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**CBR YEAR BOOK  
1987-88**

**CENTRAL BOARD OF REVENUE  
GOVERNMENT OF PAKISTAN  
ISLAMABAD**

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CENTRAL BOARD OF REVENUE  
GOVERNMENT OF PAKISTAN  
ISLAMABAD

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## PREFACE

This is the second issue of the CBR Year Book. While continuing the format of the first, in certain respects it also attempts certain improvements. As this document is essentially a statistical compilation of Federal taxes collected during the year 1987-88, we have restricted ourselves to bringing facts and figures up to date and making only such alterations in the text as are thereby rendered necessary. All data, where possible, have been brought up to the year 1987-88. We have also made the following additions in the book :

- (a) Budgetary measures, on historical basis, for the years 1948-49 to 1987-88.
- (b) Decade-wise tax/GDP ratios
- (c) Decade-wise share of federal taxes
- (d) Production data of excisable commodities (1972-73 to 1987-88)
- (e) Impact of import and export policies
- (f) Value of imports and exports as well as trade balances

2. We trust the additions made in the book will better serve the economist, the statistician and those interested in revenue data for analysis, for they constantly find themselves coming up against difficulties which impede timely execution of their assignments because of inadequate data.

3. Syed Mohammad Yehya, Director of Research & Statistics, has taken great pains in putting together this second issue and incorporating additional information therein. He was assisted by Messers M. Msheeruddin, Joint Director, Talib Hussain Baluch, Deputy Director and Mr. M. Shafiuddin, Statistical Officer. Their contribution is gratefully recognised. Thanks also go to Mr. Abrar Nabi Qureshi, Stenographer and Mr. Muhammad Khalid Ibrahim, Junior Statistical Clerk, who performed the important task of typing the draft. Mr. Abdur Rauf, Statistical Assistant did the proof-reading and pursued the printing work through to the end. I thank him as well.

4. This second issue is a continuation of the initiative by Mr. I.A. Imtiaz, former Chairman, Central Board of Revenue which has been supported enthusiastically by his two distinguished successors, Mr. Aitzazuddin Ahmad and Mr. G. Yazdani Khan. We have also benefitted from the experience of those who read the first issue. I owe a great debt to them for offering most helpful suggestions.

5. If readers have comments and suggestions, we would like to hear about them. They are invited to write to us at Central Board of Revenue, Islamabad. We hope to benefit from these in bringing out the third edition, which is already at an advanced stage of editing.

(MUZAFFAR MAHMOOD QURESHI)

*Member (Admn. & Co-ord. & CE)*

Islamabad, June 13, 1990.

## ACKNOWLEDGEMENT

The second edition of the Year Book is an improvement upon the first, especially with respect to the coverage of data. Officers and staff of the Directorate put in a lot of efforts in retrieving data from dank and musty records; they scanned, collated and marshalled the data in a coherent pattern. Most data, it will be seen, span the period from 1948-49 to 1987-88. The officers who toiled for months retrieving the data were:

<i>Name</i>	<i>Designation</i>
1. S. Khurshid Mustafa Abidi	Deputy Director
2. Mr. Muhammad Iqbal Khattak	Deputy Director
3. Mr. Muhammad Anees	Statistical Officer
4. Mr. Umer Wahid	Statistical Officer
5. Sahib Zada Muhammad Junaid	Statistical Officer
6. Mr. Amir Ahmed	Research Officer
7. Mr. Abdul Waheed Mangrio	Research Officer

Their contribution is gratefully acknowledged. We are equally indebted to the technical sections of the CBR for vetting the draft and making valuable suggestions. This has made the text relatively readable.

(S. M. YEHIA)  
*Director.*

## CHAPTER I

### CENTRAL BOARD OF REVENUE

1.1 The Central Board of Revenue was established on 1st April, 1924, under the Central Board of Revenue Act, 1924, and was constituted as a Division of the Ministry of Finance known as Revenue Division up to 31st August, 1960. It exercised the powers and authority of the Federal Government in the Ministry of Finance in respect of fiscal policies, changes in duties and taxes, levy and realisation of federal revenues, hearing of appeals and revision petition, tax administration, etc. In August, 1960, the Ministry of Finance was re-organised and the Revenue Division of the Ministry of Finance ceased to exist. Instead, the Central Board of Revenue was constituted as a self-contained Attached Department of the Ministry of Finance under the Expenditure and Budget Division with three Members (each of whom was given the *ex-officio* status of a Joint Secretary). Secretary (Expenditure and Revenue) was designated as Chairman of the Board. Later, Finance Secretary became Chairman of Central Board of Revenue.

1.2 As the work load increased this arrangement called for change. In order to streamline the organisation and its functions, a post of Chairman, Central Board of Revenue with *ex-officio* status of Additional Secretary, was created in 1971, and consequently the Finance Secretary was relieved of his duties as Chairman, Central Board of Revenue. This post of Chairman, Central Board of Revenue was later upgraded to that of a Secretary to the Federal Government, and the posts of Member were upgraded to Additional Secretary's grade.

#### **Constitution and Functions of the Central Board of Revenue**

1.3 The Central Board of Revenue is the head of all revenue departments of the Federal Government. It comprises a Chairman and five Members. Three Members deal respectively with (i) Income tax, (ii) Customs, and (iii) Central Excise and Sales tax. One Member is in charge of administration including personnel management problems of the

Board, while another member (Judicial) hears appeals and revision applications.

1.4 The names of Chairman are given below:

**Secretary, Finance/ex-Officio Chairman**

	From	To
(i) Sir Victor Turner	14.08.1947	01.02.1950
(ii) Mr. Abdul Qadir	01.02.1950	25.02.1952
(iii) Mr. Mumtaz Hasan	25.02.1952	01.11.1958
(iv) Mr. H. A. Majid	01.11.1958	29.07.1960
(v) Mr. M. Ayub	29.07.1960	19.06.1961
(vi) Mr. Mumtaz Mirza	19.06.1961	06.03.1963
(vii) Mr. M. M. Ahmed	06.03.1963	30.05.1966
(viii) Mr. Ghulam Ishaq Khan	31.05.1966	08.09.1970
(ix) Mr. A.G.N. Kazi	08.09.1970	10.10.1971

**Chairman, CBR (Full—Time)**

(i) Mr. M. Zulfiqar	11.10.1971	17.11.1973
(ii) Mr. Riaz Ahmad	17.11.1973	30.09.1974
(iii) Mr. M. Zulfiqar	01.10.1974	12.11.1975
(iv) Mr. N. M. Qureshi	12.11.1975	14.12.1980
(v) Mr. Fazlur Rahman Khan	14.12.1980	11.08.1985
(vi) Mr. I. A. Imtiaz	11.08.1985	20-08-1988

1.5 The Central Board of Revenue's functions consist in (i) administration of the revenue departments of the Federal Government, namely the Customs, the Central Excise and Income Tax Departments; (ii) formulation of tax policies of Federal Government; (iii) monitoring performance of and issuing technical advice to, field officers; (iv) attending to references and decisions under various taxation statutes as well as to references, from Ministries and Division; (v) conducting negotiations with other countries on double taxation; and (vi) hearing appeals and revisions in cases decided by the revenue departments. The work of CBR is regulated by the Central Board of Revenue Rules, 1967.

1.6 The Central Board of Revenue at present consists of a Chairman (*Ex-officio* Secretary to Govt.), 5 Members (*ex-officio* Additional

Secretaries), 7 Chiefs (BPS-20) 13 Secretaries (BPS-19) and 47 Second Secretaries (BPS-17 and 18), with complementary staff dealing with technical as well as administrative matters of Sea Customs, Land Customs, Central Excise, Income Tax, Sales Tax, Wealth Tax and Workers Welfare Fund.

1.7 The three major Departments under the Central Board of Revenue *viz.*, Sea Customs, Customs and Central Excise and Income Tax Departments, with vast net work, throughout Pakistan primarily deal with the enforcement of fiscal policies, revenue realisation, prevention of tax evasion and smuggling, etc. In addition to these, there are a number of Directorates attached to the Central Board of Revenue, dealing with Valuation, Inspection, Intelligence and Investigation, Complaints, Research and Statistics, etc.

### **Federal Taxes**

1.8 Federal taxes are classified into the following two categories :

#### **Direct Taxes**

In this category are tax on income (Income Tax), on profits of companies (Corporation Tax), on capital (Wealth Tax). These taxes are all levied directly on the person receiving the income and paid by him direct.

#### **Indirect Taxes**

These are taxes on goods and services. Of this type are customs and excise duties and sales tax. How much a person pays in indirect taxes depends on the extent to which he uses taxed goods or services.

## CHAPTER II

## REVENUE RECEIPTS

2.1 During 1986-87, the Central tax receipts (net) were Rs. 65701.7 million; for 1987-88, the revised estimate was Rs. 75502.0 million, *i.e.*, up by 14.9%. However, net collection during 1987-88 at Rs. 75983.6 million compared with Rs. 65701.7 million during 1986-87, were more by Rs. 10281.9 million, or 15.7%.

2.2 Over the years, the federal revenues increased at a respectable rate. Between 1948-49 and 1958-59, these registered a compound growth rate of 15.22%, between 1958-59 and 1968-69, a rate of 11.78% and between 1968-69 and 1978-79, a rate of 19.10%. During the years between 1980-81 and 1987-88, the annual growth rate of the federal tax receipts was above 10 per cent, except for the year 1984-85 when the growth dipped to 4.10 per cent over 1983-84. Historical trends of receipts and growth rates are shown in the table given below:—

## FEDERAL TAX RECEIPTS (NET)

Year	Collection (Millions of Rupees)	Annual Growth Rate (Percentage)	Compound Growth Rate (Percentage)
1	2	3	4
1948-49	310.6	—	—
1958-59	1280.8	—	15.22
1968-69	3901.9	—	11.78
1978-79	22398.8	—	19.10
1980-81	34764.3	—	—
1981-82	38554.2	10.90	—
1982-83	43543.9	12.94	—
1983-84	50596.6	16.20	—
1984-85	52669.8	4.10	—
1985-86	59567.5	13.10	—
1986-87	65701.7	10.30	—
1987-88	75983.6	15.65	—

## Income Tax

2.3 During 1986-87, income tax receipts (net) amounted to Rs. 10354.3 million. For 1987-88, the revised estimate was Rs. 11500.0 million *i.e.* 11.1% growth over 1986-87. The receipts (net) increased from Rs. 10354.3 million for 1986-87 to Rs. 11528.4 million for 1987-88 *i.e.* up by 11.3 per cent instead of the targeted growth of 11.1%.

## Wealth Tax

2.4 Wealth tax receipts (net) during 1987-88 at Rs. 197.3 million exceeded the targeted receipts of Rs. 150.0 million by Rs. 47.3 million, or 31.5%.

## Workers Welfare Fund

2.5 The receipts (net) during 1987-88 at Rs. 115.5 million exceeded the revised estimate of Rs. 60.0 million by Rs. 55.5 million or 92.5%.

## Central Excise

2.6 Central Excise receipts (net) during 1986-87 amounted to Rs. 15361.1 million; for 1987-88, the revised estimate was Rs. 17382.0 million. Collection at Rs. 17398.5 million exceeded the revised estimate by Rs. 16.5 million or 0.1%.

2.7 Major excise-duty contributing industries are:

- (i) Cigarette manufacturing (the largest contributor of excise duty). Receipts during 1986-87 were Rs. 5631.5 million; for 1987-88 the revised estimate was Rs. 6470.0 million *i.e.* up by 14.9%. The receipts during the period under report increased by 2.8%, from Rs. 5631.5 million last year to Rs. 5789.5 million this year.
- (ii) *Sugar manufacturing.*—(the second largest contributor). Receipts during 1986-87 were Rs. 1916.6 million; for 1987-88 the revised estimate was Rs. 2407.0 million. During the period under report, collection at Rs. 2781.0 million exceeded the revised estimate by Rs. 374.0 million or 15.5%.

- (iii) *Cement*.—(the third largest contributor). Receipts during 1986-87 were = Rs. 2133.0 million; for 1987-88, the revised estimate was Rs. 2300.0 million *i.e.* up by 7.8%. During the period under report, the collection at Rs. 2354.7 million exceeded the revised estimate by Rs. 54.7 million or 2.4%.
- (iv) *POL Products* (the fourth largest contributor). Receipts during 1986-87 amounted to Rs. 1678.9 million; for 1987-88, the revised estimate was Rs. 1756.0 million *i.e.* up by 4.5%. However, the collection at Rs. 1846.1 million exceeded the revised estimate by Rs. 90.1 million or 5.1%.
- (v) *Beverages*.— Receipts during 1986-87 were = Rs. 789.7 million; for 1987-88, the revised estimate was Rs. 930.0 million *i.e.* up by 17.8%. The collection at Rs. 857.2 million fell short of the revised estimate by Rs. 72.8 million or 7.8%. However, the collection exceeded by Rs. 67.5 million or 8.5% the collection during 1986-87.
- (vi) *Natural Gas*.— Receipts during 1986-87 amounted to Rs. 916.0 million; for 1987-88, the revised estimate was Rs. 940.0 million *i.e.* up by 2.6%. Collection at Rs. 1019.5 million exceeded the revised estimate by Rs. 79.5 million or 8.5% and by Rs. 103.5 million or 11.3% as compared with 1986-87.
- (vii) *Crude Oil*.— Receipts during 1986-87 were = Rs. 155.5 million; for 1987-88, the revised estimate was Rs. 190.0 million. Collection during 1987-88 at Rs. 253.4 million exceeded the revised estimate by Rs. 63.4 million or 33.4%.

### Import Duty

2.8 Import duty receipts (net) during 1986-87 were Rs. 23886.9 million; for 1987-88, the revised estimate was Rs. 25796.0 million *i.e.* up by 8.0%. Collection during 1987-88 at Rs. 24694.9 million fell short of the revised estimate by Rs. 1101.1 million or 4.3%. However, the collection exceeded by Rs. 808.0 million or 3.4% the collection during 1986-87.

### Import Surcharge

2.9. Import surcharge receipts (net) during 1986-87 amounted to Rs. 4243.3 million; for 1987-88, the revised estimate was Rs. 4300.0

million *i.e.* up by 1.3%. Collection during 1987-88 at Rs. 4598.6 million exceeded the revised estimate by Rs. 298.6 million or 6.9%.

### **Iqra Surcharge**

2.10 Iqra surcharge receipts (net) during 1986-87 amounted to Rs. 4569.6 million; for 1987-88, the revised estimate was Rs. 4600.0 million *i.e.* up by 0.7%. Collection during 1987-88 at Rs. 5012.9 million exceeded the revised estimate by Rs. 412.9 million or 9.0%.

### **Export Duty**

2.11 Export duty receipts (net) during 1986-87 were Rs. 275.2 million; for 1987-88, the revised estimate was Rs. 3240.0 million. Collection during 1987-88 at Rs. 3290.2 million exceeded the revised estimate by Rs. 50.2 million or 1.5%.

### **Miscellaneous Receipts**

2.12 Miscellaneous receipts (net) during 1986-87 were Rs. 388.9 million; during 1987-88, these were budgeted at Rs. 324.0 million. Collection during 1987-88 at Rs. 404.5 million exceeded the revised estimate by Rs. 80.5 million or 24.8%.

### **Sales Tax**

2.13 Sales tax receipts (net) during 1986-87 were = Rs. 6408.8 million; for 1987-88, the revised estimate was Rs. 8150.0 million *i.e.* up by 27.2%. Collection during 1987-88 at Rs. 8742.8 million exceeded the revised estimate by Rs. 592.8 million or 7.3% and by Rs. 2334.0 million or 36.4 per cent as compared with 1986-87. Collections during 1987-88, at the import stage at Rs. 5175.9 million, increased by Rs. 602.3 million or 13.2% as compared with 1986-87. Sales tax from domestically produced items increased from Rs. 1835.2 million last year to Rs. 3566.9 million this year, posting an increase of 94.4%.

### **Sales Tax on Excisable Goods and Goods Exempted from Excise Duty**

2.14 Collection at Rs. 2665.3 million during 1987-88 as against

Rs. 1072.9 million last year signified an increase of 48.4%. The increase was contributed largely by the levy of sales tax on beverages and cigarettes.

### **Sales Tax on other Goods**

2.15 While upturn was registered in collection from almost all the goods falling under this head, notable increases were recorded by (i) bakery and confectionery, (ii) liquid glucose, (iii) tiles, (iv) paper tubes, (v) motor cars (vi) chemicals, (vii) sanitary ware, (viii) Spirit and (ix) sulphuric acid. Together, these commodities recorded an increase of 29.3% over the comparable collections of the previous year.

## CHAPTER III

### DIRECT TAXES

#### Income Tax

3.1 Income Tax is a tax on income. The term income has defied a precise definition by judicial courts. An attempt to define this word was made by the Privy Council, in *Commissioner of Income Tax Vs. Shah Wallace & Co.* "Income in this Act connotes a periodical monetary return, coming in with some sort of regularity, or expected regularity, from definite sources. The source is not necessarily one which is expected to be continuously productive, but it must be one whose object is the production of a definite return, excluding anything in the nature of a mere windfall. Thus income has been likened pictorially to the fruits of a tree or the crop of a field. It is essentially the produce of something which is often loosely spoken of as capital." In a later judgement (*Kamakshya Narain Singh Vs. Commissioner of Income Tax*) the judicial committee referred to its previous observations and remarked: "Income is a word difficult and perhaps impossible to define in any precise general formula. It is a word of the broadest connotation. Sir George Lowndes speaks of "income" being likened pictorially to the fruit of a tree or the crop of a field. But it is clear that such picturesque similes cannot be used to limit the true character of income. Income is not necessarily the recurrent return from a definite source, though it is generally of that character. Income again may consist of a series of separate receipts, as it generally does in the case of professional earnings. The multiplicity of forms which 'income' may assume is beyond enumeration."

3.2 In our existing Act, the definition of income is markedly source-oriented: income is to be linked to a regular source for its taxability.

3.3 Six different categories of income have been enumerated in the ordinance according to the source. These are: (i) Salaries, (ii) Interest on securities, (iii) Income from house property, (iv) Profits and gains of business or profession or vocation, (v) Capital gains, and (vi) Income from other sources.

3.4 At present two direct taxes are levied by the Federal Government.

These are income tax and wealth tax. Of these, income tax is the older introduced for the first time in 1860. It is leviable on all persons on their income which is computed in accordance with the provisions of the Income Tax Ordinance 1979. For this purpose, a "person" includes an individual, firm, association of persons, a body of individuals whether incorporated or not, a company, and every other artificial juridical person.

3.5 The basic system underlying the Pakistan income tax is one of self-assessment. Every taxpayer is responsible for declaring income and computing income tax thereon. The Income Tax Department checks the arithmetic of tax computation. Returns with unusual features (e.g. very high deductions) are audited, and particular groups of taxpayers are singled out for special attention. Nevertheless, the extent of scrutiny which is at present relatively limited may change in time when increasingly sophisticated use of computer facilities should extend the range of practicable scrutiny and cross-checking between returns.

3.6 Taxpayers declaring incomes higher by a certain percentage than those in the preceding year are not subjected to detailed scrutiny.

3.7 In order to ensure voluntary compliance, a tax-education programme is launched every year on an extensive basis.

3.8 The introduction and development of the self-assessment, the use of survey to identify taxpayers and other improvements in tax administration have contributed substantially to the rapid growth of income tax revenues over the last few years: income tax receipts surged from Rs. 2844.7 million in 1977-78 to Rs. 11528.4 million in 1987-88, or by 305.3%.

3.9 Taxable income, it is pertinent to note, covers only a small portion of gross national product. For a tax which is considered to be the most comprehensive measure of ability to pay, this may seem a rather poor performance. Closer consideration, however, shows that it does not leave a substantial shortfall of taxable income below what would be included under a full income concept. What follows is relevant in this context.

3.10 Agricultural income is excluded from income tax entirely. The agriculture sector accounts for about 25.7% of gross domestic product

and provides livelihood to over 50% of the labour force. The situation as regards taxation of agriculture has, however, changed with the introduction of the institution of Ushr. It is a levy on the gross value of agricultural production. The levy is restricted to 75% of the value of production, the remainder 25% being allowance for cost of production. Assessment is made on a self-assessment basis, but collected compulsorily from landowners/lease holders at the rate of 5% of their share of the produce. All persons with production of under 948 kg. of wheat (or its equivalent in value) are exempt.

3.11 Other income earners have a basic exemption of Rs. 24,000 irrespective of family size. Tax relief for saving is provided through an investment allowance and the exemption of interest from certain instruments. Perquisites (fringe benefits) are ordinarily treated more favourably than other forms of income. On top of it is the inherent difficulties of taxing the self-employed and small businesses. These factors explain away why taxable income constitutes such a small proportion of Gross National product.

### **Incentives for Economic Development**

3.12 A five-year tax holiday, subject to the fulfilment of certain specific conditions, is available to an industrial undertaking set up by companies. Such holiday during which profits from new enterprises are tax-free for an initial period of five to seven years is a way of providing an incentive to use income in a meritorious form, or to provide inducement for expenditures on items which generate external benefits, or to divert capital to particular industries. The holiday acts as a matching grant by which the government reduced the cost of certain activities for the taxpayers, thereby inducing the individual to spend more on a certain activity. Should a particular activity merit support, and if tax deduction is the best technique of giving it, the resulting gain may far outweigh the damage to tax equity. The tax holiday is available to an industrial undertaking established by companies :

- (a) in Baluchistan, NWFP excluding the civil Divisions of Peshawar, Kohat and District Abbottabad; Tribal Areas, Dera Ghazi Khan and Rajanpur districts of Punjab; Jacobabad and Shikarpur districts of Sind; Azad Kashmir and Northern Areas;

- (b) in an approved industrial Estate in the NWFP, the districts of Mianwali, Bhakkar, Tharparkar, Dadu, Sukkur and Tehsil Khushab;
- (c) engaged in the manufacture of garments and processing of dates.

3.13 Tax holiday is also available to the following enterprises without the condition that they be owned by companies, subject to certain conditions: (i) poultry farming, (ii) dairy farming, (iii) cattle and sheep breeding, (iv) poultry processing, (v) fish farming, (vi) renting out agricultural machinery and providing pest control services, and (vii) manufacture of specified agricultural machinery and (viii) coal mining industry.

3.14 During the year under report, collections from income tax at Rs. 11528.4 million accounted for 15.2% of the total collections, and depicted an increase of 11.3% over the collections during the previous year. The salient features of the collections are discussed below:

3.15 Collection of demand (current as well as arrear) increased by 5.8% as compared with that of 1986-87. Deduction at source increased by 18.4%. Collection from salary registered an increase of 22.3%; collection from non-residents increased by 18.8%; collection from contractors increased by 10.0%; and collection at the import stage increased by 14.7%.

3.16 The total number of current assessments during 1987-88 was 13,80,953; of these, as many as 1335366 assessments, or 96.7%, were finalised. The total number of cases involving concealment of income was 4448; of them, as many as 3691 cases were disposed of, and a tax demand amounting to Rs. 5573 million was created.

3.17 Refunds made during the year aggregated Rs. 1542.7 million compared with Rs. 1555.2 million of the previous year, indicating a nominal decrease of 0.8%.

### **Wealth Tax**

3.18 The Wealth Tax has been a part of the country's tax structure since

1963. The tax supplements incomplete coverage of capital income under the income tax. It is levied on property and thus is of the impersonal, *in rem* type; it is imposed on a person's net worth and, thus is of the personal, *in personam* type. Provisions of the Wealth Tax Act have since undergone important changes. A new concept of an Association of persons was introduced in 1979, whereby a contiguous building started being assessed as a single unit regardless of the number of owners. The concept of a family had been modified: urban immovable properties belonging to the assessee's spouse and minor children were considered one unit for purposes of assessment. It necessitated the bifurcation of assets into movable and immovable properties with separate basic exemption limits of Rs. 3 lacs and Rs. 5 lacs respectively. The tax was levied at a flat rate of 2-1/2 per cent on immovable property, while movable assets were assessed at a slab rate ranging from 1/4 per cent to 2-1/2%. Limited companies paid wealth tax on their hotels if leased out, and public limited companies on shopping arcades attached to their hotels. Firms and associations of persons were liable to wealth tax on their building meant for business of construction and sale, or letting out of property. As to individuals, they paid on all their assets.

3.19 When Zakat was introduced in 1980, certain assets were exempted from Wealth Tax and made liable to zakat. Zakat is levied at the rate of 2.5 per cent, and compulsorily deducted from specified assets. Since the method of collection stipulates that the assets to which the levy is applied must admit of valuation relatively easily, zakat is confined to financial assets such as savings and time deposits, government securities, mutual funds, and shares and debentures. With the inclusion of most movable assets in zakat, the wealth tax is now primarily a tax on immovable property.

3.20 Some basic changes in the Wealth Tax were announced in the 1985-86 budget. Previously, non-residents were allowed exemption from wealth-tax in respect of assets brought into Pakistan for a period of five years. This exemption has now been extended to both residents and non-residents, with allowance for multiple conversions.

3.21 The clubbing of the immovable properties of husband and wife has been discontinued, and so has been distinction of movable and immovable property. A new slab-rate system has been introduced,

starting with an enhanced exemption limit of 10 lac rupees followed by slabs of Rs. 5 lacs each, with a graduated scales of tax-rate of 1/2% going upto 2-1/2%.

3.22 The immovable property of public companies as well as of the various Chambers of Trade, Commerce and Industry has been exempted from wealth-tax.

3.23 Collections during 1987-88 amounted to Rs. 197.3 million, which was higher by 26.6% as compared with that of 1986-87. It was 0.26% of the total collections.

## CHAPTER IV

## ADMINISTRATION OF DIRECT TAXES

## SECTION 1

**Overview**

4.1 Direct taxes administered by the Federal Government are: income-tax and wealth tax. Conceptually, income tax is levied according to the capacity to pay of a taxpayer. It serves as a tool to reduce inequalities in the distribution of income. Wealth-tax is also a progressive tax and supplements income-tax for reduction of disparity between classes.

**Tax-payers**

4.2 There are 13,80,953 tax payers in the country. These tax-payers are classified as Individuals, Associations of persons, Hindu Undivided Families, unregistered firms, registered firms and limited companies.

(a) Status-wise break-up of tax-payers is as under:—

(i) Individuals .....	1310274
Salaries (Individuals).....	344283
Other (Individuals)/URF/AOPs/HUFs .....	965991
(ii) Registered Firms.....	56273
(iii) Limited Companies:.....	14406
(b) Province-wise break-up of assesseees is as follows:	
Punjab.....	831797
Sindh (including Balochistan).....	461270
NWFP.....	87886

**Income Tax Assessment**

4.3 Traditional method of Income Tax assessment in vogue till 1979 required the attendance before the Income Tax officer of every tax-payer who derived income from business and profession. This system of assessment caused much inconvenience to small tax-payers. A lot of time was wasted because of complex procedures. In order to do away with the inconvenience to taxpayers and to create mutual trust and confidence

between the tax authorities and tax-payers the Self Assessment Scheme was introduced in 1979. Salient features of this Scheme are as under:—

(a) *Scope of the Self-Assessment Scheme.*—Practically all returns are eligible for Self-Assessment Scheme.

(b) *Selection of cases for Detailed Scrutiny.*—An important element of SAS is the selection of a small number of cases for in-depth examination known as “Total Audit”. This provision is mainly meant to serve as a deterrent against not so scrupulous taxpayers.

(c) *Immunity from total Audit.*—Under this concept, tax-payers declaring income within certain given parameters cannot be subjected to Total Audit.

(d) *New Taxpayers.*—The Self-Assessment Scheme provides a concession of immunity to individual new taxpayers.

4.4 The Scheme places the onus of filing correct returns of income on the taxpayers. In order to improve voluntary compliance, it is imperative that the tax-payers are made aware of the taxes and methods of filing their returns etc. Accordingly, tax-education programme through media is under-taken each year.

### Performance

4.5 There has been a significant broadening of the tax base during recent years. The number of income tax payers has increased from 6,69,139 in 1979-80 to 13,80,953 upto June, 1988.

4.6 In spite of the increase in the number of taxpayers, the Department of Income Tax was able to cope with the heavy workload. This is amply indicated by the fact that 653774 assessments were completed in 1979-80, while the number rose to 1335366 in 1987-88.

Tax evasion cases detected were as follows :

	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
No. of concealment cases detected	3291	2413	2108	2082	3971	4448
Amount of demand created in concealment cases (Rs. in million)	138.9	90.9	53.9	39.4	83.0	557.3

4.8 Due attention has been given to ensure justice to taxpayers who filed appeals against assessment orders. During 1987-88, the number of appeals and revision petitions disposed of was 36627 while only 7072 remained pending for disposal.

## SECTION II

### REGIONAL COMMISSIONER OF INCOME TAX SOUTHERN REGION

4.9 Southern Region comprises two provinces, namely Sindh and Balochistan. There are 8 Zonal Commissioners of Income Tax, one Commissioner of Wealth Tax and one Director Survey, Vigilance, Inspection and Audit working in the Region. There are also six Commissioners of Appeals working under him.

#### Performance

- (i) *Collection.*—Income Tax collection during 1987-88 was Rs. 7680.3 million (net) against Rs. 6620.3 million during 1986-87, registering an increase of 16.0%.
- (ii) *Current Demand.*—Demand created during 1987-88 amounted to Rs. 3283.7 million as against Rs. 2867.0 million during 1986-87, registering an increase of 14.5%. Out of the demand created during 1987-88 collection amounted to Rs. 1845.6 million or 56.2%. In 1986-87, collection amounted to Rs. 1536.2 million or 53.6% of the demand created.

- (iii) *Arrear Demand.*—Recoverable arrears during 1987-88 aggregated Rs. 2614.7 million, of which Rs. 257.8 million or 9.8% was collected. In 1986-87, recoverable arrears amounted to Rs. 2341.9 million, out of which Rs. 314.3 million or 13.4% was collected.
- (iv) *Collection at source.*—During 1987-88 collection at source amounted to Rs. 3687.9 million as against Rs. 3107.0 million during 1986-87.
- (v) *Payment with Returns.*—Payment with returns during 1987-88 amounted to Rs. 2994.8 million as against Rs. 2875.9 million during 1986-87, showing an increase of 4.1%.
- (vi) *Assessments.*—The number of current assessments during 1987-88 was 469487; out of this, 458520 were disposed of which gave a percentage of 97.7.
- (vii) *Concealment Cases.*—Total number of concealment cases for disposal was 2086 during the year. As many as 1845 cases were disposed of. Demand created as a result amounted to Rs. 429.5 million.
- (viii) *Number of Appeals.*—Number of appeals (including revision petitions) during the year 1987-88 was 13687; of these 12375 cases were disposed of. The percentage of disposal was 90.4.
- (ix) *New Assesseees.*—Number of new assesseees discovered during 1987-88 was 45194.
- (x) *Refund.*—Refund of Rs. 1105.8 million was issued during 1987-88 as against Rs. 11213.1 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### CENTRAL ZONE 'A' KARACHI

4.10 The Zone has jurisdiction over limited companies whose names begin with the letters A, B, C, H, K, L, P, T, Y and Z, and whose main business is of insurance, catching, preserving and freezing fish or dealing in or manufacturing paper or paper board, or ship breaking as well as the directors of these companies.

## Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 709.8 million (net) against Rs. 443.6 million during 1986-87, registering an increase of 60%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 579.1 million as against Rs. 341.4 million during 1986-87, registering an increase of 69.6%. Out of the demand created during 1987-88, collection amounted to Rs. 475.8 million or 82.2%. In 1986-87 collection amounted to Rs. 169.9 million or 49.8% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 323.2 million, of which Rs. 55.6 million or 17.2% was collected. In 1986-87, recoverable arrears amounted to Rs. 422.4 million, out of which Rs. 55.1 million or 13.0% was collected.

(iv) *Collection at source*.—During 1987-88, Collection at source amounted to Rs. 10.7 million as against Rs. 7.8 million during 1986-87, registering an increase of 37.2%.

(v) *Payment with returns*.—Payment with returns during 1987-88 amounted to Rs. 410.8 million as against Rs. 474.1 million during 1986-87, showing a decrease of 13.4%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 5610. Out of this, 5291 were disposed of, which gave a percentage of 94.3.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 110 during the year 1987-88. As many as 92 cases were disposed of. Demand created amounted to Rs. 44.3 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 121.

(ix) *Refund*.—Refund of Rs. 243.1 million was issued during 1987-88 as against Rs. 263.3 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

## CENTRAL ZONE 'B' KARACHI

4.11 The Zone has jurisdiction over company cases of pharmaceutical industry, cement industry, sugar manufacturing unit, engineering goods industry, oil, gas and mines, vegetable ghee and oil industry, chemicals as well as companies beginning with letters D, E, F, G, I, J, M, N, O, Q and S.

**Performance**

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 2244.5 million (net) against Rs. 2177.7 million during 1986-87, registering an increase of 3.1%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 875.3 million as against Rs. 905.9 million during 1986-87, registering an decrease of 3.4%. Out of the demand created during 1987-88, collection amounted to Rs. 589.6 million or 67.4%. In 1986-87, collection amounted to Rs. 518.5 million or 57.2% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 738.6 million, of which Rs. 65.6 million or 8.9% was collected. In 1986-87 recoverable arrears amounted to Rs. 267.2 million, out of which Rs. 58.7 million or 22.0% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 149.1 million as against Rs. 163.1 million during 1986-87, registering a decrease of 8.6%.

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 1554.2 million as against Rs. 1704.1 million during 1986-87, showing a decrease of 8.8%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 5035. Out of these, 4731 were disposed of, which gave a percentage of 94.0.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 35 during the year 1987-88; 34 cases were disposed of. Demand created amounted to Rs. 68.9 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 243.

(ix) *Refund*.—Refund of Rs. 114.0 million was issued during 1987-88 as against Rs. 266.7 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### CENTRAL 'C' ZONE KARACHI

4.12 The Zone has jurisdiction over the Karachi division and Lasbela district of Balochistan, banks, airlines, advertising agents, travel agents, textile mills, construction companies and hotels.

### Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 1883.8 million (net) as against Rs. 1448.8 million during 1986-87, registering an increase of 30.0%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 1307.5 million as against Rs. 1094.2 million during 1986-87, registering an increase of 19.5%. Out of the demand created during 1987-88, collection amounted to Rs. 578.6 million or 44.3%. In 1986-87, collection amounted to Rs. 660.5 million or 60.4% of the demand created.

(iii) *Arrear demand*.—Recoverable arrears during 1987-88 aggregated Rs. 939.9 million, of which Rs. 45.1 million or 4.8% was collected. In 1986-87, recoverable arrears amounted to Rs. 1101.1 million, out of which Rs. 100.6 million or 9.1% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 1126.7 million as against Rs. 825.9 million during 1986-87, registering an increase of 36.4%.

(v) *Payment with returns*.—Payment with returns during 1987-88

amounted to Rs. 649.3 million as against Rs. 363.4 million during 1986-87, showing an increase of 78.7%.

(vi) *Assessments.*—The number of current assessments during 1987-88 was 6326. Out of these, 5945 were disposed of which gave a percentage of 94.0.

(vii) *Concealment cases.*—Total number of concealment cases for disposal was 113 during the year 1987-88. 82 cases were disposed of. Demand created amounted to Rs. 254.2 million.

(viii) *New Assesseees.*—Number of new assesseees discovered during 1987-88 was 289.

(ix) *Refund.*—Refund of Rs. 515.9 million was issued during 1987-88 as against Rs. 501.6 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### CENTRAL 'D' ZONE KARACHI

#### Performance

4.13 (i) *Collection.*—Income Tax collection during 1987-88 was Rs. 402.0 million (net) against Rs. 341.9 million during 1986-87, registering an increase of 17.6%.

(ii) *Current Demand.*—Demand created during 1987-88 amounted to Rs. 40.5 million as against Rs. 61.9 million during 1986-87, registering a decrease of 34.6%. Out of the demand created during 1987-88, collection amounted to Rs. 17.5 million or 43.2%. In 1986-87, collection amounted to Rs. 17.1 million or 27.6% of the demand created.

(iii) *Arrear Demand.*—Recoverable arrears during 1987-88 aggregated Rs. 85.6 million, of which Rs. 14.5 million or 16.9% was collected. In 1986-87, recoverable arrears amounted to Rs. 60.4 million, out of which Rs. 20.7 million or 34.3% was collected.

(iv) *Collection at source.*—During 1987-88 collection at source amounted to Rs. 287.4 million as against Rs. 239.9 million during 1986-87, registering an increase of 19.8%.

(v) *Payment with Returns.*—Payment with returns during 1987-88 amounted to Rs. 90.7 million as against Rs. 71.3 million during 1986-87, showing an increase of 27.2%.

(vi) *Assessments.*—The number of current assessments during 1987-88 was 135421. Out of these, 133924 were disposed of, which gave a percentage of 98.9.

(vii) *Concealment Cases.*—The total number of concealment cases for disposal was 141 during the year 1987-88; 131 cases were disposed of. Demand created amounted to Rs. 0.01 million.

(viii) *New Assesseees.*—Number of new assesseees discovered during 1987-88 was 3617.

(ix) *Refund.*—Refund of Rs. 8.1 million was issued during 1987-88 as against Rs. 7.1 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### EAST ZONE, KARACHI

#### Performance

4.14 (i) *Collection.*—Income Tax collection during 1987-88 was Rs. 183.1 million (net) as against Rs. 160.2 million during 1986-87, registering an increase of 14.3%.

(ii) *Current Demand.*—Demand created during 1987-88 amounted to Rs. 193.3 million as against Rs. 128.1 million during 1986-87, registering an increase of 50.9%. Out of the demand created during 1987-88, collection amounted to Rs. 101.0 million or 52.3%. In 1986-87, collection amounted to Rs. 71.8 million or 56.0% of the demand created.

(iii) *Arrear Demand.*—Recoverable arrears during 1987-88 aggregated Rs. 164.3 million, of which Rs. 26.0 million or 15.8% was collected. In 1986-87, recoverable arrears amounted to Rs. 180.4 million, out of which Rs. 25.3 million or 14.0% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 0.5 million as against Rs. 0.4 million during 1986-87, registering an increase of 25%.

(v) *Payment with returns*.—Payment with returns during 1987-88 amounted to Rs. 92.9 million as against Rs. 91.0 million during 1986-87, showing an increase of 1.2%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 66364. Out of this, 65655 were disposed of, which gave a percentage of 98.9.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 332 during the year 1987-88; 278 cases were disposed of. Demand created amounted to Rs. 12.5 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 2326.

(ix) *Refund*.—Refund of Rs. 36.8 million was issued during 1987-88 as against Rs. 30.2 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### WEST ZONE, KARACHI

#### Performance

4.15 (i) *Collection*.—Income Tax collection during 1987-88 was Rs. 60.7 million (net) against Rs. 91.4 million during 1986-87, registering a decrease of 33.6%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 146.6 million as against Rs. 159.7 million during 1986-87 registering a decrease of 8%. Out of the demand created during 1987-88, collection amounted to Rs. 32.1 million or 21.9%. In 1986-87, collection amounted to Rs. 39.5 million or 24.7% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 120.5 million, of which Rs. 24.4 million or 20.4% was

collected. In 1986-87 recoverable arrears amounted to Rs. 78.4 million, out of which Rs. 24.6 million or 31.4% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 0.8 million as against Rs. 6.0 million during 1986-87, registering a decrease of 86.7%.

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 64.6 million as against Rs. 56.1 million during 1986-87, showing an increase of 15.2%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 78036. Out of these, 74510 were disposed of, which gave a percentage of 95.5.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 197 during the year 1987-88. 163 cases were disposed of. Demand created amounted to Rs. 46.3 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 2365.

(ix) *Refund*.—Refund of Rs. 61.2 million was issued during 1987-88 as against Rs. 34.8 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### SOUTH ZONE KARACHI

4.16 The Zone has jurisdiction over the residential areas such as Clifton, Defence Housing Society, Drigh Colony, Malir, Landhi, PECHS, and some commercial areas such as Saddar and Tariq Road as well as the non-company cases of transporters of Karachi Civil Division.

### Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 90.6 million (net) as against Rs. 98.0 million during 1986-87, registering a decrease of 7.6%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 67.3 million as against Rs. 90.0 million during 1986-87, registering a decrease of 25.2%. Out of the demand created during 1987-88, collection amounted to Rs. 28.3 million or 42.1%. In 1986-87, collection amounted to Rs. 37.4 million or 41.6% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 129.8 million, of which Rs. 11.2 million or 8.6% was collected. In 1986-87, recoverable arrears amounted to Rs. 99.1 million, out of which Rs. 13.1 million or 13.2% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 6.6 million as against Rs. 7.5 million during 1986-87, registering a decrease of 12.0%.

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 56.2 million as against Rs. 49.7 million during 1986-87, showing an increase of 13.1%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 45225. Out of this, 43203 were disposed of, which gave a percentage of 95.5.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 57 during the year 1987-88. 47 cases were disposed of. Demand created amounted to Rs. 0.01 million.

(viii) *New Assesseees*.—The number of new assesseees discovered during 1987-88 was 5052.

(ix) *Refunds*.—Refund of Rs. 11.7 million was issued during 1987-88 as against Rs. 9.7 million issued during 1986-87.

**COMMISSIONER OF INCOME TAX HYDERABAD  
ZONE HYDERABAD**

**Performance**

4.17 (i) *Collection*.—Income Tax collection during 1987-88 was

Rs. 351.9 million (net) as against Rs. 311.4 million during 1986-87, registering an increase of 13.0%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 74.1 million as against Rs. 85.8 million during 1986-87, registering a decrease of 13.6%. Out of the demand created during 1987-88, collection amounted to Rs. 22.7 million or 30.6%. In 1986-87 collection amounted to Rs. 21.5 million or 25.1% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 112.8 million, of which Rs. 15.4 million or 13.6% was collected. In 1986-87 recoverable arrears amounted to Rs. 132.9 million out of which Rs. 16.2 million or 12.2% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 352.2 million as against Rs. 309.1 million during 1986-87 registering an increase of 13.9%.

(v) *Payment with Return*.—Payment with returns during 1987-88 amounted to Rs. 76.6 million as against Rs. 64.3 million during 1986-87 showing an increase of 19.1%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 127470. Out of this, 125261 were disposed of, which gave a percentage of 98.3.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 1101 during the year 1987-88. 1018 cases were disposed of. Demand created amounted to Rs. 2.5 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 8390.

(ix) *Refund*.—Refund of Rs. 115.0 million was issued during 1987-88 as against Rs. 99.7 million issued during 1986-87.

## SECTION III

## REGIONAL COMMISSIONER OF INCOME TAX

## CENTRAL REGION

4.18 The Central Region started functioning with the beginning of the financial year 1984-85. It has jurisdiction over the city of Lahore, districts of Sheikhpura, Kasur, Okara, Civil divisions of Multan, Bahawalpur and Dera Ghazi Khan, Wealth Tax Zone (Central Region) as well as Survey, Vigilance, Inspection and Audit. It is headed by a Regional Commissioner (B-21). There are four zonal commissioners of Income Tax, one Commissioner of Wealth Tax and one Director (Survey, Vigilance, Inspection and Audit).

**Performance**

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 1802.1 million (net) as against Rs. 1780.2 million during 1986-87 registering an increase of 1.2%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 1865.4 million as against Rs. 1005.1 million during, 1986-87 registering an increase of 85.6%. Out of the demand created during 1987-88 collection amounted to Rs. 459.5 million or 24.6%. In 1986-87, collection amounted to Rs. 487.5 million or 48.5% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 1131.2 million, of which Rs. 165.9 million or 14.7% was collected. In 1986-87 recoverable arrears amounted to Rs. 987.5 million, out of which Rs. 154.7 million or 15.7% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 771.5 million as against Rs. 650.5 million during 1986-87.

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 653.7 million as against Rs. 718.9 million during 1986-87, showing a decrease of 9.1%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 405518. Out of these 394645 were disposed of, which gave a percentage of 87.3.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 1112. During the year 822 cases were disposed of. Demand created amounted to Rs. 68.8 million.

(viii) *Number of Appeals*.—Number of appeals (including Revision Petitions) during the year 1987-88 was 17137. Of these 13524 cases were disposed of. The percentage of disposal was 78.9.

(ix) *New assessees*.—Number of new assessees discovered during 1987-88 was 40397.

(x) *Refund*.—Refund of Rs. 248.5 million was issued during 1987-88 as against Rs. 231.4 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### MULTAN ZONE MULTAN

4.19 The Zone comprises the civil divisions of Multan, Bahawalpur and Dera Ghazi Khan.

#### Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 174.8 million (net) as against Rs. 175.0 million during 1986-87, registering a decrease of 0.1%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 151.3 million as against Rs. 69.8 million during 1986-87, registering an increase of 116.8%. Out of the demand created during 1987-88, collection amounted to Rs. 23.2 million or 15.3%. In 1986-87, collection amounted to Rs. 21.0 million or 30.1% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 112.7 million, of which Rs. 19.2 million or 17.0% was collected.

In 1986-87 recoverable arrears amounted to Rs. 126.3 million out of which Rs. 22.4 million or 17.7% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 113.0 million as against Rs. 101.2 million during 1986-87

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 58.2 million as against Rs. 54.7 million during 1986-87, showing an increase of 6.4%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 136631. Out of this, 134722 were disposed of, which gave a percentage of 98.6.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 465 during the year 1987-88. 313 cases were disposed of. Demand created amounted to Rs. 15.2 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 16670.

(ix) *Refunds*.—Refund of Rs. 38.8 million was issued during 1987-88 as against Rs. 24.3 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### ZONE 'A' LAHORE

4:20 The Zone comprises the City of Lahore surrounded by the Mall, Ravi Road and Canal.

### Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 64.3 million (net) against Rs. 71.7 million during 1986-87 registering a decrease of 10.3%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 132.3 million as against Rs. 126.1 million during 1986-87,

registering an increase of 4.9%. Out of the demand created during 1987-88 collection amounted to Rs. 31.6 million or 23.9%. In 1986-87 collection amounted to Rs. 33.4 million or 26.5% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 143.8 million, of which Rs. 26.9 million or 18.7% was collected. In 1986-87 recoverable arrears amounted to Rs. 136.9 million, out of which Rs. 23.8 million or 17.4% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 0.1 million as against Rs. 0.1 million during 1986-87.

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 68.9 million as against Rs. 59.3 million during 1986-87, showing an increase of 16.2%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 102310. Out of this 101162 were disposed of, which gave a percentage of 98.9.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 444 during the year 1987-88. 369 cases were disposed of. Demand created amounted to Rs. 27.1 million.

(viii) *New Assessment*.—Number of new assesseees discovered during 1987-88 was 4489.

(ix) *Refund*.—Refund of Rs. 63.2 million was issued during 1987-88 as against Rs. 44.9 million issued during 1986-87.

#### COMMISSIONER OF INCOME TAX ZONE 'B' LAHORE

4.21 The Zone comprises the city of Lahore not included in Lahore Zone, A, districts of Sheikhpura, Kasur and Okara.

#### Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 175.2 million (net) as against Rs. 172.6 million during 1986-87 registering an increase of 1.5%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 115.2 million as against Rs. 167.4 million during 1986-87 registering a decrease of 31.2%. Out of the demand created during 1987-88 collection amounted to Rs. 15.8 million or 13.7%. In 1986-87 collection amounted to Rs. 43.3 million or 25.9% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 220.6 million of which Rs. 18.6 million or 8.4% was collected. In 1986-87, recoverable arrears amounted to Rs. 211.7 million, out of which Rs. 32.5 million or 15.3% was collected.

(iv) *Collection at Source*.—During 1987-88 collection at source amounted to Rs. 108.0 million as against Rs. 101.0 million during 1986-87.

(v) *Payment with Returns*.—Payment with returns during 1987-88 amounted to Rs. 48.7 million as against Rs. 41.8 million during 1986-87 showing an increase of 16.5%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 158452. Out of this, 150710 were disposed of which gave a percentage of 95.1.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 116 during the year 1987-88. 65 cases were disposed of. Demand created amounted to Rs. 6.1 million.

(viii) *New assesseees*.—Number of new assesseees discovered during 1987-88 was 18818.

(ix) *Refund*.—Refund of Rs. 15.9 million was issued during 1987-88 as against Rs. 46.0 million issued during 1986-87.

### COMMISSIONER OF INCOME TAX

CENTRAL ZONE LAHORE

The Zone comprises limited company cases and the directors of the

companies whose head offices are situated in Lahore Zone-A and Lahore Zone-B.

### Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 900.3 million (net) as against Rs. 950.1 million during 1986-87 registering a decrease of 5.2%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 1556.2 million as against Rs. 641.8 million during 1986-87, registering an increase of 142.5%. Out of the demand created during 1987-88 collection amounted to Rs. 388.9 million or 25.0%. In 1986-87 collection amounted to Rs. 389.8 million or 60.7% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 654.1 million, of which Rs. 101.2 million or 15.5% was collected. In 1986-87, recoverable arrears amounted to Rs. 512.6 million, out of which Rs. 76.0 million or 14.8% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 62.7 million as against Rs. 37.4 million during 1986-87.

(v) *Payments with Returns*.—Payment with returns during 1987-88 amounted to Rs. 477.9 million as against Rs. 563.1 million during 1986-87, showing a decrease of 15.1%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 8125. Out of this, 8051 were disposed of which gave a percentage of 99.1.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 88 during the year 1987-88. 75 cases were disposed of. Demand created amounted to Rs. 20.5 million.

(viii) *New assesseees*.—Number of new assesseees discovered during 1987-88 was 420.

(ix) *Refund*.—Refund of Rs. 130.6 million was issued during 1987-88 as against Rs. 116.2 million issued during 1986-87.

## SECTION IV

## REGIONAL COMMISSIONER OF INCOME TAX

## NORTHERN REGION

4.23 The office of the Regional Commissioner of Income Tax was set up at Islamabad in 1984 headed by a Regional Commissioner (B-21). Its jurisdiction extends to the NWFP, capital territory of Islamabad and Civil Divisions of Rawalpindi, Gujranwala, Faisalabad and Sargodha. There are 4 zonal Commissioners at Rawalpindi, Peshawar, Gujranwala and Faisalabad as well as one Director, (SVIA) working under the Regional Commissioner. Besides, 3 Commissioners of Appeals and 8 Appellate Assistant Commissioners are also working under this office to deal with the appellate work.

**Performance**

(i) *Collection.*—Income Tax collection during 1987-88 was Rs. 2046.0 million (net) as against Rs. 1953.8 million during 1986-87, registering an increase of 4.71%.

(ii) *Current Demand.*—Demand created during 1987-88 amounted to Rs. 733.1 million as against Rs. 533.9 million during 1986-87, registering an increase of 37.31%. Out of the demand created during 1987-88, collection amounted to Rs. 256.9 million or 35.0%. In 1986-87, collection amounted to Rs. 208.5 million or 39.1% of the demand created.

(iii) *Arrear Demand.*—Recoverable arrears during 1987-88 aggregated Rs. 645.9 million, of which Rs. 166.2 million or 25.7% was collected. In 1986-87, recoverable arrears amounted to Rs. 794.6 million, out of which Rs. 276.8 million or 34.8% was collected.

(iv) *Collection at Source.*—During 1987-88, collection at source amounted to Rs. 968.1 million as against Rs. 827.6 million during 1986-87.

(v) *Payments with Returns.*—Payments with returns during 1987-88 amounted to Rs. 843.2 million as against Rs. 751.6 million

during 1986-87, showing an increase of 12.2%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 501487. Out of this, 482201 were disposed of, which gave a percentage of 96.2.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 1250 during the year 1987-88. 1024 cases were disposed of. Demand created amounted to Rs. 59.0 million.

(viii) *Number of Appeals*.—Number of appeals (including revision petitions) during the year 1987-88 was 18582. Of these, 15174 cases were disposed of. The percentage of disposal was 81.7.

(ix) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 52265.

(x) *Refunds*.—Refund of Rs. 188.4 million was issued during 1987-88 as against Rs. 110.7 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### GUJRANWALA ZONE

4.24 The Zone comprises the districts of Gujranwala, Sialkot and Gujrat.

### Performance

(i) *Collection*.—Income tax collection during 1987-88 was Rs. 130.5 million (net) as against Rs. 141.1 million during 1986-87, registering a decrease of 7.5%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 81.2 million as against Rs. 97.6 million during 1986-87 registering a decrease of 16.8%. Out of the demand created during 1987-88, collection amounted to Rs. 30.7 million or 37.8%. In 1986-87, collection amounted to Rs. 28.3 million or 29.0% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 125.1 million, of which Rs. 14.5 million or 11.6% was collected. In 1986-87, recoverable arrears amounted to Rs. 71.8 million, out of which Rs. 19.0 million or 26.5% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 30.4 million as against Rs. 34.0 million during 1986-87.

(v) *Payment with returns*.—Payments with returns during 1987-88 amounted to Rs. 74.4 million as against Rs. 70.1 million during 1986-87, showing an increase of 6.1%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 114283. Out of this, 106481 were disposed of, which gave a percentage of 93.2.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 321 during the year 1987-88. 232 cases were disposed of. Demand created amounted to Rs. 8.7 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 11868.

(ix) *Refund*.—Refund of Rs. 19.5 million was issued during 1987-88 as against Rs. 10.3 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### FAISALABAD ZONE

#### Performance

4.25 (i) *Collection*.—Income tax collection during 1987-88 was Rs. 181.6 million (net) as against Rs. 181.4 million during 1986-87, registering a nominal increase of 0.1%.

(ii) *Current demand*.—Demand created during 1987-88 amounted to Rs. 142.0 million as against Rs. 105.2 million during 1986-87, registering an increase of 35.0%. Out of the demand created during

1987-88, collection amounted to Rs. 37.8 million or 26.6%. In 1986-87, collection amounted to Rs. 39.1 million or 37.2% of the demand created.

(iii) *Arrear demand*.—Recoverable arrears during 1987-88 aggregated Rs. 94.8 million, of which Rs. 22.0 million or 23.2% was collected. In 1986-87, recoverable arrears amounted to Rs. 83.1 million, out of which Rs. 21.5 million or 25.9% was collected.

(iv) *Collection at source*.—During 1987-88, collection at source amounted to Rs. 86.9 million as against Rs. 71.8 million during 1986-87.

(v) *Payment with Returns*.—Payments with returns during 1987-88 amounted to Rs. 61.4 million as against Rs. 62.4 million during 1986-87, showing a decrease of 1.6%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 135038. Out of this, 128790 were disposed of, which gave a percentage of 95.4.

(vii) *Concealment cases*.—Total number of concealment cases for disposal was 363 during the year 1987-88. 324 cases were disposed of. Demand created amounted to Rs. 33.7 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 6934.

(ix) *Refund*.—Refund of Rs. 26.5 million was issued during 1987-88 as against Rs. 13.4 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

### RAWALPINDI ZONE

4.26 The Zone has jurisdiction over Rawalpindi division and the Federal Area of Islamabad. It also has jurisdiction over army personnel irrespective of their place of posting in the country as well as central and provincial government servants serving in Rawalpindi division and the Federal Capital.

## Performance

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 1104.2 million (net) as against Rs. 1080.1 million during 1986-87, registering an increase of 2.2%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 439.6 million as against Rs. 255.4 million during 1986-87, registering an increase of 72.1%. Out of the demand created during 1987-88, collection amounted to Rs. 176.5 million or 40.2%. In 1986-87, collection amounted to Rs. 130.4 million or 51.1% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 295.3 million, of which Rs. 112.2 million or 38.0% was collected. In 1986-87, recoverable arrears amounted to Rs. 512.0 million, out of which Rs. 214.9 million or 42.0% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 230.2 million as against Rs. 242.8 million during 1986-87.

(v) *Payment with Returns*.—Payments with returns during 1987-88 amounted to Rs. 651.0 million as against Rs. 541.0 million during 1986-87, showing an increase of 20.3%.

(vi) *Assessment*.—The number of current assessments during 1987-88 was 164273. Out of this, 162059 were disposed of, which gave a percentage of 98.7.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 450 during the year 1987-88. 353 cases were disposed of. Demand created amounted to Rs. 14.1 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 20939.

(ix) *Refund*.—Refund of Rs. 65.9 million was issued during 1987-88 as against Rs. 49.0 million issued during 1986-87.

## COMMISSIONER OF INCOME TAX

## PESHAWAR ZONE

4.27 The Zone has jurisdiction over the whole of the NWFP.

**Performance**

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 235.1 million (net) as against Rs. 223.4 million during 1986-87, registering an increase of 5.2%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 70.0 million as against Rs. 75.0 million during 1986-87, registering a decrease of 6.3%. Out of the demand created during 1987-88, collection amounted to Rs. 11.9 million or 16.9%. In 1986-87, collection amounted to Rs. 10.7 million or 14.3% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 130.7 million, of which Rs. 17.3 million or 13.2% was collected. In 1986-87, recoverable arrears amounted to Rs. 127.7 million, out of which Rs. 21.4 million or 16.8% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 226.0 million as against Rs. 151.2 million during 1986-87.

(v) *Payment with Returns*.—Payments with returns during 1987-88 amounted to Rs. 56.4 million as against Rs. 78.1 million during 1986-87, showing a decrease of 27.8%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 87893. Out of this, 84871 were disposed of, which gave a percentage of 96.6.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 116 during the year 1987-88. 115 cases were disposed of. Demand created amounted to Rs. 2.4 million.

(viii) *New Assesseees*.—Number of new assesseees discovered during 1987-88 was 12524.

(ix) *Refund*.—Refund of Rs. 76.5 million was issued during 1987-88 as against Rs. 38.0 million issued during 1986-87.

(i) *Collection*.—Income Tax collection during 1987-88 was Rs. 235.1 million (net) as against Rs. 223.4 million during 1986-87, registering an increase of 5.3%.

(ii) *Current Demand*.—Demand created during 1987-88 amounted to Rs. 70.0 million as against Rs. 75.0 million during 1986-87, registering a decrease of 6.7%. Out of the demand created during 1987-88, collection amounted to Rs. 11.9 million or 16.9% in 1986-87, collection amounted to Rs. 10.7 million or 14.3% of the demand created.

(iii) *Arrear Demand*.—Recoverable arrears during 1987-88 aggregated Rs. 130.7 million, of which Rs. 17.3 million or 13.2% was collected. In 1986-87, recoverable arrears amounted to Rs. 127.7 million, out of which Rs. 21.4 million or 16.8% was collected.

(iv) *Collection at Source*.—During 1987-88, collection at source amounted to Rs. 226.0 million as against Rs. 121.2 million during 1986-87.

(v) *Payment with Returns*.—Payments with returns during 1987-88 amounted to Rs. 26.4 million as against Rs. 28.1 million during 1986-87, showing a decrease of 5.8%.

(vi) *Assessments*.—The number of current assessments during 1987-88 was 87893. Out of this, 84871 were disposed of, which gave a percentage of 96.5.

(vii) *Concealment Cases*.—Total number of concealment cases for disposal was 116 during the year 1987-88. 112 cases were disposed of. Demand created amounted to Rs. 2.4 million.

# **INDIRECT TAXES**

## CHAPTER V

## CUSTOMS

5.1 Customs duties are levied for two different reasons: some are to afford protection to producers, others are levied to secure revenue.

5.2 It is worth noting that although customs duties date back to the time of King John (1167-1216), the present protective duties are of relatively recent origin. The first imposition came in the U.K. in 1915 when Mckenna, then Chancellor of the Exchequer, introduced "the Mckenna duties" of 33 1/3% on a limited range of commodities. These duties were later modified and extended under a number of Acts in the 1920s and 1930s. The notable among those were the Safeguarding of Industries Act of 1921, the Import Duties Act of 1932, the Ottawa Agreement Act of 1932, and the Beef and Veal Customs Duties Act of 1937. Other laws were enacted to protect specific commodities such as silk and hops.

5.3 A cursory glance at World Bank "World Development Report 1986" shows the importance of customs duties in the finance of developing countries. Whereas Uganda, Mauritius, Sudan and Ghana were found to raise respectively 67.1%, 50.6%, 49.7% and 49% of the total revenue (tax and non-tax revenue) from taxes on international trade and transactions in 1983, the ratios for eight developing countries were between 21.2% and 34.7%, and the lowest ratios were for Indonesia (4.3%) and Turkey (7.2%). Amongst the industrial market economies, Italy raised 0.2%, the USA. 1.3%, Austria 1.4%, Denmark 0.8%, Sweden 0.6%, Australia 4.7% and Canada 4.8% of the total tax and non-tax revenue. Pakistan raised 35.9% in 1987-88 from customs duties and sales tax on imports. Economists object to extensive reliance on import duties. Their first objection is that reliance on taxing consumer goods for which there is a high income elasticity of demand will mean more than proportionate reductions in revenue when income falls. Secondly, in the wake of frequent changes in rates of import duties, the resultant upturn in retail prices may help to generate demands for higher wages, and it is not likely that inflationary consequences would be offset when prices fall. Thirdly, the authorities run into all the difficulties of importers holding quantities of tax-paid stocks and thus suffer capital gains and losses as tax rates change. It may result in loud protests to

authorities. Finally, there is likely to be a persistent problem of retention of protective elements of duty long after the need for them has been over.

5.4 However, the reasons for the importance of customs duties in developing countries are in part historical and in part based on present day justifications. Historical, because imports have been found to be the basis from which the cash economy permeated a country. Present-day justifications :—

- (i) Since a developing country's imports generally bear a large ratio to GNP, it is only reasonable to levy taxes on them;
- (ii) there being a limited number of ports in a country, goods arrive in ships or aircraft which cannot easily escape detection;
- (iii) the requirements of administration: taxing commodities is desirable in view of the difficulty of levying income taxes at low income levels;
- (iv) Political standpoint: it is a fact that customs duties are a less obvious impost than income tax is and
- (v) the expenses of administering the Customs department are very low.

5.5 Pakistan Import Tariff used to be a simple 87-item schedule till 1960 when a new tariff based on the Brussels Tariff Nomenclature was adopted. The adoption implied that Pakistan import tariff would have the same classification for each product in the tariffs of all contracting countries and be useful for importers and exporters, as well as the government entering into trade agreements. The principle underlying the revision was one of progressive classification under which all articles of the same raw material were classified in the same chapter.

5.6 The new import tariff stipulates rules for interpretation of the tariff, a comprehensive list of goods divided into chapters and sections, besides legal notes to limit or extend the scope of various sections and chapters. The main chapters generally consist of raw materials, semi-manufactures and manufactured goods pertaining to particular industries. Tariff headings are arranged in ascending order of the manufacturing stages through which a material has passed. Legal notes explain the scope of the

tariff headings. In cases where goods fall under more than one tariff description because they consisted of two or more components, the tariff provides specific directions in the headings themselves. The revenues from import duties are affected by a) the structure of the rates at which imports are taxed and b) the government's import policy. There were 13 rates operative in 1987-88 viz 0%, 10%, 20%, 30%, 40%, 50%, 60%, 80%, 100%, 125%, 150%, 225%, 425%, besides specific rates. The rate of structure is determined by a number of socio-economic factors. However, the general scheme followed is that luxury and non-essential imports are subject to higher rates than those used for development purposes. Moreover, duties on raw materials and industrial requirements are lower than on semi-finished and manufactured items. Almost all rates are advalorem with the exception of tobacco, betel nuts, betel leaves, yarn of man-made fibres, PVC resin, cinematographic films etc. which are subject to specific rates.

5.7 In 1982-83, a surcharge of 5 per cent on C & F Value of imports was levied. The incidence of the surcharge on imported raw materials is rebated for exports. In order to ensure facility to visitors to Pakistan, the goods at present importable free of duty under various baggage rules are exempted from the surcharge. Likewise, post parcels, eligible for dutyfree imports, enjoy exemption, Books drugs and medicine, too, do not bear this incidence.

5.8 In order to ensure that the light of education was available for the future generation, for which large and assured availability of funds was needed, an Iqra Surcharge of 5% was imposed on imports in 1985-86.

5.9 Customs duties account for the largest share of total tax revenues. Over the 1982-83—1987-88 period, these taxes generated revenue ranging between 42.5 and 50.0 per cent of the total and were equal to between 5.6 and 6.4 per cent of gross domestic product.

TABLE 1  
TAX REVENUE (IN PERCENTAGE)

Category	1982-83		1985-86		1987-88	
	X	Y	X	Y	X	Y
Income Tax.	19.4	2.6	16.1	2.1	15.2	1.9
Customs.	42.5	5.6	49.3	6.3	50.0	6.4
Central Excise	29.7	3.9	26.0	3.3	22.9	2.9
Sales Tax.	8.0	1.1	8.3	1.1	11.5	1.5
Others.	0.4	0.1	0.3	—	0.4	—
Total.	100.0	13.3	100.0	12.8	100.0	12.7

Note :X— Per cent of total revenue

Y— Per cent of GDP

5.10 Most of the revenue is derived from import duties. In 1987-88 these accounted for 92.3 per cent of gross customs revenue. The proportions in 1982-83 through 1987-88 were 98.1 per cent, 98.1 per cent, 98.1 per cent, 96.9 per cent, 99.3 per cent and 92.3 per cent respectively.

5.11 Most items of machinery and equipment bear a tax of 20 per cent while agricultural machinery is imported free of duty. The average incidence of customs duties on consumer goods in 1987-88 was 55.9% while on most raw materials it was 41.5 per cent and on capital goods, it was 37.7%. Ad valorem rates (in proportion to the estimated value of the goods taxed) made up 67 per cent of the import revenues in 1987-88, the remainder 33 per cent being derived from specific rates (tax levied at a fixed sum per unit of weight, quantity, volume, etc., irrespective of value). The commodities bearing 40 per cent, 60 per cent, 80 per cent and 100 per cent duty accounted for about 81 per cent of the revenue from ad valorem rates. The rates of import duties are seemingly high; effectively, however, these are substantially diluted by various concessions. Imports of plant, machinery, components and raw materials are allowed mostly at concessional rates or otherwise duty free, such as imports meant for

balancing, modernization and replacement (BMR) of plant and machinery; exemption from import duty of plant and machinery for specified industries and for industries located in given parts of the country, regardless of the nature of the industries. Regional incentives are provided through partial/total refund of the import duties paid on raw materials and components used in the manufactures of specified capital goods in cases where the goods are used in certain areas and projects for balancing, modernizing and replacement. Also, a number of agricultural implements and some agricultural inputs and the local assembly of tractors and vehicles are accorded preferential treatment, duty-wise.

5.12 Major imports such as machinery, iron and steel, edible oils, vehicles, chemicals, yarn and fabrics and tea and coffee etc. turned in about 58.8 per cent of import duty revenues during 1987-88 compared to 56.1 per cent in 1982-83. Revenue from iron and steel and products thereof at Rs. 2786.7 million, in 1987-88, accounted for 9.5 per cent of the total import duty revenue compared to Rs. 1828.4 million in 1982-83, contributing 10.7 per cent.

**TABLE II**  
**IMPORT DUTY REVENUES BY MAJOR**  
**COMMODITY GROUP: 1982-83 AND 1987-88 (GROSS)**

Group	(Rs. in Million)			
	Import Duty Collections		As% of Total	
	1982-83	1987-88	1982-83	1987-88
a. Machinery.	2714.3	4460.4	16.0	15.2
b. Vehicles.	1636.2	3299.3	9.6	11.2
c. Edible Oils	137.5	2906.4	0.8	9.9
d. Iron & Steel	1828.4	2786.7	10.8	9.5
e. Yarn & Fabrics	2041.6	1823.8	12.0	6.2
f. Chemicals.	563.0	1208.4	3.3	4.1
g. Tea & Coffee.	607.4	828.5	3.6	2.8
<b>Total:—</b>	<b>9528.4</b>	<b>17313.5</b>	<b>56.1</b>	<b>58.8</b>

5.13 The relative contributions of consumer goods, raw materials for consumer goods, capital goods and raw materials for capital goods have fluctuated over the years. Import duty revenues from consumer goods and raw materials for consumer goods contributed 47 per cent of the total in 1982-83 as against 56 per cent in 1987-88. Contribution of capital goods and raw materials for capital goods amounted to 53 per cent in 1982-83 compared with 34 per cent in 1987-88.

5.14 During 1987-88, the value of imports amounted to Rs. 111382 million, up by 20.5 per cent over 1986-87. The higher value was accounted for by relatively increased imports, *inter alia*, of sugar, tea, iron and steel scrap, synthetic and artificial silk yarn, fertilizer, medicaments, plastic materials, insecticides, etc. The main items of import during 1987-88 under consumer goods were coffee & tea, drugs and medicines, wheat, milk powder, sugar, milk-food for infants, pulses, secondhand clothings and books and journals. The share of consumer goods in the total imports was 13 per cent while the share of raw materials was 51 per cent.

5.15 Value of imports and exports, annual increases, GDP and percentage of imports to GDP are reflected in the table given below :

TABLE III  
IMPORTS, EXPORTS AND GDP

Year	Imports (Millions of Rupees)	Annual Increase (Per- centage)	Export (Millions of Rupees)	Annual Increase (Per- centage)	GDP Current price (Million of Rupees)	% of Imports to GDP	% of Exports to GDP
1971-72	3495	—	3371	—	49784	7.0	6.8
1972-73	8398	140.2	8551	153.7	61414	13.7	13.9
1973-74	13479	60.5	10161	18.8	81690	16.5	12.4
1974-75	20925	55.2	10286	1.2	103557	20.2	9.9
1975-76	20465	(—) 2.2	11253	9.4	119736	17.1	9.4
1976-77	23012	12.4	11294	0.4	135982	16.9	8.3
1977-78	27815	20.9	12980	14.9	159925	17.4	8.1
1978-79	36388	30.8	16925	30.4	178038	20.4	9.5
1979-80	46929	29.0	23410	38.3	210602	22.3	11.1
1980-81	53544	14.1	29280	25.1	247831	21.6	11.8
1981-82	59482	11.1	26270	(—) 10.3	292153	20.4	9.0
1982-83	68151	14.6	34442	31.1	328412	20.8	10.5
1983-84	76707	12.6	37339	8.4	374349	20.5	10.0
1984-85	89778	17.0	37979	1.7	425064	21.1	8.9
1985-86	90946	1.3	49592	30.6	466319	19.5	10.6
1986-87	92431	1.6	63268	27.6	515431	17.9	12.3
1987-88	111382	20.5	78445	24.0	597792	18.6	13.1

5.16 Taxation of export, though not a recent innovation (Sri Lanka imposed export duties from 1803 to 1854), took on importance in the post-war times. Now, a number of countries derive a good part of their revenue from this type of duty, which mark a change from the pre-war days when this type of levy was virtually unknown.

5.17 In some cases, tax rates are fixed at specific levels (Rs. per tonne etc), while in others, duties are levied on *ad valorem* levels. In Pakistan, most export duties are imposed at *ad valorem* rates.

5.18 There are a number of advantages of this form of taxation. Administratively, it is more acceptable than import duties, for the variety of goods exported and the number of firms engaged in transactions are both fewer in most developing countries than on import side. Secondly, a country may be in a monopolistic position in the World market. In the event, the whole or a greater part of the tax can be passed easily on to foreigners, with not much reduction in the volume of sales. Incidentally, there are very few countries in such position even in the short run. Finally, if an export tax is levied at the time when exporters' incomes are increasing, through larger outputs or higher prices-or both-the export tax will be a tax on windfall gains. In the circumstances, the export tax will be desirable.

5.19 In 1987-88, export duty receipts, at Rs. 3290.2 million constituted 8.66 per cent of the customs duties. Of the Rs. 3290.2 million, Rs. 2004.0 million, or 60.9 per cent, was accounted for by raw cotton, with the remainder collected from tanned leather, molasses, marble, stainless steel cutting, crushed bones, etc. The yield of export duties in Pakistan has fluctuated over the years; in fact, it has been unstable from one year to another. The reason is, largely, changes occurring in the composition of exports, from primary products to manufactures and fluctuations in prices in the international market.

### **Import Policy**

5.20 A new import policy valid for three years (1987-88 to 1989-90) was announced on June 29, 1987. The main objectives of the policy continued to be to promote industrialisation, adequate use of existing industrial capacity, modernize agriculture, and expand employment opportunities

through liberalising and rationalising import control. In order to achieve these objectives the following important changes were made:

- (i) As many as 136 items were removed from the negative/restricted list and made freely importable. Main items: rayon, yarn, tyres and tubes, chemicals and wrought plates and sheets.
- (ii) The import of cotton yarn was allowed free from payment of customs duty, import surcharge and Iqra surcharge.
- (iii) Milk food for infants and invalids was removed from the restricted list. Import of this item was allowed without any quota restriction. Customs duty on tinned milk was raised from Rs. 5 to Rs. 10 per kg. and its import was placed on free list.
- (iv) The public and private sectors were allowed the facility of cheap credit at the rate of 3 per cent mark-up to finance their purchase of locally manufactured machinery.
- (v) In order to encourage the sale of locally made airconditioners, refrigerators and deep-freezers it was decided to give an option to the returning Pakistanis to take Pakistani manufactured airconditioners, refrigerators and deep-freezers at double the entitled rate as compared with the entitlement for foreign made units.
- (vi) Import of transformers, switch gears, boilers, diesel generators, cranes, pumps and sugar plants of certain defined specifications was completely banned with a view to providing protection to the local industry.
- (vii) In case of import of petroleum products, the Economic Committee of the Cabinet decided that 25 per cent of these products would be purchased from the spot market. For this purpose, preference would be given to those companies which were willing to buy Pakistan's exportable products in exchange for petroleum products.
- (viii) So far there were various monetary ceilings for the import of machinery. The scheme was restricted and new monetary ceiling against cash foreign exchange were fixed as under;

- (a) for new projects and for expansion of projects on specified and unspecified list; Rs. 50 million;
  - (b) for BMR; Rs. 10 million (the present monetary ceilings for textile machinery will remain the same and will extend from Rs. 5 million to Rs. 50 million depending on the nature of machinery);
  - (c) for commercial imports; Rs. 10 million (in this regard, the maximum value limit on individual items was removed);
  - (d) so far, the import of machinery against loan, grants, PAYE schemes, suppliers credits or loans from development financial institutions was concerned, there would be no monetary ceilings on their licences.
- (ix) With a view to ensuring efficient and maximum use of resources in domestic and external sector a National Tariff Commission would be established for advising the Government about protection, incentives and assistance considered necessary for industry.

### Export Policy

5.21 The main objectives of the three-year export policy (1987-90) are; (i) increasing export earning; (ii) improving the quality and competitiveness of exports; and (iii) diversification of products and markets. To achieve these objectives many changes have been announced in the new policy. Important changes are as follows;

- (i) As a major policy step, private sector was allowed to export cotton and rice side by side with public sector *viz.* Cotton Export Corporation of Pakistan (CEC) and Rice Export Corporation of Pakistan (RECP).
- (ii) Full refund of import surcharge, Iqra surcharge, and import licence fee was allowed on the pattern of drawbacks of import duty and sales tax on import of their raw material.
- (iii) Re-export of items in excess of domestic requirements was allowed against irrevocable letters of credit in cash foreign

exchange at a price at least 10 per cent higher than the C&F value of import in foreign currency.

- (iv) In order to increase the export of value added items, income tax relief was linked with the value added in various exports.
- (v) Exports of all kinds of vegetables were allowed, while orchards and flower gardens were declared as an industry for obtaining commercial loans.
- (vi) For the promotion of engineering goods export, long-term loans to the financial institutions of the Third World countries under the guarantee of their governments will be advanced. These loans will be tied to procurement of machinery and engineering goods from Pakistan. A tentative target of \$250 million was fixed for these loans during 1987-88.
- (vii) It was decided to award cash prizes of Rs. 5.0 million each year to leading exporters.
- (viii) To provide an edge of competitiveness, a freight subsidy was allowed to a selected number of export items.
- (ix) Two permanent Pakistan Trade Centres in Karachi and Lahore will be established which will be modelled on the pattern of such centres in Brussels, Rottardam, Istanbul and Singapore.
- (x) Technology institutions for various industries will be set up in order to utilize modern technology to improve quality of our exports and to increase their unit values.
- (xi) With a view to encouraging exports of high value products it was decided to change the existing textile quota distribution policy. Under the new textile quota management policy which was announced on 8th December, 1987, performance holders will receive allocations of quota for 1988-1991 period on the basis of performance holder's earnings and quantity exported

under each category during the preceding year to specific quota country in the following percentage:

Year	on value basis	
1988	25%	75%
1989	35%	65%
1990	50%	50%
1991	60%	40%

5.22 Growth in quota during 1988-91 will be earmarked for new comers and economically weak groups/areas.

## CUSTOM DUTY RECEIPTS

### KARACHI CUSTOM-HOUSE

5.23 Customs duties (net) collected at the Karachi Custom-House amounted to Rs.32323.7 million during the year 1987-88. The collection accounted for 85.06% of the total customs duties. The collections at Rs.32323.7 million were higher by Rs.3938.1 million or by 13.87% as compared with those of 1986-87.

#### Import duties

5.24 Collections amounted to Rs.24091.4 million during the year 1987-88. The collections accounted for 81.87% of the total import duties collected in the country during the said period. The collections at Rs.24091.4 million edged up by Rs.1364.9 million or 6.01% as compared with those of the year before.

#### Import surcharge

5.25 Collections under this head amounted to Rs.3987.1 million during the year 1987-88. These accounted for 86.70% of the total import

surcharge collected on all-Pakistan basis during the said year. The collections exceeded the collections during the year 1986-87 by Rs.234.5 million or by 6.25%.

### **Iqra surcharge**

5.26 Collections under this head, during the year 1987-88, amounted to Rs.4401.2 million, which were 87.80% of the total collections in the country. The collections at Rs.4401.2 million exceeded the collections during the year 1986-87 by Rs.321.2 million or by 7.87%.

### **Export duties**

5.27 Collections under the head amounted to Rs.3281.1 million during the year 1987-88. The collections accounted for 99.72% of the total collections on all-Pakistan basis.

### **Miscellaneous collections**

5.28 Collections under this head, during the year 1987-88, amounted to Rs.293.3 million, which accounted for 72.51% of the total collections in the country.

### **Refunds and rebates**

5.29 Refunds and rebates, during the year 1987-88, amounted to Rs.3730.3 million, which accounted for 78.84% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1986-87 by Rs. 1001.1 million or by 36.71%.

### **LAHORE CUSTOM-HOUSE**

5.30 Customs duties (net) collected at the Custom-House, Lahore, amounted to Rs.4100.8 million during the year 1987-88. The collections accounted for 10.79% of the total customs duties. The collections at Rs.4100.8 million were higher by Rs.709.3 million or by 20.9% as compared with those of 1986-87.

## Import duties

5.31 Collections, during the year 1987-88, amounted to Rs.4034.3 million, which accounted for 13.71% of the total import duties collected during the year. The collections at Rs.4034.3 million exceeded the collections during the year before by Rs.534.3 million or by 15.27%.

## Import surcharge

5.32 Collections under this head amounted to Rs.426.8 million during the year 1987-88. These accounted for 9.28% of the total import surcharge collected during the year. The collections at Rs.426.8 million exceeded the collections during the year 1986-87 by Rs.98.5 million or by 30.0%.

## Iqra surcharge

5.33 Collections under this head, during the year 1987-88, amounted to Rs.426.6 million, which were 8.51% of the total collections in the country. The collections at Rs.426.6 million exceeded the collections during the year 1986-87 by Rs.99.9 million or by 30.58%.

## Miscellaneous collections

5.34 Collections under this head, during the year 1987-88, amounted to Rs.52.5 million, which accounted for 12.98% of the total collections on all-Pakistan basis. The collections increased by Rs.2.3 million or 4.58% as compared with those in the year 1986-87.

## Refunds and rebates

5.35 Refunds and rebates, during the year 1987-88, amounted to Rs.847.2 million, which accounted for 17.91% of the total refunds and rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1986-87 by Rs.33.0 million or by 4.05%.

## HYDERABAD (CUSTOMS)

5.36 During the year 1987-88, customs (net) amounted to Rs.233.5 million. The collections accounted for 0.61% of the total customs duties. The collections at Rs.233.5 million decreased by Rs.2.1 million or by 0.89% as compared with those of the previous year.

