

# A Comparative Study of Select States in India with Respect to Sources of Tax-revenue

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**Abstract**—India has witnessed rapid strides in urbanization as can be seen from the growing metropolitan areas. Urbanization in India has become an irretrievable process, and an important determinant of national economic growth and poverty reduction. Generally, states with higher Gross State Domestic Product (GSDP) have higher levels of urban population. Advanced states in India, such as, Maharashtra, Gujarat, Tamil Nadu and Karnataka are significantly more urbanized than Bihar, Odisha and Assam. According to Census 2011, Maharashtra is the second most populated state, third largest state in terms of geographical area and third most urbanized state with 45.23% people residing in urban areas, first being Tamil Nadu 48.45% and second being Kerala with 47.72%. Rapid urbanization in India has led to an increased financial responsibility of the States and the Urban Local Bodies (ULBs). After the 74<sup>th</sup> Constitutional Amendment Act the already over-burdened ULBs in Maharashtra became even more financially weak. It is the only state in India to levy the Local Body Tax (LBT) since April 2013. However, the Bhartiya Janata Party (BJP) led State Government has partially scrapped the LBT since 1<sup>st</sup> of August 2015. A comparative analysis is needed in order to explore new and innovative sources of tax-revenue in Maharashtra. This paper is thus an attempt to look at various sources of tax-revenue that are used in other states and further an attempt is made to provide suggestions for new sources of tax-revenues such as: Value Added Tax (VAT), property tax, entertainment tax, water tax, etc. in the state of Maharashtra. The purpose of this paper is achieved by conducting a comprehensive review of literature. This paper presents the data in a descriptive approach. This paper will be useful for the various stakeholders in Maharashtra and for the students of Public Finance.

**Keywords:** Comparative Study, Tax-Revenues, State-Level Finances, Public Finance

## 1. INTRODUCTION

In the year 2014-15, With 7.3% growth rate, India is one of the fastest growing economies in the world (The Times of India, LBT scrapped, cash concerns at PMC., 2015). It is a federal country governed under a parliamentary system consisting of 29 states and 7 union territories. With developments in trade, industry and commerce, it is also becoming an urbanised nation. In the year 2013, about 32% of the population of India lived in cities (World Bank Report, Urban population in the world (% of total), 2013). The paper attempts to analyse the tax revenue of select top six-states

(Maharashtra, undivided Andhra Pradesh, Uttar Pradesh, Tamil Nadu, Karnataka and Gujarat). These states have been studied because of their highest contribution to tax-revenue across the 29 states in India. The main objective of the paper is to compare the sources of tax revenue in selected six states and suggest various taxes that can be implemented in Maharashtra.

**Table 1: Tax revenue of top six State in India:**

Sr. No.	State	Tax Revenue (in rupees)
01	Maharashtra	4518 billion (US\$71 billion)
02	Andhra Pradesh	3234 billion (US\$51 billion)
03	Uttar Pradesh	2964 billion (US\$47 billion)
04	Tamil Nadu	2734 billion (US\$43 billion)
05	Karnataka	2526 billion (US\$40 billion)
06	Gujarat	1796 billion (US\$28 billion)

Source: Thirteenth Finance Commission of India (2010-15)

**Table 2: Sources of revenue for the States in India:**

Sr. No.	Sources of revenue for states	Value (in percentage)
1	State's own tax revenue	53.74%
2	Internal debt of the state	14.19%
3	Share in central taxes	11.95%
4	State's own non-tax revenue	8.50%
5	Grants in aid from centre	7.35%
6	Public accounts	1.95%
7	Loans from centre	1.87%
8	Loans and advances taken by states	0.45%

Source: (The Times of India, 2015)

According to the list-II of the seventh schedule of Constitution of India, sources of revenue for state governments include; land revenue, duties of excise, tolls, stamp duty, building permissions, developmental charges and share in union taxes. State governments also receive grants from Central government (Bhatia, 2010) (Sikarwar & Pandey, 2013).

