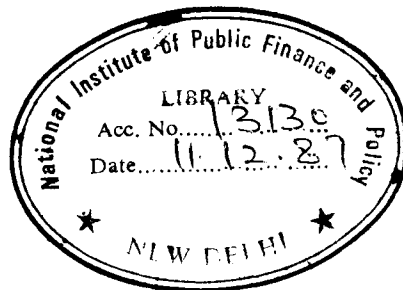




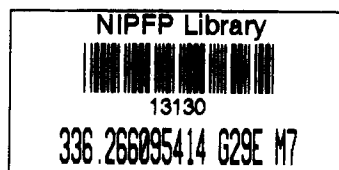
ENTRY TAX IN WEST BENGAL

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P R E F A C E

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

The study on Entry Tax in West Bengal was entrusted to the Institute by the Government of West Bengal in 1983 as part of a comprehensive study of the major State taxes in the State.

Shri S. Gopalakrishnan has conducted the present study and prepared the draft. It is hoped that the study will be of some help in reforming the structure of Entry Tax in West Bengal.

The Governing Body of the Institute does not take any responsibility for the views expressed in this Report. This responsibility lies principally with the author of the Report.

Amaresh Bagchi
Director

New Delhi
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ENTRY TAX IN WEST BENGAL

1. Revenue Importance

1.1 In West Bengal, the Entry Tax (ET) is a fast growing source of revenue for the State Government. During the twenty-five-year period from 1960-61 to 1984-85, the State's total tax revenue on own account increased about twenty times from Rs 4906 lakh to Rs 96367 lakh while its ET component grew twenty-eight times from Rs 226 lakh to Rs 6301 lakh. ET constituted 4.61 per cent of the State's own tax revenue in 1960-61. The share declined till 1969-70. From 1971-72, it has fluctuated between 6 and 10 per cent, reaching a high of 9.86 per cent in 1980-81. In 1984-85, the share of ET in the State tax collections was 6.54 per cent (Table 1.1).

1.2 The noticeable increase in the contribution of ET to the State's tax revenue in 1971-72 resulted from a new ET legislation, viz., Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. This Act widened the tax base considerably by bringing a number of manufactured goods into the tax net. The ET revenue which had an annual growth rate of a mere 3.98 per cent during 1960-61 to 1970-71 recorded a growth rate of 17.03 per cent during 1970-71 to 1984-85. Whether we take the whole period 1960-61 to 1984-85 or the more recent shorter period 1970-71 to 1984-85, the growth rate of ET revenue was higher vis-a-vis the other two major commodity taxes in the State, i.e., sales tax and the State excise duties. During 1960-61 to 1984-85 while the average annual growth rates of yield from sales tax and the State excise duties were 14.69 per cent and 10.55 per cent respectively, ET collections grew at the rate of 18.44 per cent (Table 1.2).

1.3 In West Bengal, the ET levy has been confined to Calcutta Metropolitan Area (CMA). Table 1.3 gives a comparative picture of the growth of ET in CMA and octroi receipts in a few selected urban centres in other States. The growth rate of ET in CMA is generally higher compared to octroi receipts in many other urban centres. For instance, in the period 1960-61 to 1983-84 the rate of growth of ET in CMA (18.68 per cent) was higher than the growth rates of octroi for Ahmedabad (16.01 per cent),

Surat (17.41 per cent) and Delhi (13.12 per cent). In fact, it was lower compared only to the growth rate of octroi in Bombay (22.76 per cent). Even for the period 1970-71 to 1983-84, the growth rate of ET receipts in CMA (17.79 per cent) was only marginally lower than the corresponding growth rates in Ahmedabad (18.50 per cent) and Bombay (18.45 per cent).

1.4 An analysis of the inter-temporal growth of revenue from ET with respect to the State Domestic Product (the buoyancy coefficient) shows that following the 1970 ET enactment, the ET yield has been generally responsive to increase in the State Domestic Product in West Bengal (Table 1.4). The buoyancy coefficient of ET was more than unity (1.60) during 1970-71 to 1983-84 and was higher than the buoyancy coefficients for the same period of sales tax (1.49) and the State excise duties (1.13). Even for the longer time span of 1960-61 to 1983-84, which includes a decade prior to the wide-ranging ET enactment of 1970, ET buoyancy coefficient (1.80) was higher than sales tax (1.44) and the State excise duties (1.05). This indicates that the yield of ET in CMA too has been more responsive to the growth of State Domestic Product than the other two major commodity taxes.

1.5 Table 1.5 gives the buoyancy estimates of ET in CMA and other selected urban centres in the country. The estimate for CMA turns out to be higher than for the other cities including Ahmedabad, Surat, Bombay and Delhi during 1960-61 to 1983-84 as well as the recent sub-period 1970-71 to 1983-84.

1.6 The preceding analysis brings out the revenue importance of ET for West Bengal, both in terms of level and growth of revenue. Despite the relatively better revenue performance of West Bengal in this regard as compared to other States, there is a growing feeling that the existing ET levy in the State is vulnerable to much criticism. After broadly outlining its structure, method of collection and administration in Section 2, we examine the scope for reform in the sections thereafter.

2. Evolution, Rate Structure and Assessment Procedure

2.1 ET was first levied in West Bengal in 1955 through the West Bengal Taxes on Entry of Goods in Local Areas Act, 1955. In 1962, the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 (TEGLA) was enacted which repealed and replaced the earlier Act. The purview of TEGLA is confined to a few commodities, *viz.*, fruits, tea, tobacco, cigarettes and jute. In 1970 the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970

was passed to levy taxes on entry of a larger number of specified goods (other than those taxable under the aforesaid Act of 1962) into CMA for consumption, use or sale therein. This was a Central Act passed under the President's rule in West Bengal and was repealed in course of time by the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 (TEGMA).

2.2 TEGMA was enacted to supplement the financial resources of the municipal and other local bodies in Calcutta Metropolitan Area. The intention was to distribute the net proceeds between the municipal and other local bodies in Calcutta Metropolitan Area, and the Calcutta Metropolitan Development Authority. However, since 1975-76 this practice has been changed. The net proceeds of the tax are currently distributed among all the local bodies in the State, and the Calcutta Metropolitan Development Authority¹.

2.3 Under both TEGLA and TEGMA, ET is levied on specified goods entering the Calcutta Metropolitan Area. The specified goods and the maximum rates leviable are listed in the Schedules of the two Acts and are reproduced in Tables A.2.3 and A.2.4. which also show the rates fixed by the Government. TEGLA and TEGMA are in fact complementary pieces of legislation; the former covers 21 commodities which are mainly agricultural while the latter extends to 62 groups of goods, both agricultural and industrial. Tables A.2.3 and A.2.4 also indicate that while the tax structure under TEGLA consists only of specific rates, the rate structure under TEGMA comprises both specific and ad valorem rates; 159 commodities being charged ad valorem, with specific rate for 83 commodities.

2.4 Even though ET is levied on numerous specified goods, the commodity-wise tax collection for the year 1980-81 shows that nearly 70 per cent of the revenue is collected from 29 commodities (Table 2.1), the major contributors being machinery, plant, tools and instruments (12.13%), chemicals (6.83%), jute (6.58%), textiles (5.57%) and tea (4.76%). We have classified the 29 commodities into three main categories: (i) Basic Consumption Goods, (ii) Non-Essential Consumption Goods, and (iii) Raw Materials and Intermediate Goods. An interesting aspect of group-wise ET collection presented in Table 2.1 is that a substantial proportion of ET revenue is collected on account of raw materials and intermediate goods. More precisely, over 42 per cent of the total ET revenue accrues through raw materials and intermediate goods, about 13 per cent through basic consumption goods and 15 per cent from non-essential consumption goods. The balance 30 per cent is from 'other goods' for which the commodity-wise break-up is not available to us.

2.5 ET is administered by the Director of Entry Taxes. For ET purposes, the Calcutta Metropolitan Area is divided into five zones: Calcutta, Hooghly, Howrah, 24 Parganas (North) and 24 Parganas (South). The actual work of tax assessment and collection is done by Inspectors and Sub-Inspectors in different checkpoints under the supervision of Entry Tax Officers.

2.6 All vehicles and other forms of transport entering the Calcutta Metropolitan Area are to report at the nearest checkpoint for inspection by the assessing officers. In respect of any vehicle carrying specified goods, the dealer concerned or his agent is to provide the assessing authority with a declaration (under TEGMA) and/or a bill of entry (under TEGLA) as the case may be. After due verification of the relevant document, the assessing officer assesses the tax liability, levies the tax and collects it from the dealer or his agent. There is a provision for advance deposit of tax. A dealer may make a deposit equivalent to his expected total tax liability for a stipulated period against which tax assessed on individual consignments may be adjusted.

2.7 There are three possible devices for evading ET in the State: First, through under-reporting of quantity or value of specified goods in the declaration form or bill of entry; second, by smuggling specified goods into the Calcutta Metropolitan Area, and third, by furnishing a false declaration that a consignment of specified goods is not meant for consumption, sale or use inside the notified area.