**Import duties**

5.37 Collections amounted to Rs. 198.7 million during the year 1987-88. The collections accounted for 0.68% of the total import duties collected in the year. The collections at Rs. 198.7 million fell short of the collection during the year 1986-87 by Rs. 6.5 million or by 3.17%.

**Import surcharge**

5.38 Collections under this head amounted to Rs.31.7 million during the year 1987-88. The collections accounted for 0.69% of the total import surcharge collected during the year. The collections exceeded the collections during the year 1986-87 by Rs.4.5 million or by 16.54%.

**Iqra surcharge**

5.39 Collections under this head, during the year 1987-88, amounted to Rs.31.7 million, which were 0.63% of the total collections in the country. The collections at Rs.31.7 million exceeded the collections during the year 1986-87 by Rs.4.4 million or by 16.12%.

**Miscellaneous collections**

5.40 Collections under this head, during the year 1987-88, amounted to Rs. 6.3 million, which accounted for 1.56% of the total collections on all-Pakistan basis. The collections under this head were 94.03% of the collections under the same head during the year 1986-87.

**Refund and rebates**

5.41 Refunds and rebates, during the year 1987-88, amounted to Rs.36.0 million, which accounted for 8.76% of the total refunds and

rebates paid on all-Pakistan basis. The amount exceeded the amount of refunds and rebates paid during the year 1986-87 by Rs. 5.2 million or by 16.88%.

### QUETTA (CUSTOMS)

5.42 Customs duties (net) amounted to Rs. 836.7 million during the year 1987-88. The collections accounted for 2.20% of the total customs duties. The collections at Rs. 836.7 million were less by Rs. 38.6 million or by 4.41% as compared with those of 1986-87.

#### Import duties

5.43 Collections amounted to Rs. 678.9 million during the year 1987-88. The collections accounted for 2.31% of the total import duties. The collections at Rs. 678.9 million fell short of the collections of the year 1986-87 by Rs. 93.7 million or by 12.13%.

#### Import surcharge

5.44 Collections under the head amounted to Rs. 78.6 million during the year 1987-88. These accounted for 1.71% of the total import surcharge. The collections at Rs. 78.6 million exceeded the collections of the previous year by Rs. 8.1 million or by 11.49%.

#### Iqra surcharge

5.45 Collections under this head, during the year 1987-88, amounted to Rs. 78.51 million, which were 1.57% of the total collections under this head in the country. The collections exceeded the collections of the previous year by Rs. 8.1 million or by 11.51%.

#### Miscellaneous collections

5.46 Collections under this head, during the year 1987-88, amounted to Rs. 13.4 million, which accounted for 3.31% of the total collections under this head in the country.

### Refunds and rebates

5.47 Refunds and rebates, during the year 1987-88, amounted to Rs.12.7 million, which accounted for 0.27% of the total refunds and rebates paid on all-Pakistan basis. The amount was less by Rs. 34.0 million or 72.8% as compared with that of the year 1986-87.

### RAWALPINDI (CUSTOMS)

5.48 Customs duties (net) amounted to Rs.413.1 million, during the year 1987-88, which accounted for 1.09% of the total collections on all-Pakistan basis. The collections at Rs.413.1 million exceeded the previous year's collections by Rs.65.5 million or by 18.84%.

### Import Duties

5.49 Collections during the year 1987-88, amounted to Rs.295.4 million, which accounted for 1.0% of the total import duties collected during the year. The collections at Rs.295.4 million exceeded the previous year's collections by Rs.45.1 million or by 18.02%.

### Import surcharge

5.50 Collections under this head amounted to Rs.50.9 million during the year 1987-88. These accounted for 1.11% of the total import surcharge collected during the year. The collections at Rs.50.9 million exceeded the previous year's collections by Rs.6.4 million or by 14.38%.

### Iqra surcharge

5.51 Collections under this head, during the year 1987-88, amounted to Rs. 50.7 million, which were 1.01% of the total Iqra Surcharge collected during the year. The collections at Rs.50.7 million exceeded the collections of the previous year by Rs.5.6 million or by 12.42%.

### Miscellaneous collections

5.52 Collections under this head, during the year 1987-88, amounted to Rs. 26.5 million, which accounted for 6.55% of the total collections on

all- Pakistan basis. The collections increased by Rs. 4.6 million or by 21.0% as compared with those in the year 1986-87.

### **Refunds and rebates**

5.53 Refunds and rebates during the year 1987-88, amounted to Rs.10.6 million, which accounted for 0.22% of the total refunds and rebates paid on all-Pakistan basis. The amount was less by Rs. 3.6 million or by 25.35% than that during the year 1986-87.

### **PESHAWAR (CUSTOMS)**

5.54 During the year 1987-88 customs duties (net) amounted to Rs.93.3 million. The collection accounted for 0.25% of the total customs duties. The collections at Rs.93.3 million fell short of the previous year's collections by Rs.35.1 million or by 27.34%.

### **Import duties**

5.55 Collections amounted to Rs.127.6 million during the year 1987-88. The collections accounted for 0.43% of the total import duties collected in the year. The collections at Rs.127.6 million exceeded the collections of the past year by Rs.1.4 million or by 1.11%.

### **Import surcharge**

5.56 Collections under this head amounted to Rs.23.6 million during the year 1987-88. The collections accounted for 0.51% of the total import surcharge collected during the year. The collections exceeded the collections during the year 1986-87 by Rs. 3.4 million or by 16.83%.

### **Iqra surcharge**

5.57 Collections under this head in the year 1987-88 amounted to Rs.24.1 million, which were 0.48% of the total collections under this head, in the country. The collections at Rs.24.1 million exceeded the collections during the year 1986-87 by Rs.3.8 million or by 18.72%.

**Miscellaneous collections**

5.58 Collections under this head during the year 1987-88 amounted to Rs. 12.5 million, which accounted for 3.09% of the total collections under this head on all-Pakistan basis. The collections at Rs. 12.5 million fell short of the previous year's collections by Rs. 8.4 million or by 40.19%.

**Refunds and rebates**

5.59 Refunds and rebates during the year 1987-88 amounted to Rs. 94.6 million, which accounted for 2.0% of the total refunds and rebates paid on all-Pakistan basis. The amount was more by Rs. 35.4 million or 59.8% than that of the previous year.

**Import duties**

5.55 Collections amounted to Rs. 127.6 million during the year 1987-88. The collections accounted for 0.43% of the total import duties collected in the year. The collections at Rs. 127.6 million exceeded the collections of the past year by Rs. 1.4 million or by 1.1%.

**Import surcharge**

5.56 Collections under this head amounted to Rs. 33.6 million during the year 1987-88. The collections accounted for 0.51% of the total import surcharge collected during the year. The collections exceeded the collections during the year 1986-87 by Rs. 3.4 million or by 10.8%.

**Gift surcharge**

5.57 Collections under this head in the year 1987-88 amounted to Rs. 24.1 million, which were 0.48% of the total collections under this head in the country. The collections at Rs. 24.1 million exceeded the collections during the year 1986-87 by Rs. 3.8 million or by 18.7%.

## CHAPTER VI

### CENTRAL EXCISE

6.1 In all the Constitutions that have been in force since 1947, the provinces of Pakistan have had the exclusive power to levy excise duties on narcotics and alcoholic liquors only, with the greater part of the excise field coming under the federal government.

6.2 Excise taxation was first introduced in 1879, in the Indo-Pak sub-continent, through a tax on salt. By 1943, the number of excisable commodities had increased to 11. Three more commodities were added to the list in 1944, when the Central Excises and Salt Act of 1944 was enforced. With the expansion of industrial base, new commodities were added to the list: one in 1949, three in 1957, and continuing similarly until the list inched upto a total of 67 commodities, including two services.

6.3 Excise duty is at present levied on 39 items out of which 36 are commodities and 3 are services. Out of 36 commodities, 18 are subject to specific rates and the remainder 18 commodities are taxed through ad valorem rates. The three services are, however, subjected to duty on the basis of charges. Revenues from excise duty are not shared with provinces. The central excise duty is paid by the manufacturer at the time of the clearance of goods. Clearance of goods and assessment of duty are either supervised by excise officers stationed at the manufacturing premises or the manufacturers themselves prepare the documents and clear the goods under self-clearance procedure. The facility of deferred payment of duty is available to the manufacturers of cigarettes for 14 days and 29 to 59 days on the production of crude oil and natural gas.

6.4 The bulk of the excise duty in Pakistan comes from a limited number of commodities. In 1987-88, 78.3% of excise duty was collected from four commodities namely, cigarettes, sugar, cement, petroleum and beverages whereas the revenue from these commodities was 77.6% of the total duty in 1982-83. The production of cigarettes increased from 38.2 billion in 1982-83 to 40.7 billion in 1987-88 (or 6.5 per cent); that of sugar, from 1.12 million tonnes in 1982-83 to 1.75 million tonnes in 1987-88 (or + 56.3 per cent); and, that of beverages from 730.1 million bottles in 1982-83 to

1083.1 million bottles in 1987-88 (or +48.3 per cent). On the other hand the central excise duty on cement has decrease by 5.03% from the year 1982-83 to 1987-88. The reason for the decline in revenue was the reduction in the rate of duty by about 50 per cent. Production of cement, however, increased from 3.9 million tonnes in 1982-83 to 7.05 million tonnes in 1987-88 (or +80.8%).

TABLE 1

EXCISE DUTY REVENUE BY COMMODITY GROUPS  
1982-83 AND 1987-88

Group	Excise Duty Collections (Million of Rupees)		As % of total	
	1982-83	1987-88	1982-83	1987-88
(i) Tobacco (Cigarettes)	4161.8	5789.5	32.2	33.3
(ii) Sugar	1751.0	2781.0	13.6	16.0
(iii) Cement	2242.0	2354.7	17.4	13.5
(iv) Petroleum	1278.1	1846.1	9.9	10.6
(v) Beverages	580.9	857.2	4.5	4.9
(vi) Others	2896.7	3770.0	22.4	21.7
Total	12910.5	17398.5	100.0	100.0

6.5 The rates of excise duty are not unreasonably high. It will appear that only four commodities are taxed at substantial rates. Of these, two namely cigarettes are taxed at an average rate of 64% and beverages at 76% while cement and sugar are taxed at 32%. The rate of tax (excise and sales taxes) for a large number of commodities hovers around 10 per cent only. Incidentally, the table reflects the ad valorem as well as specific rates; the latter is arrived at by converting the specific rates into approximate ad valorem rates.

## RATES OF EXCISE DUTIES ON SELECTED COMMODITIES 1987-88

Commodity	Ad valorem tax rate%
(i) Beverages.	76.3
(ii) Sugar	32.6
(iii) Cement	32.8
(iv) Paper and paperboard	3.5 (Average)
(v) Cigarettes	73,64 & 55 (Retail Price)
(vi) Woollen fabrics	10
(vii) Tyres and tubes	20
(viii) Soap	20
(ix) Electric batteries	15
(x) Paints and pigments	10
(xi) Gas appliances	10
(xii) Glass products	10
(xiii) Metal containers	10
(xiv) Wires and Cables	10

### CENTRAL EXCISE RECEIPTS

#### **Karachi Collectorate**

6.6 Total collection of Central Excise duty during 1987-88 amounted to Rs. 3592.9 million as against Rs. 3324.6 million during 1986-87, indicating an increase of Rs. 268.3 million or 8.07 per cent. (The collection accounted for 20.7% of the total receipts of central excise duty). Major revenue spinners are briefly discussed below :

(i) *Beverages.*—The collection from beverages during 1987-88 amounted to Rs. 176.8 million as against Rs. 169.1 million during 1986-87, indicating an increase of Rs. 7.7 million or 4.55 per cent.

(ii) *POL Products.*—The collection from POL products during

1987-88 amounted to Rs.1153.9 million as against Rs.1048.7 million during 1986-87, indicating an increase of Rs. 105.2 million or 10.03%.

(iii) *Cigarettes*.—The collection from cigarettes during 1987-88 amounted to Rs.721.9 million as against Rs.840.0 million during 1986-87, indicating a decrease of Rs.118.1 million or 14.06 per cent.

(iv) *Cement*.—The collection from cement during 1987-88 amounted to Rs.379.3 million as against Rs.279.5 million during 1986-87, indicating an increase of Rs.99.8 million or 35.71 per cent.

(v) *Yarn*.—The collection from yarn (cotton and man-made) during 1987-88 amounted to Rs. 149.6 million as against Rs. 130.2 million during 1986-87, indicating an increase of Rs. 19.4 million or 14.9 per cent over the last year.

#### LAHORE COLLECTORATE

6.7 The collection of Central Excise duty during 1987-88 amounted to Rs. 3315.4 million as against Rs. 2684.9 million during 1986-87, indicating an increase of Rs. 630.5 million or 23.48 percent. The collection at Rs. 3315.4 million during 1987-88 accounted for 19.06 percent of the total excise duty. Major revenue spinners are briefly discussed below :

(i) *Beverages*.—The collection from beverages during 1987-88 amounted to Rs.483.2 million as against Rs.447.7 million during 1986-87, indicating an increase of Rs. 35.5 million or 7.93 percent.

(ii) *Sugar*.—The collection from sugar during 1987-88 amounted to Rs. 1259.7 million as against Rs. 833.5 million during 1986-87, indicating an increase of Rs. 426.2 million or 51.13 percent.

(iii) *Cigarettes*.—The collection from cigarettes during 1987-88 amounted to Rs. 269.0 million as against Rs. 221.3 million during 1986-87, indicating an increase of Rs. 47.7 million or 21.55 percent.

(iv) *Cement*.—The collection from cement during 1987-88 amounted to Rs. 356.3 million as against Rs. 334.6 million during 1986-87, indicating an increase of Rs. 21.7 million or 6.49 percent.

(v) *Yarn*.—The collection from yarn (cotton and man-made) during 1987-88 amounted to Rs. 328.8 million as against Rs. 274 million during 1986-87, indicating an increase of Rs. 54.8 million or 20.0 percent.

### PESHAWAR COLLECTORATE

6.8 Total collection of Central Excise duty during 1987-88 amounted to Rs. 2862.7 million as against Rs. 2804.0 million during 1986-87, indicating an increase of Rs. 58.7 million or 2.09 percent. The collection accounted for 16.45 percent of the total excise duty. Major revenue spinners are briefly discussed below :

(i) *Beverages*.—The collection from beverages during 1987-88 amounted to Rs. 41.8 million as against Rs. 42.0 million during 1986-87, indicating a nominal decrease of Rs. 0.2 million or 0.48 percent.

(ii) *Sugar*.—The collection from sugar during 1987-88 amounted to Rs. 60.9 million as against Rs. 49.2 million during 1986-87, indicating an increase of Rs. 11.7 million or 23.78 percent.

(iii) *Cigarettes*.—The collection from cigarettes during 1987-88 amounted to Rs. 2199.2 million as against Rs. 2200.6 million during 1986-87, indicating a nominal decrease of Rs. 1.4 million or 0.06 percent.

(iv) *Cement*.—The collection from cement during 1987-88 amounted to Rs. 459.8 million as against Rs. 415.2 million during 1986-87, indicating an increase of Rs. 44.6 million or 10.74 percent.

### HYDERABAD COLLECTORATE

6.9 Total collection of Central Excise duty during 1987-88 amounted to Rs. 3256.6 million as against Rs. 2807.3 million during 1986-87, indicating an increase of Rs. 449.3 million or 16.00 percent. The collection accounted for 18.72 percent of the total excise duty. Major revenue spinners are briefly discussed below :

(i) *Beverages*.—The collection from beverages during 1987-88 amounted to Rs. 68.0 million as against Rs. 52.7 million during 1986-87, indicating an increase of Rs. 15.3 million or 29.03 percent.

(ii) *Sugar*.—The collection from sugar during 1987-88 amounted to Rs. 1460.4 million as against Rs. 1033.9 million during 1986-87, indicating an increase of Rs. 426.5 million or 41.25 percent.

(iii) *Cigarettes*.—The collection from cigarettes during 1987-88 amounted to Rs. 526.5 million as against Rs. 568.5 million during 1986-87, indicating a decrease of Rs. 42.0 million or 7.39 percent.

(iv) *Cement*.—The collection from cement during 1987-88 amounted to Rs. 588.8 million as against Rs. 648.6 million during 1986-87, indicating a decrease of Rs. 59.8 million or 9.22 percent.

#### QUETTA COLLECTORATE

6.10 Total Collection of Central excise duty during 1987-88 amounted to Rs. 880.7 million as against Rs. 738.9 million during 1986-87, indicating an increase of Rs. 141.8 million or 19.19 percent. The collection accounted for 5.06 percent of the total excise duty. Major revenue spinners are briefly discussed below :

(i) *POL Products*.—The collection from POL Products during 1987-88 amounted to Rs. 13.0 million as against Rs. 11.0 million during 1986-87 indicating an increase of Rs. 2.0 million or 18.18 percent.

(ii) *Yarn*.—The collection from yarn (cotton and man-made) during 1987-88 amounted to Rs. 49.7 million as against Rs. 41.4 million during 1986-87, indicating an increase of Rs. 8.3 million or 20.05 percent.

(iii) *Natural Gas*.—The collection from this item during 1987-88 amounted to Rs. 673.8 million as against Rs. 630.1 million during 1986-87, indicating an increase of Rs. 43.7 million or 6.94 percent.

(iv) *Cement*.—The collection from this item during 1987-88 amounted to Rs. 108.0 million as against Rs. 40.0 million, indicating an increase of Rs.68.0 million or 170.0 percent.

#### RAWALPINDI COLLECTORATE

6.11 Total collection of Central Excise duty during 1987-88 amounted to Rs. 3490.2 million as against Rs. 3001.4 million during 1986-87,

indicating an increase of Rs. 488.8 million or 16.3 percent. The collection accounted for 20.06 percent of the total excise duty. Major revenue spinners are briefly discussed below :

(i) *Beverages*.—The collection from beverages during 1987-88 amounted to Rs. 87.3 million as against Rs. 77.9 million during 1986-87, indicating an increase of Rs. 9.4 million or 12.07 percent.

(ii) *Cigarettes*.—The collection from cigarettes during 1987-88 amounted to Rs. 2072.9 million as against Rs. 1801.1 million during 1986-87, indicating an increase of Rs. 271.8 million or 15.09 percent.

(iii) *Cement*.—The collection from cement during 1987-88 amounted to Rs. 462.5 million as against Rs. 414.7 million during 1986-87, indicating an increase of Rs. 47.8 million or 11.53 percent.

## CHAPTER VII

## SALES TAX

7.1 Introduced in the Punjab in 1941 and in Sind in 1947, Sales Tax used to be a provincial tax in accordance with the provisions of the Government of India Act, 1935. In 1948, however, the Constituent Assembly of Pakistan transferred it to the Federal List of subjects. The provincial government acquiesced in this arrangement initially for two years only, which, was later extended for another two years. In 1952, however, the tax was transferred permanently to the Central Government. Initially, it was a multi-stage tax. Later in 1951, Sales Tax Act, 1951 replaced the Sales Tax Act of 1948 and introduced a single-point tax, which has since continued.

7.2 The tax is levied on imports as well as domestic production.

7.3 Until 25th April, 1981, the tax was administered by the Income Tax Department. Thereafter, the administration of the tax was transferred to the Central Excise department.

7.4 Sales Tax is charged at the standard rate of 12.5 percent on all goods produced or manufactured in the country except those which are specially exempted. Sales tax is also charged at 12.5 percent on imports.

7.5 In 1987-88 sales tax at the import stage accounted for 59.2% and sales tax from domestic goods accounted for 40.8% of the total sales tax collection. Sales tax on domestic production is increasing and the gap between sales tax collected from import and on domestic goods has been narrowed down.

7.6 General exemptions and cottage industry exemption have made for the coverage of the tax on domestic production being so low. There are, however, important considerations behind the general exemptions. Sugar is exempt from sales tax because it is taxed through excises; medicines are exempt because of social consideration; leather and sports goods are exempt because of export promotion consideration; and machinery is exempt because of import substitution consideration.

7.7 Revenue from taxes on domestic production (Federal Excises and sales tax) 1982-83 and 1987-88.

(Millions of Rupees)

Year	Revenue from federal excises	Revenue from Sales Tax on domestic Production	total Tax revenue from domestic Production
1982-83	12910.5	715.5	13626.0
1983-84	15652.0	973.0	16625.0
1984-85	15312.5	1132.3	16444.8
1985-86	15515.1	1362.7	16877.8
1986-87	15361.1	1835.2	17196.3
1987-88	17398.5	3566.9	20965.4

**SALES TAX (DOMESTIC) RECEIPTS**

**Karachi Collectorate (CE&ST)**

7.8 Sales tax (net) collected at the Karachi collectorate amounted to Rs. 1210.4 million, which accounted for 33.9% of the total sales tax (domestic) collected during the year. The collections at Rs. 1210.4 million exceeded the collections during the year before by Rs. 357.5 million or by 41.92%.

**Lahore Collectorate (CE&ST)**

7.9 Sales tax (net) collected at the Lahore Collectorate amounted to Rs. 975.7 million, which accounted for 27.35% of the total sales tax (domestic) collected during the year. The collections at Rs. 975.7 million exceeded the collections during the year 1986-87 by Rs. 376.6 million or by 62.86%.

**Hyderabad Collectorate (CE&ST)**

7.10 Sales tax (net) collected at the Hyderabad Collectorate amounted to Rs. 272.1 million, which accounted for 7.63% of the total sales tax

(domestic) collected during the year. The collections at Rs. 272.1 million exceeded the last year's collections by Rs. 147.3 million or by 118.03%.

#### **Quetta Collectorate (CE&ST)**

7.11 Sales tax (net) collected at the Quetta Collectorate amounted to Rs. 114.5 million which accounted for 3.21% of the total sales tax (domestic) collected during the year. The collections at Rs. 114.5 million exceeded the collections during the year 1986-87 by Rs. 39.8 million or by 53.28%.

#### **Rawalpindi Collectorate (CE&ST)**

7.12 Sales tax (net) collected at the Rawalpindi Collectorate amounted to Rs. 492.6 million, which accounted for 13.81% of the total sales tax (domestic) collected during the year. The collections at Rs. 492.6 million exceeded the previous year's collections by Rs. 388.5 million or by 373.20%.

#### **Peshawar Collectorate (CE&ST)**

7.13 Sales tax (net) collected at the Peshawar Collectorate amounted to Rs. 502.2 million, which accounted for 14.08% of the total sales tax (domestic) collected during the year. The collections at Rs. 502.2 million exceeded the collections during the year before by Rs. 422.6 million or by 530.90%.

### **SALES TAX (IMPORT STAGE) RECEIPTS**

7.14 During 1987-88 collection at Rs. 5175.9 million constituted 59.20% of the total sales tax collection (Rs. 8742.8 million). Of the total of Rs. 5175.9 million collected at the import stage, Rs. 4338.4 million or 83.82% was collected at the Customs House Karachi. The collection was up by Rs. 453.0 million or 11.66% as compared with 1986-87.

#### **Karachi Custom House**

7.15 The behaviour of the major revenue spinners is briefly discussed below. The analysis is based on the figures contained in the computer print-outs of the Karachi Custom House.

(i) *Machinery*.—Collection amounted to Rs. 822.04 million during 1987-88. It was higher by Rs. 179.64 million or 27.96 percent as compared with 1986-87. The item was the biggest revenue spinner during 1987-88. During 1986-87 also, the item was the biggest revenue spinner.

(ii) *Iron and Steel and Manufactures Thereof*.—Collection amounted to Rs. 624.62 million during 1987-88. It was higher by Rs. 131.37 million or 26.63 percent as compared with 1986-87. The item was the second major revenue spinner during 1987-88. During 1986-87, the item was also the second major revenue spinner.

(iii) *Coffee, Tea and Spices*.—Collection amounted to Rs. 400.78 million during 1987-88. It was less by Rs. 50.10 million or 11.11 percent as compared with 1986-87. The item was the fifth major revenue spinner during 1987-88. During 1986-87, the item was the third major revenue spinner.

(iv) *Motor and other Vehicles*.—Collection amounted to Rs. 565.49 million during 1987-88. It was higher by Rs. 123.37 million or 27.90 percent as compared with 1986-87. The item was the third major revenue spinner during 1987-88. During 1986-87, the item was the fourth major revenue spinner.

(v) *Chemicals and Chemical Products*.—Collection amounted to Rs. 411.50 million during 1987-88. It exceeded the collection during 1986-87 by Rs. 170.4 million or 4.32 percent. The item was the fourth major revenue spinner during 1987-88. During 1986-87, the item was the fifth major revenue spinner.

(vi) *Wood Pulp, Paper and Stationery*.—collection amounted to Rs. 257.70 million during 1987-88. It exceeded the collection during 1986-87 by Rs. 41.87 million or 19.40 percent. The item was the sixth major revenue spinner during both the years *i.e.* 1987-88 and 1986-87.

(vii) *Dyes, Colours, Paints and Varnishes*.—Collection amounted to Rs. 232.0 million during 1987-88. It exceeded the collection during 1986-87 by Rs. 25.2 million or 12.33 percent. The item was the seventh major revenue spinner during both the years *i.e.* 1987-88 and 1986-87.

**Lahore Custom House**

7.16 Sales tax (net) collected at the Lahore Custom House amounted to Rs. 479.7 million, which accounted for 9.27% of the total sales tax (import stage) collected during the year. The collections at Rs. 479.7 million exceeded the collections during the year before by Rs. 84.5 million or by 21.38 percent.

**Hyderabad Collectorate**

7.17 Sales tax (net) collected at the Hyderabad Collectorate amounted to Rs. 26.3 million, which accounted for only 0.51 percent of the total sales tax (import stage) collected during the year under report. The collections at Rs. 26.3 million exceeded the collections during the year 1986-87 by Rs. 25.5 million.

**Quetta Collectorate**

7.18 Sales tax (net) collected at the Quetta Collectorate amounted to Rs. 246.7 million, which accounted for 4.77 percent of the total sales tax (import stage) collected during the year under report. The collections at Rs. 246.7 million exceeded the previous year's collections by Rs. 31.0 million or by 14.37 percent.

**Rawalpindi Collectorate**

8.19 Sales tax (net) collected at the Rawalpindi Collectorate amounted to Rs. 54.2 million, which accounted for 1.05% of the total sales tax (import stage) collected during the year under report. The collections at Rs. 54.2 million exceeded the previous year's collections by Rs. 4.5 million or by 9.05 percent.

**Peshawar Collectorate**

7.20 Sales tax (net) collected at the Peshawar Collectorate amounted to Rs. 30.6 million, which accounted for 0.59% of the total sales tax (import stage) collected during the year under report. The collections at Rs. 30.6 million were up by Rs. 3.8 million or 14.18% as compared with the previous year's collections.

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FEDERAL TAX RECEIPTS (NET)  
(1948-49 to 1987-88)

(Rs. in million)

Year	Indirect Taxes			Direct Taxes				W.W. Fund	Total Direct Taxes	Total Federal Tax Receipts	
	Customs	Central Excise	Sales	Total Indirect Taxes	Income Tax	Wealth Tax	Gift Tax				Estate Duty
	2	3	4	5	6	7	8	9	10	11	12
1948-49	216.1	45.1	-	261.2	49.4	-	-	-	-	49.4	310.6
1949-50	319.6	38.7	-	358.3	90.2	-	-	-	-	90.2	448.5
1950-51	631.6	53.7	-	685.3	100.2	-	-	-	-	100.2	785.5
1951-52	631.3	70.9	116.1	818.3	132.7	-	-	0.3	-	133.0	951.3
1952-53	487.2	91.7	140.6	719.5	161.4	-	-	0.8	-	162.2	881.7
1953-54	277.8	147.1	110.3	535.2	165.6	-	-	0.2	-	165.8	701.0
1954-55	308.6	140.8	140.9	590.3	183.3	-	-	1.7	-	185.0	775.3
1955-56	3445.8	143.9	167.3	6757.0	205.8	-	-	2.0	-	207.8	6964.8
1956-57	346.4	149.3	191.2	686.9	195.2	-	-	1.4	-	196.6	883.5
1957-58	355.2	174.3	219.7	749.2	227.3	-	-	1.6	-	228.9	978.1
1958-59	368.4	236.0	263.3	867.7	411.5	-	-	1.6	-	413.1	1,280.8
1959-60	356.9	247.8	270.1	874.8	300.7	-	-	2.5	-	303.2	1,178.0
1960-61	427.4	287.9	362.4	1,077.7	319.6	-	-	2.8	-	322.4	1,400.1
1961-62	506.8	297.3	377.7	1,181.8	380.6	-	-	2.5	-	383.1	1,564.9
1962-63	523.0	386.6	422.8	1,332.4	425.5	-	-	2.4	-	427.9	1,760.3

	1	2	3	4	5	6	7	8	9	10	11	12
1963-64	539.6	559.2	512.0	1,610.8	460.3	9.6	-	-	2.1	-	472.0	2,082.8
1964-65	719.0	636.1	588.3	1,943.4	542.1	10.0	0.5	0.5	1.9	-	554.9	2,497.9
1965-66	703.5	787.1	612.8	2,103.4	571.1	7.8	0.5	0.5	3.6	-	583.0	2,686.4
1966-67	813.1	1,187.3	683.8	2,684.2	602.5	8.4	0.4	0.4	3.1	-	614.4	3,298.6
1967-68	784.3	1,384.4	401.3	2,570.0	628.2	9.7	0.8	0.8	4.5	-	643.2	3,213.2
1968-69	1,152.6	1,522.2	485.1	3,159.9	724.4	11.9	1.3	1.3	4.4	-	742.0	3,901.9
1969-70	1,240.0	1,889.5	522.0	3,651.5	937.8	14.5	1.8	1.8	3.8	-	957.9	4,609.4
1970-71	1,407.1	2,019.8	608.4	4,035.3	925.6	15.6	2.0	2.0	5.7	-	948.9	4,984.2
1971-72	1,312.5	2,111.1	481.5	3,905.1	1,226.6	20.9	4.0	4.0	5.5	-	1,257.0	5,162.1
1972-73	2,641.2	2,211.4	460.6	5,313.2	1,152.8	31.0	5.8	5.8	5.1	0.5	1,195.2	6,508.4
1973-74	4,175.1	2,894.9	692.0	7,762.0	1,194.5	44.7	8.8	8.8	6.1	2.9	1,257.0	9,019.0
1974-75	4,745.7	3,669.6	1,074.6	9,489.9	1,376.4	43.4	7.8	7.8	5.5	14.4	1,447.5	10,937.4
1975-76	5,164.0	4,584.8	1,199.6	10,948.4	2,160.4	55.5	8.7	8.7	10.4	9.2	2,244.2	13,192.6
1976-77	6,138.0	5,429.1	1,362.6	12,929.7	2,670.8	25.1	8.0	8.0	5.5	24.5	2,733.9	15,663.6
1977-78	8,389.6	6,299.3	1,589.9	16,278.8	2,844.7	29.1	10.7	10.7	6.5	18.1	2,909.1	19,187.9
1978-79	10,123.6	6,916.4	1,934.7	18,974.7	3,339.5	50.1	9.6	9.6	0.8	24.1	3,424.1	22,398.8
1979-80	12,572.3	9,701.3	2,409.8	24,683.4	5,225.0	73.7	6.2	6.2	-	27.5	5,332.4	30,015.8
1980-81	14,276.0	10,413.1	2,893.1	27,582.2	7,028.0	108.1	9.6	9.6	2.4	34.0	7,182.1	34,764.3
1981-82	15,074.1	11,742.7	3,251.6	30,068.4	8,309.4	134.5	12.1	12.1	3.9	26.1	8,486.0	38,554.4



ZONE-WISE COLLECTION OF INCOME TAX (NET)  
FOR THE YEARS 1985-86 TO 1987-88

	1985-86	1986-87	1987-88
Companies I Karachi.	1112.4	1448.8	1883.8
Companies II Karachi.	1747.7	2177.7	2244.5
Companies III Karachi.	799.4	443.6	709.8
'A' Zone, Karachi.	102.0	160.2	183.1
'B' Zone, Karachi.	36.6	91.4	60.7
'C' Zone, Karachi.	82.7	98.0	90.6
'D' Zone, Karachi.	311.2	341.9	402.0
Hyderabad Zone.	271.5	311.4	351.9
Survey and Vigilance, Karachi.	1898.4	1547.3	1753.9
Multan Zone.	191.4	175.0	174.8
'A' Zone, Lahore.	135.2	71.7	64.3
'B' Zone, Lahore.	227.4	172.6	175.2
Companies Lahore.	1071.5	950.1	900.3
Director Survey Lahore.	—	410.8	487.5
Gujranwala Zone.	133.5	141.1	130.5
Faisalabad Zone.	179.4	181.4	181.6
Rawalpindi Zone.	1071.5	1080.1	1104.2
Peshawar Zone.	219.7	223.4	235.1
Director Survey, Islamabad.	—	327.8	394.6
<b>Total ..</b>	<b>9591.5</b>	<b>10354.3</b>	<b>11528.4</b>

**COLLECTION OF CUSTOMS DUTIES, CENTRAL EXCISE DUTIES  
AND SALES TAX**

(Rs. in million)

S. No.	Name of the Collectorate	1985-86	1986-87	1987-88
<b>1. Customs House, Karachi :</b>				
	(i) Custom Duty.	25648.4	28385.6	32323.7
	(ii) Sales Tax.	3202.0	3885.4	4338.5
<b>2. Collectorate of C.E. &amp; L.C. Karachi :</b>				
	(i) Central Excise Duty.	3220.8	3324.6	3592.9
	(ii) Sales Tax.	709.0	852.9	1211.1
<b>3. Collectorate of C.E. &amp; L.C. Hyderabad :</b>				
	(i) Custom Duty.	308.8	235.6	233.5
	(ii) Central Excise Duty.	3166.4	2807.3	3256.6
	(iii) Sales Tax.	67.0	125.6	298.4
<b>4. Collectorate of C.E. &amp; L.C. Lahore :</b>				
	(i) Custom Duty.	2204.0	3391.5	4100.8
	(ii) Central Excise Duty.	2750.1	2684.9	3315.4
	(iii) Sales Tax.	658.9	994.3	1455.4
<b>5. Collectorate of C.E. &amp; L.C. Rawalpindi :</b>				
	(i) Custom Duty.	374.8	347.6	413.1
	(ii) Central Excise Duty.	2857.9	3001.4	3490.2
	(iii) Sales Tax.	140.7	153.8	546.7
<b>6. Collectorate of C.E. &amp; L.C. Peshawar :</b>				
	(i) Custom Duty.	132.2	128.4	93.3
	(ii) Central Excise Duty.	2849.6	2804.0	2862.7
	(iii) Sales Tax.	97.2	106.4	532.1
<b>7. Collectorate of C.E. &amp; L.C. Quetta :</b>				
	(i) Custom Duty.	658.5	875.3	836.7
	(ii) Central Excise Duty.	670.3	738.9	880.7
	(iii) Sales Tax.	51.8	290.4	362.6
<b>8. Collection of Sales Tax by C.I.T.</b>				
		1.2	—	—
	<b>Total: (1) Custom Duty.</b>	<b>29342.8</b>	<b>33363.9</b>	<b>38001.1</b>
	<b>(2) Central Excise Duty.</b>	<b>15515.1</b>	<b>15361.1</b>	<b>17398.5</b>
	<b>(3) Sales Tax.</b>	<b>4927.8</b>	<b>6408.8</b>	<b>8742.8</b>

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1985-86	1986-87	1987-88
<b>Part I.—Targets:</b>	(1)	(2)	(3)
1. Budget Target.	9712.0	10200.0	11500.0
2. Collections.	9591.5	10354.3	11528.4
3. % age with Budget.	98.8	101.5	100.2
<b>Part II.—Performance (During 12 Months):</b>			
1. Collection of Demand.	1909.6	2978.0	3151.9
(a) Arrear demand.	507.1	745.8	589.9
(b) Current demand.	1402.5	2232.2	2562.0
2. Payment with returns.	4571.3	4346.4	4491.7
(a) Adjustments out of deposits u/s 53.	2352.6	2477.1	1733.8
(b) Cash/cheque.	2218.7	1869.3	2757.9
3. Deductions at source.	4138.2	4585.1	5427.5
(a) U/s 50(1) Salary.	468.5	508.3	621.5
(b) U/s 50(2) Securities.	672.6	756.6	1073.0
(c) U/s 50(2-A) Interest.	31.5	—	—
(d) U/s 50(3) Non-residents.	274.0	295.8	351.5
(e) U/s 50(4) Contracts.	1555.9	1694.1	1863.3
(f) U/s 50(5) Imports.	1009.5	1190.2	1365.4
(g) U/s 50(6) Transport.	60.3	59.8	57.6
(h) U/s 50(7-A) Auctions.	65.9	69.9	87.6
(i) Misc.	—	10.4	7.6
4. Total (Gross).	10619.1	11909.5	13071.1
Less refunds.	1027.6	1555.2	1542.7
5. Total (Net).	9591.5	10354.3	11528.4
6. %age with Budget.	98.8	101.5	100.2
<b>Part III.—Analysis:</b>			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	1483.6	1737.2	1894.5
(b) Recovered.	507.1	745.8	589.9
(c) Percentage.	34.2	42.9	31.1
2. Collection out of current demand.			
(a) Demand created.	3713.6	4406.0	5882.2
(b) Collections.	1402.5	2232.2	2562.0
(c) Percentage.	37.8	50.7	43.6
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	2583.0	2791.3	2313.5
(b) Adjusted.	2351.6	2477.1	2309.6
(i) With return.	2333.1	2464.9	1712.8
(ii) Against demand.	18.5	12.2	596.8
(c) Balance.	231.4	314.2	3.9

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1985-86	1986-87	1987-88	
<b>Part I.—Targets:</b>	(1)	(2)	(3)	(4)
1. Budget Target.	4740.0	6580.0	7600.0	
2. Collections.	4463.9	6620.3	7680.3	
3. % age with Budget.	94.2	100.6	101.1	
<b>Part II.—Performance (During 12 Months):</b>				
1. Collection of Demand.	1231.0	1850.5	2103.4	
(a) Arrear demand.	223.7	314.3	257.8	
(b) Current demand.	1007.3	1536.2	1845.6	
2. Payment with returns.	2658.3	2875.9	2994.8	
(a) Adjustments out of deposits u/s 53.	1651.6	1884.9	1151.6	
(b) Cash/cheque.	1006.7	991.0	1843.2	
3. Deductions at source.	1386.6	3107.0	3687.9	
(a) U/s 50(1) Salary.	257.3	293.2	362.2	
(b) U/s 50(2) Securities.	648.3	729.6	1017.1	
(c) U/s 50(2-A) Interest.	0.4	—	—	
(d) U/s 50(3) Non-residents.	253.7	243.6	225.5	
(e) U/s 50(4) Contracts.	176.5	700.0	807.3	
(f) U/s 50(5) Imports.	—	1087.0	1232.6	
(g) U/s 50(6) Transport.	20.2	23.2	21.6	
(h) U/s 50(7-A) Auctions.	30.2	22.4	20.5	
(i) Misc.	—	8.0	11.1	
4. Total (Gross).	5275.9	7833.4	8786.1	
Less refunds.	812.0	1213.1	1105.8	
5. Total (Net).	4463.9	6620.3	7680.3	
6. % age with Budget.	94.2	100.6	101.1	
<b>Part III.—Analysis:</b>				
1. Collection out of arrear demand.				
(a) Recoverable arrears.	542.5	978.6	980.0	
(b) Recovered.	223.7	314.3	257.8	
(c) Percentage.	41.2	32.1	26.3	
2. Collection out of current demand.				
(a) Demand created.	2402.5	2867.0	3283.7	
(b) Collection.	1007.3	1536.2	1845.6	
(c) Percentage.	41.9	53.6	56.2	
3. Collection by Adjustment out of advance tax deposits.				
(a) Deposits.	1878.9	2151.7	1673.6	
(b) Adjusted.	1651.6	1884.9	1673.5	
(i) With return.	1651.6	1884.9	1151.7	
(ii) Against demand.	—	—	521.8	
(c) Balance.	227.3	266.8	0.1	

