

LIST OF TABLES

TABLE No.	TITLE	PAGE
2.1	Total tax burden of the agricultural and non-agricultural sectors.	29
2.2	Expenditure on agriculture and allied activities as percentage of total public sector outlay.	33
3.1	Land revenue vis-a-vis state revenue	64
3.2	Land revenue per hectare and per capita	67
3.3	Level of land revenue	70
3.4	Revenue account developmental significance of land revenue	75
3.5	Capital account developmental significance of land revenue	77
3.6	Statewise percentage of land revenue in relation to total revenue and tax revenue	80
3.7	Hierarchy of states relative to tax effort on land revenue	83
4.1	Agricultural income-tax of state governments	89
4.2	Agricultural income-tax per hectare and per capita	92
4.3	Level of Agricultural income-tax	94
4.5	Agricultural income-tax of the states.	99
4.6	Ranking of the states according to their level of income-tax vis-a-vis tax revenue	105
6.1	Indirect taxes as percent of total expenditure and total cash expenditure by per capita expenditure groups (1973-74)	119

LIST OF TABLES

Contd.

TABLE No.	TITLE	PAGE
6.2	Central and state indirect taxes as percent of consumer expenditure by per capita expenditure groups (1973-74)	121
6.3	Tax burden as percent of consumer expenditure on all indirect taxes according to type of goods.	123
6.4	Burden of state taxes as percent of consumer expenditure according to type of goods	125
6.5	A comparative statement of incidence of indirect taxes in 1963-64 and 1973-74.	126

LIST OF GRAPHS

I	Scenario of Land Revenue
II	Hierarchy of states Relative to Tax Efforts on Land Revenue
III	Scenario of Agricultural Income Tax
IV	Hierarchy of states Relative to Tax Efforts on Agricultural Income Tax