2.8 The tax administration seeks to counter evasion through the following measures. If under-reporting of specified goods is suspected, the assessing authority may physically verify the particulars in the documents by unloading the consignment. The packages are liable to be opened for examining the contents and, if necessary, samples can be taken in order to ascertain whether the commodity is taxable or not. The assessing officers may also intercept and search road vehicles, rivercraft or loads carried by people and seize the tax-evaded goods. In respect of goods which are not meant for local consumption, sale or use, the dealers are required to provide the assessing authorities the detailed account of their stock, purchase and disposal.

2.9 Under TEGLA, entry of goods in a local area without the requisite bill of entry or payment of tax attracts penalty upto one and a half times the tax that may be found due. TEGMA provides stricter penalties. While for

failure or omission to make a declaration, penalty upto double the tax assessed may be levied, discovery at a later stage of entry of goods without payment of due tax may result in penalty upto ten times the tax assessed.

2.10 TEGLA and TEGMA also provide for prosecution for contravention of specified provisions including knowingly furnishing incorrect particulars as to the storage and disposal of taxable goods. Conviction may result in imprisonment upto six months or fine or both. The court may also order confiscation of the seized goods.

2.11 There are 155 checkposts spread throughout the Calcutta Metropolitan District. The data available with us for the two years 1972-73 and 1982-83 show that 70 per cent of the ET is collected from two zones: Hooghly and Howrah (Table 2.2). Further, as shown in Table 2.3, five checkposts located in these two zones account for nearly 42 per cent of the total ET collection and more than 50 per cent of the collection is accounted for by 10 checkposts: Calcutta (4), Hooghly (2), Howrah (3) and 24 Parganas (1).

2.12 ET in West Bengal is basically a checkpost-based impost. Assessing authorities make use of the books of account, registers, vouchers and other records kept by dealers primarily for the purpose of detecting tax evasion. If tax evasion is suspected in respect of any dealer, they scrutinise his records to arrive at the correct tax liability.

3. Simplification and Rationalisation of Tax Structure

3.1 We have seen that while the TEGLA rate schedule is entirely 'specific rate' (rate fixed with reference to a prescribed weight, volume or quantity of a commodity), the TEGMA schedule is partly 'specific' and partly 'ad valorem'. The relatively large number of specific rates has two adverse effects. First, these constrict the revenue productivity of the levy in real terms as the tax yield fails to keep pace with the rise in price level. Second, the element of tax progressivity is weakened as the relative tax burden originally intended to be put on goods consumed by different economic strata of the community cannot be maintained for any length of time. These deficiencies can of course be remedied by a frequent revision of the specific rates. But, in practice that is not possible. The result is that not only the State exchequer remains deprived of a sizeable potential revenue, the quantum of lost revenue increasing

in proportion to the escalation in demand and inflationary index of the commodity, but also the incidence of the tax burden on the various classes of consumers gets distorted.

3.2 Indeed, if West Bengal ET revenue has exhibited a comparatively high buoyancy, it is because the turnover of taxable commodities has tremendously increased over the years, due to the steady rise in population and industrial activity, etc., in the Calcutta Metropolitan Area and the ad valorem nature of a good segment of the TEGMA rate schedule. For 1980-81 for which such data are available, more than 60 per cent of the ET collections were through the ad valorem portion of TEGMA. In the nature of things, the latter's relative contribution to the State ET kitty would increase with the passage of time.

3.3 The principle of vertical equity requires that the ET rate should be directly related to the income elasticity of the commodity. Basic consumption goods, the mainstay of the poor sections of society, are income inelastic. These should, therefore, suffer tax at rates lower than those on goods with a higher income elasticity patronised by the more affluent. However, the efficiency principle requires that the tax rate should be inversely related to the price elasticity of demand, i.e., a price inelastic commodity should be taxed at a higher rate than a commodity which is price elastic in demand. As commodities which are price inelastic are also income inelastic, a conflict arises in reconciling the two principles. The working compromise is that the tax rates in general should be low and the dispersion of rates across the various commodities kept to the minimum. Further, in order to reduce "cascading" the tax burden on raw materials and intermediate goods should be as light as revenue considerations allow.

3.4 Presently, the schedules of TEGLA and TEGMA between themselves account for 50 different rates! Such variation is difficult to justify unless the rates are finely tuned to elasticity measures for each commodity which is not simple. In an inflationary situation with divergent market forces at work and with market rates fluid most of the time such multiplicity of rates serves little purpose and merely makes the rate structure cumbersome and administratively difficult.

3.5 It is seen that the 29 commodities listed in Table 2.1 yield nearly 70 per cent of ET revenue. Table 3.1 gives their maximum statutory rates and the rates currently fixed by the State government. Following

Table 2.1, Table 3.1 classifies the commodities into three main groups, viz., (1) Basic Consumption Goods, (2) Non-essential Consumption Goods and (3) Raw Materials and Intermediate Goods. It would be observed that except for (i) food and drinks, (ii) country liquor and industrial alcohol, etc. and (iii) wood and timber, for all commodities, whether taxed at 'specific' or 'ad valorem' rates, the current rates are the maximum allowed under the statute. While the yield from ad valorem levies would increase automatically with rising prices, a higher tax return through specific rate commodities requires the statutory amendment of the relevant portion of the rate schedule stepping up the maximum rate followed by a government notification fixing a higher current rate. But, unless the maximum statutory rates are hiked sufficiently at one stage to take care of the apprehended price rise over a period of time which indeed may be inexpedient, and thus provide for a gradual upward revision of current rates, the whole process has to be repeated every now and then.

3.6 17 of the 29 commodities listed in Table 3.1 are taxed ad valorem. Of the remaining twelve specific rate commodities, the statutory maximum rates (which are also the current rates) for seven commodities, viz., tea, fruits, vegetable oil, vanaspati and hydrogenated oil, sugar, tobacco and cigarettes and jute were fixed as far back as in 1980, and for the remaining commodities, viz., coal and coke, cement, iron and steel and articles made thereof, non-ferrous metals and their articles and hides and skins, were legislated in 1983. At the 1980-81 average price level, the corresponding ad valorem rates for that year for tea, vegetable oil and sugar work out to 0.38 per cent, 0.27 per cent and 0.39 per cent respectively. At December 1986 price level (assuming a hundred per cent price rise since 1980-81), these would stand reduced to 0.19 per cent, 0.13 per cent and 0.19 per cent which may be hardly adequate to meet the administrative expenses of the ET levy so far as these commodities are concerned.

3.7 There are obvious anomalies even in the ad valorem portion of the existing ET rate structure, e.g., cheap cloth for the poor and fancy material for the more prosperous both bear tax at the rate of one per cent ad valorem when higher levy on the latter may not be amiss. Similarly, while leather goods, which due to price rise are now beyond the reach of most of the population, bear one per cent levy, plastic goods which would include plastic chappals, the footwear of the indigent, are taxed at 4 per cent. Such examples can be multiplied.

3.8 Thus, there is much room for simplification and rationalisation of the existing ET rate structure. In this context, the following recommendations are made:

- (i) The entire rate structure should be ad valorem, all the existing specific rates being substituted by ad valorem rates.
- (ii) The rate structure should be redesigned to effect a relatively clear classification of specified goods into three categories, viz., (i) Basic Consumption Goods, (ii) Non-essential Consumption Goods and (iii) Raw Materials and Intermediate Goods.
- (iii) The multiplicity of rates should be reduced to the extent possible, the objective being to have only three ad valorem rates:
 - (a) a low rate for Basic Consumption Goods;
 - (b) a modest rate for Non-essential Consumption Goods; and
 - (c) a rate between (a) and (b) for Raw Materials and Intermediate Goods.
- (iv) To conform to the broad pattern of the existing rate structure, the rates at (a), (b) and (c) may be 0.5 per cent, 3 per cent and 2 per cent respectively.

As the rationalisation as proposed above makes only minor adjustment in the existing rate structure, it may not immediately result in much loss or gain to revenue. However, on a long-term perspective, the complete change-over to ad valorem basis should keep the rate structure in tune with the price level.

4. An Alternative to Checkpost-based Entry Tax

4.1 A checkpost-based ET has the advantages of simplicity and convenience. In the normal course, the dealers are not required to produce books of account or registers for tax assessment purposes; they have merely to furnish bills of entry/declaration forms at the checkposts. Tax assessment and collection are done on the spot. The problem of tax arrears does not ordinarily arise as a consignment of specified goods is released only on payment of the tax demand and penalty levied, if any.

4.2 It is also argued that ET evasion is minimised in a system of checkpost tax assessment and collection. All the potential taxpayers, small or big, are automatically brought within the tax net as they cannot bring the specified goods into the tax area without these passing through a checkpost. And, if the assessing authority suspects under-reporting of quantity or value of specified goods in the bill of entry/declaration form, an immediate on-the-spot physical verification is possible. Further, ET checkposts constitute a primary source of information as to the flow of commodities to different destinations inside the tax area. This information can be utilised in checking evasion of other commodity taxes, e.g., sales tax and excise duties, which is suspected to be substantial. It is, however, accepted that this requires improved coordination and cooperation between the various revenue departments of the State.

