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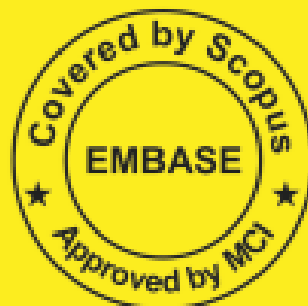
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An Analysis of Tax Revenue and Non Tax Revenue in Tamilnadu

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Abstract

The State Governments maintain law and order, administer justice, build up social and economic infrastructure and ensure a social safety net for the poor. Tamil Nadu has been subsidizing the provision of power, food, health services and nutrition and education with the overall welfare perspective in mind. The Consolidated Fund is the principal head in which resources flow and expenditures are incurred under the Revenue Account and Capital Account of the Fund. There was a turn round in the Revenue Account from deficit to surplus because Revenue Receipts exceeded the Revenue Expenditure during 2011-12. Non-Tax Revenue is comprised of State's Own Non-Tax Revenue and Grants-in-Aid from the Central Government. Grants-in-Aid accounted for 54 percent and State's Own Non-Tax Revenue 46 percent. There was a fall in non-tax revenue during 2009-10 because of the decline in the quantum of grants-in-aid from the Centre as well as the receipts from own non-tax revenue. Among these two components' the decline was more pronounced in grants-in-aid (22.7%) as compared to own non-tax revenue receipts (12%). In the subsequent years, non-tax revenue registered increases ranged between 0.6 percent in 2012-13 to 29.9 percent in 2013-14. The main problem of Tamil Nadu is that the growth rate of Tax Revenues is very slow growth. In the backdrop of sluggish economic growth that witnessed both at all India and in Tamil Nadu, the 12th Five Year Plan as well as Annual Plan had been formulated in the State. All India had an average growth rate of 8 percent during the same period.

Keywords: Tax Revenue, Non- Tax Revenue, Economic Development.

Introduction

In a growing economy the role and functions of the State Government have been expanding both in terms of more extensive coverage and in terms of intensity. The responsibility of delivering many resources intensive public services is vested with the State Governments which are also closer to the people. The State Governments maintain law and order, administer justice, build up social and economic infrastructure and ensure a social safety net for the poor. Tamil Nadu has also been subsidizing the provision of power, food, health services and nutrition and education with the overall welfare perspective in mind. The Consolidated Fund is the principal head in which resources flow and expenditures are incurred under the Revenue Account and Capital Account of the Fund. There was a turn round in the Revenue Account from deficit to surplus because Revenue Receipts exceeded the Revenue Expenditure during 2011-12.¹ It is the main

source of fiscal imbalance with serious implications for public investment and growth of the economy. The revenue surplus in the subsequent period mirrors fiscal correction. It is a change for the better because fiscal situation had really bettered compared to earlier years. However, the slowdown in growth at the all India level has affected the revenue receipts in 2013-14, narrowing the revenue account surplus. The Capital Account deals with assets created in the form of capital expenditure and outstanding loans receivable by the Government. All through the years, it has exhibited a deficit which is desirable as it represents an excess of capital investment over capital receipts.² Non-Tax Revenue is comprised of State's Own Non-Tax Revenue and Grants-in-Aid from the Central Government. Grants-in-Aid accounted for 54 percent and State's Own Non-Tax Revenue 46 percent. There was a fall in non-tax revenue during 2009-10 because of the decline in the quantum of grants-in-aid from the Centre as well as the receipts

from own non-tax revenue. During 2009-10 and 2010-11 the receipts from State's own non-tax revenue had declined. The fall in 2009-10 was mainly on account of the decline in receipts originated in economic services and in 2010-11 it was mainly due to fall in interest receipts and dividends and profits. According to Dalton, "is concerned with the income and expenditure of public authorities and with the adjustment of one to the other, adjustment not necessarily to equality, but to whatever arithmetical relationship. A series of additional resources mobilization measures taken by the State has helped to sustain and improve its own tax revenue base.³

Table 1: Growth of Share of Central Taxes of Tamil Nadu (Rupees in Lakhs)