## Central 'A' Zone Karachi

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1985-86	1986-87	1987-88
(1)	(2)	(3)	(4)
<b>Part I.—Targets.</b>			
1. Budget Target.	950.0	1000.0	700.0
2. Collections.	799.2	443.6	709.8
3. % age with Budget.	84.1	44.4	101.4
<b>Part II.—Performance (During 12 Months):</b>			
1. Collection of Demand.	270.1	225.0	531.4
(a) Arrear demand.	43.3	55.1	55.6
(b) Current demand.	226.8	169.9	475.8
2. Payment with returns.	634.9	474.1	410.8
(a) Adjustments out of deposits u/s 53.	555.7	410.6	302.7
(b) Cash/cheque.	79.2	63.5	108.1
3. Deductions at source.	13.4	7.8	10.7
(a) U/s 50(1) Salary.	4.3	5.3	7.2
(b) U/s 50(2) Securities.	0.1	0.4	2.8
(c) U/s 50(2-A) Interest.	—	—	—
(d) U/s 50(3) Non-residents.	9.0	1.9	0.6
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	—	—	—
(h) U/s 50(7-A) Auctions.	—	—	—
(i) Misc.	—	0.2	0.1
4. Total (Gross).	918.4	706.9	952.9
Less refunds.	119.2	263.3	243.1
5. Total (Net).	799.2	443.6	709.8
6. % age with Budget.	84.1	44.4	101.4
<b>Part III.—Analysis:</b>			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	146.1	115.4	126.9
(b) Recovered.	43.3	55.1	55.6
(c) Percentage.	29.6	47.7	43.8
2. Collection out of current demand.			
(a) Demand created.	439.4	341.4	579.1
(b) Collection.	226.8	169.9	475.8
(c) Percentage.	51.6	49.8	82.2
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	595.6	422.4	347.7
(b) Adjusted.	555.7	410.6	347.7
(i) With returns.	555.7	410.6	302.7
(ii) Against demand.	—	—	45.0
(c) Balance.	39.9	11.8	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		1985-86	1986-87	1987-88
	(1)	(2)	(3)	(4)
<b>Part I.—Targets:</b>				
1. Budget Target.		1800.0	2150.0	2200.0
2. Collections.		1747.7	2177.7	2244.5
3. % age with Budget.		97.1	101.3	102.0
<b>Part II.—Performance (During 12 Months):</b>				
1. Collection of Demand.		331.2	577.2	655.2
(a) Arrear demand.		41.8	58.7	65.6
(b) Current demand.		289.4	518.5	589.6
2. Payment with returns.		1384.8	1704.1	1554.2
(a) Adjustments out of deposits u/s 53.		858.8	1183.7	587.2
(b) Cash/cheque.		526.0	520.4	967.0
3. Deductions at source.		165.3	163.1	149.1
(a) U/s 50(1) Salary.		7.9	8.0	12.8
(b) U/s 50(2) Securities.		0.2	—	—
(c) U/s 50(2-A) Interest.		—	—	—
(d) U/s 50(3) Non-residents.		149.2	154.8	136.1
(e) U/s 50(4) Contracts.		—	—	—
(f) U/s 50(5) Imports.		—	—	—
(g) U/s 50(6) Transport.		—	—	—
(h) U/s 50(7-A) Auctions.		8.0	0.2	0.1
(i) Misc.		—	0.1	0.1
4. Total (Gross).		1881.3	2444.4	2358.5
Less refunds.		133.6	266.7	114.0
5. Total (Net).		1747.7	2177.7	2244.5
6. % age with Budget.		97.1	101.3	102.0
<b>Part III.—Analysis:</b>				
1. Collection out of arrear demand.				
(a) Recoverable arrears.		73.5	182.7	259.3
(b) Recovered.		41.8	58.7	65.6
(c) Percentage.		56.9	32.1	25.3
2. Collection out of current demand.				
(a) Demand created.		602.4	905.9	875.3
(b) Collection.		289.4	518.5	589.6
(c) Percentage.		48.0	57.2	67.4
3. Collection by Adjustment out of advance tax deposits.				
(a) Deposits.		994.8	1389.2	986.7
(b) Adjusted.		858.8	1183.7	986.7
(i) With returns.		858.8	1183.7	587.2
(ii) Against demand.		—	—	399.5
(c) Balance.		136.0	205.5	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	(Rs. in million)			
	1985-86	1986-87	1987-88	
	(1)	(2)	(3)	(4)
<b>Part I.—Targets:</b>				
1. Budget Target.		1100.0	1400.0	1850.0
2. Collections.		1112.4	1448.8	1883.8
3. % age with Budget.		101.1	103.5	101.8
<b>Part II.—Performance (During 12 Months):</b>				
1. Collection of Demand.		375.4	761.1	623.7
(a) Arrear demand.		51.7	100.6	45.1
(b) Current demand.		323.7	660.5	578.6
2. Payment with returns.		288.6	363.4	649.3
(a) Adjustments out of deposits u/s 53.		159.3	209.8	171.4
(b) Cash/cheque.		129.3	153.6	477.9
3. Deductions at source.		758.5	825.9	1126.7
(a) U/s 50(1) Salary.		11.4	13.4	23.5
(b) U/s 50(2) Securities.		648.0	729.0	1014.3
(c) U/s 50(2-A) Interest.		—	—	—
(d) U/s 50(3) Non-residents.		94.8	83.4	88.8
(e) U/s 50(4) Contracts.		—	—	—
(f) U/s 50(5) Imports.		—	—	—
(g) U/s 50(6) Transport.		—	—	—
(h) U/s 50(7-A) Auctions.		4.3	—	—
(i) Misc.		—	0.1	0.1
4. Total (Gross).		1422.5	1950.4	2399.7
Less refunds.		310.1	501.6	515.9
5. Total (Net).		1112.4	1448.8	1883.8
6. %age with Budget.		101.1	103.5	101.8
<b>Part III.—Analysis:</b>				
1. Collection out of arrear demand.				
(a) Recoverable arrears.		77.9	379.0	368.2
(b) Recovered.		51.7	100.6	45.1
(c) Percentage.		66.4	26.5	12.2
2. Collection out of current demand.				
(a) Demand created.		943.9	1094.2	1307.5
(b) Collection.		323.7	660.5	578.6
(c) Percentage.		34.3	60.4	44.3
3. Collection by Adjustment out of advance tax deposits.				
(a) Deposits.		180.2	232.2	225.1
(b) Adjusted.		159.3	209.8	225.1
(i) With returns.		159.3	209.8	171.4
(ii) Against demand.		—	—	53.7
(c) Balance.		20.9	22.4	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	(1)	(2)	(3)	(4)
(Rs. in million)				
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		1985-86	1986-87	1987-88
	(1)	(2)	(3)	(4)
-----				
<b>Part I.—Targets:</b>				
1. Budget Target.		310.0	340.0	400.0
2. Collections.		311.6	341.9	402.0
3. % age with Budget.		100.5	100.6	100.5
<b>Part II.—Performance (During 12 Months):</b>				
1. Collection of Demand.		28.2	37.8	32.0
(a) Arrear demand.		14.3	20.7	14.5
(b) Current demand.		13.9	17.1	17.5
2. Payment with returns.		84.9	71.3	90.7
(a) Adjustments out of deposits u/s 53.		29.3	25.9	30.2
(b) Cash/cheque.		55.6	45.4	60.5
3. Deductions at source.		205.5	239.9	287.4
(a) U/s 50(1) Salary.		205.5	239.6	287.4
(b) U/s 50(2) Securities.		—	—	—
(c) U/s 50(2-A) Interest.		—	—	—
(d) U/s 50(3) Non-residents.		—	—	—
(e) U/s 50(4) Contracts.		—	—	—
(f) U/s 50(5) Imports.		—	—	—
(g) U/s 50(6) Transport.		—	—	—
(h) U/s 50(7-A) Auctions.		—	—	—
(i) Misc.		—	0.3	—
4. Total (Gross).		318.6	349.0	410.1
Less refunds.		7.0	7.1	8.1
5. Total (Net).		311.6	341.9	402.0
6. % age with Budget.		100.5	100.6	100.5
<b>Part III.—Analysis:</b>				
1. Collection out of arrear demand.				
(a) Recoverable arrears.		31.3	39.4	34.3
(b) Recovered.		14.3	20.7	14.5
(c) Percentage.		45.7	52.5	42.3
2. Collection out of current demand.				
(a) Demand created.		61.4	61.9	40.5
(b) Collection.		13.9	17.1	17.5
(c) Percentage.		22.6	27.6	43.2
3. Collection by Adjustment out of advance tax deposits.				
(a) Deposits.		29.3	30.6	31.3
(b) Adjusted.		29.3	25.9	31.3
(i) With returns.		29.3	25.9	31.3
(ii) Against demand.		—	—	—
(c) Balance.		—	4.7	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	(Rs. in million)				
	1985-86	1986-87	1987-88		
	(2)	(3)	(4)		
<b>Part I.—Targets:</b>					
1. Budget Target.	140.0	160.0	200.0		
2. Collections.	102.0	160.2	183.1		
3. % age with Budget.	72.9	100.1	91.6		
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.	84.0	97.1	127.0		
(a) Arrear demand.	23.2	25.3	26.0		
(b) Current demand.	60.8	71.8	101.0		
2. Payment with returns.	91.0	92.9	92.4		
(a) Adjustments out of deposits u/s 53.	18.0	25.8	23.2		
(b) Cash/cheque.	73.0	67.1	69.2		
3. Deductions at source.	0.1	0.4	0.5		
(a) U/s 50(1) Salary.	—	—	0.2		
(b) U/s 50(2) Securities.	—	—	—		
(c) U/s 50(2-A) Interest.	—	—	—		
(d) U/s 50(3) Non-residents.	—	—	—		
(e) U/s 50(4) Contracts.	—	—	—		
(f) U/s 50(5) Imports.	—	—	—		
(g) U/s 50(6) Transport.	—	—	—		
(h) U/s 50(7-A) Auctions.	0.1	—	—		
(i) Misc.	—	0.4	0.3		
4. Total (Gross).	175.1	190.4	219.9		
Less refunds.	73.1	30.2	36.8		
5. Total (Net).	102.0	160.2	183.1		
6. % age with Budget.	72.9	100.1	91.6		
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.					
(a) Recoverable arrears.	87.1	98.3	72.8		
(b) Recovered.	23.2	25.3	26.0		
(c) Percentage.	26.6	25.7	35.7		
2. Collection out of current demand.					
(a) Demand created.	103.5	128.1	193.3		
(b) Collection.	60.8	71.8	101.0		
(c) Percentage.	58.7	56.0	52.3		
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.	32.4	36.9	39.5		
(b) Adjusted.	18.0	25.8	39.5		
(i) With returns.	18.0	25.8	23.2		
(ii) Against demand.	—	—	16.3		
(c) Balance.	14.4	11.1	—		

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

(Rs. in million)

	1987-88	1986-87	1985-86	1986-87	1987-88
	(1)	(2)	(3)	(4)	(5)
<b>Part I.—Targets:</b>					
1. Budget Target.		80.0	90.0	60.0	
2. Collections.		36.6	91.4	60.7	
3. % age with Budget.		45.8	101.6	101.2	
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.		55.2	64.1	56.5	
(a) Arrear demand.		21.3	24.6	24.4	
(b) Current demand.		33.9	39.5	32.1	
2. Payment with returns.		67.8	56.1	64.6	
(a) Adjustments out of deposits u/s 53.		9.8	5.2	12.1	
(b) Cash/cheque.		58.0	50.9	52.5	
3. Deductions at source.		8.3	6.0	0.8	
(a) U/s 50(1) Salary.		—	—	0.2	
(b) U/s 50(2) Securities.		—	—	—	
(c) U/s 50(2-A) Interest.		—	—	—	
(d) U/s 50(3) Non-residents.		—	—	—	
(e) U/s 50(4) Contracts.		—	—	—	
(f) U/s 50(5) Imports.		—	—	—	
(g) U/s 50(6) Transport.		—	—	—	
(h) U/s 50(7-A) Auctions.		8.3	5.5	0.4	
(i) Misc.		—	0.5	0.2	
4. Total (Gross).		131.3	126.2	121.9	
Less refunds.		94.7	34.8	61.2	
5. Total (Net).		36.6	91.4	60.7	
6. % age with Budget.		45.8	101.6	101.2	
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.					
(a) Recoverable arrears.		34.8	38.3	33.4	
(b) Recovered.		21.3	24.6	24.4	
(c) Percentage.		61.2	64.2	73.1	
2. Collection out of current demand.					
(a) Demand created.		83.4	159.7	146.6	
(b) Collection.		33.9	39.5	32.1	
(c) Percentage.		40.6	24.7	21.9	
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.		15.3	9.4	13.3	
(b) Adjusted.		9.8	5.2	13.3	
(i) With returns.		9.8	5.2	12.1	
(ii) Against demand.		—	—	1.2	
(c) Balance.		5.5	4.2	—	

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1987-88	1986-87	1985-86	1986-87	1987-88
	(1)	(2)	(2)	(3)	(4)
<b>Part I.—Targets:</b>					
1. Budget Target.		90.0	90.0	100.0	90.0
2. Collections.		82.9	82.9	98.0	90.6
3. % age with Budget.		92.1	92.1	98.0	100.7
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.		35.9	35.9	50.5	39.5
(a) Arrear demand.		10.5	10.5	13.1	11.2
(b) Current demand.		25.4	25.4	37.4	28.3
2. Payment with returns.		51.9	51.9	49.7	56.2
(a) Adjustments out of deposits u/s 53.		4.4	4.4	8.6	12.5
(b) Cash/cheque.		47.5	47.5	41.1	43.7
3. Deductions at source.		6.3	6.3	7.5	6.6
(a) U/s 50(1) Salary.		—	—	—	—
(b) U/s 50(2) Securities.		—	—	—	—
(c) U/s 50(2-A) Interest.		—	—	—	—
(d) U/s 50(3) Non-residents.		—	—	—	—
(e) U/s 50(4) Contracts.		—	—	—	—
(f) U/s 50(5) Imports.		—	—	—	—
(g) U/s 50(6) Transport.		6.3	6.3	6.2	6.4
(h) U/s 50(7-A) Auctions.		—	—	—	—
(i) Misc.		—	—	1.3	0.2
4. Total (Gross).		94.1	94.1	107.7	102.3
Less refunds.		11.2	11.2	9.7	11.7
5. Total (Net).		82.9	82.9	98.0	90.6
6. % age with Budget.		92.1	92.1	98.0	100.7
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.					
(a) Recoverable arrears.		51.8	51.8	68.4	62.5
(b) Recovered.		10.5	10.5	13.1	11.2
(c) Percentage.		20.3	20.3	19.2	17.9
2. Collection out of current demand.					
(a) Demand created.		59.0	59.0	90.0	67.3
(b) Collection.		25.4	25.4	37.4	28.3
(c) Percentage.		43.1	43.1	41.6	42.1
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.		15.0	15.0	15.4	17.7
(b) Adjusted.		4.4	4.4	8.6	17.6
(i) With returns.		4.4	4.4	8.6	11.5
(ii) Against demand.		—	—	—	6.1
(c) Balance.		10.6	10.6	6.8	0.1

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

(Rs. in million)

	1987-88	1987-88	1985-86	1986-87	1987-88
	(1)	(2)	(2)	(3)	(4)
<b>Part I.—Targets:</b>					
1. Budget Target.			270.0	310.0	350.0
2. Collections.			271.5	311.4	351.9
3. % age with Budget.			100.6	100.5	100.5
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.			51.0	37.7	38.1
(a) Arrear demand.			17.6	16.2	15.4
(b) Current demand.			33.4	21.5	22.7
2. Payment with returns.			54.4	64.3	76.6
(a) Adjustments out of deposits u/s 53.			16.3	15.3	12.3
(b) Cash/cheque.			38.1	49.0	64.3
3. Deductions at source.			229.2	309.1	352.2
(a) U/s 50(1) Salary.			28.2	26.9	30.9
(b) U/s 50(2) Securities.			—	0.2	—
(c) U/s 50(2-A) Interest.			0.4	—	—
(d) U/s 50(3) Non-residents.			0.7	3.5	—
(e) U/s 50(4) Contracts.			176.5	256.0	306.0
(f) U/s 50(5) Imports.			—	—	—
(g) U/s 50(6) Transport.			13.9	17.0	15.2
(h) U/s 50(7-A) Auctions.			9.5	5.3	—
(i) Misc.			—	0.2	0.1
4. Total (Gross).			334.6	411.1	466.9
Less refunds.			63.1	99.7	115.0
5. Total (Net).			271.5	311.4	351.9
6. % age with Budget.			100.6	100.5	100.5
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.					
(a) Recoverable arrears.			40.0	57.1	22.6
(b) Recovered.			17.6	16.2	15.4
(c) Percentage.			44.0	28.4	68.1
2. Collection out of current demand.					
(a) Demand created.			109.5	85.8	74.1
(b) Collection.			33.4	21.5	22.7
(c) Percentage.			30.5	25.1	30.6
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.			16.3	15.6	12.3
(b) Adjusted.			16.3	15.3	12.3
(i) With returns.			16.3	15.3	12.3
(ii) Against demand.			—	—	—
(c) Balance.			—	0.3	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1985-86	1986-87	1987-88
(1)	(2)	(3)	(4)
<b>Part I.—Targets:</b>			
1. Budget Target.	1550.0	1735.0	1850.0
2. Collections.	1625.5	1780.2	1802.1
3. % age with Budget.	104.9	102.6	97.4
<b>Part II.—Performance (During 12 Months):</b>			
1. Collection of Demand.	426.0	642.2	625.4
(a) Arrear demand.	181.9	154.7	165.9
(b) Current demand.	244.1	487.5	459.5
2. Payment with returns.	1053.2	718.9	653.7
(a) Adjustments out of deposits u/s 53.	480.7	404.9	416.6
(b) Cash/cheque.	572.5	314.0	237.1
3. Deductions at source.	243.2	650.5	771.5
(a) U/s 50(1) Salary.	91.1	86.1	108.2
(b) U/s 50(2) Securities.	24.3	26.7	45.9
(c) U/s 50(2-A) Interest.	1.3	—	—
(d) U/s 50(3) Non-residents.	5.6	4.5	9.5
(e) U/s 50(4) Contracts.	100.0	420.3	457.7
(f) U/s 50(5) Imports.	—	87.7	108.7
(g) U/s 50(6) Transport.	14.3	10.5	11.4
(h) U/s 50(7-A) Auctions.	6.6	14.0	26.0
(i) Misc.	—	0.7	4.1
4. Total (Gross).	1722.4	2011.6	2050.6
Less refunds.	96.9	231.4	248.5
5. Total (Net).	1625.5	1780.2	1802.1
6. % age with Budget.	104.9	102.6	97.4
<b>Part III.—Analysis:</b>			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	544.4	396.1	670.6
(b) Recovered.	181.9	154.7	165.9
(c) Percentage.	33.4	39.1	24.7
2. Collection out of current demand.			
(a) Demand created.	863.1	1005.1	1865.4
(b) Collection.	244.1	487.5	459.5
(c) Percentage.	28.3	48.5	24.6
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	479.7	404.9	416.5
(b) Adjusted.	479.7	404.9	416.5
(i) With returns.	466.2	392.9	395.5
(ii) Against demand.	13.5	12.0	21.0
(c) Balance.	—	—	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	(Rs. in million)				
	1987-88	1987-88	1985-86	1986-87	1987-88
	(#)	(1)	(2)	(3)	(4)
<b>Part I.—Targets:</b>					
1. Budget Target.			161.0	160.0	200.0
2. Collections.			189.3	175.0	174.8
3. % age with Budget.			117.6	109.4	87.4
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.			43.1	43.4	42.4
(a) Arrear demand.			20.1	22.4	19.2
(b) Current demand.			23.0	21.0	23.2
2. Payment with returns.			61.5	54.7	58.2
(a) Adjustment out of deposits u/s 53.			13.2	19.5	14.4
(b) Cash/cheque.			48.3	35.2	43.8
3. Deductions at source.			99.7	101.2	113.0
(a) U/s 50(1) Salary.			10.5	13.1	21.3
(b) U/s 50(2) Securities.			—	0.1	—
(c) U/s 50(2-A) Interest.			1.3	—	—
(d) U/s 50(3) Non-residents.			0.1	0.1	0.1
(e) U/s 50(4) Contracts.			79.5	82.9	86.9
(f) U/s 50(5) Imports.			—	—	—
(g) U/s 50(6) Transport.			3.6	4.7	4.5
(h) U/s 50(7-A) Auctions.			4.7	0.2	—
(i) Misc.			—	0.1	0.2
4. Total (Gross).			204.3	199.3	213.6
Less refunds.			15.0	24.3	38.8
5. Total (Net).			189.3	175.0	174.8
6. % age with Budget.			117.6	109.4	87.4
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.					
(a) Recoverable arrears.			85.0	60.8	61.7
(b) Recovered.			20.1	22.4	19.2
(c) Percentage.			23.6	36.8	31.1
2. Collection out of current demand.					
(a) Demand created.			87.7	69.8	151.3
(b) Collection.			23.0	21.0	23.2
(c) Percentage.			26.2	30.1	15.3
3. Collection by Adjustment out of advance tax deposits.					
(a) Deposits.			13.2	19.5	14.4
(b) Adjusted.			13.2	19.5	14.4
(i) With returns.			13.2	19.5	14.4
(ii) Against demand.			—	—	—
(c) Balance.			—	—	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1985-86	1986-87	1987-88
	(1)	(2)	(3)
<b>Part I.—Targets:</b>			
1. Budget Target.	130.0	60.0	70.0
2. Collections.	134.6	71.7	64.3
3. % age with Budget.	103.5	119.5	91.9
<b>Part II.—Performance (During 12 Months):</b>			
1. Collection of Demand.	91.1	57.2	58.5
(a) Arrear demand.	34.1	23.8	26.9
(b) Current demand.	57.0	33.4	31.6
2. Payment with returns.	64.4	59.3	68.9
(a) Adjustments out of deposits u/s 53.	14.5	12.0	21.1
(b) Cash/cheque.	49.9	47.3	47.8
3. Deductions at source.	4.0	0.1	0.1
(a) U/s 50(1) Salary.	—	—	—
(b) U/s 50(2) Securities.	—	—	—
(c) U/s 50(2-A) Interest.	—	—	—
(d) U/s 50(3) Non-residents.	—	—	—
(e) U/s 50(4) Contracts.	—	—	—
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	3.8	—	—
(h) U/s 50(7-A) Auctions.	0.2	—	—
(i) Misc.	—	0.1	0.1
4. Total (Gross).	159.5	116.6	127.5
Less refunds.	24.9	44.9	63.2
5. Total (Net).	134.6	71.7	64.3
6. % age with Budget.	103.5	119.5	91.9
<b>Part III.—Analysis:</b>			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	84.9	56.6	84.3
(b) Recovered.	34.1	23.8	26.9
(c) Percentage.	40.2	42.0	31.9
2. Collection out of current demand.			
(a) Demand created.	119.9	126.1	132.3
(b) Collection.	57.0	33.4	31.6
(c) Percentage.	47.5	26.5	23.9
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	13.5	12.0	21.0
(b) Adjusted.	13.5	12.0	21.0
(i) With returns.	—	—	—
(ii) Against demand.	13.5	12.0	21.0
(c) Balance.	—	—	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	(Rs. in million)			(Rs. in million)		
	1987-88	1986-87	1985-86	1986-87	1987-88	
	(4)	(1)	(2)	(3)	(4)	
<b>Part I.—Targets:</b>						
1. Budget Target.	200.0	160.0	209.0	160.0	200.0	
2. Collections.	175.2	172.6	229.8	172.6	175.2	
3. % age with Budget.	87.6	107.9	110.0	107.9	87.6	
<b>Part II.—Performance (During 12 Months):</b>						
1. Collection of Demand.	34.4	75.8	74.5	75.8	34.4	
(a) Arrear demand.	18.6	32.5	47.4	32.5	18.6	
(b) Current demand.	15.8	43.3	27.1	43.3	15.8	
2. Payment with returns.	48.7	41.8	55.8	41.8	48.7	
(a) Adjustments out of deposits u/s 53.	11.0	8.8	12.3	8.8	11.0	
(b) Cash/cheque.	37.7	33.0	43.5	33.0	37.7	
3. Deductions at source.	108.0	101.0	105.7	101.0	108.0	
(a) U/s 50(1) Salary.	77.9	65.7	76.4	65.7	77.9	
(b) U/s 50(2) Securities.	—	—	0.2	—	—	
(c) U/s 50(2-A) Interest.	—	—	—	—	—	
(d) U/s 50(3) Non-residents.	—	0.2	—	0.2	—	
(e) U/s 50(4) Contracts.	19.6	28.8	20.5	28.8	19.6	
(f) U/s 50(5) Imports.	—	—	—	—	—	
(g) U/s 50(6) Transport.	6.9	5.8	6.9	5.8	6.9	
(h) U/s 50(7-A) Auctions.	—	0.1	1.7	0.1	—	
(i) Misc.	3.6	0.4	—	0.4	3.6	
4. Total (Gross).	191.1	218.6	236.0	218.6	191.1	
Less refunds.	15.9	46.0	6.2	46.0	15.9	
5. Total (Net).	175.2	172.6	229.8	172.6	175.2	
6. % age with Budget.	87.6	107.9	110.0	107.9	87.6	
<b>Part III.—Analysis:</b>						
1. Collection out of arrear demand.	132.6	111.5	143.0	111.5	132.6	
(a) Recoverable arrears.	18.6	32.5	47.4	32.5	18.6	
(b) Recovered.	14.0	29.1	33.1	29.1	14.0	
(c) Percentage.	—	—	—	—	—	
2. Collection out of current demand.	115.2	167.4	148.5	167.4	115.2	
(a) Demand created.	15.8	43.3	27.1	43.3	15.8	
(b) Collection.	13.7	25.9	18.2	25.9	13.7	
(c) Percentage.	—	—	—	—	—	
3. Collection by Adjustment out of advance tax deposits.	11.0	8.8	12.3	8.8	11.0	
(a) Deposits.	11.0	8.8	12.3	8.8	11.0	
(b) Adjusted.	—	—	—	—	—	
(i) With returns.	—	—	—	—	—	
(ii) Against demand.	—	—	—	—	—	
(c) Balance.	—	—	—	—	—	

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

			(Rs. in million)		
	1987-88	1986-87	1985-86	1986-87	1987-88
	(1)	(2)	(2)	(3)	(4)
<b>Part I.—Targets:</b>					
1. Budget Target.	1050.0	950.0	1050.0	950.0	880.0
2. Collections.	1071.8	950.1	1071.8	950.1	900.3
3. % age with Budget.	102.1	100.0	102.1	100.0	102.3
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.	217.3	465.8	217.3	465.8	490.1
(a) Arrear demand.	80.3	76.0	80.3	76.0	101.2
(b) Current demand.	137.0	389.8	137.0	389.8	388.9
2. Payment with returns.	871.5	563.1	871.5	563.1	477.9
(a) Adjustments out of deposits u/s 53.	440.7	364.6	440.7	364.6	370.1
(b) Cash/cheque.	430.8	198.5	430.8	198.5	107.8
3. Deductions at source.	33.8	37.4	33.8	37.4	62.9
(a) U/s 50(1) Salary.	4.2	7.3	4.2	7.3	9.0
(b) U/s 50(2) Securities.	24.1	25.8	24.1	25.8	44.3
(c) U/s 50(2-A) Interest.	—	—	—	—	—
(d) U/s 50(3) Non-residents.	5.5	4.2	5.5	4.2	9.4
(e) U/s 50(4) Contracts.	—	—	—	—	—
(f) U/s 50(5) Imports.	—	—	—	—	—
(g) U/s 50(6) Transport.	—	—	—	—	—
(h) U/s 50(7-A) Auctions.	—	—	—	—	—
(i) Misc.	—	0.1	—	0.1	0.2
4. Total (Gross).	1122.6	1066.3	1122.6	1066.3	1030.9
Less refunds.	50.8	116.2	50.8	116.2	130.6
5. Total (Net).	1071.8	950.1	1071.8	950.1	900.3
6. % age with Budget.	102.1	100.0	102.1	100.0	102.3
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.	231.5	167.2	231.5	167.2	392.0
(a) Recoverable arrears.	80.3	76.0	80.3	76.0	101.2
(b) Recovered.	34.7	45.5	34.7	45.5	25.8
(c) Percentage.	—	—	—	—	—
2. Collection out of current demand.	507.0	641.8	507.0	641.8	1556.2
(a) Demand created.	137.0	389.8	137.0	389.8	388.9
(b) Collection.	27.0	60.7	27.0	60.7	25.0
(c) Percentage.	—	—	—	—	—
3. Collection by Adjustment out of advance tax deposits.	440.7	364.6	440.7	364.6	370.1
(a) Deposits.	440.7	364.6	440.7	364.6	370.1
(b) Adjusted.	440.7	364.6	440.7	364.6	370.1
(i) With returns.	—	—	—	—	—
(ii) Against demand.	—	—	—	—	—
(c) Balance.	—	—	—	—	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)	1985-86	1986-87	1987-88
(A)	(1)	(2)	(3)
<b>Part I.—Targets:</b>			
1. Budget Target.	1580.0	1885.0	2050.0
2. Collections.	1604.6	1953.8	2046.0
3. % age with Budget.	101.5	103.6	99.8
<b>Part II.—Performance (During 12 Months):</b>			
1. Collection of Demand.	252.6	485.3	423.1
(a) Arrear demand.	101.5	276.8	166.2
(b) Current demand.	151.1	208.5	256.9
2. Payment with returns.	859.8	751.6	843.2
(a) Adjustments out of deposits u/s 53.	220.3	187.3	165.6
(b) Cash/cheque.	639.5	564.3	677.6
3. Deductions at source.	610.9	827.6	968.1
(a) U/s 50(1) Salary.	120.1	129.0	151.1
(b) U/s 50(2) Securities.	—	0.3	10.0
(c) U/s 50(2-A) Interest.	8.8	—	—
(d) U/s 50(3) Non-residents.	14.7	47.7	116.5
(e) U/s 50(4) Contracts.	418.0	573.8	598.3
(f) U/s 50(5) Imports.	—	15.5	24.1
(g) U/s 50(6) Transport.	25.8	26.1	24.6
(h) U/s 50(7-A) Auctions.	23.5	33.5	41.1
(i) Misc.	—	1.7	2.4
4. Total (Gross).	1723.3	2064.5	2234.4
Less refunds.	118.7	110.7	188.4
5. Total (Net).	1604.6	1953.8	2046.0
6. % age with Budget.	101.5	103.6	99.8
<b>Part III.—Analysis:</b>			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	396.7	362.5	243.9
(b) Recovered.	101.5	276.8	166.2
(c) Percentage.	25.6	76.4	68.1
2. Collection out of current demand.			
(a) Demand created.	448.0	533.9	733.1
(b) Collection.	151.1	208.5	256.9
(c) Percentage.	33.8	39.1	35.0
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	224.4	234.7	223.4
(b) Adjusted.	220.3	187.3	219.6
(i) With returns.	215.3	187.1	165.6
(ii) Against demand.	5.0	0.2	54.0
(c) Balance.	4.1	47.4	3.8

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

		(Rs. in million)				
		1987-88	1988-89	1985-86	1986-87	1987-88
		(1)	(2)	(2)	(3)	(4)
<b>Part I.—Targets:</b>						
1.	Budget Target.		120.0	140.0	150.0	
2.	Collections.		133.5	141.1	130.5	
3.	% age with Budget.		111.2	100.8	87.0	
<b>Part II.—Performance (During 12 Months):</b>						
1.	Collection of Demand.		47.1	47.3	45.2	
	(a) Arrear demand.		20.8	19.0	14.5	
	(b) Current demand.		26.3	28.3	30.7	
2.	Payment with returns.		64.7	70.1	74.4	
	(a) Adjustments out of deposits u/s 53.		24.4	23.4	26.1	
	(b) Cash/cheque.		40.3	46.7	48.3	
3.	Deductions at source.		31.6	34.0	30.4	
	(a) U/s 50(1) Salary.		6.8	7.7	8.7	
	(b) U/s 50(2) Securities.		—	—	—	
	(c) U/s 50(2-A) Interest.		2.7	—	—	
	(d) U/s 50(3) Non-residents.		—	—	0.1	
	(e) U/s 50(4) Contracts.		16.0	22.1	19.5	
	(f) U/s 50(5) Imports.		—	—	—	
	(g) U/s 50(6) Transport.		2.3	2.3	1.9	
	(h) U/s 50(7-A) Auctions.		3.8	1.5	—	
	(i) Misc.		—	0.4	0.2	
4.	Total (Gross).		143.4	151.4	150.0	
	Less refunds.		9.9	10.3	19.5	
5.	Total (Net).		133.5	141.1	130.5	
6.	% age with Budget.		111.2	100.8	87.0	
<b>Part III.—Analysis:</b>						
1.	Collection out of arrear demand.					
	(a) Recoverable arrears.		57.1	90.6	58.4	
	(b) Recovered.		20.8	19.0	14.5	
	(c) Percentage.		36.4	21.0	24.8	
2.	Collection out of current demand.					
	(a) Demand created.		60.3	97.6	81.2	
	(b) Collection.		26.3	28.3	30.7	
	(c) Percentage.		43.6	29.0	37.8	
3.	Collection by Adjustment out of advance tax deposits.					
	(a) Deposits.		26.4	24.6	26.8	
	(b) Adjusted.		24.4	23.4	26.8	
	(i) With returns.		24.4	23.4	26.1	
	(ii) Against demand.		—	—	0.7	
	(c) Balance.		2.0	1.2	—	

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	(Rs. in million)				
	1987-88	1986-87	1985-86	1986-87	1987-88
	(#)	(1)	(2)	(3)	(4)
<b>Part I.—Targets:</b>					
1. Budget Target.	1073.0	1070.0	170.0	180.0	200.0
2. Collections.	1080.1	1071.2	179.4	181.4	181.6
3. % age with Budget.	100.1	100.1	105.5	100.8	90.8
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.	87.0	87.0	58.1	60.6	59.8
(a) Arrear demand.	29.9	29.9	21.0	21.5	22.0
(b) Current demand.	57.1	57.1	37.1	39.1	37.8
2. Payment with returns.	847.8	847.8	78.6	62.4	61.4
(a) Adjustments out of deposits u/s 53.	100.1	100.1	35.1	19.1	18.7
(b) Cash/cheque.	747.7	747.7	43.5	43.3	42.7
3. Deductions at source.	370.0	370.0	58.4	71.8	86.9
(a) U/s 50(1) Salary.	68.2	68.2	11.3	15.7	24.4
(b) U/s 50(2) Securities.	—	—	—	—	—
(c) U/s 50(2-A) Interest.	2.7	2.7	0.9	—	—
(d) U/s 50(3) Non-residents.	0.2	0.2	—	—	—
(e) U/s 50(4) Contracts.	292.0	292.0	32.4	44.9	54.9
(f) U/s 50(5) Imports.	—	—	—	—	—
(g) U/s 50(6) Transport.	2.0	2.0	8.1	8.9	7.5
(h) U/s 50(7-A) Auctions.	3.6	3.6	5.7	2.2	—
(i) Misc.	0.3	0.3	—	0.1	0.1
4. Total (Gross).	1129.1	1108.8	195.1	194.8	208.1
Less refunds.	43.0	32.3	15.7	13.4	26.5
5. Total (Net).	1086.1	1076.5	179.4	181.4	181.6
6. % age with Budget.	100.1	100.1	105.5	100.8	90.8
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.	108.3	108.3	66.6	35.7	31.8
(a) Recoverable arrears.	29.9	29.9	21.0	21.5	22.0
(b) Recovered.	78.4	78.4	45.6	14.2	9.8
(c) Percentage.	17.8	17.8	31.5	60.2	69.2
2. Collection out of current demand.	237.8	237.8	73.7	105.2	142.0
(a) Demand created.	100.1	100.1	37.1	39.1	37.8
(b) Collection.	137.7	137.7	36.6	66.1	104.2
(c) Percentage.	26.0	26.0	50.3	37.2	26.6
3. Collection by Adjustment out of advance tax deposits.	130.7	130.7	36.9	21.2	21.7
(a) Deposits.	107.3	107.3	35.1	19.1	21.7
(b) Adjusted.	23.4	23.4	1.8	12.1	0.0
(i) With returns.	130.7	130.7	35.1	19.1	18.7
(ii) Against demand.	2.0	2.0	—	—	3.0
(c) Balance.	0.3	0.3	1.8	2.1	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

	1987-88	1986-87	1985-86	1986-87	1987-88
	(1)	(2)	(2)	(3)	(4)
<b>Part I.—Targets:</b>					
1. Budget Target.	1070.0	1070.0	1070.0	1073.0	1100.0
2. Collections.	1071.5	1071.5	1071.5	1080.1	1104.2
3. % age with Budget.	100.1	100.1	100.1	100.7	100.4
<b>Part II.—Performance (During 12 Months):</b>					
1. Collection of Demand.	89.0	89.0	89.0	345.3	288.9
(a) Arrear demand.	29.9	29.9	29.9	214.9	112.4
(b) Current demand.	59.1	59.1	59.1	130.4	176.5
2. Payment with returns.	647.8	647.8	647.8	541.0	651.0
(a) Adjustments out of deposit u/s 53.	125.7	125.7	125.7	107.5	86.4
(b) Cash/cheque.	522.1	522.1	522.1	433.5	564.6
3. Deductions at source.	370.0	370.0	370.0	242.8	230.2
(a) U/s 50(1) Salary.	63.5	63.5	63.5	76.1	88.8
(b) U/s 50(2) Securities.	—	—	—	0.3	10.0
(c) U/s 50(2-A) Interest.	2.7	2.7	2.7	—	—
(d) U/s 50(3) Non-residents.	0.2	0.2	0.2	37.9	113.1
(e) U/s 50(4) Contracts.	295.0	295.0	295.0	120.4	9.9
(f) U/s 50(5) Imports.	—	—	—	—	—
(g) U/s 50(6) Transport.	5.0	5.0	5.0	5.5	5.2
(h) U/s 50(7-A) Auctions.	3.6	3.6	3.6	1.9	1.6
(i) Misc.	—	—	—	0.7	1.6
4. Total (Gross).	1106.8	1106.8	1106.8	1129.1	1170.1
Less refunds.	35.3	35.3	35.3	49.0	65.9
5. Total (Net).	1071.5	1071.5	1071.5	1080.1	1104.2
6. % age with Budget.	100.1	100.1	100.1	100.7	100.4
<b>Part III.—Analysis:</b>					
1. Collection out of arrear demand.	168.2	168.2	168.2	167.7	110.2
(a) Recoverable arrears.	29.9	29.9	29.9	214.9	112.4
(b) Recovered.	17.8	17.8	17.8	128.2	101.8
(c) Percentage.	—	—	—	—	—
2. Collection out of current demand.	227.6	227.6	227.6	255.4	439.6
(a) Demand created.	59.1	59.1	59.1	130.4	176.5
(b) Collection.	26.0	26.0	26.0	51.1	40.2
(c) Percentage.	—	—	—	—	—
3. Collection by Adjustment out of advance tax deposits.	126.0	126.0	126.0	151.4	140.5
(a) Deposits.	125.7	125.7	125.7	107.5	136.7
(b) Adjusted.	120.7	120.7	120.7	107.3	86.4
(i) With return.	5.0	5.0	5.0	0.2	50.3
(ii) Against demand.	0.3	0.3	0.3	43.9	3.8
(c) Balance.	—	—	—	—	—

## COMPARATIVE ANALYSIS OF INCOME TAX COLLECTION

(Rs. in million)

