

TABLE 13.15  
Per Capita Taxation in West Bengal ( Upto 2010-11)  
( Actual )

( ` in Thousand )							
Heads	1990-91	1995-96	2000-01	2007-08	2008-09	2009-10	2010-11
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Agricultural Income Tax	4.58	(-)0.01	0.37	(-) 0.30	0.40	1.00	1.78
Land Revenue	33.29	102.68	63.94	119.96	112.42	105.16	140.61
State Excise Duties	25.08	36.27	57.79	107.95	123.76	163.45	210.11
Stamps	16.11	37.66	50.54	62.92	101.06	96.95	110.51
Registration	6.00	3.67	8.80	100.59	71.44	108.43	143.56
Electricity Duty	4.49	7.01	20.05	58.47	67.14	75.23	86.26
Sales Tax	187.27	332.67	459.61	930.12	1023.35	1189.74	1489.00
Motor Spirit Sales Tax	-	0.01	-	0.01	0.02	0.01	0.02
Taxes on Immovable Properties other than Agricultural Land	0.27	0.26	0.15	0.05	0.01	0.01	0.00
Taxes on Vehicles	10.96	16.19	35.37	61.40	69.48	87.66	104.98
Other Taxes and Duties	37.71	25.41	44.18	73.55	78.70	86.71	93.07
(i) Entertainment Tax	5.56	5.24	6.22	3.47	4.36	4.71	4.23
(ii) Betting Tax	0.40	0.52	0.74	1.16	0.67	1.09	1.18
(iii) Raw Jute Tax	1.45	0.73	0.17	-	-	-	-
(iv) Taxes on Entry of Goods into Local and Kolkata Metropolitan Areas and other Taxes	30.30	18.92	37.05	68.92	73.67	80.91	87.66
<b>Total</b>	<b>325.76</b>	<b>561.82</b>	<b>740.80</b>	<b>1514.72</b>	<b>1647.78</b>	<b>1914.35</b>	<b>2379.90</b>

Note :Per Capita figures are based on mid-year population  
as estimated by Registrar General of India.

Source:Receipts under consolidated Fund and Explanatory Memorandum thereon under Revenue Account,  
Government of West Bengal.