4.3 Despite the above advantages, the checkpost ET system in West Bengal as elsewhere is criticised on several grounds. A serious criticism is that the assessment procedure relies heavily on the subjective judgment of the assessing authorities. The latter are prone to exercise a certain amount of arbitrariness in determining the tax liabilities as it is not practical for them to physically inspect each and every consignment of goods. An unscrupulous dealer can thus connive with a corrupt tax official and evade full payment of the due tax. In such a situation, even an honest dealer may be forced to bribe a corrupt official to avoid possible harassment. This state of affairs cannot but adversely affect the revenue yield.

4.4 The shady element in the ET system in West Bengal is evidenced by the mushroom growth of 'middle men' or clearing agents. These middle men act as intermediaries between the taxpayers and the assessing authorities in order to facilitate the 'smooth' payment of tax in return for a commission from the former. We were told that the so-called clearing agents offer a package of services to their clients. The services rendered include expertise in filling the prescribed forms to be presented at the checkpost, negotiations with the tax officials and lending short-term funds at a high rate of interest for on-the-spot payment of the assessed tax. Evidently, the emergence of this institution of 'clearing agents' is the direct outcome of the difficulties faced by the taxpayers and the drawbacks inherent in a checkpost-based ET system.

4.5 Another serious criticism against the checkpost ET system is that it obstructs the smooth flow of traffic. The entire vehicular traffic has to stop at the checkpost for inspection by the assessing authority. In the process, even vehicles which are not carrying any taxable goods have to wait in the queue for clearance. Vehicles carrying taxable goods are frequently subject to considerable delay. The delay is compounded if assessment involves unloading of the truck. It is pointed out that such detention of vehicles is a necessary evil in any checkpost-based impost, with many undesirable economic effects, e.g., increased turn-around time, susceptibility to pilferage and upsetting of delivery schedules.

4.6 Another argument against the existing ET system is its higher cost of collection. In 1984-85 the State ET collection cost was estimated at 4.33 per cent as against 0.89 per cent for sales tax (Table 4.1). Table 4.1 also shows that during the period 1970-71 to 1984-85, while the ET collection cost ranged between 2.61 and 5.43 per cent, for sales tax it hovered around 1 per cent. The bulk of the ET revenue is collected through a few checkposts on important trade and transit arteries. However, in order to check tax evasion, it is necessary to maintain checkposts at various access points through which goods may enter the tax area. The maintenance of a large number of checkposts necessarily entails considerable expenditure not only on manning of the posts, but also for providing the basic facilities for parking vehicles, unloading, storage of goods, etc.

4.7 Such criticism has prompted some State Governments to adopt a less obtrusive and more economic alternative to a checkpost-based octroi or entry tax system. Madhya Pradesh replaced octroi by an account- or return-based ET in 1976, through Madhya Pradesh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (MP ET Act, 1976). Except for cloth, sugar and tobacco, goods exempted from MP General Sales Tax Act, 1958 also enjoy ET exemption. On other goods, ET varies between 0.5 per cent and 3.0 per cent except for Bullion and Specie (0.25 per cent) and Foreign and Indian made Foreign Liquor (7.75 per cent). With certain exceptions, ET levy for goods which are consumed or used as a raw material for the manufacture of other goods is limited to half per cent. Every dealer liable to pay ET is required to furnish a return in the prescribed form. The powers of levy, assessment and collection of entry tax are vested in the authorities functioning under the MP General Sales Tax Act, 1958 and the various specified provisions of the said Act along with the rules, orders and notifications issued thereunder apply mutatis mutandis to ET.

4.8 In Karnataka also, the checkpoint-based octroi has been abolished with effect from April 1, 1979 and an account-based entry tax is in force since October 1, 1980. It is levied on cotton textiles, tobacco and its products and sugar at one per cent and is wholly administered by the commercial tax officers appointed under the Karnataka Sales Tax Act, 1957. The provisions of the Karnataka Tax on Entry of Goods Act, 1979 relating to maintenance of accounts, filing of returns, assessment and recovery of taxes, etc., are all similar to the corresponding provisions of the KST Act, 1957.

4.9 What would be the best alternative to an existing checkpoint ET or its variants, octroi and terminal tax, depends on local factors and revenue compulsions. In its recent studies, the National Institute of Public Finance and Policy (NIPFP) has suggested an account-based ET as an alternative to octroi for the States of Gujarat (1984) and Rajasthan (1985). With its tax base limited to goods subject to sales tax or the additional excise duty in lieu thereof, the rate structure proposed for the suggested levy for the two States is as follows:

	(Per cent)	
	Gujarat	Rajasthan
Items of common consumption and basic raw materials	1	1
Semi-durables and semi-luxury items	3	2
Durable goods and items of conspicuous consumption	4	2.5
Other goods	2	-

In another NIPFP study for the Union Territory of Delhi (1986), the terminal tax presently levied is recommended to be replaced by a combination of (i) surcharge on sales tax: 5 per cent on the existing ST levy, and (ii) an account-based ET: 5 per cent ad valorem on items not liable to sales tax, i.e., declared goods and items subject to additional excise duties.

4.10 Table 4.1 shows that during 1984-85, as against the CMA-confined ET yield of Rs 63.01 crore the State-wise sales tax brought in Rs 536.88 crore. Thus, a 12 per cent special surcharge or additional sales tax would make up the loss of revenue following the abolition of ET. Growth potential of such special surcharge/additional sales tax vis-a-vis the present ET may be less in view of the lower growth rate of sales tax. To some extent, this reduction may be offset by the attendant saving in collection cost. However, unlike sales tax, ET is not a State-wide levy and its coverage of goods is also not congruent with the former. The above step may therefore in net terms amount to giving an unintended relief to a few commodities entering CMA while putting an increased tax burden outside CMA on consumers of goods subject to sales tax. This may be inappropriate. Experience also shows that in course of time a surcharge/additional impost tends to get merged in the basic levy and thus lose its identity. Any proposal for change in the sales tax rate structure cannot also be enacted without taking into account the ST rate schedules in the adjoining States. It seems that the desirability of effecting country-wide uniformity in sales tax for some basic commodities is under consideration. All this suggests that the simplistic method of abolishing ET and stepping up sales tax levy is better avoided.

4.11 Advantages of an account- or return-oriented ET over a checkpost-based impost are obvious. It removes blockage of trade arteries, reduces transport costs and does away with pilferage in transit. The scope for administrative malpractices too is less. Accordingly, if the change-over from a checkpost- to return-oriented ET is not accompanied by an increase in tax liability, it should be welcomed by commerce and industry. A return-based ET should also result in lowering the cost of collection on the one hand and improving the degree of compliance on the other, particularly if its administration is entrusted to an agency with an established intelligence and enforcement set-up. West Bengal may therefore do well in switching over to a return-based ET and entrusting its administration to the State Sales Tax Department. The rate structure of the return-based ET may be as proposed in para 3.8 above. Initially, its territorial coverage may remain unchanged, i.e., confined to Calcutta Metropolitan Area, to be gradually extended as considered appropriate to other developing areas like Asansol - Durgapur belt etc., as is being contemplated. While providing for advance deposit of tax by the taxpayer

as hitherto, the account-based levy may also introduce ET deduction at source. Except for goods specifically exempted, manufacturers and dealers outside the notified area but within the State, on consigning goods above a stipulated quantity, to destinations in the notified area, may be required to deduct the requisite tax at source and remit it to Government account.

N O T E

1. The formula of devolution and the respective shares of ET of the various municipal and local bodies in selected years are presented in Tables A.2.1 and A.2.2 respectively.

TABLE 1.1

Revenue from Entry Tax in West Bengal

(Rs lakh)

Years	Revenue from entry tax	States' own tax revenue	Entry tax revenue as percentage of States' own tax revenue
1960-61	226.01	4906	4.61
1961-62	262.19	5266	4.98
1962-63	249.29	6079	4.10
1963-64	216.11	7158	3.02
1964-65	240.59	8243	2.92
1965-66	266.13	9381	2.84
1966-67	252.68	9890	2.55
1967-68	258.49	10529	2.46
1968-69	241.26	11201	2.15
1969-70	273.13	12494	2.19
1970-71	485.42	12897	3.76
1971-72	1178.64	14498	8.13
1972-73	1467.11	17238	8.51
1973-74	1405.79	18922	7.43
1974-75	1650.18	22429	7.36
1975-76	1878.02	28097	6.68
1976-77	2462.72	31421	7.84
1977-78	2469.08	34464	7.16
1978-79	2798.04	39682	7.05
1979-80	4183.83	46776	8.94
1980-81	5069.39	51408	9.86
1981-82	5396.67	61609	8.75
1982-83	5253.95	63788	8.24
1983-84	5482.57	76863	7.13
1984-85	6301.00	96367 ¹	6.54

Note: 1. Revised estimates

Source: Government of West Bengal, State Budget Documents.