	1985-86	1986-87	1987-88
(1)	(2)	(3)	(4)
<b>Part I.—Targets:</b>			
1. Budget Target.	220.0	220.0	240.0
2. Collections.	220.2	223.4	235.1
3. % age with Budget.	100.1	101.5	98.0
<b>Part II.—Performance (During 12 Months):</b>			
1. Collection of Demand.	58.4	32.1	29.2
(a) Arrear demand.	29.8	21.4	17.3
(b) Current demand.	28.6	10.7	11.9
2. Payments with returns.	68.7	78.1	56.4
(a) Adjustment out of deposit u/s 53.	35.1	37.3	34.4
(b) Cash/cheque.	33.6	40.8	22.0
3. Deductions at source.	150.9	151.2	226.0
(a) U/s 50(1) Salary.	38.5	29.5	29.2
(b) U/s 50(2) Securities.	—	—	—
(c) U/s 50(2-A) Interest.	2.5	—	—
(d) U/s 50(3) Non-residents.	14.5	9.8	3.3
(e) U/s 50(4) Contracts.	74.6	102.0	183.0
(f) U/s 50(5) Imports.	—	—	—
(g) U/s 50(6) Transport.	10.4	9.4	10.0
(h) U/s 50(7-A) Auctions.	10.4	—	—
(i) Misc.	—	0.5	0.5
4. Total (Gross).	278.0	261.4	311.6
Less refunds.	57.8	38.0	76.5
5. Total (Net).	220.2	223.4	235.1
6. % age with Budget.	100.1	101.5	98.0
<b>Part III.—Analysis:</b>			
1. Collection out of arrear demand.			
(a) Recoverable arrears.	104.8	68.5	43.5
(b) Recovered.	29.8	21.4	17.3
(c) Percentage.	28.4	31.2	39.8
2. Collection out of current demand.			
(a) Demand created.	86.4	75.0	70.3
(b) Collection.	28.6	10.7	11.9
(c) Percentage.	33.1	14.3	16.9
3. Collection by Adjustment out of advance tax deposits.			
(a) Deposits.	35.1	37.5	34.4
(b) Adjusted.	35.1	37.3	34.4
(i) With return.	35.1	37.3	34.4
(ii) Against demand.	—	—	—
(c) Balance.	—	0.2	—

COLLECTION OF CUSTOMS DUTY (MINOR HEADS)  
1948-49-1987-88)

(Rs. in million)

Year	Import Duty	Import Sur	Iqra Sur	Export Duty	Misc. Receipt	Gross Customs Duties	Rebates & Refund	Net Customs Duties
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1948-49	165.3	—	—	63.7	1.9	230.9	14.8	216.1
1949-50	291.0	—	—	54.6	3.0	348.6	29.0	319.6
1950-51	321.4	—	—	326.4	6.7	654.5	22.9	631.6
1951-52	423.3	—	—	228.0	5.8	657.1	25.7	631.3
1952-53	360.9	—	—	154.3	5.5	520.7	33.5	487.2
1953-54	205.1	—	—	115.2	2.7	323.0	45.2	277.8
1954-55	292.0	—	—	55.6	3.4	351.0	42.4	308.6
1955-56	367.5	—	—	105.8	4.6	477.9	32.1	445.8
1956-57	320.1	—	—	79.6	4.0	403.7	57.3	346.4
1957-58	350.1	—	—	47.5	9.7	407.3	52.1	355.2
1958-59	343.1	—	—	63.8	21.2	428.1	59.7	368.4
1959-60	317.4	—	—	26.6	19.6	363.6	6.7	356.9
1960-61	413.3	—	—	19.8	5.7	438.8	11.4	427.4
1961-62	516.8	—	—	18.1	6.4	541.3	34.5	506.8
1962-63	601.9	—	—	27.5	6.2	635.6	112.6	523.0
1963-64	578.2	—	—	16.5	6.9	601.6	62.0	539.6
1964-65	807.8	—	—	6.7	7.0	821.5	102.5	719.0
1965-66	821.2	—	—	6.4	11.5	839.1	135.6	703.5
1966-67	937.7	—	—	6.9	12.9	957.5	144.4	813.1
1967-68	915.1	—	—	6.1	11.7	932.9	148.6	784.3
1968-69	1251.2	—	—	0.2	13.8	1265.2	112.6	1152.6
1969-70	1272.4	—	—	—	16.0	1288.4	48.4	1240.0
1970-71	1454.0	—	—	—	16.6	1470.6	63.5	1407.1
1971-72	1178.5	—	—	174.9	22.9	1376.3	63.8	1312.5
1972-73	1607.6	—	—	1087.1	30.1	2724.8	83.6	2641.2
1973-74	2417.6	—	—	1811.6	35.9	4265.1	90.0	4175.1
1974-75	3769.4	—	—	1042.0	41.8	4853.0	107.5	4745.7
1975-76	4442.9	—	—	791.1	77.4	5311.4	147.4	5164.0
1976-77	6074.2	—	—	180.1	57.1	6311.4	173.4	6138.0
1977-78	8256.3	—	—	345.0	77.2	8678.5	288.9	8389.6
1978-79	9939.9	—	—	408.8	131.4	10480.1	356.5	10123.6
1979-80	12055.0	—	—	445.8	53.2	13035.0	462.7	12572.3
1980-81	13923.7	—	—	706.4	348.3	14978.4	702.4	14276.0
1981-82	15682.0	—	—	393.8	342.0	16417.8	1343.7	15074.1
1982-83	16975.8	2913.7	—	399.8	404.7	20694.0	2183.7	18510.3
1983-84	19194.7	3542.6	—	458.0	347.4	23547.0	2015.5	21532.2
1984-85	19868.0	4196.5	—	489.7	704.0	25258.2	1886.9	23371.3
1985-86	22326.7	3993.7	4018.7	990.4	572.2	31901.7	2558.9	29342.8
1986-87	27580.7	4243.3	4569.6	275.2	388.9	37057.7	3693.8	33363.9
1987-88	29426.4	4598.6	5012.9	3290.2	404.5	42732.6	4731.5	38001.1

(COLLECTORATE-WISE CUSTOMS DUTY COLLECTION (NET)  
(1975-76 TO 1987-88)

(Rs. in million)

Year	Customs House Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8
1975-76	4963.2	106.5	—	71.2	23.1	—	5164.0
1976-77	5783.9	227.3	—	98.4	28.4	—	6138.0
1977-78	7778.8	466.4	—	96.7	0.7	47.0	8389.6
1978-79	9635.5	365.2	—	83.8	2.1	37.0	10123.6
1979-80	11988.5	374.3	—	140.4	7.2	61.9	12572.3
1980-81	13407.8	662.7	—	139.7	23.2	42.6	14276.0
1981-82	13906.2	938.4	153.3	36.5	52.5	(-)12.8	15074.1
1982-83	17305.4	1135.3	319.3	58.2	68.9	(-)376.6	18510.3
1983-84	19650.7	1668.9	268.0	61.8	97.5	(-)214.7	21532.2
1984-85	20736.4	1938.3	301.1	99.2	118.1	15.3	23371.3
1985-86	25664.4	2204.0	374.8	132.2	308.8	658.6	29342.8
1986-87	28385.6	3391.5	347.6	128.4	235.6	875.2	33363.9
1987-88	32323.7	4100.8	413.1	93.3	233.5	836.7	38001.1

CUSTOMS DUTIES (COLLECTORATE-WISE & MINOR HEAD-WISE)  
1985-86

(Rs. in Million)

S. No.	Head	Karachi	Lahore	Rawal-pindi	Peshawar	Hyder-abad	Quetta	Total
1	2	3	4	5	6	7	8	9
1.	Import Duty.	18883.74	2344.99	297.68	97.47	117.60	585.25	22326.73
2.	Import Surcharge.	3684.17	195.53	37.19	18.15	15.86	42.82	3993.72
3.	Iqra Surcharge.	3716.64	192.80	34.04	18.45	14.16	42.63	4018.72
4.	Export Duty.	987.11	0.63	0.01	—	—	2.63	990.38
5.	Miscellaneous.	309.60	37.37	15.12	25.31	170.93	13.88	572.21
6.	Gross collection.	27581.26	2771.32	384.04	159.38	318.55	687.21	31901.76
7.	Refunds & Rebates.	1916.82	567.31	9.24	27.23	9.74	28.58	2558.92
8.	Net Collection.	25664.44	2204.01	374.80	132.15	308.81	658.63	29342.84

CUSTOMS DUTIES (COLLECTORATE-WISE)  
1986-87

(Rs. in Million)

S. No.	Description	Karachi	Lahore	Rawal-pindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8	9
1.	Import Duty.	22726.46	3499.95	250.27	126.17	205.23	772.60	27580.68
2.	Import Surcharge.	3752.61	328.26	44.50	20.23	27.24	70.49	4243.33
3.	Iqra Surcharge.	4079.97	326.68	45.09	20.27	27.27	70.36	4569.64
4.	Export Duty.	273.42	0.59	0.05	—	—	1.13	275.19
5.	Miscellaneous.	281.72	50.22	21.92	20.93	6.66	7.41	388.86
6.	Gross collection.	31114.18	4205.70	361.83	187.60	266.40	921.99	37057.70
7.	Refunds & Rebates.	2728.59	814.20	14.22	59.23	30.81	46.72	3693.77
8.	Net Collection.	28385.59	3391.50	347.61	128.37	235.59	875.27	33363.93

**CUSTOMS DUTIES (COLLECTORATE-WISE)**  
1987-88

(Rs. in million)

S. No.	Description	Karachi	Lahore	Rawalpindi	Peshawar	Hyderabad	Quetta	Total
1	2	3	4	5	6	7	8	9
1.	Import Duty.	24091.37	4034.33	295.43	127.64	198.67	678.92	29426.36
2.	Import Surcharge.	3987.07	426.81	50.87	23.64	31.66	78.61	4598.66
3.	Iqra Surcharge.	4401.20	426.62	50.74	24.13	31.67	78.51	5012.87
4.	Export Duty.	3281.09	7.68	0.09	—	1.32	—	3290.18
5.	Miscellaneous.	293.34	52.49	26.54	12.48	6.26	13.36	404.47
6.	Gross collection.	36054.07	4947.93	423.67	187.89	269.58	849.40	42732.54
7.	Refunds & Rebates.	3730.34	847.18	10.62	94.64	36.04	12.66	4731.48
8.	Net Collection.	32323.73	4100.75	413.05	93.25	233.54	836.74	38001.06

RATE-WISE VALUE OF IMPORTS AND IMPORT DUTIES  
(1987-88)

Rate of Duty Statutory	(Rs. in million)									
	2	3	4	5	6	7	8	9	10	Rate of duty effective (Col. 8 as % of col. 6)
	Total Imports value	% share	Duty free Imports	% share	Dutiable Imports (H/C+Ex- Bond)	% share	Import duty	% share	Import duty	% share
Zero	21149.3	22.3	21149.3	57.8	—	—	—	—	—	—
10%	68.0	0.1	65.0	0.2	2.8	—	0.2	—	—	7.1
20%	14835.7	15.6	4754.7	13.0	7420.2	—	1340.2	5.6	—	18.1
40%	15360.7	16.2	4493.6	12.3	10924.3	—	3360.8	14.1	—	30.8
50%	6479.1	6.8	525.2	1.4	6695.1	—	2915.5	12.3	—	43.5
80%	12006.7	12.6	2401.8	6.5	8087.9	—	4773.7	20.1	—	59.0
100%	3735.9	3.9	537.2	1.5	2869.0	—	1621.2	6.8	—	56.5
125%	1104.4	1.2	257.2	0.7	846.4	—	536.3	2.3	—	63.4
150%	1562.9	1.6	502.9	1.4	966.1	—	1002.2	4.2	—	103.7
225%	71.9	0.1	22.4	0.1	49.2	—	88.7	0.4	—	180.3
425%	18.8	—	14.8	—	4.5	—	9.6	—	—	213.3
Specific	18632.3	19.6	1887.2	5.1	18961.0	—	7782.8	33.4	—	41.0
Unclassified (duty Bills PAD Baggage).	—	—	—	—	—	—	356.9	—	—	—
Total ..	95025.7	100.0	36611.3	100.0	56826.5	100.0	23788.1	100.0	23788.1	41.9

N.B.—Figures are for Custom House Karachi only.

COMPARISON OF VALUE OF IMPORTS AND IMPORT DUTY  
(1987-88 OVER 1986-87)

(Rs. in million)

S. No.	Description	Upto June, 1988 (1987-88)	Upto June, 1987 (1986-87)	Increase/Decrease	
				Actual	Percentage
1	2	3	4	5	6
1.	Total Value of Imports.	95025.7	87537.7	(+)7488.0	(+) 8.55
2.	Value of Duty Free.	36611.3	39696.2	(-)3084.9	(-) 7.77
3.	Value of Dutiable Imports.	58414.3	47841.5	(-)10572.8	(+) 22.10
4.	Value of Dutiable Imports H/C+Ex-Bond.	56826.5	48066.4	(+)8760.1	(+) 18.22
5.	Goods in to Bond.	25526.2	19918.8	(+)5607.4	(+) 28.15
6.	Goods Ex-Bond.	23938.4	20143.7	(+)3794.7	(+) 18.84
7.	Import Duty.	23788.1	22413.7	(+)1374.4	(+) 6.13
8.	Incidence.	42%	47%	—	(-) 5%

N.B.—Figures are for Customs House Karachi only.

INCIDENCE OF IMPORT DUTY BY ECONOMIC CATEGORIES  
1975-76 TO 1987-88

(Rs. in million)

Period	Consumer Goods	Raw material for Consumer Goods	Raw Material for Capital Goods	Capital Goods	Total
<b>1975-76</b>					
(i) Value.	1948	3158	1255	7075	13436
(ii) Duty.	492	1485	326	2141	4444
(iii) Incidence.	25%	47%	26%	30%	33%
<b>1976-77</b>					
(i) Value.	1415	4225	1386	7584	14610
(ii) Duty.	559	1802	578	2531	5470
(iii) Incidence.	40%	43%	42%	36%	38%
<b>1977-78</b>					
(i) Value.	3414	5200	1541	9316	19471
(ii) Duty.	1194	2243	720	3325	7482
(iii) Incidence.	35%	43%	47%	36%	38%
<b>1978-79</b>					
(i) Value.	3463	6973	1640	10970	23046
(ii) Duty.	1378	2947	285	4373	8983
(iii) Incidence.	40%	42%	17%	40%	39%
<b>1979-80</b>					
(i) Value.	3449	8489	2916	13577	28431
(ii) Duty.	2194	2717	1491	4362	10764
(iii) Incidence.	64%	32%	51%	32%	38%
<b>1980-81</b>					
(i) Value.	3666	11100	3373	13305	31444
(ii) Duty.	2210	3701	1381	4784	12076
(iii) Incidence.	60%	34%	40%	36%	38%
<b>1981-82</b>					
(i) Value.	33140	75730	41930	115910	267710
(ii) Duty.	21140	36420	16810	51890	220260
(iii) Incidence.	64%	48%	40%	45%	47%
<b>1982-83</b>					
(i) Value.	2855	9063	6844	10924	29686
(ii) Duty.	1967	4770	2707	4912	14357
(iii) Incidence.	69%	53%	40%	45%	48%
<b>1983-84</b>					
(i) Value.	4199	8482	8894	10135	31710
(ii) Duty.	2597	4535	4491	4983	16606
(iii) Incidence.	63%	51%	50%	49%	52%
<b>1984-85</b>					
(i) Value.	5125	12802	12137	11242	41306
(ii) Duty.	2538	5382	4572	4352	16844
(iii) Incidence.	50%	42%	38%	39%	41%

(Rs. in million)

Period	Consumer Goods	Raw material for Consumer Goods	Raw Material for Capital Goods	Capital Goods	Total
<b>1985-86</b>					
(i) Value.	5778	11217	6938	15847	39781
(ii) Duty.	3501	5110	3118	6596	18326
(iii) Incidence.	61%	46%	45%	42%	46%
<b>1986-87</b>					
(i) Value.	8309	16426	6011	17320	48066
(ii) Duty.	5724	8333	2340	6017	22414
(iii) Incidence.	69%	51%	39%	35%	47%
<b>1987-88</b>					
(i) Value.	7039	23213	5646	20928	56826
(ii) Duty.	3936	9406	2560	7886	23788
(iii) Incidence.	56%	41%	45%	38%	42%

N.B. Figures are for Customs House Karachi only.

COMMODITY-WISE COLLECTION CUSTOMS DUTIES  
1948-49-1986-87

(Rs. in million)

S. No.	Description	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
1.	Ale, beer, porter cide & other fermented liquors.	0.3	0.3	0.6	0.5	0.5	0.1
2.	Spirits & liquors.	3.0	3.0	3.7	3.4	5.4	2.9
3.	Wines.	0.1	—	0.1	0.1	0.1	0.1
4.	Spices.	0.9	2.2	1.9	1.8	1.1	0.4
5.	Tea.	0.2	1.4	2.7	2.3	3.0	2.1
6.	Tobacco.	3.3	19.8	25.2	18.5	18.2	15.1
7.	Kerosene oil.	3.9	3.3	4.8	5.0	4.0	5.4
8.	Motor spirit.	27.2	28.2	37.3	42.6	33.3	46.7
9.	Oil batching fuel and lubricating.	2.7	2.9	4.8	6.0	6.6	5.7
10.	Cotton raw.	—	—	—	—	—	—
11.	Boots and shoes.	0.7	0.3	0.1	0.1	0.1	0.1
12.	Motors cars, cycles, scooters, omnibuses, chassises, vans, lorries, and parts thereof.	7.4	12.7	17.1	14.7	12.5	7.5
13.	Electric lighting bulbs.	0.8	0.3	0.6	0.2	0.6	0.3
14.	Wireless reception instruments & apparatus.	1.8	1.1	1.4	1.4	1.5	0.8
15.	Dyes derived from coaltar & coaltar derivatives.	0.4	2.0	2.1	1.4	1.4	0.9
16.	Machinery.	5.1	3.9	4.3	5.9	2.9	2.6
17.	Iron and Steel.	2.5	3.2	8.5	12.4	12.4	8.0
18.	Gold bullion & coins, sheets, plates not further manufactures.	—	—	—	—	—	—
19.	Silver bullion, coins, sheets, plates & other manufactures.	—	—	—	—	—	—
20.	Tin Blocks.	—	0.1	0.1	0.1	—	0.1
21.	Metals other than iron & steel silver and block tin.	1.6	1.8	1.2	1.3	2.0	1.2
22.	Railway plant and rolling stock.	0.1	—	—	0.5	1.1	0.8
23.	Wood pulp, paper and stationery.	3.0	2.7	5.8	7.7	8.4	5.2
24.	Artificial silk yarn and fabrics.	5.0	12.1	20.4	31.4	30.8	12.2

(Rs. in million)

S. No.	Description	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
25.	Yarn and textile fabrics, others.	39.8	73.6	95.5	111.9	91.4	18.6
26.	Cinematograph films.	0.3	0.3	0.3	0.3	0.2	0.3
27.	Portland cement excluding white portland cement.	—	—	—	0.2	—	—
28.	Pneumatic rubber tyres and tubes.	1.6	3.5	3.3	5.9	3.8	5.0
29.	Toys, games & Sports goods.	0.3	0.4	0.5	0.2	1.0	0.1
30.	Betal nuts.	2.2	1.3	0.1	—	—	—
31.	Sugar.	2.6	50.0	—	67.3	33.7	27.7
32.	Heavy chemicals.	—	—	0.1	0.1	0.1	0.1
33.	Silver wire, thread and other manufactures.	—	—	0.4	0.3	0.2	0.2
34.	Raw silk.	—	—	—	0.1	0.1	—
35.	Silk yarn and thread.	0.3	0.1	0.1	0.2	0.2	0.2
36.	Silk fabrics.	—	1.9	0.2	0.2	0.9	—
37.	Fabrics of artificial silk mixed with other materials.	0.2	1.5	0.1	0.3	0.4	0.1
38.	Other textile manufactures.	0.9	0.4	0.9	5.9	4.0	0.2
39.	Matches, match splints and veneers.	5.4	6.9	13.5	5.9	6.1	1.9
40.	Sewing machines and parts thereof.	0.3	0.7	1.4	2.5	1.6	0.5
41.	Cycles (other than motor cycles) & parts thereof.	2.9	2.6	4.9	2.3	3.5	0.1
42.	All other articles.	38.5	46.5	57.4	62.4	67.9	31.9
A.	Total Import Duties.	165.3	291.0	321.4	423.3	260.9	205.1

## Export Duties

1.	Jute raw.	—	—	—	—	—	—
2.	Cotton seeds.	4.1	1.6	2.3	0.8	0.1	—
3.	Skins and hides.	2.9	1.5	2.2	1.7	1.2	1.1
4.	Jute manufactures.	—	—	—	—	—	—
5.	Raw cotton.	55.8	50.4	315.8	216.9	152.5	113.9
6.	Rice.	—	—	0.1	0.3	0.2	—
7.	Tea.	—	—	—	—	—	—

(Rs. in million)

(Rs. in million)

S. No.	Description	1948-49	1949-50	1950-51	1951-52	1952-53	1953-54
8.	Fish all kinds.	—	0.2	—	—	—	—
9.	All other articles.	0.9	0.9	6.0	8.3	0.3	0.2
B.	Total Export Duties.	63.7	54.6	326.4	228.0	154.3	115.2
C.	Miscellaneous collections.	1.9	3.0	6.7	5.8	5.5	2.7
D.	Gross collections (A+B+C)	230.9	348.6	654.5	657.1	520.7	323.0
E.	Refunds & rebates etc.	14.8	29.0	22.9	25.8	33.5	45.2
F.	Net customs Duties (D-E)	216.1	319.6	631.6	631.3	487.2	277.8

8.	Motor spirit.	38.9	34.5	32.0	27.0	21.0	38.2
9.	Oil packing (oil and tubular)	8.8	7.7	6.7	6.8	8.9	6.9
10.	Cotton raw.	—	—	0.1	0.2	—	—
11.	Boots and shoes.	—	—	0.1	0.1	0.1	—
12.	Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries, and parts thereof.	14.5	13.8	18.3	18.8	30.4	18.9
13.	Electric lighting bulbs.	0.2	0.2	0.3	0.7	1.0	0.3
14.	Wireless reception instruments & apparatus.	0.9	0.2	1.3	1.8	1.8	1.9
15.	Dyes derived from coal-tar & coal-tar derivatives.	2.2	1.2	1.2	1.2	1.0	1.3
16.	Machinery.	13.2	8.3	8.3	7.1	17.9	23.9
17.	Iron and steel.	8.8	9.1	9.7	12.9	12.8	2.1
18.	Gold bullion & coins, sheets, plates not further manufactured.	—	—	—	—	—	—
19.	Silver bullion, coins, sheets, plates & other manufactures.	—	—	—	—	—	—
20.	Tin blocks.	0.1	0.1	0.1	—	0.1	0.1
21.	Metals other than iron & steel, silver and black tin.	1.1	1.1	2.2	3.2	2.8	3.8
22.	Railway plant and rolling stock.	2.2	1.9	0.2	0.4	0.2	2.3
23.	Wood pulp, paper and stationery.	6.1	2.0	7.2	2.8	4.8	3.4
24.	Artificial silk yarn and fabrics.	23.8	22.8	40.4	27.2	40.2	34.4
25.	Yarn and textile fabrics, other.	42.4	36.2	16.1	10.8	6.0	2.0

(Rs. in million)

S. No.	Description	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60
1.	Ale, beer, porter cide & other fermented liquors.	0.2	0.2	0.2	0.2	0.2	0.2
2.	Spirits & liquors.	4.1	4.6	4.8	5.3	4.7	5.2
3.	Wines.	0.1	0.1	0.1	0.1	0.1	0.2
4.	Spices.	0.5	0.6	0.4	0.6	0.5	0.5
5.	Tea.	1.8	2.6	1.6	1.4	0.4	0.1
6.	Tobacco.	21.1	18.0	21.3	15.4	12.7	11.1
7.	Kerosene oil.	5.6	9.2	9.2	11.8	15.7	13.7
8.	Motor spirit.	38.9	34.2	35.0	46.3	51.0	36.5
9.	Oil batching fuel and lubricating.	6.8	7.7	6.7	6.8	8.9	6.9
10.	Cotton raw.	—	—	0.1	0.5	—	—
11.	Boots and shoes.	—	—	0.1	0.1	0.1	—
12.	Motors cars, cycles, scooters, omnibuses, chassises, vans, lorries, and parts thereof.	14.2	12.6	18.2	18.6	30.4	16.4
13.	Electric lighting bulbs.	0.2	0.2	0.3	0.7	1.0	0.3
14.	Wireless reception instruments & apparatus.	0.9	0.5	1.3	1.8	1.8	1.9
15.	Dyes derived from coaltar & coaltar derivatives.	2.2	1.2	1.2	1.2	1.0	1.3
16.	Machinery.	13.7	8.3	8.3	7.1	17.9	25.9
17.	Iron and Steel.	5.6	9.1	9.7	15.9	15.8	5.1
18.	Gold bullion & coins, sheets, plates not further manufactured.	—	—	—	—	—	—
19.	Silver bullion, coins, sheets, plates & other manufactures.	—	—	—	—	—	—
20.	Tin Blocks.	0.1	0.1	0.1	—	0.1	0.1
21.	Metals other than iron & steel silver and block tin.	1.1	1.1	2.5	3.5	2.8	3.8
22.	Railway plant and rolling stock.	2.2	1.9	3.2	9.4	9.5	5.3
23.	Wood pulp, paper and stationery.	6.1	5.0	7.3	5.6	4.8	3.4
24.	Artificial silk yarn and fabrics.	23.8	22.8	40.4	27.5	40.5	34.4
25.	Yarn and textile fabrics, others.	42.4	36.5	16.1	10.6	6.0	2.0

(Rs. in million)

(Rs. in million)

S. No.	Description	1954-55	1955-56	1956-57	1957-58	1958-59	1959-60
26.	Cinematograph films.	0.4	0.5	0.5	0.6	0.7	0.5
27.	Portland cement excluding white portland cement.	—	—	—	—	—	—
28.	Pneumatic rubber tyres and tubes.	6.8	5.3	7.4	7.0	7.0	8.3
29.	Toys, games & Sports goods.	0.1	0.3	0.8	0.4	0.6	1.1
30.	Betal nuts.	—	—	—	—	—	—
31.	Sugar.	45.2	49.2	47.3	62.6	11.6	—
32.	Heavy chemicals.	—	0.1	0.2	0.1	0.1	0.3
33.	Silver wire, thread and other manufactures.	0.1	0.1	—	0.1	0.1	—
34.	Raw silk.	—	—	—	—	—	—
35.	Silk yarn and thread.	0.2	—	0.1	0.1	0.2	2.1
36.	Silk fabrics.	0.8	0.1	—	—	—	0.4
37.	Fabrics of artificial silk mixed with other materials.	—	0.1	0.2	0.3	0.2	1.8
38.	Other textile manufactures.	0.2	0.5	2.0	0.7	0.3	1.7
39.	Matches, match splints and veneers.	1.2	—	—	—	—	—
40.	Sewing machines and parts thereof.	0.3	0.5	0.6	0.7	0.3	0.7
41.	Cycles (other than motor cycles) & parts thereof.	0.6	1.4	1.2	1.4	0.9	1.2
42.	All other articles.	44.5	132.9	71.7	85.7	95.2	125.0
A.	Total Import Duties.	202.0	267.5	320.1	350.1	343.1	317.4

## Export Duties

1.	Jute raw.	—	—	—	—	—	—
2.	Cotton seeds.	—	—	—	—	—	—
3.	Skins and hides.	—	—	—	—	—	—
4.	Jute manufactures.	—	—	—	—	—	—
5.	Raw cotton.	54.4	105.5	79.6	47.5	63.8	26.6
6.	Rice.	—	—	—	—	—	—
7.	Tea.	—	—	—	—	—	—



## CUSTOMS DUTIES BY COMMODITY

(Rs. in million)

S. No.	Description	1960-61	1961-62	1962-63	1963-64	1964-65
1.	Meaty fish & their preparations.	0.1	0.2	0.5	0.3	0.5
2.	Milk, butter, cheese and honey.	0.2	0.2	0.2	0.2	0.7
3.	Fruits, nuts and vegetables.	1.5	1.3	2.0	1.7	1.9
4.	Coffee, tea and spices.	1.7	1.0	1.2	1.7	1.4
5.	Oil seeds & miscellaneous fruits.	0.5	0.7	0.8	0.7	0.4
6.	Animals and vegetable fats and oils.	1.5	1.5	2.3	2.4	26.1
7.	Sugar and confectionery.	9.9	52.7	49.2	0.6	63.0
8.	Edible preparations of cereals and vegetable.	2.2	1.8	3.6	2.4	2.0
9.	Beverages, spirits and vinegars.	5.6	8.4	7.7	8.9	6.7
10.	Tobacco.	10.6	14.1	12.7	10.7	11.6
11.	Mineral, fuels, oils and products thereof.	64.7	71.7	40.0	42.4	28.3
12.	Chemicals & chemical products.	9.7	13.2	11.8	20.8	30.8
13.	Pharmaceutical products.	3.7	5.5	3.2	5.6	7.2
14.	Dyes, colours, paints and varnishes.	4.8	8.0	7.4	9.7	22.1
15.	Perfumery, soap and toilet preparations.	3.1	3.3	5.2	5.0	7.2
16.	Matches & other explosives.	—	0.1	0.2	0.1	0.1
17.	Photographic & Cinematographic goods.	4.9	6.8	9.4	8.6	12.0
18.	Rubber and articles thereof.	6.9	8.3	10.6	17.6	26.0
19.	Leather articles and footwears.	0.6	1.0	0.7	1.0	3.5
20.	Wood pulp, paper and stationery.	6.7	9.0	9.4	8.7	13.1
21.	Silk yarn and fabrics.	3.9	0.8	0.7	0.9	0.6
22.	Yarn and fabrics of man-made fibre.	31.9	43.7	54.6	61.6	71.5
23.	Cotton yarn and fabrics.	1.5	1.9	1.4	0.9	1.6
24.	Fabrics of wool, flax, remie, metal, vegetables.	2.3	1.1	3.3	3.7	4.2
25.	Textile articles including knitted and crocheted goods.	2.3	2.7	2.0	2.0	2.6
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.7	0.7	0.8	0.5	0.8
27.	Glass and earthenware.	13.3	9.7	14.3	13.1	16.7
28.	Precious metal, stones, pearls and imitation jewellery.	0.2	0.2	0.2	0.4	0.6

(Rs. in million)

S. No.	Description	1960-61	1961-62	1962-63	1963-64	1964-65
29.	Metals other than gold, silver, iron and steel.	8.7	8.8	10.4	10.1	19.8
30.	Iron and steel and manufacture thereof.	28.2	38.5	57.9	58.1	118.4
31.	Cutlery, tools and other articles of base metals.	4.0	4.6	8.3	6.9	9.1
32.	Machinery and mechanical appliances.	32.8	49.9	83.9	82.1	90.7
33.	Electric machinery & equipments.	21.2	30.4	51.5	44.2	51.4
34.	Railway & tramway plant and rolling stock.	11.2	20.7	24.3	18.0	15.3
35.	Motor and other vehicles.	45.9	49.5	67.6	83.3	89.9
36.	Ships boats & aircrafts.	0.9	0.4	0.4	0.3	1.4
37.	Clocks, watches and parts thereof.	2.3	2.1	2.9	3.2	3.7
38.	Arms and ammunitions.	0.9	1.0	1.8	2.2	2.5
39.	Toys, games and sports goods.	0.6	0.6	0.6	0.6	0.8
40.	All other articles.	61.5	40.7	36.9	37.0	41.6
41.	Defence surcharge.	—	—	—	—	—
Total Import duties.		413.3	516.8	601.9	578.2	807.8
<b>Exports</b>						
1.	Cotton yarn.	—	—	—	—	—
2.	Cotton seeds.	—	—	—	—	—
3.	Skins.	—	—	—	—	—
4.	Hides.	—	—	—	—	—
5.	Jute manufactures.	—	—	—	—	—
6.	Cotton raw.	19.8	18.1	27.5	16.5	6.7
7.	Rice.	—	—	—	—	—
8.	Tea.	—	—	—	—	—
9.	Fish all kinds.	—	—	—	—	—
10.	Cement.	—	—	—	—	—
11.	Wool raw.	—	—	—	—	—
12.	Bamboo.	—	—	—	—	—
B.	Total Export Duty.	19.8	18.1	27.5	16.5	6.7
C.	Miscellaneous collections.	5.7	6.4	6.2	6.9	7.0
D.	Gross collections (A+B+C)	438.8	541.3	635.6	601.6	821.5
E.	Refunds and rebates etc.	11.4	34.5	112.6	62.0	102.5
F.	Net customs Duties (D-E).	427.4	506.8	523.0	539.6	719.0

(Rs. in million)

S. No.	Description	1965-66	1966-67	1967-68	1968-69	1969-70
1.	Meat, fish & their preparations.	0.7	0.4	0.2	0.2	1.3
2.	Milk, butter, cheese and honey.	0.1	0.2	—	0.1	0.2
3.	Fruits, nuts and vegetables.	1.0	1.0	1.2	1.7	2.1
4.	Coffee, tea and spices.	1.4	1.2	0.8	1.4	6.4
5.	Oil seeds & miscellaneous fruits.	0.1	0.9	4.5	0.6	2.1
6.	Animals and vegetable fats and oils.	25.3	12.7	12.0	46.1	51.3
7.	Sugar and confectionery.	44.5	0.4	0.1	192.1	21.4
8.	Edible preparations of cereals and vegetable.	1.3	2.2	1.6	1.3	1.3
9.	Beverages, spirits and vinegars.	4.7	5.4	2.7	4.2	4.5
10.	Tobacco.	10.3	8.5	9.4	11.4	19.0
11.	Mineral, fuels, oils and products thereof.	34.5	51.8	65.4	70.8	55.0
12.	Chemicals & chemical products.	19.5	25.6	24.2	44.8	47.2
13.	Pharmaceutical products.	3.9	3.7	3.3	4.5	5.1
14.	Dyes, colours, paints and varnishes.	12.5	12.8	12.1	28.7	33.0
15.	Perfumery, soap and toilet preparations.	3.2	5.8	4.9	5.5	9.0
16.	Matches & other explosives.	0.1	—	—	0.2	0.3
17.	Photographic & Cinematographic goods.	9.2	10.0	10.6	13.2	13.8
18.	Rubber and articles thereof.	14.9	21.9	18.7	30.4	39.7
19.	Leather articles and footwears.	0.6	0.5	0.2	0.3	0.8
20.	Wood pulp, paper & stationery.	16.4	21.4	12.6	15.6	26.3
21.	Silk yarn and fabrics.	0.8	0.3	0.5	0.7	0.9
22.	Yarn and fabrics of man-made fibre.	84.0	110.6	84.0	116.5	60.8
23.	Cotton yarn and fabrics.	2.1	1.1	2.7	0.3	1.5
24.	Fabrics of wool, flax, remie, metal, vegetables.	2.2	2.1	1.5	2.2	1.8
25.	Textile articles including knitted and crocheted goods.	1.4	2.0	1.2	1.8	2.0
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.3	0.3	0.3	0.1	0.7
27.	Glass and earthenware.	15.1	15.3	14.9	15.5	22.7
28.	Precious metal, stones, pearls and imitation jewellery.	0.3	0.6	—	0.2	0.4
29.	Metals other than gold, silver, iron and steel.	14.2	19.2	17.2	23.3	51.6

(Rs. in million)

S. No.	Description	1965-66	1966-67	1967-68	1968-69	1969-70
30.	Iron and steel and manufacture thereof.	93.0	95.1	115.8	180.0	216.2
31.	Cutlery, tools and other articles of base metals.	8.3	8.6	16.1	16.5	19.2
32.	Machinery and mechanical appliances.	128.3	115.4	132.7	180.8	274.5
33.	Electric machinery & equipments.	62.4	64.1	79.8	72.8	113.9
34.	Railway & tramway plant and rolling stock.	10.4	9.6	16.3	2.5	6.8
35.	Motor and other vehicles.	85.9	102.6	83.9	115.3	105.6
36.	Ships, boats & aircrafts.	1.8	0.8	—	0.3	0.1
37.	Clocks, watches and parts thereof.	2.8	1.3	1.5	1.9	1.5
38.	Arms and ammunitions.	4.1	2.5	1.0	2.5	3.5
39.	Toys, games and sports goods.	0.4	0.5	0.3	0.4	0.4
40.	All other articles.	29.7	38.2	28.1	43.6	48.5
41.	Defence surcharge.	69.5	161.1	142.8	—	—
A.	Total Import duties.	821.2	937.7	915.1	1251.2	1272.4
<b>Exports</b>						
1.	Cotton yarn.	—	—	—	—	—
2.	Cotton seeds.	—	—	—	—	—
3.	Skins.	—	—	—	—	—
4.	Hides.	—	—	—	—	—
5.	Jute manufactures.	—	—	—	—	—
6.	Cotton raw.	6.4	6.9	6.1	0.2	—
7.	Rice.	—	—	—	—	—
8.	Tea.	—	—	—	—	—
9.	Fish all kinds.	—	—	—	—	—
10.	Cement.	—	—	—	—	—
11.	Wool raw.	—	—	—	—	—
12.	Bamboo.	—	—	—	—	—
B.	Total Export Duty.	6.4	6.9	6.1	0.2	—
C.	Miscellaneous collections.	11.5	12.9	11.7	13.8	16.0
D.	Gross collections (A+B+C)	839.1	957.5	932.9	1265.2	1288.4
E.	Refunds and rebates etc.	135.6	144.4	148.6	112.6	48.4
F.	Net customs Duties (D-E).	703.5	813.1	784.3	1152.6	1240.0

## CUSTOMS DUTIES BY COMMODITY

S. No.	Description	(Rs. in million)			
		1970-71	1971-72	1972-73	1973-74
1.	Meat, fish & their preparations.	0.2	0.3	0.2	0.7
2.	Milk, butter, cheese and honey.	0.1	0.2	0.8	1.9
3.	Fruits, nuts and vegetables.	1.7	1.9	2.7	39.8
4.	Coffee, tea and spices.	4.4	13.8	46.8	43.6
5.	Oil seeds & miscellaneous fruits.	9.1	10.4	25.0	46.8
6.	Animals and vegetable fats and oils.	16.8	32.2	11.5	2.6
7.	Sugar and confectionery.	0.3	4.1	48.1	6.5
8.	Edible preparations of cereals and vegetable.	1.2	1.2	2.2	3.0
9.	Beverages, spirits and vinegars.	4.5	5.5	3.2	5.6
10.	Tobacco.	2.5	5.7	13.6	5.5
11.	Mineral, fuels, oils and products thereof.	108.1	163.6	204.6	194.1
12.	Chemicals & chemical products.	55.7	59.0	61.4	75.4
13.	Pharmaceutical products.	5.8	4.7	11.6	1.8
14.	Dyes, colours, paints and varnishes.	27.2	30.8	33.9	38.4
15.	Perfumery, soap and toilet preparations.	8.5	5.9	9.7	17.6
16.	Matches & other explosives.	0.2	2.4	32.8	1.5
17.	Photographic & Cinematographic goods.	22.9	20.6	15.5	33.8
18.	Rubber and articles thereof.	35.7	35.0	45.7	57.4
19.	Leather articles and footwears.	0.6	0.5	0.4	0.9
20.	Wood pulp, paper & stationery.	19.1	13.9	23.5	56.6
21.	Silk yarn and fabrics.	1.9	0.9	1.0	3.0
22.	Yarn and fabrics of man-made fibre.	7.7	53.6	90.8	176.4
23.	Cotton yarn and fabrics.	1.3	0.5	0.9	3.9
24.	Fabrics of wool, flax, remie, metal, vegetables.	2.6	2.6	15.1	13.7
25.	Textile articles including knitted and crocheted goods.	4.0	2.9	23.2	31.9
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.8	0.1	1.0	0.4
27.	Glass and earthenware.	23.6	6.9	10.9	21.8
28.	Precious metal, stones, pearls and imitation jewellery.	0.7	0.3	—	0.9
29.	Metals other than gold, silver, iron and steel.	41.1	24.4	29.5	32.1

(Rs. in million)