**Table 3: Analysis of states with per capita income (2013-14):**

Sr. No.	State	Per Capita Income (in Rupees)
1	Maharashtra	1,07,670
2	Andhra Pradesh	78,958
3	Uttar Pradesh	33,137

4	Tamil Nadu	98,550
5	Karnataka	77,309
6	Gujarat	96,976

Source: Government of India website

**Table 4: Preview of sources of tax-revenue in each State:**

Sr. No.	State	1st source of revenue	2nd source of revenue	3rd source of revenue
1	Maharashtra	LBT	VAT	Stamp duty
2	Andhra Pradesh	Commercial tax	Stamp duty	State excise duty
3	Uttar Pradesh	State excise duty	Land revenue	Sales tax
4	Tamil Nadu	State excise duty	Sales tax	Special fees
5	Karnataka	Sales tax	State excise duty	Stamp duty
6	Gujarat	VAT	Land revenue	Stamp duty

Source: Thirteenth Finance Commission of India (2010-15)

Note: Meanings of the above sources of revenue have been explained in Appendix.

**Analysis of the above table:** From the above table, we can see that stamp duty and state excise duty are the most popular sources of tax revenue in the top-six states in India. These are followed by sales tax and land revenue on third and fourth place respectively. Maharashtra is the only state in the country to have levied LBT in replacement of Octroi. Commercial tax is being used only in Andhra Pradesh. Special fees or developmental charges are being used only in Tamil Nadu. Out of the six states that we have considered, Value Added Tax (VAT) is levied in two states of Maharashtra and Gujarat. Thus, from the above table we get a basket of 8 to 10 taxes used in selected states in India and what the states can take from each other.

### 1) Financial challenges faced by Maharashtra:

According to the Economic Survey of Maharashtra (2014), at Rs.1.03 lakh, Maharashtra has the second highest per capita income in the country only after Haryana. The state's population went up from 9.69crore in 2001 to 11.24crore in 2011. With growing population and in-migration of people, the condition of infrastructure is unstable (FICCI Report, 2011). In the year 2013-14, 16 districts of the state were hit by drought and there is a general slowdown in economy (Jog, 2015). Further, it is also the state, which has the second largest debt burden in the country after Uttar Pradesh. In the year 2011, the debt burden stood at Rs.2.09 lakh crore (Marpakwar, 2011). State's debt burden is seen as increasing from Rs.1.3 lakh crore in 2006 to Rs.3.3 lakh crore by 2016 (The Times of India, 2015). Thus, the major challenge facing state government today is financing its expenditure and improving the poor state of its finances in order to lead to economic growth and infrastructure development.

## 2. DISCUSSION OF VARIOUS SOURCES OF REVENUE IN SELECTED INDIAN STATES:

Every state has different topography and people of various cultural backgrounds practising various occupations. Some states have better connectivity than others do. This leads to state specific challenges, which need to be addressed separately. That is why sources of revenue differ from state to state.

### a) Maharashtra

It is the only state in India to have continued with Octroi since 1965. However, Octroi was replaced by the Local Body Tax (LBT) from 1<sup>st</sup> of April 2013 onwards. However, the Bhartiya Janta Party (BJP) led State Government has partially scrapped the LBT from 1<sup>st</sup> of August 2015 onwards. And is looking at various sources of tax revenue in order to replace LBT. This is because, LBT has been associated with various drawbacks such as time consuming and opposition from the trader's community, being the two major reasons. In terms of expenditure, most of the state government expenses are developmental in nature and targeted towards funding the creation of social services (education, health and social development) which in turn helps support improve quality of human capital in the state (Sabnavis, 2013).

**Table 5: Revenue at a glance in Maharashtra:**

Sr. No.	Tax	Revenue in 2013-14	Percentage Share in 2013-14
1	VAT	69.777 crore	57.9%
2	Octroi + LBT	14.500 crore	17.1%
3	Stamp duty + registration fees	-	15.5%
4	State excise duty	5.056 crore	9.5%

Source: Economic Survey of Maharashtra 2013-14 and Times of India (TOI)

The major source of revenue in Maharashtra was Octroi until the Local Body Tax (LBT) replaced it in April 2013. VAT and LBT are the two major sources of revenue in Maharashtra. VAT contributed 57.9%, Octroi and LBT together contributed around 17.1%, Stamp duty & Registration fees together contributed 15.5%, and State Excise duties contributes 9.5% to State's Own Tax Revenue (OTR) until 2013-14. The revenue from VAT has increased from Rs.60.080crore in 2012-13 to Rs.63.922crore in 2013-14 indicating growth of 6.4%. The State also has a share in the Central Taxes as per the recommendations of Finance Commission. Grants from Central Government contribute more than 55% to non-tax revenue (Economic Survey of Maharashtra, 2013). The state government has also received help from international institutions like the World Bank (World Bank Report, INDIA - Maharashtra Rural Water Supply and Sanitation Program, 2014).