TABLE 1.2

**Trend Growth Rates of Entry Tax, Sales Tax and
State Excise Duties in West Bengal**

(Per cent)

Period	Entry Tax	Sales Tax	State Excise Duties
1960-61 to 1970-71	3.98	13.85	10.73
1970-71 to 1984-85	17.03	16.26	12.26
1960-61 to 1984-85	18.44	14.69	10.55

Source of Data: As for Table 1.1

TABLE 1.3

**Trend Growth Rates of Entry Tax in Calcutta
Metropolitan Area and Octroi Receipts
in Selected Urban Centres**

(Per cent)

Urban Centres	1960-61 to 1970-71	1970-71 to 1983-84	1960-61 to 1983-84
Ahmedabad	13.61	18.50	16.01
Baroda	15.63 ¹	-	16.63 ⁴
Surat	25.88 ¹	17.69	17.41 ⁵
Simla	-	-	16.19 ³
Bombay	35.22	18.45	22.76
Nagpur	8.98	16.32	13.23
Poona	14.09	15.19	15.22
Sholapur	14.39	16.75	14.55
Allahabad	10.08	13.08	11.67
Varanasi	1.33	16.53 ²	8.94 ⁶
Delhi	19.04	8.62 ³	13.12 ⁵
Calcutta Metropolitan Area	3.98	17.79	18.68

Notes: 1. For 1966-67 to 1970-71
 2. For 1970-71 to 1981-82
 3. For 1970-71 to 1982-83
 4. For 1966-67 to 1981-82
 5. For 1960-61 to 1982-83
 6. For 1960-61 to 1981-82

Source of Data: Government of India,
 Central Statistical
 Organisation, Stat-
istical Abstract
India.

TABLE 1.4

Buoyancy Estimates of Entry Tax, Sales Tax and
State Excise Duties in West Bengal

Period	Entry Tax				Sales Tax				State Excise Duties			
	Buoyancy Coefficient	R ²	F-Value	DWS	Buoyancy Coefficient	R ²	F-Value	DWS	Buoyancy Coefficient	R ²	F-Value	DWS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1960-61 to 1970-71	0.3801 (1.9781)	0.3030	3.9127	1.2653	1.3945 (19.1892)	0.9761	368.2255	0.9901	1.0916 (16.9566)	0.9683	287.5258	1.2998
1970-71 to 1983-84	1.6006 (9.6008)	0.8848	92.1756	1.6950	1.4861 (20.8146)	0.9731	433.2487	1.5877	1.1329 (15.8132)	0.9521	250.0586	0.8452
1960-61 to 1983-84	1.7998 (14.4148)	0.9043	207.7865	0.4567	1.4418 (49.7172)	0.9912	2471.8035	1.3647	1.0502 (35.1774)	0.9825	1237.4726	0.7151

Note: T - Values are within parentheses.

Source: As for Table 1.1.

TABLE 1.5

**Buoyancy of Receipts from Entry Tax in Calcutta
Metropolitan Area and Octroi in Selected Urban Centres**

Urban Centres	1960-61 to 1970-71 Buoyancy estimates	1970-71 to 1983-84 Buoyancy estimates	1960-61 to 1983-84 Buoyancy estimates
Ahmedabad	1.1923	1.3649	1.3038
Baroda	1.1725	-	1.3070
Surat	1.8253	1.3185	1.3462
Simla	-	-	1.3770
Bombay	3.1466	1.2999	1.7860
Nagpur	0.8971	1.1767	1.1070
Poona	1.3708	1.0969	1.2499
Sholapur	1.4122	1.1999	1.2029
Allahabad	1.0772	1.0837	1.1040
Varanasi	0.1756	1.3391	0.8838
Delhi	1.6288	0.6183	1.0289
Calcutta Metropolitan Area	0.3806	1.6004	1.7995

Notes: 1. See Table 1.3

Source: See Table 1.3

TABLE 2.1

**Commodity-wise Entry Tax Collection
In West Bengal (1980-81)**

(Rs lakh)

Specified goods	Entry tax revenue	Percentage of total entry tax revenue
I. Basic Consumption Goods		
1. Tea	257.00	4.76
2. Fruits	26.00	0.48
3. Vegetable oil ¹	34.25	0.63
4. Vanaspati and hydrogenated oil	33.30	0.62
5. Sugar	27.10	0.50
6. Textiles	300.50	5.57
TOTAL I	678.15	12.56
II. Non-Essential Consumption Goods		
1. Food and drinks	75.30	1.40
2. Wine, beer, etc.	181.00	3.35
3. Leather goods	90.20	1.67
4. Radio, radiograms, gramophones, record players, TV sets etc.	118.50	2.20
5. Cosmetics	97.10	1.80
6. Bicycles and carriages	111.10	2.06
7. Plastic goods, resins, etc.	47.50	0.88
8. Glass beads, goods thereof	22.40	0.42
9. Tobacco and cigarettes	45.00	0.83
TOTAL II	788.1	14.61

Contd...

TABLE 2.1 (Contd.)

(Rs lakh)

Specified goods	Entry tax revenue	Percentage of total entry tax revenue
III. Raw Material and Intermediate goods		
1. Coal, coke etc.	41.50	0.77
2. Bricks	44.00	0.82
3. Cement	27.60	0.51
4. Wood and timber	91.00	1.69
5. Machinery, plant, tools, instruments	654.40	12.13
6. Iron and steel and articles made thereof	198.45	3.68
7. Non-ferrous metals and articles made thereof	106.10	1.97
8. Rubber tyres and tubes	171.10	3.17
9. Chemicals	368.55	6.83
10. Hides and skins	31.00	0.57
11. Mosaic tiles, marble tiles, ceramic tiles	11.50	0.21
12. Paints and varnish	14.00	0.26
13. Petroleum products excluding kerosene	170.00	3.15
14. Jute	355.00	6.58
TOTAL III	2284.20	42.34
IV. Others	1646.22	30.50
TOTAL REVENUE	5396.67	100.00

Notes: 1. Excluding mustard oil and rapeseed oil.

Source: Government of West Bengal.

TABLE 2.2

Zone-wise Entry Tax Collection in West Bengal:
Percentages of Total Collections

	1972-73			1982-83			Total number of check posts
	Collec- tions from road check- posts	Collec- tions from railway check- posts	Total	Collec- tions from road check- posts	Collec- tions from railway check- posts	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. Calcutta	12.84 ^{1/}	6.94	19.78	18.49 ^{1/}	2.54	21.03	39
2. Hooghly	26.27	1.89	28.16	1.31	0.78	2.09 ^{4/}	31
3. Howrah	16.70	24.32	41.02	45.69	24.45	70.14	30
24-Parganas ^{2/}	6.24	4.80	11.04	4.55	2.19	6.74	55 ^{3/}
Total	62.05	37.95	100.00	70.04	29.96	100.00	

- Notes: 1/ Relate to dock checkpoints.
 2/ South and North Zones are taken together.
 3/ 33 in respect of North Zone
 22 in respect of South Zone.
 4/ Excludes the collection from Hossenabad checkpoint, the most important checkpoint in District Hooghly as data therefore not available.

Source: Computed from checkpoint data obtained from Government of West Bengal.

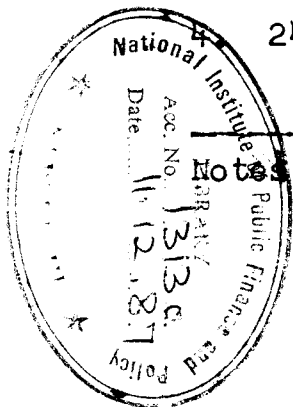


TABLE 2.3

Entry Tax Collections from Selected Checkposts

(Rs lakh)

Checkpost	Zone	Location	Revenue collected	Revenue collected as per cent of total entry Tax Revenue	Revenue collected	Revenue collected as per cent of total entry Tax Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Calcutta Jetty Collection	Calcutta	Dock	77.66	5.29	283.66	5.40
2. King George Dock	Calcutta	Dock	4.67	0.32	163.82	3.12
3. Khidirpur Dock Rail	Calcutta	Rail	5.87	0.40	55.20	1.05
4. Sealdah	Calcutta	Rail	10.16	0.69	28.40	0.55
5. Hossenabad	Hooghly	Road	235.59	16.06	NA	NA
6. Basudebpur	Hooghly	Road	11.08	0.76	27.38	0.52
7. Banitabla	Howrah	Road	157.54	10.74	1402.83	26.70
8. Howrah (goods & parcels)	Howrah	Rail	54.91	3.74	158.13	3.01
9. Shalimar	Howrah	Rail	156.39	10.66	596.62	11.36
10. Napara	24 Parganas	Road	38.30	2.61	106.85	2.03
TOTAL	-	-	752.17	51.27	2822.89	53.73
Total Tax Revenue	-	-	1467.11	-	5253.95	-

Source: Computed from data obtained from Government of West Bengal.