S. No.	Description	1970-71	1971-72	1972-73	1973-74
30.	Iron and steel and manufacture thereof.	296.0	205.8	257.3	233.1
31.	Cutlery, tools and other articles of base metals.	41.6	14.4	23.1	27.5
32.	Machinery and mechanical appliances.	301.1	210.8	181.1	199.1
33.	Electric machinery & equipments.	122.9	113.6	119.1	147.7
34.	Railway & tramway plant and rolling stock.	17.3	5.6	1.6	6.0
35.	Motor and other vehicles.	128.5	61.3	109.0	206.7
36.	Ships boats & aircrafts.	0.2	1.7	2.0	3.4
37.	Clocks, watches and parts thereof.	2.3	2.3	4.8	7.7
38.	Arms and ammunitions.	2.9	0.7	0.3	2.8
39.	Toys, games and sports goods.	0.4	0.3	0.6	1.2
40.	All other articles.	6.3	58.1	142.8	664.7
<b>A.</b>	<b>Total Import duties.</b>	<b>1454.0</b>	<b>1178.5</b>	<b>1607.6</b>	<b>2417.6</b>
<b>Exports Duty</b>					
1.	Raw Cotton.	—	71.5	442.3	178.8
2.	Rice basmati.	—	—	12.8	127.6
3.	Rice other.	—	—	—	336.7
4.	Crush bone.	—	10.8	0.7	2.8
5.	Skin.	—	0.6	10.8	2.9
6.	Wool raw.	—	—	18.6	14.9
7.	Cotton yarn.	—	62.4	229.1	139.8
8.	Leather.	—	—	—	122.2
9.	Molasses.	—	—	—	14.2
10.	Marble.	—	—	—	—
11.	Cuttlery.	—	—	—	—
12.	Others.	—	29.6	372.8	871.7
<b>B.</b>	<b>Total Export Duty.</b>	<b>—</b>	<b>174.9</b>	<b>1087.1</b>	<b>1811.6</b>
<b>C.</b>	<b>Miscellaneous collections.</b>	<b>16.6</b>	<b>22.8</b>	<b>30.1</b>	<b>35.9</b>
<b>D.</b>	<b>Gross collections (A+B+C)</b>	<b>1470.6</b>	<b>1376.2</b>	<b>2724.8</b>	<b>4265.1</b>
<b>E.</b>	<b>Refunds and rebates etc.</b>	<b>63.5</b>	<b>63.7</b>	<b>83.6</b>	<b>90.0</b>
<b>F.</b>	<b>Net customs Duties (D-E).</b>	<b>1407.1</b>	<b>1312.5</b>	<b>2641.2</b>	<b>4175.1</b>

(Rs. in million)

(Rs. in million)

S. No.	Description	1974-75	1975-76	1976-77	1977-78
1.	Meat, fish & their preparations.	0.3	0.3	0.4	1.1
2.	Milk, butter, cheese and honey.	0.9	1.6	2.5	8.8
3.	Fruits, nuts and vegetables.	50.1	53.6	104.5	169.8
4.	Coffee, tea and spices.	41.9	58.9	57.3	316.6
5.	Oil seeds & miscellaneous fruits.	72.1	151.1	127.4	163.6
6.	Animals and vegetable fats and oils.	7.9	11.5	39.9	55.5
7.	Sugar and confectionery.	0.9	1.9	1.8	2.1
8.	Edible preparations of cereals and vegetable.	0.2	5.7	10.6	12.9
9.	Beverages, spirits and vinegars.	7.6	9.4	9.5	3.5
10.	Tobacco.	9.1	5.9	9.1	10.2
11.	Mineral, fuels, oils and products thereof.	310.7	319.9	267.8	235.7
12.	Chemicals & chemical products.	163.3	183.4	201.4	260.2
13.	Pharmaceutical products.	3.5	2.3	3.8	11.5
14.	Dyes, colours, paints and varnishes.	69.6	87.9	134.5	168.0
15.	Perfumery, soap and toilet preparations.	20.1	23.5	33.4	56.9
16.	Matches & other explosives.	0.6	1.9	2.4	2.0
17.	Photographic & Cinematographic goods.	40.3	52.7	102.0	76.9
18.	Rubber and articles thereof.	59.9	97.7	176.2	242.3
19.	Leather articles and footwears.	1.7	1.8	2.9	1.4
20.	Wood pulp, paper & stationery.	60.4	86.9	160.2	175.3
21.	Silk yarn and fabrics.	5.0	4.2	14.2	10.9
22.	Yarn and fabrics of man-made fibre.	332.5	475.0	676.1	909.1
23.	Cotton yarn and fabrics.	4.1	11.6	1.1	0.8
24.	Fabrics of wool, flax, remie, metal, vegetables.	24.9	40.9	47.6	51.4
25.	Textile articles including knitted and crocheted goods.	41.7	50.5	59.9	219.3
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	0.5	1.3	1.0	1.0
27.	Glass and earthenware.	53.5	61.3	84.1	140.1
28.	Precious metal, stones, pearls and imitation jewellery.	1.4	1.9	2.6	4.7
29.	Metals other than gold, silver, iron and steel.	94.1	87.0	169.2	238.9

(Rs. in million)

S. No.	Description	1974-75	1975-76	1976-77	1977-78
30.	Iron and steel and manufacture thereof.	528.8	545.6	806.9	1046.8
31.	Cutlery, tools and other articles of base metals.	37.7	46.3	90.9	105.8
32.	Machinery and mechanical appliances.	354.0	431.1	539.4	858.3
33.	Electric machinery & equipments.	301.8	303.9	376.5	542.7
34.	Railway & tramway plant and rolling stock.	7.3	111.6	12.9	11.1
35.	Motor and other vehicles.	459.9	495.5	785.0	904.9
36.	Ships boats & aircrafts.	10.7	6.1	29.4	144.2
37.	Clocks, watches and parts thereof.	8.3	11.3	11.3	11.7
38.	Arms and ammunitions.	1.8	1.6	3.6	2.5
39.	Toys, games and sports goods.	2.0	2.8	4.3	3.9
40.	All other articles.	578.3	595.5	910.6	1073.9
A.	Total Import duties.	3769.4	4442.9	6074.2	8256.3
<b>Exports Duty</b>					
1.	Raw Cotton.	534.9	379.8	0.7	226.5
2.	Rice basmati.	183.3	202.2	45.3	—
3.	Rice other.	149.5	68.4	—	—
4.	Crush bone.	2.1	—	—	—
5.	Skin.	—	—	0.2	—
6.	Wool raw.	2.5	—	—	—
7.	Cotton yarn.	29.6	—	—	—
8.	Leather.	73.3	111.8	106.7	90.4
9.	Molasses.	26.4	16.7	18.2	21.0
10.	Marble.	—	—	—	—
11.	Cuttlery.	—	—	—	—
12.	Others.	40.4	12.2	9.0	7.1
B.	Total Export Duty.	1042.0	791.1	180.1	345.0
C.	Miscellaneous collections.	41.8	77.4	57.1	77.2
D.	Gross collections (A+B+C)	4853.2	5311.4	6311.4	8678.5
E.	Refunds and rebates.	107.5	147.4	173.4	288.9
F.	Net customs Duties (D-E).	4745.7	5164.0	6138.0	8389.6

## CUSTOMS DUTIES BY COMMODITY

(Rs. in million)

S. No.	Description	1978-79	1979-80	1980-81	1981-82
1.	Meat, fish & their preparations.	0.4	—	0.3	0.3
2.	Milk, butter, cheese and honey.	7.7	15.1	14.3	6.5
3.	Fruits, nuts and vegetables.	148.7	157.2	129.3	150.1
4.	Coffee, tea and spices.	628.4	646.6	690.8	663.9
5.	Oil seeds & miscellaneous fruits.	21.9	37.8	54.6	167.0
6.	Animals and vegetable fats and oils.	70.1	64.7	113.1	118.4
7.	Sugar and confectionery.	2.9	5.8	6.4	11.9
8.	Edible preparations of cereals and vegetable.	16.1	17.6	20.5	25.7
9.	Beverages, spirits and vinegars.	2.1	0.6	3.2	2.3
10.	Tobacco.	10.7	11.9	8.4	6.8
11.	Mineral, fuels, oils and products thereof.	331.6	452.2	443.2	206.0
12.	Chemicals & chemical products.	282.9	343.5	450.3	516.4
13.	Pharmaceutical products.	3.1	2.1	7.7	7.9
14.	Dyes, colours, paints and varnishes.	146.2	252.4	305.5	305.2
15.	Perfumery, soap and toilet preparations.	57.1	61.4	65.2	80.9
16.	Matches & other explosives.	3.4	4.4	4.7	4.3
17.	Photographic & Cinematographic goods.	74.3	85.8	149.0	123.4
18.	Rubber and articles thereof.	295.7	362.6	406.7	432.4
19.	Leather articles and footwears.	1.6	2.8	4.7	5.7
20.	Wood pulp, paper & stationery.	223.5	272.1	348.4	322.2
21.	Silk yarn and fabrics.	17.3	15.3	45.2	22.4
22.	Yarn and fabrics of man-made fibre.	1402.0	1502.4	1996.8	1872.7
23.	Cotton yarn and fabrics.	1.4	0.7	1.4	0.6
24.	Fabrics of wool, flax, remie, metal and vegetables.	35.4	33.1	32.7	20.1
25.	Textile articles including knitted and crocheted goods.	206.5	257.7	184.9	160.9
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	1.8	0.9	1.8	1.9
27.	Glass and earthenware.	135.2	129.8	127.9	169.9
28.	Precious metal, stones, pearls and imitation jewellery.	3.9	2.1	2.9	3.5
29.	Metals other than gold, silver, iron and steel.	270.7	281.1	269.8	275.6

## CUSTOMS DUTIES BY COMMODITY

(Rs. in million)

S. No.	Description	1978-79	1979-80	1980-81	1981-82
30.	Iron and steel and manufacture thereof.	1381.1	1664.3	1876.1	1682.4
31.	Cutlery, tools and other articles of base metals.	117.0	115.3	233.0	153.6
32.	Machinery and mechanical appliances.	873.0	1048.1	1057.7	1155.5
33.	Electric machinery & equipments.	543.7	562.6	593.7	795.3
34.	Railway & tramway plant and rolling stock.	32.4	176.7	82.4	94.3
35.	Motor and other vehicles.	1043.4	1381.5	1430.7	1671.0
36.	Ships boats & aircrafts.	95.8	67.3	105.9	227.9
37.	Clocks, watches and parts thereof.	12.1	13.3	18.5	29.1
38.	Arms and ammunitions.	8.1	3.9	5.3	7.7
39.	Toys, games and sports goods.	3.4	5.4	6.3	4.8
40.	All other articles.	1427.3	1996.9	2624.4	4175.5
A.	Total Import duties.	9939.9	12055.0	13923.7	15682.0
B.	Import surcharges.	-	-	-	-
C.	Iqra surcharges.	-	-	-	-
<b>Export Duty</b>					
1.	Raw Cotton.	57.5	-	259.0	240.8
2.	Rice basmati.	-	-	262.0	8.4
3.	Rice coarse.	-	-	-	19.2
4.	Crush bone.	-	-	-	-
5.	Skin.	-	-	-	-
6.	Wool raw.	-	-	-	-
7.	Cotton yarn.	-	-	-	-
8.	Leather.	164.7	146.6	99.0	86.6
9.	Molasses.	42.3	31.1	86.1	35.0
10.	Marble.	-	-	-	2.6
11.	Cuttlery.	-	-	-	-
12.	Others.	144.3	268.1	0.3	1.2
D.	Total Export Duty.	408.8	445.8	706.4	393.8
E.	Miscellaneous collections.	131.4	534.2	348.3	342.0
F.	Gross collections (a to e)	10480.1	13035.0	14978.4	16417.8
G.	Refunds and rebates etc.	356.5	462.7	702.4	1343.7
H.	Net customs Duties (F-G).	10123.6	12572.3	14276.0	15074.1

(Rs. in million)

S. No.	Description	1982-83	1983-84	1984-85	1985-86	1986-87
1.	Meat, fish & their preparations.	0.2	0.6	1.7	1.9	2.0
2.	Milk, butter, cheese and honey.	5.0	8.9	12.5	11.2	59.7
3.	Fruits, nuts and vegetables.	141.6	112.3	180.7	125.0	232.2
4.	Coffee, tea and spices.	607.4	649.0	762.3	840.2	903.5
5.	Oil seeds & miscellaneous fruits.	302.8	334.1	379.7	392.5	433.1
6.	Animal and vegetable fats and oils.	137.5	158.8	217.8	573.1	2192.7
7.	Sugar and confectionery.	11.0	15.8	18.6	1010.2	3922.5
8.	Edible preparation of cereals and vegetable.	39.1	50.7	79.2	58.8	133.4
9.	Beverages, spirits and vinegars.	2.8	3.1	2.6	2.1	2.8
10.	Tobacco.	55.9	68.7	55.8	68.5	79.2
11.	Mineral, fuels, oils and products thereof.	294.3	273.0	267.4	260.9	354.2
12.	Chemicals & chemical products.	563.0	703.2	742.6	763.9	1052.9
13.	Pharmaceutical products.	3.6	2.7	5.8	6.8	41.2
14.	Dyes, colours, paints and varnishes.	385.8	449.8	474.3	440.4	608.5
15.	Perfumery, soap and toilet preparations.	78.7	109.0	107.5	147.6	200.9
16.	Matches & other explosives.	3.7	3.0	4.9	9.9	11.0
17.	Photographic & Cinematographic goods.	188.1	194.8	262.8	227.6	272.1
18.	Rubber and articles thereof.	453.0	514.1	506.5	445.5	454.1
19.	Leather articles and footwears.	7.1	4.5	8.1	2.0	2.3
20.	Wood pulp, paper & stationery.	362.1	464.6	528.4	488.2	508.3
21.	Silk yarn and fabrics.	41.6	45.2	39.4	70.4	64.9
22.	Yarn and fabrics of man-made fibre.	2041.6	1860.3	1585.1	1243.9	1366.7
23.	Cotton yarn and fabrics.	1.0	1.5	0.7	2.4	3.2
24.	Fabrics of wool, flax, remie, metal, and vegetable.	21.2	16.8	14.9	19.9	15.6
25.	Textile articles including knitted and crocheted goods.	227.6	118.8	143.5	131.9	133.0
26.	Carpets, matting, tapestries, lace and other furnishing fabrics.	1.3	2.4	1.9	3.9	3.2
27.	Glass and earthenware.	154.7	177.8	163.9	170.8	162.9
28.	Precious metal, stones, pearls and imitation jewellery.	4.9	7.4	6.6	5.8	16.2
29.	Metals other than gold, silver, iron and steel.	300.0	334.3	402.0	390.1	4.0

(Rs. in million)

S. No.	Description	1982-83	1983-84	1984-85	1985-86	1986-87
30.	Iron and steel and manufacture thereof.	1828.4	1951.5	1949.8	1796.5	1942.1
31.	Cutlery, tools and other articles of base metals.	168.1	196.3	197.5	213.8	234.7
32.	Machinery and mechanical appliances.	1644.4	1731.8	1826.0	1926.3	1582.3
33.	Electric machinery & equipments.	1069.9	1305.1	1259.8	1690.9	1468.0
34.	Railway & tramway plant and rolling stock.	80.9	5.5	20.6	266.3	186.0
35.	Motor and other vehicles.	1636.2	2467.1	2153.7	2452.3	2410.2
36.	Ships boats & aircrafts.	439.7	471.4	248.6	127.8	5.2
37.	Clocks, watches and parts thereof.	42.2	48.1	64.6	70.9	71.0
38.	Arms and ammunitions.	17.2	19.6	17.7	16.5	10.0
39.	Toys, games and sports goods.	5.9	7.1	7.4	8.9	11.0
40.	All other articles.	3606.3	4306.0	5145.1	5841.1	6423.0
A.	Total Import duties.	16975.8	19194.7	19868.0	22326.7	27580.7
B.	Import surcharges.	2913.7	3547.6	4196.5	3993.7	4243.3
C.	Iqra surcharges.	—	—	—	4018.7	4569.6
<b>Export Duty</b>						
1.	Raw Cotton.	239.4	251.6	342.6	840.0	150.6
2.	Rice basmati.	—	—	—	—	—
3.	Rice other.	—	—	—	—	—
4.	Crush bone.	—	4.3	6.7	5.4	2.3
5.	Skin.	—	—	—	—	—
6.	Wool raw.	—	—	—	—	—
7.	Cotton yarn.	—	—	—	—	—
8.	Leather.	55.3	66.2	32.5	22.7	12.4
9.	Molasses.	65.3	63.5	82.9	114.0	100.8
10.	Marble.	4.8	6.0	3.6	4.5	6.4
11.	Cuttlery.	—	1.1	1.8	1.3	1.2
12.	Others.	35.0	65.3	19.6	2.5	1.5
D.	Total Export Duty.	399.8	458.0	489.7	990.4	275.2
E.	Miscellaneous collections.	404.7	347.4	703.9	572.2	388.9
F.	Gross collections (A to E)	20694.0	23547.7	25258.1	31901.7	37057.7
G.	Refunds and rebates etc.	2183.7	2015.5	1886.8	2558.9	3693.0
H.	Net customs Duties (F-G).	18510.3	21532.2	23371.3	29342.8	33363.9

COLLECTORATE-WISE COLLECTIONS OF CENTRAL EXCISE DUTY (NET)  
(1972-73 - 1987-88)

(Rs. in million)

Year	Collectorate of Central Excise & Land Customs						Total
	Peshawar	Rawalpindi	Hyderabad	Quetta	Karachi	Lahore	
1	2	3	4	5	6	7	8
1972-73	—	—	200.7	—	1063.9	946.5	2211.1
1973-74	—	—	346.6	—	1259.4	1288.9	2894.9
1974-75	1020.7	—	565.0	—	1470.0	613.9	3669.6
1975-76	1226.6	—	752.6	—	1665.1	940.5	4584.8
1976-77	1506.1	—	910.8	—	1608.8	1086.4	*5429.1
1977-78	2023.7	—	842.0	273.0	1794.8	1180.7	*6299.3
1978-79	2367.4	—	1010.7	288.0	2033.9	1216.3	6916.3
1979-80	3324.0	—	1609.7	522.1	2537.5	1708.1	9701.4
1980-81	3674.7	—	1731.5	578.8	2731.9	1696.2	10413.1
1981-82	1571.6	2463.8	2120.3	605.2	3011.3	1967.9	11740.1
1982-83	1783.5	2767.9	2273.6	612.8	3302.8	2169.9	12910.5
1983-84	2292.0	3340.7	2760.1	615.7	3632.4	3011.1	15652.0
1984-85	2686.1	2827.2	2660.3	647.3	3402.5	3089.1	15312.5
1985-86	2849.6	2857.9	3166.4	670.3	3220.8	2750.1	15515.1
1986-87	2804.0	3001.4	2807.3	738.9	3324.6	2684.9	15361.1
1987-88	2862.7	3490.2	3256.6	880.7	3592.9	3315.4	17398.5

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(1948-49 - 1987-88)

(Rs. in million)

S. No.	Commodity	1948-49	1949-50	1950-51	1951-52	1952-53
1	2	3	4	5	6	7
1.	Tea.	-	-	-	-	-
2.	Veg. Non-essential Oil.	-	-	-	-	-
3.	Vegetable Products.	-	0.3	0.5	0.6	1.0
4.	Beverages.	-	-	-	-	-
5.	Sugar.	0.6	0.6	1.5	1.2	1.9
6.	Tobacco.	12.6	13.7	21.7	29.7	38.5
7.	Cement.	-	-	-	-	-
8.	Salt.	20.3	10.5	12.1	21.1	21.8
9.	Crude Oil.	-	-	-	-	-
10.	Natural Gas.	-	-	-	-	-
11.	Pet Gases.	-	-	-	-	-
12.	Furnace Oil.	-	-	-	-	-
13.	High Speed Diesel Oil.	-	-	-	-	-
14.	Light Speed Diesel Oil.	-	-	-	-	-
15.	Kerosene Oil.	0.1	0.3	0.5	0.4	0.4
16.	(i) Motor Spirit.	3.7	8.2	13.5	14.2	21.0
	(ii) Jet Fuel.	-	-	-	-	-
17.	Pet Grease.	-	-	-	-	-
18.	Pet. Lubricating Oil.	-	-	-	-	-
19.	Solvent Nephtha.	-	-	-	-	-
20.	(i) Asphalt	-	-	-	-	-
	(ii) M.T.T.	-	-	-	-	-
21.	Pet Products N.O.S.	-	-	-	-	-
	(ii) Wax.	-	-	-	-	-
	Sub Total POL Products (11 to 21)	(3.8)	(8.5)	(14.0)	(14.6)	(21.4)
22.	Polishes & Creams.	-	-	-	-	-
23.	Paint and Varnishes.	-	-	-	-	-
24.	Cosmetics.	-	-	-	-	-
25.	Soap and Detergent.	-	-	-	-	-
26.	Soda Ash.	-	-	-	-	-

1	2	3	4	5	6	7
27. Plastic Products (including gramophone records).	—	—	—	—	—	—
28. Rubber Products.	—	—	—	—	—	—
29. Tyres and Tubes.	—	—	—	—	0.2	0.3
30. Tanned leather.	—	—	—	—	—	—
31. Paper and Paper Board.	—	—	—	—	—	—
32. Bank Cheques.	—	—	—	—	—	—
33. Cotton Yarn & Fabrics.	—	—	6.7	4.2	2.9	3.4
34. Man-Made-Yarn.	—	—	—	—	—	—
35. Man-Made-Fabrics.	—	—	—	—	—	—
36. Knitting Yarn.	—	—	—	—	—	—
37. (i) Woollen Yarn & Fabrics	—	—	—	—	—	—
(ii) Woollen Carpets.	—	—	—	—	—	—
38. Jute manufactures.	—	—	—	—	—	—
39. Metal Containers.	—	—	—	—	—	—
40. Mild Steel Products.	—	—	—	—	—	—
41. Electric Batteries.	—	—	—	—	—	—
42. Electric Bulbs & Tubes.	—	—	—	—	—	—
43. Electric Fans.	—	—	—	—	—	—
44. Gas Appliances.	—	—	—	—	—	—
45. Wires and Cables.	—	—	—	—	—	—
46. Matches.	—	—	0.8	0.9	0.8	0.7
47. Glass & Glass-ware.	—	—	—	—	—	—
48. (i) Services (Hotels etc.)	—	—	—	—	—	—
(ii) Television Sets.	—	—	—	—	—	—
49. Caustic Soda.	—	—	—	—	—	—
50. Arrears.	—	—	—	—	—	—
51. Miscellaneous.	—	—	0.3	0.2	0.4	0.2
Sub Total Other Items.	—	—	(20.6)	(10.7)	(12.5)	(22.0)
Total Collection (Gross)	—	—	45.1	38.9	53.9	71.1
Refunds	—	—	—	0.2	0.2	0.2
Total Collections (Net)	—	—	45.1	38.7	53.7	70.9

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1953-54	1954-55	1955-56	1956-57	1957-58
1	2	3	4	5	6	7
1.	Tea.	—	—	—	—	—
2.	Veg. Non-essential Oil.	—	—	—	—	—
3.	Vegetable Products.	1.0	0.8	1.1	1.7	1.8
4.	Beverages.	—	—	—	—	—
5.	Sugar.	7.6	6.5	7.3	7.9	11.6
6.	Tobacco.	51.0	50.6	58.6	59.6	67.1
7.	Cement.	—	—	—	—	—
8.	Salt.	21.9	24.9	15.4	11.5	12.2
9.	Crude Oil.	—	—	—	—	—
10.	Natural Gas.	—	—	—	—	—
11.	Pet Gases.	—	—	—	—	—
12.	Furnace Oil.	—	—	—	0.1	0.7
13.	High Speed Diesel Oil.	—	—	—	0.4	1.3
14.	Light Speed Diesel Oil.	—	—	—	0.1	0.5
15.	Kerosene Oil.	0.4	0.4	0.5	0.7	0.8
16.	(i) Motor Spirit. (ii) Jet Fuel.	37.1	26.6	26.8	28.2	33.0
17.	Pet Grease.	—	—	—	—	—
18.	Pet Lubricating Oil.	—	—	—	—	—
19.	Solvent Nephtha.	—	—	—	—	—
20.	(i) Asphalt (ii) M.T.T.	—	—	—	0.2	0.8
21.	(i) Pet Products N.O.S. (ii) Wax.	—	—	—	—	—
	Sub Total POL Producto (11 to 21)	(37.5)	(27.0)	(27.3)	(29.7)	(37.1)
22.	Polishes & Creams.	—	—	—	—	—
23.	Paint and Varnishes.	—	—	—	—	0.1
24.	Cosmetics.	—	—	—	—	—
25.	Soap and Detergent.	—	—	—	—	—
26.	Soda Ash.	—	—	—	—	—
27.	Plastic Products (including gramophone records).	—	—	—	—	—

1	2	3	4	5	6	7
28. Rubber Products.		—	—	—	—	—
29. Tyres and Tubes.		0.7	0.9	0.9	0.8	1.3
30. Tanned leather.		—	—	—	—	—
31. Paper and Paper Board.		—	—	—	—	—
32. Bank Cheques.		—	—	—	—	—
33. Cotton Yarn & Fabrics.		24.4	27.0	28.5	34.1	40.1
34. Man-Made-Yarn.		—	—	—	—	—
35. Man-Made-Fabrics.		—	—	1.6	1.0	1.2
36. Knitting Yarn.		—	—	—	—	—
37. (i) Woollen Yarn & Fabrics		—	—	—	—	—
(ii) Woollen Carpets.		—	—	—	—	—
38. Jute manufactures.		—	—	—	—	—
39. Metal Containers.		—	—	—	—	—
40. Mild Steel Products.		—	—	—	—	—
41. Electric Batteries.		—	—	—	—	—
42. Electric Bulbs & Tubes.		—	—	—	—	—
43. Electric Fans.		—	—	—	—	—
44. Gas Appliances.		—	—	—	—	—
45. Wires and Cables.		—	—	—	—	—
46. Matches.		2.8	2.6	2.8	2.9	2.0
47. Glass & Glass-ware.		—	—	—	—	—
48. (i) Services (Hotels etc.)		—	—	—	—	—
(ii) Television Sets.		—	—	—	—	—
49. Caustic Soda.		—	—	—	—	—
50. Arrears.		—	—	—	—	—
51. Miscellaneous.		0.2	0.5	0.4	0.7	0.4
Sub. Total Other Items.		(22.1)	(25.4)	(15.8)	(12.2)	(12.6)
Total Collection (Gross)		147.1	140.8	143.9	149.9	174.9
Refunds		—	—	—	0.6	0.6
Total Collections (Net)		147.1	140.8	143.9	149.3	174.3

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1958-59	1959-60	1960-61	1961-62	1962-63
1	2	3	4	5	6	7
1.	Tea.	—	—	—	—	—
2.	Veg. Non-essential Oil.	—	—	—	—	—
3.	Vegetable Products.	2.7	4.3	5.4	7.0	9.2
4.	Beverages.	—	—	—	—	—
5.	Sugar.	16.9	16.8	11.4	11.7	22.6
6.	Tobacco.	87.0	82.0	82.1	89.2	103.6
7.	Cement.	—	—	15.2	18.1	20.0
8.	Salt.	12.3	15.3	16.9	8.5	12.9
9.	Crude Oil.	—	—	—	—	—
10.	Natural Gas.	—	—	—	—	—
11.	Pet. Gases.	—	—	—	—	—
12.	Furnace Oil.	0.9	0.8	0.9	0.7	4.6
13.	High Speed Diesel Oil.	1.8	1.6	2.2	2.7	17.6
14.	Light Speed Diesel Oil.	0.6	0.4	0.4	0.9	0.6
15.	Kerosene Oil.	0.7	0.9	1.0	1.2	6.6
16.	(i) Motor Spirit.	—	—	—	—	—
	(ii) Jet Fuel.	42.4	40.1	45.5	45.7	74.8
17.	Pet. Grease.	—	—	—	—	—
18.	Pet. Lubricating Oil.	—	—	—	—	—
19.	Solvent Naphtha.	—	—	—	—	—
20.	(i) Asphalt.	—	—	—	—	—
	(ii) M.T.T.	1.2	1.0	1.0	1.2	1.3
21.	(i) Pet. Products N.O.S.	—	—	—	—	—
	(ii) Wax.	—	—	—	—	—
	Sub Total POL Products (11 to 21)	(47.6)	(44.8)	(51.0)	(54.4)	(104.5)
22.	Polishes & Creams.	—	—	—	—	—
23.	Paint and Varnishes.	1.6	1.6	1.7	2.8	1.7
24.	Cosmetics.	—	—	—	—	—
25.	Soap and Detergent.	—	3.2	3.1	4.3	4.6
26.	Soda Ash.	—	—	—	—	—
27.	Plastic Products (including gramophone records).	—	—	—	—	—

1	2	3	4	5	6	7
28. Rubber Products.		-	-	-	-	-
29. Tyres and Tubes.		1.4	1.3	1.4	1.5	1.6
30. Tanned leather.		-	-	-	-	-
31. Paper and Paper Board.		-	-	-	-	-
32. Bank Cheques.		-	-	-	-	-
33. Cotton Yarn & Fabrics.		57.7	68.1	77.8	75.7	77.1
34. Man-Made-Yarn.		-	-	-	-	-
35. Man-Made-Fabrics.		3.1	6.5	12.2	12.2	9.3
36. Knitting Yarn.		-	-	-	-	-
37. (i) Woollen Yarn & Fabrics.		1.8	1.5	1.6	1.8	2.0
(ii) Woollen Carpets.		-	-	-	-	-
38. Jute manufactures.		0.1	0.1	0.1	0.2	0.1
39. Metal Containers.		-	-	-	-	-
40. Mild Steel Products.		-	-	4.9	6.8	5.5
41. Electric Batteries.		-	-	-	-	-
42. Electric Bulbs & Tubes.		-	-	-	-	-
43. Electric Fans.		-	0.6	1.0	0.1	-
44. Gas Appliances.		-	-	-	-	-
45. Wires and Cables.		-	-	-	-	-
46. Matches.		1.4	1.0	1.0	0.9	1.4
47. Glass & Glass-ware.		-	-	-	-	-
48. (i) Services (Hotels etc.)		-	-	-	-	-
(ii) Television Sets.		-	-	-	-	-
49. Caustic Soda.		-	-	-	-	-
50. Arrears.		-	-	-	-	-
51. Miscellaneous.		2.8	0.7	1.3	2.3	10.7
Sub. Total Other Items.		(13.1)	(16.6)	(24.1)	(17.7)	(29.1)
Total Collections (Gross)		236.4	247.8	288.1	297.5	386.8
Refunds		0.4	-	0.2	0.2	0.2
Total Collections (Net)		236.0	247.8	287.9	297.3	386.6

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1963-64	1964-65	1965-66	1966-67	1967-68
1	2	3	4	5	6	7
1.	Tea.	—	—	—	—	—
2.	Veg. Non-essential Oil.	—	0.9	2.2	3.6	7.0
3.	Vegetable Products.	11.2	13.2	13.2	16.4	67.4
4.	Beverages.	3.9	4.2	4.7	3.8	4.6
5.	Sugar.	52.9	49.3	76.5	114.8	82.2
6.	Tobacco.	121.3	146.5	156.9	201.0	212.6
7.	Cement.	20.5	22.0	26.7	66.1	74.9
8.	Salt.	13.9	19.8	23.4	15.2	18.8
9.	Crude Oil.	—	—	—	—	—
10.	Natural Gas.	—	—	—	—	—
11.	Pet. Gases.	—	—	—	—	—
12.	Furnace Oil.	18.1	19.4	27.0	64.2	47.6
13.	High Speed Diesel Oil.	102.7	155.4	159.6	196.0	180.5
14.	Light Speed Diesel Oil.	2.9	2.6	10.4	19.5	20.3
15.	Kerosene Oil.	13.3	14.1	23.0	74.1	74.5
16.	(i) Motor Spirit. (ii) Jet Fuel.	98.8	97.2	138.7	188.0	205.2
17.	Pet. Grease.	—	—	—	—	—
18.	Pet. Lubricating Oil.	—	0.2	3.3	10.5	21.1
19.	Solvent Naphtha.	—	—	—	—	—
20.	(i) Asphalt. (ii) M.T.T.	2.0	1.7	1.7	4.7	4.5
21.	(i) Pet. Products N.O.S. (ii) Wax.	—	—	—	—	—
	Sub Total POL Products (11 to 21)	(237.8)	(290.6)	(363.7)	(557.0)	(553.7)
22.	Polishes & Creams.	1.0	1.0	1.1	1.2	1.1
23.	Paint and Varnishes.	2.2	2.5	2.6	2.5	3.2
24.	Cosmetics.	3.1	3.9	3.9	4.5	5.6
25.	Soap and Detergent.	5.1	4.0	4.5	5.1	2.8
26.	Soda Ash.	—	—	—	6.9	7.6
27.	Plastic Products (including gramophone records).	—	—	—	2.8	3.3

1	2	3	4	5	6	7
28. Rubber Products.		—	—	—	1.0	1.2
29. Tyres and Tubes.		1.9	4.3	6.0	7.6	8.7
30. Tanned leather.		—	—	—	—	—
31. Paper and Paper Board.		—	—	—	—	—
32. Bank Cheques.		—	—	—	—	—
33. Cotton Yarn & Fabrics.		62.3	73.2	75.6	143.9	293.9
34. Man-Made-Yarn.		—	—	—	1.9	10.2
35. Man-Made-Fabrics.		9.5	10.9	11.3	13.6	10.4
36. Knitting Yarn.		—	—	—	—	—
37. (i) Woollen Yarn & Fabrics (ii) Woollen Carpets.		3.6	0.6	0.8	0.9	1.9
38. Jute manufactures.		—	0.1	0.4	0.2	0.9
39. Metal Containers.		—	—	—	—	—
40. Mild Steel Products.		5.4	5.4	4.5	4.9	6.4
41. Electric Batteries.		—	—	—	1.8	2.2
42. Electric Bulbs & Tubes.		1.0	0.9	1.3	1.2	1.3
43. Electric Fans.		—	0.6	5.7	5.7	7.1
44. Gas Appliances.		—	—	—	—	—
45. Wires and Cables.		—	—	—	—	3.0
46. Matches.		2.0	2.4	3.0	2.0	2.7
47. Glass & Glass-ware.		—	—	—	1.2	3.1
48. (i) Services (Hotels etc.) (ii) Television Sets.		—	—	—	—	—
49. Caustic Soda.		—	—	—	—	—
50. Arrears.		—	—	—	—	—
51. Miscellaneous.		1.7	2.0	2.3	8.0	5.8
Sub Total Other Items.		(21.0)	(27.8)	(35.9)	(35.0)	(44.2)
Total Collection (Gross)		560.3	658.3	790.3	1194.8	1403.6
Refunds		1.1	22.2	3.2	7.5	19.2
Total Collections (Net)		559.2	636.1	787.1	1187.3	1384.4

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1968-69	1969-70	1970-71	1971-72	1972-73
1	2	3	4	5	6	7
1.	Tea.	—	27.4	39.0	50.7	50.2
2.	Veg. Non-essential Oil.	0.6	0.9	4.0	4.2	3.7
3.	Vegetable Products.	78.3	94.2	88.3	110.9	124.9
4.	Beverages.	4.3	5.0	12.8	15.0	16.1
5.	Sugar.	95.4	127.5	96.1	101.9	120.4
6.	Tobacco.	227.0	270.7	375.4	398.9	514.0
7.	Cement.	72.8	79.7	75.7	66.4	65.9
8.	Salt.	21.3	14.8	18.7	19.8	19.9
9.	Crude Oil.	—	—	—	—	—
10.	Natural Gas.	—	37.9	47.6	48.4	44.8
11.	Pet. Gases.	—	—	—	0.6	0.5
12.	Furnace Oil.	51.9	58.5	52.9	43.4	21.4
13.	High Speed Diesel Oil.	211.0	251.1	208.5	213.6	218.9
14.	Light Speed Diesel Oil.	37.8	35.6	33.9	29.7	26.1
15.	Kerosene Oil.	79.5	84.4	51.5	62.0	21.9
16.	(i) Motor Spirit. (ii) Jet Fuel.	204.5	214.1	314.2	379.3	393.4
17.	Pet. Grease.	—	—	—	—	2.1
18.	Pet. Lubricating Oil.	20.6	42.0	46.7	45.7	54.2
19.	Solvent Naphtha.	—	—	—	—	3.3
20.	(i) Asphalt (ii) M.T.T.	7.2	2.8	12.0	9.4	8.6
21.	(i) Pet. Products N.O.S. (ii) Wax.	—	9.6	9.5	9.1	6.5
Sub Total POL Products (11 to 21)		(612.5)	(698.1)	(729.2)	(792.8)	(756.9)
22.	Polishes & Creams.	1.3	1.4	2.4	3.3	4.0
23.	Paint and Varnishes.	3.9	14.0	18.5	18.7	23.5

1	2	3	4	5	6	7
24.	Cosmetics.	6.3	17.4	17.9	16.5	19.5
25.	Soap and Detergent.	2.6	13.0	13.2	20.2	24.3
26.	Soda Ash.	8.3	9.1	9.0	8.8	7.6
27.	Plastic Products (including gramophone records).	3.7	4.7	7.6	10.0	8.4
28.	Rubber Products.	1.4	2.3	3.0	2.8	3.4
29.	Tyres and Tubes.	3.2	8.1	11.6	11.9	19.6
30.	Tanned leather.	—	—	5.8	5.7	10.8
31.	Paper and Paper Board.	—	—	11.4	9.9	12.8
32.	Bank Cheques.	—	—	—	6.5	9.3
33.	Cotton Yarn & Fabrics.	311.4	326.9	292.1	271.3	234.1
34.	Man-Made-Yarn.	26.4	60.1	44.3	37.2	43.9
35.	Man-Made-Fabrics.	19.0	24.5	15.8	8.9	19.4
36.	Knitting Yarn.	—	—	—	—	—
37.	(i) Woollen Yarn & Fabrics. (ii) Woollen Carpets.	1.2	5.0	10.8	10.7	18.4
38.	Jute manufactures.	2.6	4.8	5.0	2.7	—
39.	Metal Containers.	—	5.5	5.7	5.8	7.4
40.	Mild Steel Products.	10.5	5.6	5.1	8.9	9.4
41.	Electric Batteries.	3.4	15.5	20.4	20.7	22.1
42.	Electric Bulbs & Tubes.	1.4	6.7	5.1	7.0	8.9
43.	Electric Fans.	6.7	7.4	8.3	6.0	8.7
44.	Gas Appliances.	—	5.0	1.0	0.5	0.7
45.	Wires and Cables.	3.5	4.6	3.5	3.4	3.6
46.	Matches.	3.3	3.0	3.3	4.5	7.1
47.	Glass & Glass-ware.	2.9	2.8	3.9	3.5	4.4
48.	(i) Services (Hotels etc). (ii) Television Sets.	—	—	7.3	6.4	8.7
49.	Caustic Soda.	—	—	—	—	—
50.	Arrears.	—	—	—	—	—

1	2	3	4	5	6	7
51. Miscellaneous.		3.9	9.8	2.7	11.1	11.5
Sub Total Other Items.		(48.8)	(55.7)	(60.0)	(59.9)	(78.7)
Total Collection (Gross).		1539.1	1913.4	2021.5	2131.9	2268.3
Refunds.		16.9	23.9	1.7	20.8	56.9
Total Collections (Net).		1522.2	1889.5	2019.8	2111.1	2211.4

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1973-74	1974-75	1975-76	1976-77	1977-78
1	2	3	4	5	6	7
1.	Tea.	61.9	61.1	59.7	63.3	—
2.	Veg. Non-essential Oil.	3.0	0.9	1.1	0.6	0.3
3.	Vegetable Products.	200.8	243.2	587.5	624.6	695.3
4.	Beverages.	18.7	25.2	40.3	89.5	133.9
5.	Sugar.	311.8	359.6	670.0	816.5	837.7
6.	Tobacco.	670.4	1109.4	1278.7	1547.6	1950.6
7.	Cement.	74.6	115.2	132.7	136.2	443.0
8.	Salt.	18.7	22.2	22.9	20.7	24.5
9.	Crude Oil.	—	—	—	—	—
10.	Natural Gas.	68.0	218.7	262.0	280.5	304.9
11.	Pet. Gases.	0.5	1.2	1.2	1.0	1.0
12.	Furnace Oil.	20.0	24.5	18.4	18.5	17.7
13.	High Speed Diesel Oil.	215.2	195.8	220.7	209.4	251.2
14.	Light Speed Diesel Oil.	23.7	31.2	32.5	8.0	9.9
15.	Kerosene Oil.	17.8	12.9	14.9	0.3	—
16.	(i) Motor Spirit. (ii) Jet Fuel.	381.8	396.5	413.9	425.1	520.2
17.	Pet. Grease.	3.0	3.2	4.4	5.2	6.8
18.	Pet. Lubricating Oil.	53.1	60.3	60.1	22.8	26.1
19.	Solvent Naphtha.	2.5	7.0	10.4	9.7	12.7
20.	(i) Asphalt. (ii) M.T.T.	10.0	13.3	12.0	11.0	12.1
21.	(i) Pet. Products N.O.S. (ii) Wax.	1.8	4.6	3.4	4.0	1.6
	Sub Total POL Products (11 to 21)	(729.4)	(750.5)	(791.9)	(715.0)	(859.3)
22.	Polishes & Creams.	4.5	5.8	6.6	8.0	4.5
23.	Paint and Varnishes.	31.4	44.9	52.3	61.2	76.0