**b) Andhra Pradesh:**

Excise and stamp duty were the two important revenue generators in the undivided state, budgeted to collect Rs.7.500crore and Rs.6.414crore, respectively (Reddy, 2014). A share from Central Taxes is also an important source of state revenue in Andhra Pradesh. Further, the ULB's in Andhra Pradesh receive a fixed share of the revenue from entertainment tax. Following are the major tax revenues of both the States of Andhra Pradesh and Telengana, until September 2014 – Commercial Tax: Rs.2.192crore (AP) and Rs.2.281crore (TG); Stamps and Registration duty: Rs.255crore (AP) and Rs.175crore (TG); Excise duty: Rs.180crore (AP) and Rs.139crore (TG); and Mines and Minerals Tax: Rs.72.7crore (AP) and Rs.151crore (TG) (Maitreyi, 2014).

**c) Uttar Pradesh:**

Among the state's own revenues, tax revenue has been the predominant source of income for Uttar Pradesh. Taxes constituted almost 71% of overall receipts. Sales taxes (including taxes on motor spirit and sugarcane sales) has been the most important source of tax revenue for the state. The next most important source of state revenue has been excise duties. UP's share in central taxes accounted for 26.9% in 1970-75 and has since remained at about this level (Bajaj & Agarwal, 1990). 2004 onwards Uttar Pradesh is the leader, with excise collections of Rs.3,136.05crore (including Rs.286.05crore of Uttaranchal) (Damodaran, 2004). The total tax revenue for the year 2012-13 was Rs.1,14,121. Amongst the direct taxes, land revenue played a major role with Rs.26,017 (Government of Uttar Pradesh, 2013).

**d) Tamil Nadu:**

Sale of liquor in the state-run Tamil Nadu State Marketing Corporation (TASMAC) outlets continue to be a major source of income for the Tamil Nadu government with a whopping Rs.21.680.67crore earned as total revenue during 2012-13. The sum included an excise revenue of Rs.12.125.31crore and sales tax of Rs.9.555.36crore. Tamil Nadu government also levies a 'Special Fee' for the goods manufactured in other states but sold within the state (similar to LBT in Maharashtra). A total of Rs.2.70crore have come as special fee during 2012-13 to the government (The Economic Times, 2013). In the same period, the share from Central Government is about Rs.17.285crore. Further, Pooled Financing Options have been widely used in Tamil Nadu to finance infrastructure facilities (BusinessLine, Tamil Nadu's tax revenues growing at good pace, 2013).

**e) Karnataka:**

The state has one of the highest own tax revenues to Gross State Domestic Product (GSDP) ratio. However, the state has one of the lowest non-tax revenues to the GSDP ratios in the country. State's Own Tax Revenues (STOR) constituted 65% (Rs.53.492crore) of total revenue receipts as per the revised budget estimate for 2012-13 (Prabhu, 2013). During 2012-13

taxes on sales contributed Rs.28.414crore, state excise duty contributed Rs.11.070crore and Stamps and Registration fees contributed Rs.5.225crore to state's OTR (Report on State Finances, 2013).

**f) Gujarat:**

The state of Gujarat uses VAT as its most important tax revenue resource. Further, land revenue also plays an important role in the state's finances. During 2014, under State's OTR, land revenue contributed Rs.2.79.04.61, stamp duty along with registration fees contributed Rs.1.09.76.68 and urban development fund contributed Rs.19.42.39 (Revenue Department, Government of Gujarat, 2014).

**2) Recommendations for Maharashtra:**

Since the BJP led State Government has partially scrapped the LBT from 1<sup>st</sup> August 2015 onwards, experts have suggested the following sources of tax-revenue for Maharashtra in order to replace the LBT. The revenue resources have been suggested taking into consideration the comparative study between states;