TABLE 3.1

Entry Tax Rates on Selected Commodities
in West Bengal (1980-81)

Specified goods	Unit	Entry Tax	
		Maximum speci- fied rate ²	Government notified rate
I. Basic Consumption Goods			
1. Tea	kg.	0.14	0.14(0.38%) ³
2. Fruits	100 kg.	0.34 to 4.02	0.34 to 4.02
3. Vegetable oil	kg.	0.04	0.04(0.27%)
4. Vanaspati and hydrogenated oil	kg.	0.08	0.08
5. Sugar	kg.	0.02	0.02(0.39%)
6. Textiles	-	1.00%	1.00%
II. Non-Essential Consumption Goods			
1. Food and drinks	-	8.00%	7.00%
2. Wine, beer, etc.	Bulk litre	0.10 to 3.00	0.05 to 3.00
3. Leather goods	-	1.00%	1.00%
4. Radio, radiograms, gramophones, record players, TV sets etc.	-	4.00%	4.00%
5. Cosmetics	-	3.00%	3.00%
6. Bicycles and carriages	-	3.00%	1.00%
7. Plastic goods, resins, etc.	-	4.00%	4.00%
8. Glass beads, goods thereof	-	2.00%	2.00%
9. Tobacco and cigarettes ¹	kg	2.00	0.20

Contd...

TABLE 3.1 (Contd.)

Specified goods	Unit	Entry Tax	
		Maximum speci- fied rate ²	Government notified rate
III. Raw Material and Intermediate goods			
1. Coal, coke etc.	MT	1.00	1.00
2. Bricks	-	2.00%	2.00%
3. Cement	MT	2.00	2.00
4. Wood and timber	-	5.00%	2.00%
5. Machinery, plant, tools, instruments and appliances	-	2.00%	2.00%
6. Iron and steel and articles made thereof	MT	10.00	10.00
7. Non-ferrous metals and articles made thereof	kg.	0.04	0.04
8. Rubber tyres and tubes	-	2.00%	2.00%
9. Chemicals	-	2.00%	2.00%
10. Hides and skins	kg.	0.15	0.15
11. Mosaic tiles, marble tiles, ceramic tiles	-	2.00%	2.00%
12. Paints and varnish	-	2.00%	2.00%
13. Petroleum products excluding kerosene		2.00%	2.00%
14. Jute	Per bale of 180 kg.	6.00	6.00

Notes: 1. For cigarettes maximum rate is Rs 0.01 to Rs 0.02 per stick and notified rate is Rs 0.01 to Rs 0.05 per 10 sticks.

2. Specific rates are in rupees, ad valorem rates are in percentages.

3. Ad valorem equivalent of specific rates are noted within parentheses.

Source: 1. Government of West Bengal, Manual of Entry Tax Laws and Administration.

TABLE 4.1

Cost of Collection of Entry Tax and Sales Taxes in West Bengal

(Rs. crore)

Year	Entry Tax ^{1/}			Sales Taxes ^{2/}		
	Revenue	Collection cost	Collection cost as per cent of revenue	Revenue	Collection cost	Collection cost as per cent of revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1970-71	4.85	0.22	4.54	67.93	0.70	1.03
1971-72	11.79	0.64	5.43	74.18	0.91	1.23
1972-73	14.67	0.65	4.43	91.24	0.86	0.94
1973-74	14.06	0.68	4.84	101.69	0.95	0.93
1974-75	16.50	0.71	4.30	125.07	1.13	0.90
1975-76	18.78	0.67	3.57	159.12	1.19	0.75
1976-77	24.63	1.15	4.67	182.47	1.37	0.75
1977-78	24.69	1.10	4.46	198.02	1.59	0.80
1978-79	27.98	1.20	4.29	237.20	1.93	0.81
1979-80	41.84	1.40	3.35	281.07	2.10	0.75
1980-81	50.69	1.60	3.16	299.55	2.64	0.88
1981-82	53.97	1.41	2.61	379.04	3.20	0.84
1982-83	52.54	2.05	3.90	389.63	3.87	0.99
1983-84	54.83	2.17	3.96	450.06	4.49	1.00
1984-85	63.01	2.73	4.33	536.88	4.80	0.89
1985-86(RE)	71.83	2.67	3.72	646.00	5.90	0.91
1986-87(RE)	81.82	2.91	3.56	736.38	6.82	0.93

Notes: 1/ Net tax collection under TEGMA and TEG IA.

2/ Including motor spirit sales tax.

Source: 1. Combined Finance and Revenue Accounts of the Union and State Governments.

2. Government of West Bengal, State Budget Documents.

TABLE A.2.1
Formula for Entry Tax Devolution
in West Bengal

Local bodies	Percentage share of the net proceeds from ET
1. Calcutta Metropolitan Development Authority	50
2. Calcutta Corporation	25
3. Municipal bodies in Calcutta Metropolitan District	17
4. Other Municipal Bodies	8

Source: Government of West Bengal, Report of
the West Bengal Municipal Finance
Commission, 1982, p.72

TABLE A 2.2

Shares of Entry Tax Received by Local Bodies

	(Rs lakh)											
	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83
1. Calcutta Metropolitan Development Authority (CMDA)	431.41 (50.00)	599.71 (50.00)	582.84 (50.00)	642.68 (50.00)	762.70 (50.00)	958.43 (50.00)	888.75 (50.00)	1160.50 (50.00)	1877.50 (50.00)	2123.00 (50.00)	2245.00 (50.00)	2250.50 (50.00)
2. Calcutta Corporation	215.70 (25.00)	299.85 (25.00)	291.42 (25.00)	321.34 (25.00)	381.36 (25.00)	479.21 (25.00)	444.37 (25.00)	580.25 (25.00)	938.50 (25.00)	1061.50 (25.00)	1122.50 (25.00)	1125.25 (25.00)
3. Other CMD Corporations	146.68 (17.00)	203.90 (17.00)	198.17 (17.00)	218.51 (17.00)	259.32 (17.00)	325.86 (17.00)	302.17 (17.00)	394.57 (17.00)	638.18 (17.00)	721.82 (17.00)	763.30 (17.00)	765.17 (17.00)
4. Non- CMD Corporations	69.02 (8.00)	95.95 (8.00)	93.25 (8.00)	102.83 (8.00)	122.03 (8.00)	153.35 (8.00)	142.20 (8.00)	185.68 (8.00)	300.32 (8.00)	339.68 (8.00)	359.20 (8.00)	360.08 (8.00)
5. Total	862.81	1199.41	1165.63	1285.35	1525.40	1916.85	1777.49	2321.00	3754.00	4246.00	4490.00	4501.00

Note: Figures with in parentheses are percentages of total.

Source: Government of West Bengal

TABLE A.2.3

**Maximum Rates under TEGLA and Rates
Specified by the State Government**

Taxable goods	Unit	Maximum rates specified in the schedule ¹	Rates specified by the State Govt. as on 31-12-86
1. Tea ²	Per kg	0.14	0.14
2. Mango	Per kg	0.01	0.01
3. Orange	Per 100 kg	1.34	1.34
4. Mossamblie	"	1.34	1.34
5. Grapes	"	4.02	4.02
6. Bedana	"	2.68	2.68
7. Anar	"	1.34	1.34
8. Apples	"	2.68	2.68
9. Pears	"	1.34	1.34
10. Guava	"	0.67	0.67
11. Custard Apple	"	0.67	0.67
12. Water Melon	"	1.34	1.34
13. Melon	"	1.34	1.34
14. Plum	Per kg	0.01	0.01
15. Lichi	Per 100 kg	1.34	1.34

Contd...

TABLE A.2.3 (Contd.)

Taxable goods	Unit	Maximum rates specified in the schedule ¹	Rates specified by the State Govt. as on 31-12-86
16. Lemon	per 100 kg	4.02	4.02
17. Cherry, Peach and Apricot	"	2.68	2.68
18. Jute ³	Per bale of 180 kg	6.00	6.00
19. Cigarettes, cigars or Cheroots	Per stick	0.01 ⁴	0.02 for 10 sticks ⁵
20. Smoking tobacco	Per gram	0.05	0.01
21. Tobacco and Raw tobacco	Per kg	2.00	0.20 ⁶

Notes: 1. As amended by the West Bengal Taxes on Entry of Goods in Local Areas (Amendment Act), 1980.

2. Tea leaves, leaf buds and stalks of camellia tea and also tea dust and tea-waste.

3. The item was included in the Schedule by the West Bengal Taxation Laws (Second Amendment) Act 1974.

4. Rs 0.02 per stick if the price per stick exceeds ten paise.

5. Rs 0.05 for ten sticks if the price of each stick exceeds ten paise.

6. Rs 0.20 for tobacco used for manufacture of cigarettes, cheroots and Rs 0.10 for tobacco used for any other purposes.

Source: Government of West Bengal, Office of the Director of Entry Tax.

