4,846	4,794
	TOTAL . . . .			8,757	8,569
1946-47	.	.	10%	3,952	3,514
	Tubes . . . .		"	5,093	4,547
	TOTAL . . . .			9,045	8,061
1947-48	.	.	10%	4,152	3,943
	Tubes . . . .		"	5,372	5,159
	TOTAL . . . .			9,524	9,102
1948-49	.	.	15%	4,893	4,777
	Tubes . . . .		"	4,907	5,010
	TOTAL . . . .	6		9,800	9,787
1949-50	.	.			
	Tyres . . . .	Motor tyres and tubes	30%	4,910	4,656
	Tubes . . . .	Others	15%	3,920	3,740
	TOTAL . . . .	7		8,830	8,396

## STATISTICAL APPENDIX F—contd.

## STATEMENT X—contd.

Year	Tariff class	No. of units	Rate of duty	Quantity	
				Produced Nos. (000)	Cleared for duty. Nos. (000)
1	2	3	4	5	6
<i>Ad valorem</i>					
1950-51	Tyres . . . .	8	} As in 1949- 50.	4,551	4,405
	Tubes . . . .			5,872	5,472
	<b>TOTAL</b>			<b>10,423</b>	<b>9,877</b>
1951-52	Motor tyres . . . .	7	30%	872	825
	Motor tubes . . . .		30%	852	810
	Other tyres . . . .		15%	4,168	4,210
	Other tubes . . . .		15%	4,779	4,591
	<b>TOTAL</b>		<b>10,671</b>	<b>10,436</b>	
1952-53	Motor tyres . . . .	7	30%	657	581
	Motor tubes . . . .		30%	583	532
	Other tyres . . . .		15%	4,276	4,012
	Other tubes . . . .		"	4,039	4,120
	<b>Total</b>		<b>9,555</b>	<b>9,245</b>	
1953-54	Motor tyres . . . .	7	30%	834	741
	Motor tubes . . . .		"	709	649
	Other tyres . . . .		15%	4,867	4,802
	Other tubes . . . .		"	5,218	5,450
	<b>Total</b>		<b>11,628</b>	<b>11,642</b>	

SOURCE.—Central Board of Revenue.

NOTE.—The figures up to 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

## STATISTICAL APPENDIX F—contd.

## STATEMENT XI

*Vegetable Product : No. of units, Rate of duty, Production and Clearance*

Year	No. of units	Rate of duty	Quantity	
			Produced	Cleared for duty
1	2	3	4	5
		Rs./cwt	cwt(000)	cwt(000)
1943-44		5 0 0	2,109	N.A.
1944-45		5 0 0	2,475	2,427
1945-46		5 0 0	2,773	2,763
1946-47		5 0 0	2,653	2,702
1947-48		5 0 0	1,987	1,909
1948-49	19	7 0 0	2,769	2,785
1949-50	34	7 0 0	3,300	3,122
1950-51	47	7 0 0	3,257	3,106
1951-52	43	7 0 0	3,868	3,571
1952-53	38	7 0 0	4,221	4,013
1953-54	48	7 0 0	4,112	4,011

SOURCE.—Central Board of Revenue.

NOTE.—The figures up to 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

STATISTICAL APPENDIX F—contd.  
STATEMENT XII

*Tea : No. of units, Rate of duty, Production and Clearance*

Year	No. of licensees	Rate of duty	Production	Clearance for duty
1	2	3	4	5
		Re./lb.	lbs.(000)	lbs.(000)
1944-45	.	0 2 0	450,180	109,467
1945-46	.	0 2 0	488,279	139,613
1946-47	.	0 2 0	556,531	157,906
1947-48	.	0 2 0	538,877	203,296
1948-49	.	0 3 0	529,756	549,689
1949-50	1,924	0 3 0	543,692	537,222
1950-51	2,223	0 3 0	624,524	624,114
1951-52	2,069	0 3 0	651,193	627,576
1952-53	2,066	0 3 0	632,497	609,952
1953-54	2,179	L.T. 0 1 0	633,845	624,297
		P.T. 0 4 0		

SOURCE.—Central Board of Revenue.

NOTE.—(1) The increase in quantities in Col. 5 from 1948-49 has been due to the revised procedure under which tea meant for export was also required to pay excise duty which was later transferred to the Customs head on export.

(2) The figures up to 1946-47 relate to undivided India. The figures for Part B States are included only from 1950-51.

(3) 'L.T.' represents loose tea and 'P.T.' represents package tea.

## STATISTICAL APPENDIX F—contd.

## STATEMENT XIII

Cloth : No. of units, Rate of duty, Production and Clearance

Year	Tariff class	No. of units (Composite mills).	Rate of duty	Quantity Yds. (ooo)	
				Produced	Cleared for duty
1	2	3	4	5	6
1949-50	Superfine		From 1-1-49 25% <i>ad valorem</i>	320,642	306,933
	Fine		From 1-3-49 6½% <i>ad valorem</i>	845,406	734,259
	Medium		From 1-3-49 Re. 0-0-3 per yd.	1,901,063	1,664,978
	Coarse		From 1-3-49 Re. 0-0-3 per yd.	317,047	211,247
	TOTAL	225		3,384,158	2,917,417
1950-51	Superfine		From 1-2-50 20%	186,064	152,482
	Fine		" 5%	1,192,617	678,232
	Medium		Re. 0-0-3 per yard	1,946,200	1,362,430
	Coarse		" "	406,867	286,218
	TOTAL	263		3,731,748	2,479,262
1951-52	Superfine		20% <i>ad valorem</i>	293,533	272,617
	Fine		5% "	1,275,998	1,114,631
	Medium		Re. 0-0-3 per yard	2,352,059	2,117,807
	Coarse		" "	372,395	316,425
	TOTAL	265		4,293,985	3,821,480
1952-53	Superfine		20% <i>ad valorem</i> or from 9-5-52 Re. 0-3-0 or Re. 0-3-6 per yd.	200,945	187,181
	Fine		5% <i>ad valorem</i> or from 9-5-52 Re. 0-0-7 to Re. 0-1-0 per yard.	1,147,566	966,985
	Medium		Re. 0-0-3 per yard.	2,759,006	2,675,984
	Coarse		" "	533,446	390,217
	TOTAL	265		4,640,963	4,220,367



## STATISTICAL APPENDIX F—contd.

## STATEMENT XIII—contd.

*Cloth : No. of units, Rate of duty, Production and Clearance*

Year	Tariff class	No. of units (Composite mills)	Rate of duty	Quantity Yds. (000)	
				Produced	Cleared for duty
1	2	3	4	5	6
1953-54	Superfine		Re. 0-3-3 (Re. 0-2-0 from 25-10-53) per yd.	290,709	260,391
	Fine		Re. 0-1-3 per yard	757,736	662,004
	Medium		Re. 0-0-3 „	3,248,828	2,850,837
	Coarse		„ „	602,472	443,833
	<b>TOTAL</b>	<b>279</b>	(plus additional duty of Re. 0-0-3 per yard on all varieties with effect from 15-2-53).	<b>4,899,743</b>	<b>4,217,065</b>

SOURCE.—Central Board of Revenue.

NOTE.—The figures for Part B States are included only from 1950-51.

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