1	2	3	4	5	6	7
24.	Cosmetics.	21.5	27.4	31.5	37.5	41.3
25.	Soap and Detergent.	36.0	50.8	60.1	67.4	94.9
26.	Soda Ash.	7.1	14.9	20.9	8.1	10.5
27.	Plastic Products (including gramophone records).	14.8	14.0	14.2	15.6	9.5
28.	Rubber Products.	5.6	6.1	6.4	6.5	3.6
29.	Tyres and Tubes.	27.2	38.2	26.5	24.1	25.7
30.	Tanned leather.	13.2	16.4	17.8	18.2	20.9
31.	Paper and Paper Board.	12.3	12.0	11.0	11.2	16.1
32.	Bank Cheques.	9.1	8.2	10.7	11.5	14.8
33.	Cotton Yarn & Fabrics.	351.8	222.7	135.7	105.2	97.1
34.	Man-Made-Yarn.	56.3	78.4	84.3	77.6	66.7
35.	Man-Made-Fabrics.	20.0	31.6	33.3	55.9	72.1
36.	Knitting Yarn.	—	—	—	—	—
37.	(i) Woollen Yarn & Fabrics. (ii) Woollen Carpets.	26.8	35.9	38.1	40.2	38.8
38.	Jute manufactures.	—	—	—	—	—
39.	Metal Containers.	9.0	10.1	13.4	12.8	16.0
40.	Mild Steel Products.	10.6	10.6	11.8	13.4	16.4
41.	Electric Batteries.	28.2	36.7	43.2	47.4	41.3
42.	Electric Bulbs & Tubes.	10.8	18.5	23.8	19.2	21.8
43.	Electric Fans.	8.9	9.0	9.9	11.6	11.8
44.	Gas Appliances.	0.8	1.1	1.3	1.8	2.4
45.	Wires and Cables.	5.8	14.0	15.4	18.7	31.3
46.	Matches.	6.7	8.8	11.2	15.8	20.7
47.	Glass & Glass-ware.	10.3	6.7	8.6	9.8	12.4
48.	(i) Services (Hotels etc.) (ii) Television Sets.	12.4	16.7	32.0	42.2	47.4
49.	Caustic Soda.	—	6.2	8.0	0.1	—
50.	Arrears.	7.2	18.1	40.3	73.0	46.8



## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1978-79	1979-80	1980-81	1981-82
1	2	3	4	5	6
1.	Tea.	—	—	—	—
2.	Veg. Non-essential Oil.	—	—	—	—
3.	Vegetable Products.	830.5	1360.6	1067.1	725.5
4.	Beverages.	164.1	290.2	373.2	423.7
5.	Sugar.	905.6	832.1	867.0	1614.3
6.	Tobacco.	2280.5	2825.9	3359.4	3698.4
7.	Cement.	785.2	1692.2	1783.2	2034.1
8.	Salt.	26.3	26.8	27.8	29.0
9.	Crude Oil.	—	—	—	—
10.	Natural Gas.	323.0	571.7	676.0	721.5
11.	Pet. Gases.	1.2	2.6	2.6	2.9
12.	Furnace Oil.	17.8	29.1	19.5	26.1
13.	High Speed Diesel Oil.	261.4	325.0	286.1	331.5
14.	Light Speed Diesel Oil.	9.0	18.9	8.9	9.5
15.	Kerosene Oil.	—	—	—	—
16.	(i) Motor Spirit. (ii) Jet Fuel.	604.9	632.5	669.2	749.4
17.	Pet. Grease.	7.6	11.2	16.4	18.3
18.	Pet. Lubricating Oil.	35.4	61.0	52.0	53.7
19.	Solvent Nephtha.	14.4	15.2	13.4	15.2
20.	(i) Asphalt. (ii) M.T.T.	13.1	15.3	16.1	16.1
21.	(i) Pet. Products N.O.S. (ii) Wax.	4.1	9.7	20.7	20.1
	Sub Total POL Products (11 to 21)	(968.6)	(1120.5)	(1104.9)	(1242.8)
22.	Polishes & Creams.	—	—	—	—
23.	Paint and Varnishes.	86.3	112.7	135.8	143.3

1	2	3	4	5	6
24. Cosmetics.		44.0	49.8	55.5	59.7
25. Soap and Detergent.		103.1	140.7	166.1	191.8
26. Soda Ash.		11.0	11.3	14.6	16.0
27. Plastic Products (including gramophone records).		0.2	—	—	—
28. Rubber Products.		—	—	—	—
29. Tyres and Tubes.		15.6	18.1	20.0	18.4
30. Tanned leather.		—	—	—	—
31. Paper and Paper Board.		18.2	19.8	21.5	21.1
32. Bank Cheques.		14.2	14.0	17.4	20.7
33. Cotton Yarn & Fabrics.		—	227.0	253.2	271.0
34. Man-Made-Yarn.		24.7	44.5	53.0	61.0
35. Man-Made-Fabrics.		—	—	—	—
36. Knitting Yarn.		—	—	—	3.8
37. (i) Woollen Yarn & Fabrics. (ii) Woollen Carpets.		38.5	37.9	42.5	40.6
38. Jute manufactures.		—	—	—	—
39. Metal Containers.		20.0	23.0	23.7	23.2
40. Mild Steel Products.		18.1	21.0	24.4	27.6
41. Electric Batteries.		39.4	47.0	57.7	59.1
42. Electric Bulbs & Tubes.		28.9	34.5	51.0	66.4
43. Electric Fans.		12.3	14.9	13.0	11.7
44. Gas Appliances.		2.7	4.3	4.3	5.4
45. Wires and Cables.		41.3	45.7	64.4	62.6
46. Matches.		23.0	24.8	22.0	20.6
47. Glass & Glass-ware.		14.5	14.5	17.1	23.8
48. (i) Services (Hotels etc.) (ii) Television Sets.		54.0	62.9	75.1	88.8
49. Caustic Soda.		—	—	—	—
50. Arrears.		22.1	14.4	22.2	14.3

1	2	3	4	5	6	
51. Miscellaneous.	8.94	44.0	1.6	1.8	0.8	1.1
Sub Total Other Items.		103.1	(177.1)	(186.2)	(219.2)	(223.6)
Total Collection (Gross)		1110	6917.5	9704.6	10413.9	11741.3
Refunds	—	0.3	1.1	3.3	0.8	1.2
Total Collections (Net)			6916.4	9701.3	10413.1	11740.1

29. Tyres and Tubes.	18.4	20.0	18.1	17.8		
30. Tanned leather.	—	—	—	—		
31. Paper and Paper Boards.	21.7	21.3	19.8	18.2		
32. Bank Cheques.	20.7	17.4	14.0	14.2		
33. Cotton Yarn & Fabrics.	371.0	232.2	227.0	—		
34. Man-Made Yarn.	67.0	34.0	44.2	24.7		
35. Man-Made Fabrics.	—	—	—	—		
36. Knitting Yarn.	1.8	—	—	—		
37. (i) Woolen Yarn & Fabrics. (ii) Woolen Carpets.	40.6	42.2	37.2	28.2		
38. Jute manufactures.	—	—	—	—		
39. Metal Containers.	23.2	23.7	23.0	20.0		
40. Mild Steel Products.	27.6	24.4	27.0	18.7		
41. Electric Batteries.	20.7	27.7	47.0	29.4		
42. Electric Bulbs & Tubes.	26.4	21.0	24.2	28.2		
43. Electric Fans.	17.7	13.0	14.2	12.3		
44. Gas Appliances.	2.4	4.3	4.2	2.7		
45. Wires and Cables.	65.2	64.4	42.7	47.2		
46. Batteries.	20.2	22.0	24.2	23.0		
47. Glass & Glass-ware.	12.8	17.2	14.2	14.2		
48. (i) Services (Hoses, etc.) (ii) Television Sets.	28.4	22.1	22.0	24.0		
49. Causal Soda.	—	—	—	—		
50. Axes.	14.3	22.2	14.4	22.1		

## COMMODITY-WISE COLLECTIONS OF CENTRAL EXCISE DUTIES

(Rs. in million)

S. No.	Commodity	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1	2	3	4	5	6	7	8
1.	Tea.	—	—	—	—	—	—
2.	Veg. Non-essential Oil.	11.4	52.0	—	—	—	—
3.	Vegetable Products.	702.4	854.8	917.6	871.0	14.4	—
4.	Beverages.	580.9	740.1	803.4	820.1	789.7	857.2
5.	Beverages Concentrat.	—	—	—	—	—	—
6.	Sugar.	1751.0	2431.9	2686.3	2405.7	1916.6	2781.0
7.	Tobacco.	4161.8	4992.9	5340.7	5139.5	5631.5	5789.5
8.	Cement.	2242.0	2851.6	1507.7	1889.6	2133.0	2354.7
9.	Salt.	29.9	31.6	31.1	34.6	31.3	28.1
10.	Crude Oil.	28.0	40.0	122.7	212.6	155.5	253.4
11.	Natural Gas.	785.8	778.5	817.9	863.2	916.0	1019.5
12.	Pet. Gases.	2.5	2.7	2.7	2.9	2.9	3.1
13.	Furnace Oil.	31.8	38.0	38.1	39.6	42.3	41.3
14.	High Speed Diesel Oil.	292.3	317.1	386.6	398.7	385.8	375.4
15.	Light Speed Diesel Oil.	8.1	8.2	10.7	11.1	10.5	25.7
16.	Kerosene Oil.	—	—	—	—	—	—
17.	(i) Motor Spirit.	723.6	800.1	837.3	947.3	932.7	1032.1
	(ii) Jet Fuel.	9.8	11.7	11.9	—	15.6	—
18.	Pet. Grease.	24.6	23.0	19.6	21.9	33.8	35.8
19.	Pet. Lubricating Oil.	114.9	130.3	112.1	141.2	162.7	147.5
20.	Solvent Naphtha.	19.0	20.7	25.1	25.3	21.9	36.7
21.	(i) Asphalt.	27.3	29.5	34.3	35.4	37.3	37.0
	(ii) M.T.T.	—	—	—	—	—	—
22.	(i) Pet. Products N.O.S.	24.2	29.9	34.8	40.2	33.4	111.5
	(ii) Wax.	—	—	—	—	—	—
	Sub Total POL Products (12 to 22)	(1278.1)	(1411.2)	(1513.2)	(1663.6)	(1678.9)	(1846.1)

1	2	3	4	5	6	7	8
23. Polishes & Creams.		—	—	—	—	—	—
24. Paint and Varnishes.	155.3	174.8	178.9	151.1	181.6	212.9	
25. Cosmetics.	64.5	69.7	76.7	96.4	119.7	130.1	
26. Soap and Detergent.	212.6	227.1	270.9	276.9	315.2	374.5	
27. Soda Ash.	14.3	16.2	18.5	19.7	20.0	21.3	
28. Plastic Products (including gramophone records).	—	—	—	—	—	—	—
29. Rubber Products.	—	—	—	—	—	—	—
30. Tyres and Tubes.	23.3	26.2	30.2	42.3	60.9	57.7	
31. Tanned leather.	—	—	—	—	—	—	—
32. Paper and Paper Board.	23.1	24.3	28.2	30.0	33.2	37.9	
33. Bank Cheques.	14.3	10.2	11.1	13.8	37.8	39.8	
34. Cotton Yarn & Fabrics.	280.1	298.4	265.9	291.7	295.7	388.4	
35. Man-Made-Yarn.	105.6	156.0	178.07	224.5	268.6	290.9	
36. Man-Made-Fabrics.	—	—	—	—	—	—	—
37. Knitting Yarn.	4.0	5.2	5.3	4.9	5.0	4.6	
38. (i) Woollen Yarn & Fabrics.	39.2	50.9	39.8	35.0	33.9	18.6	
(ii) Woollen Carpets.	—	—	—	—	—	13.7	
39. Jute manufactures.	—	—	—	—	—	—	—
40. Metal Containers.	24.6	30.1	32.6	37.1	42.9	50.2	
41. Mild Steel Products.	30.9	33.1	40.9	114.1	124.3	134.0	
42. Electric Batteries.	60.8	61.3	65.8	58.9	71.2	85.7	
43. Electric Bulbs & Tubes.	49.1	69.6	63.5	68.8	78.7	95.9	
44. Electric Fans.	9.8	16.7	19.1	15.6	16.5	14.8	
45. Gas Appliances.	4.4	3.9	6.8	6.5	9.5	10.8	
46. Wires and Cables.	54.2	32.2	35.0	38.0	47.9	65.6	
47. Matches.	21.9	24.6	26.1	29.4	33.9	37.4	
48. Glass & Glass-ware.	28.8	35.8	38.1	49.3	52.6	77.0	
49. (i) Services (Hotels etc.)	102.7	123.2	137.0	86.2	96.7	116.3	
(ii) Television Sets.	—	—	—	5.9	124.4	159.1	

1	2	3	4	5	6	7	8
50. Caustic Soda.		-	-	-	-	-	-
51. Steel Ingots and Billts.		-	-	-	-	-	-
52. Ship Plates.		-	-	-	-	-	-
53. Ceramic Tiles.		-	-	-	-	-	-
54. Arrears.		14.4	16.0	11.1	8.8	22.0	30.7
55. Miscellaneous.		1.1	1.1	3.9	1.1	2.4	4.7
Sub Total Other Items.		(255.5)	(230.0)	(251.8)	(340.0)	(387.6)	(458.4)
Total Collection (Gross)		12910.6	15652.2	15317.0	15605.9	15361.5	17402.1
Refunds		0.1	0.2	4.5	90.8	0.4	3.6
Total Collections (Net)		12910.5	15652.0	15312.5	15515.1	15361.1	17398.5

COLLECTION OF CENTRAL EXCISE DUTY  
PESHAWAR COLLECTORATE

(Rs. in million)

Commodity	1985-86	1986-87	1987-88
1. Veg. Products (including Cooking Oil).	137.7	1.8	—
2. Beverages.	48.6	42.0	41.8
3. Sugar.	114.6	49.2	60.9
4. Tobacco.	2175.8	2000.6	2199.2
5. Cement.	298.7	415.2	459.8
6. Natural Gas.	—	—	—
7. Crude Oil.	—	—	—
8. P.O.L. Products.	2.8	7.0	7.8
9. Paint & Varnishes	0.4	0.3	0.2
10. Cosmetics.	—	—	—
11. Soap, Detergent and Detergent Bars.	1.2	0.6	0.2
12. Soda Ash.	—	—	—
13. Tyres and Tubes.	—	—	0.3
14. Bank Cheques.	—	—	—
15. Cotton Yarn.	14.4	18.2	19.1
16. Man-Made-Yarn.	4.1	5.9	7.8
17. Woollen Fabrics.	4.9	5.8	5.0
18. Woollen Carpets.	0.8	0.9	1.1
19. Electric Batteries.	0.3	0.3	—
20. Electric Bulbs and Tubes.	7.7	7.3	7.4
21. Matches.	7.3	10.0	11.0
22. Services and Hotels.	3.1	3.7	4.6
23. T.V. Sets.	—	1.1	5.1
24. Other Items.	27.2	34.1	31.4
Total Gross.	2849.6	2804.0	2862.7
Refunds.	—	—	—
Total Net.	2849.6	2804.0	2862.7

COLLECTION OF CENTRAL EXCISE DUTY  
RAWALPINDI COLLECTORATE

Commodity	(Rs. in million)	
	1985-86	1986-87
1. Veg. Products (including Cooking Oil).	50.8	—
2. Beverages.	85.4	77.9
3. Sugar.	—	—
4. Tobacco.	1445.8	1801.1
5. Cement.	547.9	414.7
6. Natural Gas.	52.2	50.9
7. Crude Oil.	111.0	81.1
8. P.O.L. Products.	469.3	478.3
9. Paint & Varnishes.	0.2	0.1
10. Cosmetics.	0.4	0.6
11. Soap, Detergent and Detergent Bars.	—	—
12. Soda Ash.	13.1	13.1
13. Tyres and Tubes.	—	—
14. Bank Cheques.	—	—
15. Cotton Yarn.	20.7	20.5
16. Man-Made-Yarn.	4.9	6.3
17. Woollen Fabrics.	10.1	10.1
18. Woollen Carpets.	0.2	—
19. Electric Batteries.	—	—
20. Electric Bulbs and Tubes.	—	—
21. Matches.	1.0	—
22. Services and Hotels.	16.1	18.9
23. T.V. Sets.	—	—
24. Other Items.	29.2	28.2
<b>Total Gross.</b>	<b>2858.2</b>	<b>3001.8</b>
Refunds.	0.3	0.4
<b>Total Net.</b>	<b>2857.9</b>	<b>3001.4</b>

COLLECTION OF CENTRAL EXCISE DUTY  
LAHORE COLLECTORATE

Commodity	(Rs. in million)		
	1985-86	1986-87	1987-88
1. Veg. Products (including Cooking Oil).	444.7	11.2	—
2. Beverages.	467.8	447.7	483.2
3. Sugar.	912.3	833.5	1259.7
4. Tobacco.	123.0	221.3	269.0
5. Cement.	150.0	334.6	356.3
6. Natural Gas.	—	—	—
7. Crude Oil.	—	—	—
8. P.O.L. Products.	100.8	111.6	122.4
9. Paint & Varnishes.	48.3	63.8	79.5
10. Cosmetics.	33.0	35.6	40.1
11. Soap, Detergent and Detergent Bars.	115.7	130.1	123.7
12. Soda Ash.	—	—	—
13. Tyres and Tubes.	13.6	18.2	13.5
14. Bank Cheques.	—	—	—
15. Cotton Yarn.	153.7	144.3	184.8
16. Man-Made-Yarn.	100.7	129.7	144.0
17. Woollen Fabrics.	0.3	0.1	0.1
18. Woollen Carpets.	6.7	7.7	8.0
19. Electric Batteries.	0.8	0.7	0.7
20. Electric Bulbs and Tubes.	3.8	4.6	5.8
21. Matches.	6.7	7.7	10.3
22. Services and Hotels.	20.7	25.1	30.7
23. T.V. Sets.	—	0.8	1.1
24. Other Items.	138.0	156.6	185.8
Total Gross.	2840.6	2684.9	3318.7
Refunds.	90.5	—	3.3
Total Net.	2750.1	2684.9	3315.4

**COLLECTION OF CENTRAL EXCISE DUTY  
HYDERABAD COLLECTORATE**

Commodity	1985-86	1986-87	1987-88
1. Veg. Products (including Cooking Oil).	90.8	68.0	68.0
2. Beverages.	51.0	52.7	68.0
3. Sugar.	1378.8	1033.9	1460.4
4. Tobacco.	556.1	568.5	526.5
5. Cement.	647.3	648.6	588.8
6. Natural Gas.	181.8	235.0	280.6
7. Crude Oil.	101.3	74.2	103.0
8. P.O.L. Products.	12.1	22.3	4.3
9. Paint & Varnishes.	8.1	12.2	1.8
10. Cosmetics.	0.2	—	0.3
11. Soap, Detergent and Detergent Bars.	60.1	76.9	83.0
12. Soda Ash.	—	—	—
13. Tyres and Tubes.	—	—	—
14. Bank Cheques.	—	—	—
15. Cotton Yarn.	50.3	54.2	84.2
16. Man-Made-Yarn.	16.4	13.6	12.4
17. Woollen Fabrics.	0.5	0.5	0.3
18. Woollen Carpets.	—	—	—
19. Electric Batteries.	—	1.0	1.0
20. Electric Bulbs and Tubes.	—	—	—
21. Matches.	1.2	1.4	1.7
22. Services and Hotels.	1.2	1.3	2.1
23. T.V. Sets.	—	—	—
24. Other Items.	9.2	11.9	22.8
<b>Total Gross.</b>	<b>3166.4</b>	<b>2807.3</b>	<b>3256.6</b>
Refunds.	—	—	—
<b>Total Net.</b>	<b>3166.4</b>	<b>2807.3</b>	<b>3256.6</b>

COLLECTION OF CENTRAL EXCISE DUTY  
KARACHI COLLECTORATE

Commodity	1985-86	1986-87	1987-88
1. Veg. Products (including Cooking Oil).	133.3	0.9	—
2. Beverages.	167.3	169.1	176.8
3. Sugar.	—	—	—
4. Tobacco.	838.8	840.0	721.9
5. Cement.	245.7	279.5	379.3
6. Natural Gas.	—	—	—
7. Crude Oil.	—	—	—
8. P.O.L. Products.	1073.6	1048.7	1153.9
9. Paint & Varnishes.	94.1	105.2	114.9
10. Cosmetics.	62.8	83.5	88.6
11. Soap, Detergent and Detergent Bars.	99.9	107.6	167.6
12. Soda Ash.	6.7	6.9	7.6
13. Tyres and Tubes.	28.7	42.7	43.9
14. Bank Cheques.	13.8	37.8	39.8
15. Cotton Yarn.	49.2	52.9	69.2
16. Man-Made Yarn.	85.6	77.3	80.4
17. Woollen Fabrics.	7.1	5.3	3.4
18. Woollen Carpets.	3.3	2.7	4.6
19. Electric Batteries.	57.8	68.2	75.3
20. Electric Bulbs and Tubes.	57.2	66.7	82.7
21. Matches.	13.2	14.8	14.4
22. Services and Hotels.	44.5	46.8	52.8
23. T.V. Sets.	5.9	122.5	152.9
24. Other Items.	132.3	145.5	162.9
<b>Total Gross.</b>	<b>3220.8</b>	<b>3324.6</b>	<b>3592.9</b>
Refunds.	—	—	—
<b>Total Net.</b>	<b>3220.8</b>	<b>3324.6</b>	<b>3592.9</b>

COLLECTION OF CENTRAL EXCISE DUTY  
QUETTA COLLECTORATE

(Rs. in million)

Commodity	1985-86	1986-87	1987-88
1. Veg. Products (including Cooking Oil).	13.7	0.5	—
2. Beverages.	—	—	0.1
3. Sugar.	—	—	—
4. Tobacco.	—	—	—
5. Cement.	—	40.4	108.0
6. Natural Gas.	629.2	630.1	673.8
7. Crude Oil.	0.3	0.2	0.1
8. P.O.L. Products.	5.0	11.0	13.0
9. Paint & Varnishes.	—	—	—
10. Cosmetics.	—	—	—
11. Soap, Detergent and Detergent Bars.	—	—	—
12. Soda Ash.	—	—	—
13. Tyres and Tubes.	—	—	—
14. Bank Cheques.	—	—	—
15. Cotton Yarn.	3.4	5.6	10.8
16. Man-Made Yarn.	12.8	35.8	38.9
17. Woollen Fabrics.	1.1	0.8	1.0
18. Woollen Carpets.	—	—	—
19. Electric Batteries.	—	1.9	9.6
20. Electric Bulbs and Tubes.	0.1	0.1	—
21. Matches.	—	—	—
22. Services and Hotels.	0.6	0.9	0.9
23. T.V. Sets.	—	—	—
24. Other Items.	4.1	11.3	24.5
Total Gross.	670.3	738.9	880.7
Refunds.	—	—	—
Total Net.	670.3	738.9	880.7

PRODUCTION OF EXCISABLE GOODS FOR AND UPTO JUNE, 1988  
 (Open Figures shown in Production columns represent production for the month and those in brackets represent progressive production upto June, 1988)

Item	Commodities	Unit	Production/No. of Reporting Units					Stock at the end of the month						
			N.W.F.P.	Punjab	Balu-chistan	Sind	Total	N.W.F.P.	Punjab	Balu-chistan	Sind	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13		
02.01	Beverages													
	Total :	'000' containers	7093	127105	—	46616	180814	424	4059	14	3517	8014		
		—do—	(40245)	(767696)	(1204)	(273949)	(1083094)							
		R/Units	5	42	1	30	78							
A.	(i) Foreign Brand													
	(a) In less than 260 ml containers.	'000' containers	6181	78779	—	31335	116295	396	1512	—	1747	3655		
		—do—	(34262)	(484317)	(—)	(183638)	(702217)							
		R/Units	1	17	—	10	28							
	(b) Others	'000' containers	—	417	—	573	990	—	3	—	118	121		
		—do—	(—)	(5151)	(—)	(4089)	(9240)							
		R/Units	—	6	—	3	9							
	(ii) Others	'000' containers	912	3269	—	4791	8972	28	36	—	739	803		
	In less than 260 ml containers	—do—	(5981)	(19898)	(—)	(28798)	(54677)							
		R/Units	2	10	—	11	23							



	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>03.01 Cement</b>													
<b>Total:</b>													
			Tonnes	110382	200167	4917	239182	554648	17932	38480	1059	75477	132948
		Tonnes	(1365266)	(2444015)	(333419)	(2905102)	(7047802)						
		R/Units	3	8	1	9	21						
(a) Ordinary grey portland cement and Sulphate resistant cement.		Tonnes	110382	197767	4917	201762	514828	17932	38138	1059	70198	127327	
		Tonnes	(1365266)	(2411167)	(333419)	(2526547)	(6636399)						
		R/Units	3	7	1	7	18						
(b) Slag cement manufactured by the utilization of the blast furnace slag from the Pakistan Steel Mills.		Tonnes	—	—	—	37420	37420	—	—	—	—	5279	5279
		Tonnes	(—)	(—)	(—)	(378555)	(378555)						
		R/Units	—	—	—	2	2						
(c) All other sort of cement including white cement, coloured cement, high early strength cement, pozzollana cement, controlled cement and other special cement.		Tonnes	—	2400	—	—	2400	—	—	342	—	—	342
		Tonnes	(—)	(32848)	(—)	(—)	(32848)						
		R/Units	—	1	—	—	1						
<b>03.02 Salt</b>													
(i) Sea Salt.		Tonnes	—	—	—	—	10886	10886	—	—	—	119274	119274
		Tonnes	(—)	(—)	(—)	(265744)	(265744)						
		R/Units	—	—	—	7	7						
(ii) Rock Salt.		Tonnes	7868	33183	—	—	41051	1087	16007	—	—	—	17094
		Tonnes	(96981)	(460236)	(—)	(—)	(557217)						
		R/Units	4	22	—	—	—	26	—	—	—	—	—

	1	2	3	4	5	6	7	8	9	10	11	12	13
03.03 Crude Oil			'000' litres	-	22969	136	94275	117380	-	5117	251	3149	8517
			-do-	(-)	(1088063)	(1735)	(1144123)	(2233921)					
		R/Units	-	2	1	9	12						
03.04 Petroleum Gases			Million Cu, Metres	-	23	673	282	978	-	-	-	-	-
		-do-	(-)	(608)	(7643)	(3295)	(11546)						
		R/Units	-	3	2	4	9						
03.05 Furnance Oil			'000' litres	-	34807	-	146170	180977	-	-	-	16258	16258
		-do-	(-)	(381262)	(14)	(1551771)	(1933047)						
		R/Units	-	1	-	3	4						
03.06 High Speed Diesel Oil.			'000' litres	-	26761	-	89399	116160	-	7626	-	7047	14673
		-do-	(-)	(311603)	(-)	(1373562)	(1685165)						
		R/Units	-	1	-	2	3						
03.07 Diesel Oil Nos.			'000' litres	-	430	-	49258	49688	-	-	-	-	-
		-do-	(-)	(7649)	(-)	(384587)	(392236)						
		R/Units	-	1	-	2	3						
03.08 Jet Fuel.			'000' litres	-	4061	-	37737	41798	-	3666	-	6472	10138
		-do-	(-)	(20198)	(-)	(579379)	(599577)						
		R/Units	-	1	-	2	3						

1	2	3	4	5	6	7	8	9	10	11	12	13
03.09	Kerosene.	'000' litres	-	10312	-	37254	47566	-	3085	-	5581	8666
03.09	Motor Spirit.	-do-	(-)	(137169)	(-)	(278271)	(415440)					
		R/Units	-	1	-	2	3					
03.10	Motor Spirit.	'000' litres	-	36106	-	68474	104580	-	17787 <sup>0</sup>	-	5846	23633
03.10	-do-	-do-	(-)	(448059)	(-)	(720677)	(1168736)					
		R/Units	-	1	-	2	3					
03.11	Petroleum Grease.	Tonnes	-	-	129	185	314	-	122	75	200	397
03.11	Petroleum Grease.	Tonnes	(-)	(250)	(1362)	(2195)	(3807)					
		R/Units	3	1	1	2	7					
03.12	Petroleum Lubricating Oil.	'000' litres	1023	7462	1516	(17869)	(27870)	118	1940	118	7102	9278
		-do-	(10122)	(70492)	(12850)	(316448)	(409912)					
		R/Units	2	13	3	14	32					
03.13	Solvent Nephtha.	'000' litres	-	1566	-	1527	3093	-	958	-	12102	13060
		-do-	(-)	(16796)	(-)	(218355)	(235151)					
		R/Units	-	1	-	2	3					
03.14	Asphalt.	Tonnes	-	-	101	20226	20327	-	2152	86	2627	4865
		Tonnes	(-)	(1591)	(1274)	(189338)	(192203)					
		R/Units	-	1	1	2	4					
03.15	Petroleum Products Nos.	'000' litres	-	-	-	5884	5884	-	-	-	8162	8162
		-do-	(-)	(-)	(-)	(104410)	(104410)					
		R/Units	-	-	-	2	2					

1	2	3	4	5	6	7	8	9	10	11	12	13
04.03	Paint Pigments											
	(i) Sold by weight.											
	Tonnes	5	189	—	3	979	1173	16	130	—	597	743
	Tonnes	(128)	(1495)	(—)	(—)	(10703)	(12326)					
	R/Units	4	45	—	—	60	109					
	'000' litres	—	855	—	—	781	1636	1	552	—	688	1241
	—do—	(—)	(9790)	(—)	(—)	(9556)	(19346)					
	R/Units	4	97	—	—	34	135					
	(ii) Carbon Black sold by weight											
	Tonnes	—	2	—	—	403	405	—	—	—	1976	1976
	Tonnes	(—)	(32)	(—)	(—)	(5757)	(5789)					
	R/Units	—	1	—	—	1	2					
04.04	Perfumery, Cosmetics and Toilet Preparation.											
	No. '000'	—	4344	—	—	3848	8192	—	568	—	2068	2636
	—do—	(—)	(27663)	(—)	(—)	(29265)	(56928)					
	R/Units	—	45	—	—	46	91					
04.05	Soap and Detergent											
	(i) Soap Toilet.											
	Tonnes	—	2137	—	—	1370	3507	—	65	—	344	409
	—do—	(44)	(18708)	(—)	(—)	(12730)	(31482)					
	R/Units	1	23	—	—	13	37					
	Tonnes	—	141	—	—	1363	1504	—	3	—	334	337
	Tonnes	(—)	(1627)	(—)	(—)	(19208)	(20835)					
	R/Units	—	7	—	—	10	17					

1	2	3	4	5	6	7	8	9	10	11	12	13
	(iii) Detergent Bars.	Τόννοι	(-)	(1053)	(-)	(12809)	(30837)	398	1	28	29	
		Τόννοι	(-)	(1381)	(-)	(5730)	(7111)					
	(iv) Detergent Liquid	R/Units	(47)	(18108)	(-)	(13330)	(21483)	9				
		'000' litres	(-)	(3)	(-)	(221)	(224)	17	7	1	8	
		-do-	(-)	(3)	(-)	(221)	(224)					
	R/Units		(-)	(2)	(-)	(4)	(6)					
04.06	Soda Ash.	Τόννοι	(-)	(8838)	(-)	(38086)	(11924)	-	6241	-	1291	7532
		Τόννοι	(-)	(97658)	(-)	(36696)	(134354)					
	R/Units		(-)	(1)	(-)	(1)	(2)					
05.02	Tyres and Tubes	No. '000'	(-)	(15)	(-)	(212)	(239)	15	3	69	72	
	(i) Except Bicycle, Motor-	Τόννοι	(3)	(95)	(-)	(582)	(680)					
	cycle agricultural tractor	R/Units	(1)	(1)	(-)	(2)	(2)					
	etc. Tyres.	No. '000'	(1)	(300)	(-)	(222)	(1034)	1	3	3	55	61
		-do-	(32)	(-)	(-)	(352)	(384)					
	(ii) Tubes.	R/Units	(1)	(2)	(-)	(2)	(2)					
		Τόννοι	(738)	(1432)	(-)	(4003)	(13339)					
07.01	Paper and Paper Board	Τόννοι	176	794	2	1322	2294	168	154	121	273	716
	all sorts	Τόννοι	(474)	(12648)	(1998)	(12756)	(27876)					
	(i) Paper.	R/Units	1	4	3	20	28					

	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>(ii) Paper Board.</b>													
Tonnes		1020	4461	-	618	6099	477	1749	-	253	2479		
Tonnes		(13444)	(73688)	(-)	(6974)	(94106)							
R/Units		1	35	(-)	4	40							
<b>08.01 Cotton Yarn Twist and thread.</b>													
'000' KGS		1603	24545	982	22622	49752	413	6549	1178	7160	15300		
-do-		(19309)	(283007)	(11826)	(264293)	(578435)							
R/Units		7	88	8	98	201							
<b>08.03 Man-Made Fibre and Yarn</b>													
<b>(a) Man-Made Fibre (Discontinuous)</b>													
'000' KGS		-	1507	-	1095	2602	-	676	-	1389	2065		
-do-		(-)	(17936)	(-)	(11433)	(29369)							
R/Units		-	1	-	1	2							
<b>(b) Continuous Filament Yarn.</b>													
'000' KGS		-	553	610	559	1722	-	99	153	446	698		
-do-		(-)	(7932)	(7892)	(8489)	(24313)							
R/Units		-	3	4	9	16							
<b>(c) Yarn of Man-Made Fibre discontinuous or waste including raptured yarn.</b>													
'000' KGS		498	6451	103	2700	9752	147	1524	65	1108	2844		
-do-		(6862)	(70098)	(172)	(29630)	(106762)							
R/Units		6	66	2	54	128							
'000' KGS		56	370	-	46	472	37	87	-	28	152		
-do-		(282)	(4979)	(-)	(713)	(5974)							
R/Units		2	38	-	3	43							

1	2	3	4	5	6	7	8	9	10	11	12	13
08.08	Woolen Fabrics											
	(i) Carpets and Rugs.	Sqr. Metres	—	20337	—	23658	43995	—	25857	—	194936	220793
	—do—		(49635)	(344747)	(—)	(330928)	(725310)					
	R/Units		—	4	—	5	9					
	Nos.		8452	4175	—	4050	16677	14281	20407	688	60308	95684
	Nos.		(53827)	(18788)	(24135)	(146088)	(242838)					
	R/Units		1	2	1	4	8					
	(ii) Blankets, lohis.	Metres	51359	98805	—	8555	158719	115910	294614	3382	56598	410504
	—do—		(595490)	(922353)	(—)	(158592)	(1676435)					
	R/Units		1	4	1	3	9					
	No. '000'		493	5088	96	20057	25734	75	835	—	4953	5863
	—do—		(6633)	(67403)	(840)	(264338)	(339214)					
	R/Units		5	116	1	42	164					
	Tonnes		986	41684	—	32138	74808	491	14647	—	21066	36204
	Tonnes		(5371)	(515321)	(—)	(349019)	(869711)					
	R/Units		3	261	—	62	326					
	Nos.		—	868	6289	10723	17880	—	393	3469	4702	8564
	Nos.		(200)	(14672)	(47049)	(132710)	(194631)					
	R/Units		—	8	1	3	12					
09.02	Metal Containers all Sorts.											
09.03	Mild Steel Products.											
10.01	Electric Batteries and Parts thereof											
	(i) Storage Batteries.	Nos.	—	868	6289	10723	17880	—	393	3469	4702	8564
	Nos.		(200)	(14672)	(47049)	(132710)	(194631)					
	R/Units		—	8	1	3	12					

	1	2	3	4	5	6	7	8	9	10	11	12	13
(ii) Parts of Storage Batteries			No. '000'										
-do-			(-)	(74)	(-)	(107)	(181)						
R/Units					7	111	118						
No. '000'			538	298		3494	4330		83	26		1002	1111
-do-			(5694)	(3347)	(-)	(37348)	(46389)						
R/Units			2	1		2	5						
'000' metres				42		570	612					132	132
-do-			(-)	(409)	(-)	(5995)	(6404)						
R/Units					1		5						
10.04 Electric Fans and Parts thereof													
Nos.					911		12673	13584		13215		2175	15390
Nos.			(-)	(12557)	(-)	(133533)	(146090)						
R/Units				66									
Nos.				296			1698	1994		994		601	1595
Nos.			(-)	(2017)	(-)	(7694)	(9711)						
R/Units				11			13						
Nos.				438			10975	11413		2239		961	3200
Nos.			(-)	(7182)	(-)	(117839)	(125021)						
R/Units				38			1	39					
Nos.				177				177		9982		613	10595
Nos.			(-)	(3358)	(-)	(8000)	(11358)						
R/Units				17			2	19					

1	2	3	4	5	6	7	8	9	10	11	12	13
	(d) All other fans	Nos.	-	133	-	-	133	-	488	-	611	1058
		Nos.	(-)	(-)	(-)	(-)	(-)	(-)				
		R/Units	(-)	(1185)	(-)	(1185)	(13205)	(-)				
	(e) Parts of electric fans	Nos.	-	478	-	1095	1197	-	333	-	867	3505
		Nos.	(-)	(-)	(-)	(-)	(-)	(-)				
		R/Units	(-)	(301)	(-)	(388)	(237)	(-)				
10.05	Television	Nos.	1215	279	-	34059	35553	248	96	-	9360	9704
		Nos.	(9164)	(5354)	(-)	(331455)	(345973)					
		R/Units	(-)	(1332)	(-)	(133237)	(140003)	10				
10.07	Gas apparatus and appliances	Nos.	-	8360	-	17890	26250	-	11561	-	52144	63705
		Nos.	(-)	(90572)	(-)	(382570)	(473142)					
		R/Units	-	62	-	19	81					
10.08	Wire and Cables	Tonnes	-	287	100	231	618	-	276	47	178	501
	(i) Naked Wire.	Tonnes	(44)	(2701)	(937)	(3118)	(6800)					
		R/Units	-	16	2	6	24					
		'000' metres	903	4721	560	10557	16741	1009	4012	473	5263	10757
	(ii) Plastic Insulated.	-do-	(7819)	(95685)	(6505)	(97948)	(207957)					
		R/Units	1	120	2	18	141					
12.01	Matches	100 Box	588948	526382	-	500816	1616146	65184	24752	-	135907	225843
		100 Box	(8396964)	(6059504)	(-)	(10451591)	(24908059)					
		R/Units	4	8	-	6	18					

	1	2	3	4	5	6	7	8	9	10	11	12	13
12.02 Glass and Glasswares													
(a) Glass Sheets and Plate.				100	242		130	472	59	188		164	411
			-do-	(1190)	(2880)	(-)	(1573)	(5643)					
			R/Units	1	4	-	4	9					
(b) Laboratory Glass and Glasswares.					11194		308	11502		5046		322	5368
			-do-	(-)	(57700)	(-)	(2150)	(59850)					
			R/Units	-	1	-	1	2					
(c) Glass Vials and ampoules.							11646	11646				8617	8617
			-do-	(-)	(-)	(-)	(177781)	(177781)					
			R/Units	-	-	-	3	3				3388	5346
(d) Glass Shells, Glass Tubes and Glass Roads for Bulbs and Tubes.				986			3339	4325	1958				
			-do-	(11565)	(-)	(-)	(37356)	(48921)					
			R/Units	1	-	-	3	4					
(e) Other Glass and Glasswares.					6802	5839	35856	48497	514	15878	8783	850	26025
			-do-	(12861)	(99456)	(45574)	(550544)	(708435)					
			R/Units	-	14	1	23	38					

SALES TAX COLLECTIONS (IMPORTS, CENTRAL EXCISE AND  
GOODS NOT LIABLE TO CENTRAL EXCISE) (1951-52 - 1987-88)

(Rs. in million)

Year	Sales Tax on Imports	Sales Tax on Exciseable Goods	Sales Tax on Goods not Liable to Central Excise	Total Sales Tax
	Collection	Collection	Collection	Collection
1951-52	98.7	—	17.4	116.1
1952-53	101.3	—	39.3	140.6
1953-54	46.7	—	63.6	110.3
1954-55	60.8	—	80.1	140.9
1955-56	81.4	—	85.9	167.3
1956-57	92.0	28.1	71.1	191.2
1957-58	93.5	55.6	70.6	219.7
1958-59	98.3	83.3	81.7	263.3
1959-60	106.4	73.3	90.4	270.1
1960-61	157.3	119.3	85.8	362.4
1961-62	166.8	120.6	90.3	377.7
1962-63	210.5	129.0	88.3	422.8
1963-64	246.4	146.3	119.3	512.0
1964-65	311.2	163.0	114.1	588.3
1965-66	295.1	196.3	121.4	612.8
1966-67	330.4	260.4	93.0	683.8
1967-68	237.2	78.3	85.8	401.3
1968-69	282.7	93.8	108.6	485.1
1969-70	352.4	61.7	107.9	522.0
1970-71	437.6	80.4	90.4	608.4
1971-72	331.8	81.2	68.5	481.5
1972-73	312.0	84.3	64.3	460.6
1973-74	533.1	132.4	26.5	692.0
1974-75	752.4	149.8	172.4	1074.6
1975-76	886.2	145.1	168.1	1199.6
1976-77	1122.3	126.8	113.5	1362.6
1977-78	1342.3	137.5	110.1	1589.9
1978-79	1636.9	174.0	123.8	1934.7
1979-80	1889.5	303.1	216.9	2409.5
1980-81	2235.2	364.3	293.6	2893.1
1981-82	2651.1	305.2	293.7	3250.0
1982-83	2773.7	180.4	535.1	3489.2
1983-84	3651.5	230.4	742.1	4624.0
1984-85	3541.6	258.2	874.1	4673.9
1985-86	3566.1	708.6	654.1	4928.8
1986-87	4573.6	587.7	1247.5	6408.8
1987-88	5175.9	2091.6	1475.3	8742.8

## ALL PAKISTAN SALES TAX COLLECTION

(Rs. in million)

S. No.	Commodities	1987-88	2. No.
<b>1. Sales Tax on Imports:</b>			
1.	Gross Collections. ✓	5677.2	
2.	Refunds & Drawbacks.	45.3	
3.	Rebate etc.	456.0	
4.	Net Collections.	5175.9	
<b>II-A. Sales Tax on Excisable Goods :</b>			
1.	Gas Appliances.	15.9	
2.	Glass products.	96.5	
3.	Metal Containers. ✓	69.9	
4.	Paper and Paper Board. ✓	143.7	
5.	Tyres and Tubes. ✓	63.7	
6.	Wires and Cables. ✓	9.6	
7.	Wireless Receiving Sets (T.V.).	221.5	
8.	Perfumery and Cosmetics. ✓	29.3	
9.	Beverages.	247.8	
10.	Syrups Squashes and Juices.	132.3	
11.	Cigarettes. ✓	1039.2	
12.	Hotels and Restaurants.	—	
13.	Cement.	15.8	
14.	Soda Ash. ✓	0.3	
15.	Carbon Black (Paint and Pignent).	6.1	
16.	Beverages Concentrate.	1.4	
17.	Lubricating oil.	—	
18.	POL (Naptha).	—	
19.	Steel Ingots and Billets.	—	
20.	Storage Batteries.	—	
21.	Paint and Varnishes.	—	
22.	Asphalt.	—	
23.	Lead Oxide.	—	
24.	P.T.X.	—	
25.	Total (II-A).	2091.6	
		<b>Total (A+B)</b>	

## ALL PAKISTAN SALES TAX COLLECTION

(Rs. in million)		(Rs. in million)	
S. No.	Commodities	1987-88	No.
<b>II. A Sales Tax on goods exempted from Excise Duties</b>			
1.	Caustic Soda.	72.9	1.
2.	Electric Goods.	66.3	2.
	(i) Air Conditioners and Refrigerator.	13.6	3.
	(ii) Other Electric Goods.	6.6	4.
	(iii) Washing Machine.	86.5	5.
	Total (i to iii).	168.8	6.
3.	Plastic Goods.	113.6	7.
4.	Poly Propylens bags.	12.6	8.
5.	Rubber Goods.	14.1	9.
6.	Carpets (Machine Made).	23.4	10.
7.	Cassettes.	148.8	11.
8.	Jute Products.	1.4	12.
9.	M.S. Products.	1.2	13.
10.	Man Made Yarn & Fabrics.	—	14.
11.	Acetate Yarn.	—	15.
12.	Artificial Leather & Rexine.	—	16.
13.	Blankets.	—	17.
14.	Carpets (Woolen).	—	18.
15.	Foam & Foam Products.	—	19.
16.	Gas Appliances.	—	20.
17.	Resin Materials.	—	21.
18.	Steel Fixtures.	—	22.
19.	Telephone Sets.	—	23.
20.	Margarine.	—	24.
21.	Processed Fabrics.	—	25.
22.	Dyestuff.	—	26.
23.	Woolen Fabrics.	—	27.
24.	Soda Ash.	—	28.
25.	P.V.C. Pipes.	—	29.
26.	Telephone Parts.	—	30.
	Total (II).	573.3	31.
	Total (A&B).	2664.9	32.