TABLE A.2.4

**Maximum Rates under TEGMA and the Rates
Specified by Government**

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
1.	Coffee and chicory in whole or powdered form including instant coffee	5 paise per kilogram	5 paise per kilogram
2.	Cocoa and cocoa-beans	8 per cent <u>ad valorem</u>	8 per cent <u>ad valorem</u>
3.	Fruit juices, and all other beverages not specifically provided for	-do-	-do-
4.	Malt and Malt extracts	-do-	7 per cent <u>ad valorem</u>
5.	Milk condensed or preserved except whole milk, toned milk, skinned milk powder and baby food	-do-	-do-
6.	(a) Milk cream	-do-	1 per cent <u>ad valorem</u>
	(b) Kheer, butter of all kinds and cheese	-do-	7 per cent <u>ad valorem</u>
	(c) Ghee	Rs 4.00 per 50 kgs.	8 paise per kg.
7.	(a) Meat, fresh or preserved for whatever use, preserved fish	8 per cent <u>ad valorem</u>	7 per cent <u>ad valorem</u>
	(b) Margarine, Lard and other edible animal fat	-do-	-do-
	(c) Tallow	1 paise per kg.	1 paise per kg.
8.	Fruits, dried or preserved, including nuts of all kinds other than those specified separately in this schedule excluding fresh fruits and betel-nuts	8 per cent <u>ad valorem</u>	8 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
9.	All kinds of food or drinks not specifically provided for, not being fresh or green fruits, dry coconut, fresh vegetables, chakka, fresh channe, curd, fresh milk, fresh fish, cereals and pulses	8 per cent <u>ad valorem</u>	7 per cent <u>ad valorem</u>
10.	(a) Chilli, Turmeric, coriander, cum- inseeds, aniseed and fenugreek or powders thereof.	8 per cent <u>ad valorem</u>	Nil
	(b) Baking powder, curry powder, spices and powders thereof other than those specified in sub-item (a) above	8 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(c) Stabilisers used as food additives	-do-	7 per cent <u>ad valorem</u>
	(d) (i) Gelatine of non-explosive grade and articles made there- of except industrial and/or technical grade	-do-	-do-
	(ii) Industrial and/or technical gelatine	-do-	2 per cent <u>ad valorem</u>
11.	(a) Saffron	8 per cent <u>ad valorem</u>	8 per cent <u>ad valorem</u>
	(b) Food colours, food essences of all kinds	-do-	-do-
	(c) Honey	-do-	7 per cent <u>ad valorem</u>
	(d) Jam, jelly, marmalade, chutney, pickles	-do-	8 per cent <u>ad valorem</u>
	(e) Menthol, peppermint and peppermint oil, camphor oil, eucalyptus oil, orange oil, vanilla	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
12.	(a) Sugar, sugar-candy and sugar-cube	75 paise per 50 kgm	75 paise per 50 kgm
	(b) Gur of all sorts	20 paise per 50 kgm	20 paise per 50 kgm
	(c) Molasses	75 paise per 5 metric tonnes	75 paise per 5 metric tonnes
	(d) Saccharin and other sweetening agents	6 per cent <u>ad valorem</u>	6 per cent <u>ad valorem</u>
	(e) Dextrose, lactose, fruit sugar, glucose of all kinds except injectible grade	-do-	-do-
13.	(a) Groundnut oil	Rs 2.00 per 50 kgm	Rs 2.00 per 50 kgm
	(b) Til oil	-do-	-do-
	(c) Coconut oil	22 paise per kgm	22 paise per kgm
	(d) Castor oil	Rs 1.50 per 50 kgm	Rs 1.50 per 50 kgm
	(e) All other vegetable oils not specifically provided for elsewhere in this Schedule, excluding mustard oil and rapeseed oil.	Rs 2.00 per 50 kgm	Rs 2.00 per 50 kgm
14.	(a) Vanaspati and hydrogenated oils	Rs 4.00 per 50 kgm	Rs 4.00 per 50 kgm
15.	(a) Groundnut shelled or unshelled	1 per cent <u>ad valorem</u>	1 per cent <u>as valorem</u>
	(b) Desiccated coconut, copra and copra dust	1.5 per cent <u>ad valorem</u>	1.5 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(c) All other oilseeds of vegetable oils not specifically provided for, other than mustard seed and rape-seed	1 paise per kgm	1 paise per kgm
16.	(a) Wine, country liquor, Indian made foreign liquor, foreign made foreign liquor and all other alcoholic beverages excluding beer specified separately	Rs 3.00 per bulk litre	(i) Rs 3.00 per bulk litre except country liquor (ii) Rs 1.50 per bulk litre for country liquor
	(b) Sacramental wine otherwise known as altar wine, brought into C.M. Area for use in church rituals	Nil	Nil
	(c) Beer	60 paise per bulk litre	60 paise per bulk litre
	(d) Absolute alcohol, rectified spirit	15 paise per bulk litre	12 paise per bulk litre
	(e) Denatured spirit, methylated spirit	10 paise per bulk litre	5 paise per bulk litre
	(f) All alcohols used in industries not specifically provided for excluding methanol	-do-	5 paise per bulk litre
17.	(a) (i) Diesel oil and motor spirit of all kinds other than aviation gasoline (different grades), aviation turbine fuel	2 per cent <u>ad valorem</u>	2 paise per litre
	(ii) Furnace oil	-do-	-do-
	(iii) Lubricating oils of all kinds		
	(iv) Mava oil	-do-	-do-
	(v) Natural gasoline	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(vi) Jute batching oil	2 per cent <u>ad valorem</u>	2 paise per litre
	(vii) Wash oil (excluding non-petroleum products derived on coke-oven bye-products)	-do-	-do-
	(viii) Solvent oil	-do-	-do-
	(ix) Spindle oil	-do-	-do-
	(x) Sevasol	-do-	-do-
	(xi) Solutions, compositions	-do-	-do-
	(xii) Mineral turpentine oil	-do-	-do-
	(xiii) White oils	-do-	-do-
	(xiv) Other fuel oils provided that nothing hereinbefore contained shall include kerosene oil and crude oil	-do-	-do-
	(xv) Liquefied petroleum gas	-do-	-do-
	(xvi) Petroleum products, not specifically mentioned	-do-	-do-
	(xvii) Bye-products of mineral oil	-do-	-do-
	(xviii) Aviation gasoline (different grades) and aviation turbine fuel	-do-	1 per cent <u>ad valorem</u>
(b)	Crude oil	1 paise per 4 litre	1 paise per 4 litre
(c)	Greases based on petroleum products, petroleum jelly	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
(d)	Paraffin wax	2 paise per kgm	2 paise per kgm

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(e) Petroleum coke	Rs 1 per metric tonne	Rs 1 per metric tonne
18.	(a) Goats, lambs, sheep, kids of goats, lambs or sheep	25 paise per head	25 paise per head
	(b) Buffaloes, cows, horses, oxen and calves	Rs 2.00 per head (50 paise per head for calves)	Rs 2.00 per head (50 paise per head for calves)
	(c) Pigs	50 paise per head	50 paise per head
19.	(a) Hides and skins	15 paise per kgm	15 paise per kgm
	(b) Leather, including bags, boxes, chappals, harness, saddles, sandals, shoes, slippers, straps, all other articles made of leather not specified separately	1 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
20.	Charcoal, coal, coke other than petroleum coke specified separately in this schedule, briquettes of coal or coke	Rs 1 per metric tonne	Rs 1 per metric tonne
21.	(a) Calcium carbide	3 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) Calcium carbide sludge	Rs 1 per metric tonne	Rs 1 per metric tonne
22.	(a) Pan masala excluding tobacco preparation	6 per cent <u>ad valorem</u>	6 per cent <u>ad valorem</u>
	(b) Katechu (Katha), silverleaves	-do-	-do-
	(c) Zarda and snuff	-do-	-do-
23.	(a) Crackers and fireworks of all sorts	10 per cent <u>ad valorem</u>	10 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(b) Safety fuses, chlorates of sodium and potassium, nitrates (excluding fertiliser grade) and other raw materials and components of crackers and fireworks not specifically provided for	5 per cent <u>ad valorem</u>	(i) 5 per cent <u>ad valorem</u> except chlorates of sodium, potassium nitrates (excluding fertiliser grade) (ii) Chlorates of sodium, potassium, nitrates, (except fertiliser grades)... 2 per cent <u>ad valorem</u>
	(c) Phosphorous, nitro-cellulose cotton	-do-	2 per cent <u>ad valorem</u>
	(d) Sulphur	10 paise per kgm	2 paise per kgm
	(e) Metal dust and powder	5 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
24.	(a) Alum, caustic soda, caustic soda lye, phenyle, potassium carbonate, ritha, soda of all kinds, rock-salts	25 paise per 50 kgm	25 paise per 50 kgm
	(b) Silicate of sodium, potassium and aluminium, hydrated alumina, silica gel, bleaching powder	1 paise per kgm	1 paise per kgm
	(c) Sands of all kinds	50 paise per metric tonne	50 paise per metric tonne

Contd...

TABLE A.2.4 (Contd.)