| Year | Income Tax | Index No | Annual Growth Rate |
|--------------------|------------|----------|--------------------|
| 1980-81 | 8067 | 100 | - |
| 1981-82 | 8198 | 101.62 | 1.62 |
| 1982-83 | 9106 | 112.87 | 11.07 |
| 1983-84 | 9432 | 116.92 | 3.58 |
| 1984-85 | 9913 | 122.88 | 5.09 |
| 1985-86 | 13968 | 173.14 | 40.90 |
| 1986-87 | 16339 | 202.54 | 16.97 |
| 1987-88 | 19504 | 241.77 | 19.37 |
| 1988-89 | 20743 | 257.13 | 6.35 |
| 1989-90 | 29950 | 371.26 | 44.38 |
| LGR = 30.14 | | | |
| 1990-91 | 32680 | 100 | - |
| 1991-92 | 40473 | 123.84 | 23.84 |
| 1992-93 | 48119 | 147.24 | 18.89 |
| 1993-94 | 61373 | 187.79 | 27.54 |
| 1994-95 | 67888 | 207.73 | 10.61 |
| 1995-96 | 75339 | 230.53 | 10.97 |
| 1996-97 | 89753 | 274.64 | 19.13 |
| 1997-98 | 140178 | 428.94 | 56.18 |
| 1998-99 | 962223 | 2944.37 | 586.42 |
| 1999-2000 | 266700 | 816.09 | -72.28 |
| LGR = 79.56 | | | |
| 2000-01 | 278375 | 100 | - |
| 2001-02 | 53484 | 19.21 | -80.78 |
| 2002-03 | 51399 | 18.46 | -3.89 |
| 2003-04 | 57295 | 20.58 | 11.47 |
| 2004-05 | 77623 | 27.88 | 35.47 |

| Year | Income Tax | Index No | Annual Growth Rate |
|-------------------|------------|----------|--------------------|
| 2005-06 | 97565 | 35.04 | 25.69 |
| 2006-07 | 121182 | 43.53 | 24.20 |
| 2007-08 | 154543 | 55.51 | 27.52 |
| 2008-09 | 175250 | 62.95 | 13.39 |
| 2009-10 | 172658 | 62.02 | -1.47 |
| 2010-11 | 192865 | 69.28 | 11.70 |
| LGR = 3.41 | | | |

Source: Tamil Nadu Economic Appraisal, Various issues, 2011-12.

Growth of Income Taxes of Tamil Nadu: The income tax of Tamil Nadu was Rs.8067 Lakh in 1980-81. It increased and reached Rs.29950 lakhs in 1989-90. The average income tax is Rs.19659 lakh per year. The linear growth rate comes about 30.14 per cent. The index number increased from 100 to 371.26 in 1989-90. The highest annual growth rate registered is 44.38 per cent in the year 1989-90. During the second period 1990-91 to 1999-2000, the Income Tax was Rs.32680 lakhs in 1990-91 and it touched the highest Rs.962223 lakhs in 1998-99 and it decreased Rs.266700 in 1999-2000. Industry is 76416 lakhs per year. The linear growth rate works out to 79.56 per cent. The index number has increased to 816 in 1999-2000. The highest annual growth rate is 586.42 per cent in 1998-99. In 2000-01, the value as income tax is Rs.278375 lakhs and it touched the highest Rs.192865 lakhs in 2010-11. The average of Food Products is Rs.173554 lakhs per year. The linear growth rate comes about -3.41 per cent. The index number has come declined 69.28 in 2010.11. The highest annual growth rate registered is 35.47 per cent in 2004-05.

Growth of Land Revenue of Tamil Nadu: The land revenue of Tamil Nadu was Rs.434 lakhs in 1980-81. It increased with fluctuations and reached Rs.2591 lakhs in 1984-85 and touched the highest Rs.1382 lakhs in 1989-90. The average land revenue is Rs.1312 lakhs per year. The linear growth rate comes about 24.27 per cent. The index number increased from 100 to 318 in 1989-90. The highest annual growth rate registered is 308.67 per cent in the year 1984-85. During the second period 1990-91 to 1999-2000, the land revenue was Rs.1443 lakhs in 1990-91 and it touched the highest Rs.6031 lakhs in 1997-98 and it declined touched Rs.4723 lakhs in 1999-2000. The average was Rs.3558 lakhs per year. The linear growth rate works out to 25.25 per cent. The index number has increased to 882 in 1999-2000. The

highest annual growth rate was percent in 1991-92. In 2000-01, the value as land revenue was Rs.5572 lakhs and it touched the highest Rs.20773 lakhs in 2008-09. The average of Food Products is Rs.14532 lakhs per year. The linear growth rate comes about -3.03 per cent. The index number has come upto 322.11 in 2005-06. The highest annual growth rate registered is 311.44 per cent in 2004-05.

