

TABLE 13.15 (a)  
Per Capita Taxation in West Bengal (Since 2011-12)  
( Actual )

( ` in Thousand )				
Heads	2011-12	2012-13	2013-14	2014-15
(1)	(2)	(3)	(4)	(5)
Agricultural Income Tax	1.21	1.34	1.87	1.13
Land Revenue	208.06	222.87	238.76	238.01
State Excise Duties	235.26	288.70	319.72	375.14
Stamps	135.48	194.05	254.45	291.73
Registration	168.08	285.81	174.96	147.12
Electricity Duty	45.36	202.32	128.55	203.61
Sales Tax (Except Motor Spirit Tax)	1769.76	2048.09	2399.67	2512.30
Motor Spirit Sales Tax	0.00	0.01	0.00	0.00
Taxes on Immovable Properties other than Agricultural Land	0.00	0.00	0.00	0.00
Taxes on Vehicles	111.93	134.53	143.10	157.37
Other Taxes and Duties	101.40	240.12	211.23	195.47
(i) Entertainment Tax	6.56	7.39	7.46	8.43
(ii) Betting Tax	0.56	0.61	1.36	1.39
(iii) Raw Jute Tax	-	-	-	-
(iv) Taxes on Entry of Goods into Local and Kolkata Metropolitan Areas and other Taxes	94.28	232.12	202.41	185.65
<b>Total</b>	<b>2771.31</b>	<b>3613.19</b>	<b>3796.21</b>	<b>4121.88</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,  
Govt. of West Bengal