Sl. No. Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
25. Soaps, detergents, shampoo, shikekai of all kinds and other substances used for washing clothes, floors and utensils	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
26. (a) Leather polish, metal polish and all other polishing materials	-do-	-do-
(b) Emery grains and emery powder, emery papers and emery cloths and all sorts of abrasives	-do-	-do-
27. Tans and tanning materials including nitrite, chromates, di-chromates, formates, sulphide, hydro-sulphite, and sulphate and sulphite of sodium and potassium only	-do-	-do-
28. (a) Cement of all sorts including plaster of paris	Rs 2.00 per metric tonne	Rs 2.00 per metric tonne
(b) Asbestos, raw and fibre	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
(c) All sorts of mineral wools	-do-	-do-
29. (a) Chalk, chalk powder, and calcium carbonate in any form not otherwise specified	5 paise per 50 kgm	5 paise per 50 kgm
(b) Earth of all kinds including China clay, fire-clay other than red earth	7 paise per 50 kgm	1 paise per 10 kgm
(c) Lime of all grades	Rs 1 per metric tonne	Rs 1 per metric tonne
30. (a) Mosaic pieces and chips	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
(b) Marble pieces and chips	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(c) China mosaic chips	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(d) Tiles, flooring tiles, mosaic tiles, roofing tiles of all kinds and terrazo tiles	-do-	-do-
	(e) Stone slabs, marble slabs	-do-	-do-
	(f) Stone chips, stone powder (except emerry powder), stone ballast, gravels, stone metals, feldspar, quartz, slate, stone, soapstone, clinker, blast furnace slag and briquettes of all sorts excluding briquettes of coal or coke specified elsewhere	7 paise per 50 kgm	1 paise per 10 kgm
31.	(a) Ordinary clay bricks, burnt or unburnt	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) Brickbats, jhama and surki	-do-	-do-
	(c) Firebricks, glazed bricks and refractories	-do-	-do-
32.	(a) Cement pipes, china pipes, earthen pipes, asbestos pipe, C.I. Pipes, and fittings thereof	-do-	-do-
	(b) Asbestos cement sheets, roofing sheets of all other kinds not specified elsewhere	-do-	-do-
	(c) Roofing felt	1 per cent	1 per cent
33.	(a) Asphalt, bitumen, coal ash, coal tar, coal tar pitch	7 paise per 50 kgm	7 paise per 50 kgm
	(b) Plasticised pitch, mastisc	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(c) Naphthalene, naphthalene oil, carbolic oil, creosote oil, solvent naptha, cresol wash oil (excluding petroleum products), coal tar oil, light oil	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
34.	Glass, glass-ware, china-ware enameled-ware, porcelain-ware, stone-ware, earthen-ware, bottles and all kinds of crockeries	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
35.	Sanitary-wares and fittings including all metal valves, cocks and other fittings	-do-	-do-
36. (a)	Card board, grey board, mill board, straw board, and articles made thereof	4 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
(b)	Plywood, hardboard, masonite, soft-board, decorative laminates and any other kinds of boards of whatever composition not otherwise specified and articles made thereof	4 per cent <u>ad valorem</u>	4 per cent <u>ad valorem</u>
37. (a)	Wood, ballies, timber, cane and articles made thereof including furniture, but excluding wood exclusively meant for manufacture of match sticks	5 per cent <u>ad valorem</u> except furniture	2 per cent <u>ad valorem</u>
(b)	Sandal wood, articles made of such wood, sandal wood dust and chips	-do-	5 per cent <u>ad valorem</u>
38. (a)	All sorts of scents, attars, essences (excluding food essences), essential oils not specifically provided for, all kinds of aroma imparting materials and perfumery	3 per cent <u>ad valorem</u>	3 per cent <u>ad valorem</u>
(b)	Benzene, xylene, toluene, and compounds thereof	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
(c)	Phenol and phenolic compounds	-do-	-do-
39.	Resin of all kinds (natural or synthetic), gum and glue and casein of all sorts, adhesive and pasting materials of all kinds	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
40.	Hair oils, perfumed oils, hair lotions, hair tonics, hair creams, hair dyes and pomades	3 per cent <u>ad valorem</u>	3 per cent <u>ad valorem</u>
41. (a)	Razors, razor parts, safety razors and parts thereof, other shaving requisites including blades	2 per cent	2 per cent
	(b) Brushes, brush components, combs, looking glasses	-do-	-do-
	(c) Tooth paste, tooth powder, gurakhu	-do-	-do-
	(d) Shaving sticks, shaving soaps, shaving creams and after-shave lotions	-do-	-do-
	(e) All sorts of cosmetics, and other preparation whether medicated or not, for the care of skin including beauty creams, cold creams, vanishing creams, skin food and tonics, snows, face powder, rouge, face paints and colours, talcum powder, baby powder	3 per cent <u>ad valorem</u>	3 per cent <u>ad valorem</u>
	(f) Glycerine	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
42. (a)	Cigar cases, cigarette cases	4 per cent <u>ad valorem</u>	4 per cent <u>ad valorem</u>
	(b) Cigar holders, cigarette holders	-do-	-do-
	(c) Smoking pipes, hookka and other smoking requisites excluding tobacco and tobacco preparation other than snuff and zarda specified elsewhere	-do-	-do-
	(d) Tobacco cases and pouches	-do-	-do-
	(e) (i) Aluminium leaves	-do-	1 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(ii) Cigarette papers, filter rods	4 per cent <u>ad valorem</u>	4 per cent <u>ad valorem</u>
	(iii) Aluminium foils	-do-	1/4 per cent <u>ad valorem</u>
	(f) Cigarette lighters	-do-	4 per cent <u>ad valorem</u>
43.	Starches of all sorts, arrowroots, dextrine, farina starches, sago rice, sago flour, sizing oils (not otherwise specified), sizing materials, tamarind seeds and gourd seeds including powder and flour of both, tapioca and tapioca flour and substitutes thereof	1 paise per kgm	1 paise per kgm
44. (a)	(i) Cotton, ginned or unginned	1/2 paise per kgm	1/4 paise per kgm
	(ii) Cotton waste, hard waste and yarn waste	25 paise per 50 kgm	25 paise per 50 kgm
	(b) Raw or unspun wool, knitting wool, woollen yarns	1/2 per cent <u>ad valorem</u>	1/2 per cent <u>ad valorem</u>
	(c) All other fibres including coconut, hemp excluding jute	1 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
	(d) Products of all fibres natural or synthetic including fibre strings, ropes, cords of all kinds excluding jute and excluding cotton-yarn, and yarn elsewhere specified	-do-	-do-
	(e) Steel yarn, asbestos yarn, tyre cord yarn, glass yarn, coir yarn, hemp yarn and synthetic yarn	-do-	-do-
	(f) Threads of all sorts excluding cotton thread	-do-	-do-
	(g) Linoleum	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
45.	Piece goods of artificial materials, hemp, linen, cotton silk, materials, wool, articles made of wholly or partly of any of the materials not otherwise specified	1 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
46. (a)	Raw rubber, synthetic or natural, latex, vulcanised rubber	10 paise per kgm	10 paise per kgm
(b)	Reclaimed rubber	6 paise per kgm	5 paise per kgm
(c)	Rubber waste	2 paise per kgm	2 paise per kgm
(d)	Rubber tyres, rubber tubes for vehicles	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
(e)	Rubber tubes other than for vehicles	1 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
(f)	Rubber solutions and rubber chemicals	-do-	-do-
(g)	All other rubber goods, gutta percha and articles made thereof	-do-	-do-
47. (a)	Beads of all sorts	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
(b)	Brooches, hairpins, garters, suspenders, safety pins, clips, snap buttons, snap fasteners, zip fasteners and other kinds of fasteners, crochet hooks, knitting hooks, pins and needles of all kinds, buttons of all kinds	-do-	-do-
(c)	Imitation ornaments, pearls of all kinds, articles of imitation jewellery	-do-	-do-
(d)	All kinds of laces and tapes including adhesive tapes, embroidery articles	-do-	-do-

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
48.	(a) Bakelite, bakelite goods	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) Celluloid, celluloid goods	-do-	-do-
	(c) Celluloid powder, flakes and products thereof	-do-	-do-
	(d) Ebonite, monide and products thereof	-do-	-do-
	(e) Plastic, polythene and flakes, powder, granules and cutting thereof	-do-	-do-
	(f) Plastic goods except plastic toys	4 per cent <u>ad valorem</u>	4 per cent <u>ad valorem</u>
	(g) Sponges and articles made thereof	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(h) Cellophane and articles made thereof	-do-	-do-
	(g) Sponges and articles made thereof	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
49.	(a) Locks, keys, key rings, key chain	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) (i) Forks, spoons, cutlery of all kinds	-do-	-do-
	(ii) Domestic utensils	-do-	1 per cent <u>ad valorem</u>
	(c) Nipples, shapes, crucibles made of graphite or of any other materials	-do-	2 per cent <u>ad valorem</u>
	(d) Scissors, knives of all kinds	-do-	-do-
	(e) Toys of all kinds except toys made of plastic, all kinds of sports goods	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(f) Stoves, petromax, lanterns and all other lighting equipments including those for electric or gas lighting, their spare parts and accessories	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(g) Pressure cookers, thermos flasks, their spares and accessories	3 per cent <u>ad valorem</u>	3 per cent <u>ad valorem</u>
50.	(a) Musical instruments and their spares and accessories	3 per cent <u>ad valorem</u>	3 per cent <u>ad valorem</u>
	(b) Cine projection machinery, their components, spares, materials used therein	2 per cent	2 per cent
	(c) Photographic machinery, their components and spares, photographic films, mounts, all kinds of photographers and albums, photographic chemicals	-do-	-do-
	(d) (i) Raw (unexposed) cinema films	1 paise per metre	1 paise per metre
	(ii) Cinema films processed and reels	10 paise per metre	10 paise per metre
	(e) Optical goods and dental goods and their spares and accessories	1 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
	(f) Clocks, watches and their spares	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(g) Sewing machines, their spares and accessories	-do-	-do-
	(h) Surgical instruments, scientific appliances, their spares and accessories	1 per cent	1 per cent
	(i) Surveying apparatus, their spares and accessories	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(j) Typewriters, their spares and accessories	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