Table 2: Growth of Share of Central Taxes of Tamil Nadu (Rupees In Lakhs)

| Year | Land Revenue | Index No | Annual Growth Rate |
|--------------------|--------------|----------|--------------------|
| 1980-81 | 434 | 100 | - |
| 1981-82 | 966 | 222.58 | 122.58 |
| 1982-83 | 1017 | 234.33 | 5.27 |
| 1983-84 | 634 | 146.08 | -37.65 |
| 1984-85 | 2591 | 597.00 | 308.67 |
| 1985-86 | 1646 | 379.26 | -36.47 |
| 1986-87 | 1289 | 297.00 | -27.68 |
| 1987-88 | 1698 | 391.24 | 31.73 |
| 1988-89 | 1506 | 347.00 | -11.30 |
| 1989-90 | 1382 | 318.43 | -8.23 |
| LGR = 24.27 | | | |
| 1990-91 | 1443 | 100 | - |
| 1991-92 | 2650 | 183.64 | 83.64 |

| Year | Land Revenue | Index No | Annual Growth Rate |
|---------------------|--------------|----------|--------------------|
| 1992-93 | 1930 | 133.74 | -27.16 |
| 1993-94 | 3187 | 220.85 | 65.12 |
| 1994-95 | 3527 | 244.42 | 10.66 |
| 1995-96 | 2521 | 174.70 | -28.52 |
| 1996-97 | 1877 | 130.07 | -23.34 |
| 1997-98 | 6031 | 417.94 | 221.31 |
| 1998-99 | 2829 | 196.04 | -53.09 |
| 1999-2000 | 4723 | 327.30 | 66.94 |
| LGR = 25.25 | | | |
| 2000-01 | 5572 | 100 | - |
| 2001-02 | 4000 | 71.78 | -28.21 |
| 2002-03 | 4482 | 80.43 | 12.05 |
| 2003-04 | 1750 | 31.40 | -60.95 |
| 2004-05 | 7195 | 129.12 | 311.14 |
| 2005-06 | 17948 | 322.11 | 149.45 |
| 2006-07 | 12068 | 216.58 | -32.76 |
| 2007-08 | 13923 | 249.87 | 15.37 |
| 2008-09 | 20773 | 372.81 | 49.19 |
| 2009-10 | 8787 | 157.69 | -57.69 |
| 2010-11 | 3879 | 69.61 | -55.85 |
| LGR = - 3.03 | | | |

Source: Tamil Nadu Economic Appraisal, Various issues, 2011-12.

Table 3: State's Own Non-Tax Revenue

| Year | State's own Non Tax Revenue | % Change | Total Non Tax Revenue | Total Revenue Receipts | GSDP |
|---------|-----------------------------|----------|-----------------------|------------------------|------|
| 2009-10 | 5027.03 | -12.0 | 47.07 | 9.0 | 1.0 |
| 2010-11 | 4651.44 | -7.5 | 40.5 | 6.6 | 0.8 |
| 2011-12 | 5683.57 | 22.2 | 43.8 | 6.7 | 0.9 |
| 2012-13 | 6554.26 | 15.3 | 50.2 | 6.6 | 0.9 |
| 2013-14 | 7837.34 | 19.9 | 46.3 | 6.7 | 0.9 |

Source: Budget Documents, Government of Tamil Nadu.

Non-Tax Revenue: Non-Tax Revenue is comprised of State's Own Non-Tax Revenue and Grants-in-Aid from the Central Government. Grants-in-Aid accounted for 54 percent and State's Own Non-Tax Revenue 46 percent. There was a fall in non-tax revenue during 2009-10 because of the decline in the quantum of grants-in-aid from the Centre as well as the receipts from own non-tax revenue. Among these two components the decline was more pronounced in grants-in-aid (22.7%) as compared to own non-tax revenue receipts (12%). In the

subsequent years, non-tax revenue registered increases ranged between 0.6 percent in 2012-13 to 29.9 percent in 2013-14. On an average during the five year period ending 2013-14 the revenue realization from this source registered a growth rate of 6.9 percent. In the State's total revenue receipts the share of non-tax revenue witnessed a steady decline. On an average during the five year period 2009-10 to 2013-14 its share in total revenue receipts worked out to 15.6 percent. It's ratio to GSDP more or less remained constant at 2.0 percent.⁴

Conclusion

It is concluded from the analysis that the Tax Revenues is mounting. The main problem of Tamil Nadu is that the growth rate of Tax Revenues is very slow growth. In the backdrop of sluggish economic growth that witnessed both at all India and in Tamil Nadu, the 12th Five Year Plan as well as Annual Plan had been formulated in the State. All India had an average growth rate of 8 percent during the same period. The targeted growth rate in Tamil Nadu could not be achieved in all the sectors viz. agriculture, manufacturing and services and this could be attributed to fallout of global economic crisis, erratic and inadequate monsoon rains, rising oil prices, shortage of power and lack of demand in export-oriented industries.⁵ Therefore, it is absolutely necessary to speed up the rate of growth of Tamil Nadu economy so as to make the increase the revenue service.

Ethical Clearance: Completed

Source of Funding: Self

Conflict of Interest: Nil

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