- a) In the budget of 2014-15, the Maharashtra state government proposed to increase tax rate of gold, silver and their jewellery from 1% to 1.10% and sugarcane purchase tax from 3% to 5% to raise funds for drought relief for one year. Further, tax on cigarette to be increased from 20% to 25% and on Bidi from 5% to 12.5% during the same period. Unmanufactured (raw) tobacco will be taxed at 12.5%, with 5% levy on textile for industrial use. The budget has also proposed to increase tax on certain powder, cubes and tablets from which non-alcoholic beverages are prepared from 5% to 12.5% (Jog, 2015).
- b) In order to deal with the revenue issues in the state, one primary solution is that VAT can be increased up to 20%. The VAT rates at present starts from 0.1% and varies from category to category of goods. As LBT is scrapped the government of Maharashtra can look as VAT as a major source of revenue. A 1-3% surcharge on VAT can be levied to compensate the loss of revenue from LBT. Until march 2015, half of the state revenue came from VAT. In the year 2014, out of the total revenue over Rs.46,000 crore was generated from VAT (The Times of India, 2015). Thus, VAT has emerged as a dependable source of revenue of Maharashtra government.
- c) Entertainment tax falls in List-2 of the Seventh Schedule of the Constitution of India and is exclusively reserved as a revenue source for the state governments. Entertainment tax is usually levied on the events of amusements and entertainment. This form of tax has been widely used in Kerala and Andhra Pradesh. This can be another important source of revenue for the state government. At present, in Maharashtra, it is being levied only on movie tickets under the Maharashtra Entertainment Duty Act, 1923 (Maitreyi, 2014).

- d) Water tax can be introduced in Maharashtra on lines similar to gas supply tax and electricity bill. Water tax has been used in Chennai in the state of Tamil Nadu under the Chennai Metro Water Supply & Sewerage Board (CMWS&SB). It is also been used in the state of Delhi (NDTV India, 2012).
- e) User fees or developmental charges can be another added source of income. For example if the government in a particular area provides a particular facility, only those benefiting from that project will be charged tax until the money is recovered (Bird, 1995).
- f) Until March 2015, the Maharashtra state government used to sell premium Floor Space Index (FSI) at 30% of the property ready reckoner (RR) rates of 2008. The Maharashtra state government has decided to fix the new price linked to the 2015 ready reckoner (RR) rates and charge builders 60% of these (The Times of India, Premium plans for extra FSI may hit redevpt projects, 2015). Thus, if FSI is increased in the state, it will provide dual benefits. Firstly, it will encourage more constructions that will help in providing for house for the poor. Secondly, it will provide large scale revenue to the government.
- g) Micro-financing schemes are very popular and is a widely prevalent model throughout the country. They mostly target low and moderate-income groups which do not qualify for formal credits. The potential of Micro Financing Institutions (MFI's) could be explored in sectors like sanitation, home improvement and water supply so as to ensure better service delivery, through micro loans and supporting services in Maharashtra (Nallathiga, 2012).
- h) Another important means to generate revenue is public-private partnership (PPP) models. They can be used to finance urban infrastructure, including building and maintenance of good quality transportation facilities, which is in a poor condition in the state (Lakshmanan). For example tolls on road is charges until the costs are covered. PPP models have been widely used in Karnataka and have been very successful (Khan H. R., 2013).
- d) **Commercial Tax** - Commercial tax is a type of indirect tax that is established in contingency with the inherent value, earnings, profit, costs and withholdings with regard to the commercial provision of a product or a service. The definition of a Commercial Tax may vary in accordance to the location of its usage. (Andhra Pradesh only)
- e) **State Excise Duty** - State and not Central government levy the State Excise Duty. It is an island tax levied only on goods like liquor, which are within the state list of subjects. (Andhra Pradesh, Uttar Pradesh, Tamil Nadu and Karnataka)
- f) **Land Revenue** - Land revenue refers to all of the income earned from the land. This generally involves revenue from crops being grown on the property and sold in the market. (Uttar Pradesh and Gujarat)
- g) **Sales Tax** - Sales tax is levied on the sale of a commodity, which is produced or imported and sold for the first time. If the product is sold subsequently without being processed further, it is exempt from sales tax. (Uttar Pradesh, Tamil Nadu and Karnataka)
- h) **Special fees/ developmental charges** - Special fees or developmental charges are imposed for services provided by the ULB in a specific area. The objective is to finance the new infrastructure project by taxing those who are presumed to benefit directly from it. (Tamil Nadu)

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### 3. APPENDIX

Meaning of the various sources of revenue in brief:

- a) **VAT** - The Value Added Tax (VAT) is a multi-stage tax levied at each stage of the value addition chain, with a provision to allow Input Tax Credit (ITC) on tax paid at an earlier stage. (Maharashtra and Gujarat)
- b) **LBT** - Local Body Tax (LBT) is levied by the Municipal Corporations on goods entering the Corporation limits for purpose of consumption, use or sale. (Maharashtra only)
- c) **Stamp Duty** - Stamp duty is a tax levied on the legal recognition of certain documents. It is collected based on property value at the time of its registration. (Maharashtra, Andhra Pradesh, Karnataka and Gujarat)

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