SI. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
51. (a)	(i) Electrical domestic appliances and their components and spares	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(ii) Electrical fittings, electrical materials	-do-	-do-
	(iii) Electrical machinery of all kinds, alternators, control switch gear, dynamos, generators, turbo generating sets, their components and spares	-do-	-do-
	(iv) Electrical goods including batteries, cells, copper strips for electric cells, horn electric and their spares	-do-	-do-
	(v) Electrical machinery for generation, transmission and distribution, motors, generators, their components and spares	-do-	-do-
	(vi) Radios, radiograms, television sets or apparatus, loudspeakers, gramophones, record players, tape recorders, amplifiers, wireless goods, their components and spares	4 per cent <u>ad valorem</u>	(i) 4 per cent <u>ad valorem</u> (except components and spares (ii) Components and spares NIL
52 (a)	All kinds of machinery, plants, engines, tools, instruments, apparatus and appliances, components, spare parts and accessories thereof except those otherwise specified	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) Components and spare parts of electronic instruments, apparatus and appliances	-do-	NIL

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
53. Iron, steel and their alloys:			
(a)	Blooms, billets, slabs	Rs 10 per metric tonne	Rs 10 per metric tonne
(b)	pig iron	-do-	-do-
(c)	(i) angles, equal or unequal	-do-	-do-
	(ii) bars, rods, rounds	-do-	-do-
	(iii) black or galvanised sheets, plain or corrugated	-do-	-do-
	(iv) bulbs or toe	-do-	-do-
	(v) channels	-do-	-do-
	(vi) fishplates for rail	-do-	-do-
	(vii) joists	-do-	-do-
	(viii) rails	-do-	-do-
	(ix) plates, ordinary mild steel including boiler and high tensile ship building or bullet proof	-do-	-do-
	(x) shell, steel ingots blooms, billets, bars	-do-	-do-
	(xi) spring steel, vehicular or flat bars	-do-	-do-
(d)	(i) belts, nuts, rivets, washers and such other articles	2 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
	(ii) hardware articles, builders hardware	-do-	-do-
	(iii) hoops, strips	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(iv) pipes, tubes	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(v) wire, barbed, telegraph or other kinds of black or galvanised	-do-	-do-
	(vi) wire nails, wire nettings, wire meshes, grills, expanded metal	-do-	-do-
	(vii) springs, hooks, rings, buckles, eyes and eyelets	-do-	-do-
	(viii) steel furniture, including almirahs, drawers and chests, safes and lockers	-do-	2 per cent <u>ad valorem</u>
	(ix) any other articles manufactured from iron or steel or their alloys not specified elsewhere	-do-	-do-
	(e) Iron and steel scrap, skull	Rs 6.00 per metric tonne	Rs 6.00 per metric tonne
54.	(a) Non-ferrous metals, their alloys, bars, rounds, sheets, ingots and their circles	Rs. 2.00 per 50 kgm	Rs 2.00 per 50 kgm
	(b) Non-ferrous metal dross and waste	Rs 1.00 per 50 kgm	Rs 1.00 per 50 kgm
	(c) (i) Articles made of non-ferrous metals and their alloys, not specified elsewhere	2 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
	(ii) Aluminium slab	-do-	1/5 per cent <u>ad valorem</u>
55.	(a) Stainless steel sheets, rounds, bars, rods, circles, flats, squares	-do-	1/2 per cent <u>ad valorem</u>
	(b) Articles made of stainless steel	-do-	1 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
56.	(a) All kinds of paints, including acrylic and plastic emulsion paints, lacquers, distempers, cement colours or paints, whether ready for use or not, dyes, indigo, pigments, all colouring matter and whitening agents, colour washes used for painting buildings, cement and plastic colour washes	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) Varnishes, paint removers and stain removers of all kinds	-do-	-do-
	(c) All sorts of dilutants, thinners and hardeners not otherwise specified	-do-	-do-
	(d) (i) Re-oxide, zinc oxide, titanium di-oxide and powder, aluminium oxide, green oxide, black oxide, tin-chlorides, cutch, pine tar, oil turpentine	-do-	-do-
	(ii) Carbon blacks	-do-	1 per cent <u>ad valorem</u>
57.	Paper:		
	(a) Newsprint	50 paise per 50 kgm	50 paise per 50 kgm
	(b) All kinds of paper of whatever composition and thickness not specified elsewhere	3 per cent <u>ad valorem</u>	-do-
	(c) Paper waste	25 paise per 50 kgm	25 paise per 50 kgm
58.	(a) Lac except kiri lac and articles made thereof	10 paise per kgm	10 paise per kgm
	(b) Kiri lac	5 paise per kgm	5 paise per kgm

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
	(c) Cork and articles made thereof, including thermo-cole	1 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
59.	(a) Activated carbon, carbon rods, carbon blocks, carbon dust	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
	(b) Industrial belting, industrial chain and pulleys	-do-	-do-
	(c) Welding electrodes, welding rods and welding cables	-do-	-do-
	(d) Moulds, dies, crucibles, grinding wheels and semi-finished metal castings	-do-	-do-
	(e) All kinds of bearings, ball bearings, pickers, buffers, healds, reels, bobbins, strainers, machinery felts, and netting cloths	-do-	-do-
	(f) Any other mill stores or gin stores not specified elsewhere	-do-	-do-
60.	(a) Industrial gases, including liquid oxygen, gaseous oxygen and acetylene gas, chlorine gas, maffron gas, carbonic acid gas, other refrigerating gas, argon gas	-do-	-do-
	(b) (i) Drugs and drug intermediates of I.P., B.P., U.S.P. grades (chemical based) except those specified elsewhere	-do-	NIL
	(ii) All kinds of chemical based fertilisers, insecticides, pesticides, herbicides, weed-icides	-do-	-do-
	(iii) Sodium chloride (common salt)	-do-	Nil
	(iv) All other chemicals not specified elsewhere	-do-	2 per cent <u>ad valorem</u>

Contd...

TABLE A.2.4 (Contd.)

Sl. No.	Specified goods	Maximum rate of tax	Current rate of tax as on 31-12-86
61.	Sculptured, decorative or engraved goods of clay, metal, stone, wood or other articles, earthenwares, terracotta, clay models	2 per cent <u>ad valorem</u>	2 per cent <u>ad valorem</u>
62.	Vehicles		
(1)	All motor vehicles registered with registering authority having jurisdiction over Calcutta Metropolitan Area or part of it provided the owner has place of residence or place of business in Calcutta Metropolitan Area or in the case of Motor transport vehicles, the recorded garage address is in Calcutta Metropolitan Area	3 per cent <u>ad valorem</u>	Nil
(2)	All motor vehicles other than those referred to in sub-item (1) above and other than buses and taxis		
(a)	For first entry into Calcutta Metropolitan Area for registration in Calcutta Metropolitan Area		
	(i) motor cars and chassis thereof	3 per cent <u>ad valorem</u>	1/2 per cent <u>ad valorem</u>
	(ii) chassis of buses and goods vehicles	-do-	1/4 per cent <u>ad valorem</u>
	(iii) other Motor Vehicles	-do-	1/2 per cent <u>ad valorem</u>
(b)	For each entry other than those referred to in (a)		
	(i) motor-cycle, Scooter	-do-	NIL
	(ii) motor-car, tempo, station wagon, small vans, chassis thereof	-do-	-do-

Contd...

TABLE A.2.4 (Contd.)

Sl. Specified goods No.	Maximum rate of tax	Current rate of tax as on 31-12-86
(iii) lorries, trucks, large vans loaded partly or wholly with goods and chassis thereof, tractor, trailer	3 per cent <u>ad valorem</u>	Nil
(3) Buses and taxis	-do-	-do-
(4) Bicycles, carriages, perambulatores and all other kinds of vehicles not other- wise specified	3 per cent <u>ad valorem</u>	1 per cent <u>ad valorem</u>
(5) Components, accessories and spares of all vehicles, carriages	-do-	2 per cent <u>ad valorem</u>

Source: Government of West Bengal,
Office of the Director of
Entry Tax.