S. No.	Commodities	1987-88	(Rs. in million)
<b>Sales Tax Non-Excisable &amp; other Goods:</b>			
1.	Acid Oil.		
2.	Adhesive tapes.		
3.	Air filters.		
4.	Alcohol.		
5.	Aluminium goods.	15.0	
6.	Aluminium sulphate.		
7.	Ammonia gas.	4.6	
8.	Ammonium chloride.		
9.	Anodized products.		
10.	Arms.	46.3	
11.	Ammunition.		
12.	Asbestos products.	39.4	
13.	Asbestos waste.		
14.	Auto parts.	25.9	
15.	Baggasse.	3.9	
16.	Base chemicals.		
17.	Bryte powder.		
18.	Biscuits, bakery & confectionery.	138.5	
19.	Black shell board.		
20.	Bleaching powder.	1.4	
21.	Brake fluids.		
22.	Bross rods.		
23.	Brushware.		
24.	Bus Body Building.	7.4	
25.	Bukrum.		
26.	Bungs.		
27.	Calcium carbonate.		
28.	Carbon dioxide gas (CO <sub>2</sub> ).	2.0	
29.	Carbon oil.		
30.	Cast iron pipes.		
31.	Cement pipes.	1.2	
32.	Cereal products.		
33.	Chemicals.	44.2	
34.	Chlorine.	0.2	
35.	Cigarette filter rods.	2.1	
36.	Treated concentrates.	7.0	
37.	Corn syrup.		
38.	Crown corks.	10.7	
39.	Custard powder.		
40.	D.D.T.		
41.	Defence equipment.		
42.	Diaries.		
43.	Electric components.		
44.	Engineering goods (NOS).		
45.	Essences.	8.5	
46.	Explosives.		
47.	Fibre glass.		

(Rs. in million)

S. No.	Commodities	1987-88
48.	Flocking cloth/material.	—
49.	Flush doors.	—
50.	Food products.	—
51.	Formica.	—
52.	Foot wears.	21.9
53.	Fructose syrups.	—
54.	Fuel filters.	—
55.	Acids (NOS).	—
56.	Gasoline dispensing pumps.	—
57.	Celatin.	—
58.	Gear clip pins.	—
59.	Glass bangles.	—
60.	Glaxose-D.	—
61.	Gases & Acides not specified.	10.1
62.	Glue.	—
63.	Glycerine.	—
64.	Guar gum.	4.0
65.	Gypsum powder.	—
66.	Hydrochloric acid.	5.0
67.	Ice cream.	33.6
68.	Industrial gases (n.o.s.).	14.7
69.	Katha.	—
70.	Liquid glucose.	61.7
71.	Liquors.	—
72.	Maize sterch.	—
73.	Maize products.	—
74.	Metal products.	8.5
75.	Mineral water.	—
76.	Monofilament gute.	—
77.	Mud (press cake).	—
78.	Music products.	—
79.	Oil dirts.	—
80.	Opium.	—
81.	Oil filters.	—
82.	Oxygen gas.	—
83.	Paint removers.	—
84.	Fan masals.	—
85.	Paper cones, bobbins, etc.	—
86.	Paper tubes.	38.6
87.	Paper products.	—
88.	Plaster of Paris.	—
89.	Plywood.	8.8
90.	Pottery.	—
91.	Precision parts.	4.0
92.	Quilts.	—
93.	Railway sleepers.	4.7
94.	Railway track clips.	—
95.	R.C.C. pipes.	—
96.	Regmal.	—
97.	Rivets.	—

(Rs. in million)

S. No.	Commodities	1987-88	2
98.	Ribbon for typewriters.	—	
99.	Roofing felt.	—	
100.	Silica sand.	—	
101.	Sanitary napkins.	—	
102.	Sanitary ware.	24.0	
103.	Scales.	—	
104.	Semi precious stones.	—	
105.	Sweets.	9.9	
106.	Sisal rope.	—	
107.	Soap stock.	4.0	
108.	Soap stone.	—	
109.	Soda water machinery.	—	
110.	Sodium hydrosulphate.	—	
111.	Soft cotton waste.	—	
112.	Sparking plugs.	—	
113.	Spices.	—	
114.	Spirits.	20.4	
115.	Springs & leaves for springs of iron & steel.	—	
116.	Spring mattresses.	—	
117.	Staple pins.	—	
118.	Steel structure.	—	
119.	Steel wire.	—	
120.	Steel wool.	—	
121.	Stencils.	—	
122.	Sticker labels.	—	
123.	Stone powder.	—	
124.	Sulphate clay gypsum.	—	
125.	Sulphur.	—	
126.	Sulphuric acid.	13.3	
127.	Sauf supari.	—	
128.	Supplement-32-complan.	2.0	
129.	Surgical cotton/cotton bandages.	—	
130.	Titles.		
	(i) Ceramic.	36.8	
	(ii) Marble.	—	
	(iii) Others.	—	
	Total (i to iii).	36.8	
131.	Ticken cloth.	—	
132.	Tin.	—	
133.	Tooth picks.	—	
134.	Trailers.	—	
135.	Tyre retreading.	—	
136.	Telephone parts.	0.4	
137.	Urea formaldehyde.	—	
138.	Vehicles.	—	
139.	(i) Autocycles including rickshaws.	—	
	(ii) Motor cars.	126.6	
	(iii) Jeeps.	—	





## COLLECTION OF SALES TAX PESHAWAR COLLECTORATE

(Appraisal &amp; Prevention)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>1. Sales Tax on Imports:</b>		
1.	Gross Collections.	30.6
2.	Refunds & Drawbacks.	—
3.	Rebates etc.	—
4.	Net Collections.	30.6
<b>11-A. Sales Tax on Excisable Goods:</b>		
1.	Gas Appliances.	—
2.	Glass products.	12.6
3.	Metal Containers.	0.1
4.	Paper and Paper Board.	16.8
5.	Tyres and Tubes.	0.3
6.	Wires and Cables.	—
7.	Wireless Receiving Sets (T.V.).	7.0
8.	Perfumery and Cosmetics.	—
9.	Beverages.	12.8
10.	Syrups Squashes and Juices.	—
11.	Cigarettes.	397.5
12.	Hotels and Restaurants.	—
13.	Cement.	1.9
14.	Soda Ash.	—
15.	Carbon Black (Paint-n-Pigment).	—
16.	Beverages Concentrate.	—
17.	Lubricating oil.	—
18.	POL (Naptha).	—
19.	Steel Ingots and Billets.	—
20.	Storage Batteries.	—
21.	Paint and Varnishes.	—
22.	Asphalt.	—
23.	Lead Oxide.	—
24.	B.T.X.	—
	Total (II-A).	449.0

## COLLECTION OF SALES TAX PESHAWAR COLLECTORATE

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
<b>II-B. Sales Tax on goods exempted from Excise Duties:</b>			
1.	Caustic Soda.	0.2	1.
2.	Electric Goods.		2.
	(i) Air Conditioners and Refrigerator.		3.
	(ii) Other Electric Goods.		4.
	(iii) Washing Machine.		5.
	8.0 Total (i to iii).		6.
3.	Plastic Goods.	5.0	7.
4.	Poly Propylene bags.		8.
5.	Rubber Goods.		9.
6.	Carpets (Machine Made).		10.
7.	Cassettes.		11.
8.	Jute Products.	7.7	12.
9.	M.S. Products.		13.
10.	Man Made Yarn & Fabrics.		14.
11.	Acetate Yarn.		15.
12.	Artificial Leather & Rexine.		16.
13.	Blankets.		17.
14.	Carpets (Woolen).		18.
15.	Foam & Foam Products.		19.
16.	Gas Appliances.		20.
17.	Resin Materials.		21.
18.	Steel Fixtures.		22.
19.	Telephone Sets.		23.
20.	Margarine.		24.
21.	Processed Fabrics.		25.
22.	Dyestuff.		26.
23.	Woolen Fabrics.		27.
	Total (II-B).	12.9	28.
	Total (A&B).	461.9	29.
			30.
			31.
			32.
			33.
			34.
			35.
			36.
			37.
			38.
			39.
			40.
			41.
			42.
			43.
			44.
			45.
			46.
			47.

## COLLECTION OF SALES TAX PESHAWAR COLLECTORATE

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>Sales Tax Non-Excisable &amp; other Goods:</b>		
1.	Acid Oil.	—
2.	Adhesive tapes.	—
3.	Air filters.	—
4.	Alcohol.	—
5.	Aluminium goods.	1.1
6.	Aluminium sulphate.	—
7.	Ammonia gas.	0.8
8.	Ammonium chloride.	—
9.	Anodized products.	—
10.	Arms.	2.3
11.	Ammunition.	—
12.	Asbestos products.	—
13.	Asbestos waste.	—
14.	Auto parts.	—
15.	Baggasse.	2.3
16.	Base chemicals.	—
17.	Bryte powder.	—
18.	Biscuits, bakery & confectionery.	0.1
19.	Black shell board.	—
20.	Bleaching powder.	0.4
21.	Brake fluids.	—
22.	Brass rods.	—
23.	Brushware.	—
24.	Bukrum.	—
25.	Bus Body Building.	0.3
26.	Bungs.	—
27.	Calcium carbonate.	—
28.	Carbon dioxide gas (CO <sub>2</sub> ).	0.1
29.	Carbon oil.	—
30.	Cast iron pipes.	—
31.	Cement pipes.	0.3
32.	Cereal products.	—
33.	Chemicals.	—
34.	Chlorine.	0.2
35.	Cigarette filter rods.	—
36.	Treated concentrates.	—
37.	Corn syrup.	—
38.	Crown corks.	0.8
39.	Custard powder.	—
40.	D.D.T.	—
41.	Defence equipment.	—
42.	Diaries.	—
43.	Electric components.	—
44.	Engineering goods (NOS).	—
45.	Essences.	—
46.	Explosives.	—
47.	Fibre glass.	—

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
48.	Flocking cloth/material.		98. Sanitary napkins
49.	Flush doors.		99. Sanitary wares
50.	Food products.		100. Scales
51.	Formica.		101. Semi-precious stones
52.	Fructose syrups.		102. Sweats
53.	Fuel filters.		103. Sial rope
54.	Acids (NOS).		104. Soap sticks
55.	Gasoline dispensing pumps.		105. Soap stone
56.	Gelatin.		106. Soda water machinery
57.	Gem clip pins.		107. Sodium hydrophosphate
58.	Glass bangles.		108. Soft cotton waste
59.	Glaxose-D.		109. Sparking plug
60.	Glue.		110. Spices
61.	Glycerine.		111. Spirts
62.	Guar gum.		112. Springs & leas for springs of iron & steel
63.	Gypsum powder.		113. Spring mattresses
64.	Hydrochloric acid.		114. Stair pins
65.	Ice-cream.		115. Steel structure
66.	Industrial gases (n.o.s.).	0.1	116. Steel wire
67.	Katha.		117. Steel wool
68.	Liquid glucose.	2.1	118. Stencils
69.	Liquors.		119. Stirrer labels
70.	Maize starch.		120. Stone powder
71.	Maize products.		121. Sulphate chloride pigment
72.	Metal products.		122. Sulphur
73.	Mineral water.		123. Sulphuric acid
74.	Monofilament guts.		124. Sulfur smoke
75.	Mud (press cake).		125. Supplement compound
76.	Music products.		126. Surgical cotton/vulcanized bandages
77.	Oil dirts.		127. Tiles
78.	Opium.		(i) Cream
79.	Oil filters.		(ii) Marble
80.	Oxygen gas.		(iii) Other
81.	Paint removers.		Total (to iii)
82.	Pan masala.		128. Ticken cloth
83.	Paper cones, bobbins, etc.		129. Tin
84.	Paper products.		130. Tooth sticks
85.	Plaster of Paris.		131. Trailers
86.	Plywood.		132. Tyre retreading
87.	Pottery.		133. Urea formaldehyde
88.	Precision parts.		134. Vehicles
89.	Quilts.		(i) Auto-cycles including rickshaws
90.	Railway sleepers.	1.6	(ii) Motor
91.	Railway track clips.		(iii) Jeeps
92.	R.C.C. pipes.		(iv) Motor cycles
93.	Regmal.		(v) Scooters
94.	Rivets.		(vi) Vans
95.	Ribbon for typewriters.		(vii) Others
96.	Roofing felt.		Total (to vii)
97.	Silica sand.		135. Veneer

Sl. No.	Commodities	1987-88	Sl. No.
98.	Sanitary napkins.	—	48. Flocking cloths
99.	Sanitary ware.	1.3	49. Flush doors
100.	Scales.	—	50. Food products
101.	Semi precious stones.	—	51. Formica
102.	Sweets.	0.1	52. Fructose syrups
103.	Sisal rope.	—	53. Fuel filters
104.	Soap stock.	—	54. Acids (H <sub>2</sub> O <sub>2</sub> )
105.	Soap stone.	0.2	55. Gasoline dispensing pumps
106.	Soda water machinery.	—	56. Gelatin
107.	Sodium hydrosulphate.	—	57. Gem clip pins
108.	Soft cotton waste.	—	58. Glass hangers
109.	Sparking plugs.	—	59. Glass-D.
110.	Spices.	—	60. Glue
111.	Spirits.	—	61. Glycerine
112.	Springs & leaves for springs of iron & steel.	1.1	62. Guar gum
113.	Spring mattresses.	—	63. Gypsum powder
114.	Staple pins.	—	64. Hydrochloric acid
115.	Steel structure.	—	65. Ice cream
116.	Steel wire.	0.1	66. Industrial gases (n.o.s.)
117.	Steel wool.	—	67. Katalin
118.	Stencils.	0.1	68. Lipid glucose
119.	Sticker labels.	—	69. Liposols
120.	Stone powder.	—	70. Maize starch
121.	Sulphate clay gypsum.	—	71. Maize products
122.	Sulphur.	—	72. Metal products
123.	Sulphuric acid.	—	73. Mineral water
124.	Saunf supari.	0.7	74. Monofluoride gas
125.	Supplement-32-complan.	—	75. Mud (press cake)
126.	Surgical cotton/cotton bandages.	—	76. Music products
127.	Tiles.	9.2	77. Oil dists.
	(i) Ceramic.	—	78. Opium
	(ii) Marble.	—	79. Oil filters
	(iii) Others.	—	80. Oxygen gas
	Total (i to iii).	9.2	81. Paint remover
128.	Ticken cloth.	—	82. Pan masala
129.	Tin.	—	83. Paper cones, toppings, etc.
130.	Tooth picks.	—	84. Paper products
131.	Trailers.	—	85. Plaster of Paris
132.	Tyre retreading.	—	86. Plywood
133.	Urea formaldehyde.	—	87. Pottery
134.	Vehicles.	—	88. Precision parts
	(i) Autocyles including rickshaws.	—	89. Quills
	(ii) Motor cars.	—	90. Railway steels
	(iii) Jeeps.	—	91. Railway track clips
	(iv) Motor cycles.	—	92. R.C.C. pipes
	(v) Scooters.	—	93. Reginal
	(vi) Vans.	—	94. Rivers
	(vii) Others.	—	95. Ribbon for typewriters
	Total (i to vii).	—	96. Roofing felt
135.	Veneer.	—	97. Silica sand

## COLLECTION OF SALES TAX LAHORE COLLECTORATE (Rs. in million)

Sl. No.	Commodities	1987-88
136.	Wadding.	—
137.	Wrappers.	—
138.	Water coolers.	—
139.	Water meters.	—
140.	Weights and measures.	—
141.	Wire gauze.	—
142.	Wireless receiving sets.	—
143.	Miscellaneous.	13.0
144.	Arrears.	1.6
145.	Others.	—
	Total (1 to 145).	39.7
	Gross collection (i to iv).	532.2
	Refunds & drawbacks.	—
	Rebates etc.	—
	Net collection.	532.2
	2. Tyres and Tubes.	—
	4. Paper and Paper Board.	—
	3. Metal Containers.	—
	3. Glass Jars.	—
	1. Gas Appliances.	—
11-A.	Sales Tax on Excessible Goods:	—
4.	Net Collections.	—
3.	Rebates etc.	—
2.	Refunds & Drawbacks.	—
1.	Gross Collections.	—
	Sales Tax on Imports.	—
	Commodities	—
	1987-88	—
	24. B.T.X.	—
	23. Lead Oxide.	—
	22. Asphalt.	—
	21. Paint and Varnishes.	—
	20. Storage Batteries.	—
	19. Steel Ingots and Billets.	—
	18. POL (Naphtha).	—
	17. Lubricating oil.	—
	16. Beverages Concentrate.	—
	15. Carbon Black (Paint-pigment).	—
	14. Soda Ash.	—
	13. Cement.	—
	12. Hotels and Restaurants.	—
	11. Cigarettes.	—
	10. Syrup, Sousthes and Juices.	—
	9. Beverages.	—
	8. Perfumery and Cosmetics.	—
	7. Wireless Receiving Sets (T.V.).	—
	6. Wires and Cables.	—
	Total (II-A).	438.3

## COLLECTION OF SALES TAX LAHORE COLLECTORATE

Sl. No.	Commodities	1987-88
<b>Sales Tax on Imports:</b>		
1.	Gross Collections.	563.8
2.	Refunds & Drawbacks.	3.1
3.	Rebate etc.	81.0
4.	Net Collections.	479.7
<b>11-A. Sales Tax on Excisable Goods:</b>		
1.	Gas Appliances.	1.6
2.	Glass products.	20.7
3.	Metal Containers.	12.3
4.	Paper and Paper Board.	84.4
5.	Tyres and Tubes.	14.9
6.	Wires and Cables.	3.4
7.	Wireless Receiving Sets (T.V.).	1.5
8.	Perfumery and Cosmetics.	9.1
9.	Beverages.	129.7
10.	Syrups Squashes and Juices.	107.1
11.	Cigarettes.	51.9
12.	Hotels and Restaurants.	—
13.	Cement.	1.9
14.	Soda Ash.	—
15.	Carbon Black (Paint-n-Pigment).	—
16.	Beverages Concentrate.	—
17.	Lubricating oil.	—
18.	POL (Naptha).	—
19.	Steel Ingots and Billets.	—
20.	Storage Batteries.	—
21.	Paint and Varnishes.	—
22.	Asphalt.	—
23.	Lead Oxide.	—
24.	B.T.X.	—
	<b>Total (11-A).</b>	<b>438.5</b>

## COLLECTION OF SALES TAX LAHORE COLLECTORATE

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
<b>II-B. Sales Tax on goods exempted from Excise Duties:</b>			
1.	Caustic Soda.	64.2	1.
2.	Electric Goods.	—	2.
	(i) Air Conditioners and Refrigerator.	23.6	3.
	(ii) Other Electric Goods.	0.5	4.
	(iii) Washing Machine.	1.6	5.
	Total (i to iii).	25.7	6.
3.	Plastic Goods.	23.8	7.
4.	Poly Propylene bags.	12.2	8.
5.	Rubber Goods.	10.8	9.
6.	Carpets (Machine Made).	8.8	10.
7.	Cassettes.	—	11.
8.	Jute Products.	81.1	12.
9.	M.S. Products.	0.1	13.
10.	Man Made Yarn & Fabrics.	1.0	14.
11.	Acetate Yarn.	—	15.
12.	Artificial Leather & Rexine.	—	16.
13.	Blankets.	—	17.
14.	Carpets (Woollen).	—	18.
15.	Foam & Foam Products.	—	19.
16.	Gas Appliances.	—	20.
17.	Resin Materials.	—	21.
18.	Steel Fixtures.	—	22.
19.	Telephone Sets.	—	23.
20.	Margarine.	—	24.
21.	Processed Fabrics.	—	25.
22.	Dyestuff.	—	26.
23.	Woollen Fabrics.	—	27.
24.	P.V.C. Pipes.	—	28.
	Total (II-B).	227.7	29.
	Total (A&B).	666.2	30.
		—	31.
		—	32.
		—	33.
		—	34.
		—	35.
		—	36.
		—	37.
		—	38.
		—	39.
		—	40.
		—	41.
		—	42.
		—	43.
		—	44.
		—	45.
		—	46.
		—	47.

## COLLECTION OF SALES TAX LAHORE COLLECTORATE

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
<b>Sales Tax Non-Excisable &amp; other Goods:</b>			
1.	Acid Oil.	—	1.
2.	Adhesive tapes.	—	2.
3.	Air filters.	—	3.
4.	Alcohol.	—	4.
5.	Aluminium goods.	0.5	5.
6.	Aluminium sulphate.	—	6.
7.	Ammonia gas.	3.6	7.
8.	Ammonium chloride.	—	8.
9.	Anodized products.	—	9.
10.	Arms.	1.5	10.
11.	Ammunition.	—	11.
12.	Asbestos products.	—	12.
13.	Asbestos waste.	—	13.
14.	Auto parts.	4.7	14.
15.	Baggage.	0.6	15.
16.	Base chemicals.	—	16.
17.	Bryte powder.	—	17.
18.	Biscuits, bakery & confectionery.	48.6	18.
19.	Black shell board.	—	19.
20.	Bleaching powder.	1.0	20.
21.	Brake fluids.	—	21.
22.	Brass rods.	—	22.
23.	Brushware.	—	23.
24.	Bukrum.	—	24.
25.	Bus Body Building.	1.7	25.
26.	Bungs.	—	26.
27.	Calcium carbonate.	—	27.
28.	Carbon dioxide gas (CO <sub>2</sub> ).	1.9	28.
29.	Carbon oil.	—	29.
30.	Cast iron pipes.	—	30.
31.	Cement pipes.	0.3	31.
32.	Cereal products.	—	32.
33.	Chemicals.	—	33.
34.	Chlorine.	—	34.
35.	Cigarette filter rods.	0.1	35.
36.	Treated concentrates.	7.0	36.
37.	Corn syrup.	—	37.
38.	Crown corks.	3.5	38.
39.	Custard powder.	—	39.
40.	D.D.T.	—	40.
41.	Defence equipment.	—	41.
42.	Diaries.	—	42.
43.	Electric components.	—	43.
44.	Engineering goods (NOS).	—	44.
45.	Essences.	2.4	45.
46.	Explosives.	—	46.
47.	Fibre glass.	—	47.

(Rs. in million)

Sl. No.	Commodities	1987-88
48.	Flocking cloth/material.	—
49.	Flush doors.	—
50.	Foot wears.	15.0
51.	Food products.	—
52.	Formica.	—
53.	Fructose syrups.	—
54.	Fuel filters.	—
55.	Acids (NOS).	—
56.	Gasoline dispensing pumps.	—
57.	Gejatin.	—
58.	Gem clip pins.	—
59.	Glass bangles.	—
60.	Glaxose-D.	—
61.	Glue.	—
62.	Glycerine.	1.4
63.	Guar gum.	—
64.	Gases & Acid not specified.	10.1
65.	Gypsum powder.	—
66.	Hydrochloric acid.	5.0
67.	Ice cream.	20.5
68.	Industrial gases (n.o.s.).	—
69.	Katha.	—
70.	Liquid glucose.	49.3
71.	Liquors.	—
72.	Maize starch.	—
73.	Maize products.	—
74.	Metal products.	—
75.	Mineral water.	—
76.	Monofilament guts.	—
77.	Mud (press cake).	—
78.	Music products.	—
79.	Oil dirts.	—
80.	Opium.	—
81.	Oil filters.	—
82.	Oxygen gas.	—
83.	Paint removers.	—
84.	Pan masala.	—
85.	Paper cones, bobbins, etc.	—
86.	Paper Tube.	38.6
87.	Paper products.	—
88.	Plaster of Paris.	—
89.	Plywood.	1.8
90.	Pottery.	—
91.	Precision parts.	—
92.	Quilts.	—
93.	Railway sleepers.	1.7
94.	Railway track clips.	—
95.	R.C.C. pipes.	—
96.	Regmal.	—
97.	Rivets.	—

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
98.	Ribbon for typewriters.	—	48. Floccing cloth (meters).
99.	Roofing felt.	—	49. Flash boots.
100.	Silica sand.	—	50. Foot wear.
101.	Sanitary napkins.	—	51. Food products.
102.	Sanitary ware.	8.3	52. Fertilizers.
103.	Scales.	—	53. Fertilizer synops.
104.	Semi precious stones.	—	54. Fuel filters.
105.	Sisal rope.	—	55. Acids (HCl).
106.	Soap stock.	3.4	56. Gasoline dispensing pumps.
107.	Soap stone.	—	57. Gellan.
108.	Soda water machinery.	—	58. Gem chip pins.
109.	Sodium hydrosulphate.	—	59. Glass bangles.
110.	Soft cotton waste.	—	60. Glasses-D.
111.	Sparking plugs.	—	61. Glue.
112.	Spices.	—	62. Glycerine.
113.	Spirits.	8.2	63. Gypsum.
114.	Springs & leaves for springs of iron & steel.	—	64. Gases & Acid not specified.
115.	Spring mattresses.	—	65. Gypsum powder.
116.	Staple pins.	—	66. Hydrochloric acid.
117.	Steel structure.	—	67. Ice cream.
118.	Steel wire.	—	68. Industrial gases (n.o.s.).
119.	Steel wool.	—	69. Kerosene.
120.	Stencils.	—	70. Liquid glucose.
121.	Sticker labels.	—	71. Liquors.
122.	Stone powder.	—	72. Malt starch.
123.	Sulphate clay gypsum.	—	73. Malt products.
124.	Sulphur.	—	74. Metal products.
125.	Sulphuric acid.	—	75. Mineral water.
126.	Saunf supari.	9.6	76. Monofilament gut.
127.	Supplement-32-complan.	2.0	77. Muesli cakes.
128.	Surgical cotton/cotton bandages.	—	78. Mustard products.
129.	Tiles.	7.4	79. Oil seeds.
	(i) Ceramic.	—	80. Opium.
	(ii) Marble.	—	81. Oil filters.
	(iii) Others.	—	82. Oxygen gas.
	Total (i to iii).	7.4	83. Paint emulsions.
130.	Ticken cloth.	—	84. Pan masala.
131.	Tin.	—	85. Paper cones, joppins, etc.
132.	Tooth picks.	—	86. Paper tubes.
133.	Trailers.	—	87. Paper products.
134.	Tyre retreading.	—	88. Plastic of paper.
135.	Urea formaldehyde.	—	89. Plywood.
	Vehicles.	—	90. Pottery.
136.	(i) Autocycles including rickshaws.	—	91. Praction parts.
	(ii) Motor cars.	—	92. Quills.
	(iii) Jeeps.	—	93. Railway sleepers.
	(iv) Motor cycles.	—	94. Railway track clips.
	(v) Scooters.	—	95. R.C.C. pipes.
	(vi) Vans.	—	96. Reginal.
	(vii) Others.	—	97. Rivets.
	Total (i to vii).	—	



## COLLECTION OF SALES TAX KARACHI COLLECTORATE (CE&amp;ST)

		(Rs. in million)
Sl. No.	Commodities	1987-88
<b>I. Sales Tax on Imports:</b>		
1.	Gross Collections.	—
2.	Refunds & Drawbacks.	—
3.	Rebate etc.	—
4.	Net Collections.	—
<b>II-A. Sales Tax on Excisable Goods:</b>		
1.	Gas Appliances.	14.3
2.	Glass products.	20.2
3.	Metal Containers.	53.0
4.	Paper and Paper Board.	34.0
5.	Tyres and Tubes.	48.5
6.	Wires and Cables.	5.3
7.	Wireless Receiving Sets (T.V.).	211.5
8.	Perfumery and Cosmetics.	19.8
9.	Beverages.	55.5
10.	Syrups Squashes and Juices.	19.9
11.	Cigarettes.	130.4
12.	Hotels and Restaurants.	—
13.	Cement.	2.8
14.	Soda Ash.	—
15.	Carbon Black (Paint-n-Pigment).	6.1
16.	Beverages Concentrate.	—
17.	Lubricating oil.	—
18.	POL (Naptha).	—
19.	Steel Ingots and Billets.	—
20.	Storage Batteries.	—
21.	Paint and Varnishes.	—
22.	Asphalt.	—
23.	Lead Oxide.	—
24.	B.T.X.	—
	<b>Total (II-A).</b>	<b>621.3</b>

## COLLECTION OF SALES TAX KARACHI COLLECTORATE (CE&amp;ST)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>II-B. Sales Tax on goods exempted from Excise Duties:</b>		
1.	Caustic Soda.	—
2.	Electric Goods.	—
	(i) Air Conditioners and Refrigerator.	15.5
	(ii) Other Electric Goods.	13.0
	(iii) Washing Machine.	—
	Total (i to iii).	28.5
3.	Plastic Goods.	98.2
4.	Poly Propylene bags.	5.1
5.	Rubber Goods.	1.7
6.	Carpets (Machine Made).	5.3
7.	Cassettes.	5.2
8.	Jute Products.	24.0
9.	M.S. Products.	1.3
10.	Man Made Yarn & Fabrics.	0.1
11.	Acetate Yarn.	—
12.	Artificial Leather & Rexine.	—
13.	Blankets.	—
14.	Carpets (Woollen).	—
15.	Foam & Foam Products.	—
16.	Gas Appliances.	—
17.	Resin Materials.	—
18.	Steel Fixtures.	—
19.	Telephone Sets.	—
20.	Margerine.	—
21.	Processed Fabrics.	—
22.	Dyestuff.	—
23.	P.V.C. Pipes.	—
24.	Woollen Fabrics.	—
25.	Soda Ash.	—
	Total (II-B).	169.4
	Total (A&B).	790.7

## COLLECTION OF SALES TAX KARACHI COLLECTORATE (CE&amp;ST)

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>Sales Tax Non-Excisable &amp; other Goods:</b>		
1.	Acid Oil:	—
2.	Adhesive tapes.	—
3.	Air filters.	—
4.	Alcohol.	—
5.	Aluminium goods.	13.3
6.	Aluminium sulphate.	—
7.	Ammonia gas.	—
8.	Ammonium chloride.	—
9.	Anodized products.	—
10.	Arms.	3.3
11.	Ammunition.	—
12.	Asbestos products.	23.6
13.	Asbestos waste.	—
14.	Auto parts.	16.4
15.	Baggasse.	—
16.	Base chemicals.	3.1
17.	Bryte powder.	—
18.	Biscuits, bakery & confectionery.	79.6
19.	Black shell board.	—
20.	Bleaching powder.	—
21.	Brake fluids.	—
22.	Brass rods.	—
23.	Brushware.	—
24.	Bus Body Building.	5.3
25.	Bukrum.	—
26.	Bungs.	—
27.	Calcium carbonate.	—
28.	Carbon dioxide gas (CO <sub>2</sub> ).	—
29.	Carbon oil.	—
30.	Cast iron pipes.	—
31.	Cement pipes.	—
32.	Cereal products.	—
33.	Chemicals.	32.1
34.	Chlorine.	—
35.	Cigarette filter rods.	—
36.	Treated concentrates.	—
37.	Corn syrup.	—
38.	Crown corks.	6.4
39.	Custard powder.	—
40.	D.D.T.	—
41.	Defence equipment.	—
42.	Diaries.	—
43.	Electric components.	—
44.	Engineering goods (NOS).	—
45.	Essences.	3.4
46.	Explosives.	—
47.	Fibre glass.	—

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
48.	Flocking cloth/material.	92	241
49.	Flush doors.	100	242
50.	Food products.	101	243
51.	Formica.	102	244
52.	Foot wears.	103	245
53.	Fructose syrups.	104	246
54.	Fuel filters.	105	247
55.	Acids (NOS).	106	248
56.	Gasoline dispensing pumps.	107	249
57.	Gelatin.	108	250
58.	Gem clip pins.	109	251
59.	Glass bangles.	110	252
60.	Glaxose-D.	111	253
61.	Glue.	112	254
62.	Glycerine.	113	255
63.	Guar gum.	114	256
64.	Gypsum powder.	115	257
65.	Hydrochloric acid.	116	258
66.	Ice cream.	117	259
67.	Industrial gases (n.o.s.).	118	260
68.	Katha.	119	261
69.	Liquid glucose.	120	262
70.	Liquors.	121	263
71.	Maize starch.	122	264
72.	Maize products.	123	265
73.	Metal products.	124	266
74.	Mineral water.	125	267
75.	Monofilament guts.	126	268
76.	Mud (press cake).	127	269
77.	Music products.	128	270
78.	Oil dirt.	129	271
79.	Opium.	130	272
80.	Oil filters.	131	273
81.	Oxygen gas.	132	274
82.	Paint removers.	133	275
83.	Pan masala.	134	276
84.	Paper cones, bobbins, etc.	135	277
85.	Paper products.	136	278
86.	Plaster of Paris.	137	279
87.	Plywood.	138	280
88.	Pottery.	139	281
89.	Precision parts.	140	282
90.	Quilts.	141	283
91.	Railway sleepers.	142	284
92.	Railway track clips.	143	285
93.	R.C.C. pipes.	144	286
94.	Regmal.	145	287
95.	Rivets.	146	288
96.	Ribbon for typewriters.	147	289
97.	Roofing felt.	148	290
98.	Silica sand.	149	291

Sl. No.	Commodities	1987-88
99.	Sanitary napkins.	1.7
100.	Sanitary ware.	14.4
101.	Scales.	1.7
102.	Semi precious stones.	1.7
103.	Sweets.	1.7
104.	Sisal rope.	1.7
105.	Soap stock.	1.7
106.	Soap stone.	1.7
107.	Soda water machinery.	1.7
108.	Sodium hydrosulphate.	1.7
109.	Soft cotton waste.	1.7
110.	Sparking plugs.	1.7
111.	Spices.	1.7
112.	Spirits.	1.7
113.	Springs & leaves for springs of iron & steel.	1.7
114.	Spring matteresses.	1.7
115.	Staple pins.	1.7
116.	Steel structure.	1.7
117.	Steel wire.	1.7
118.	Steel wool.	1.7
119.	Stencils.	1.7
120.	Sticker labels.	1.7
121.	Stone powder.	1.7
122.	Sulphate clay gypsum.	1.7
123.	Sulphur.	1.7
124.	Sulphuric acid.	1.7
125.	Saunf supari.	1.7
126.	Supplement-32-complan.	1.7
127.	Surgical cotton/cotton bandages.	1.7
128.	Tiles.	16.6
	(i) Ceramic.	1.7
	(ii) Marble.	1.7
	(iii) Others.	1.7
	Total (i to iii).	16.6
129.	Ticken cloth.	1.7
130.	Tin.	1.7
131.	Tooth picks.	1.7
132.	Trailers.	1.7
133.	Tyre retreading.	1.7
134.	Urea formal dehyde.	1.7
	Vehicles.	126.6
	(i) Autocyles including rickshaws.	1.7
	(ii) Motor cars.	126.6
	(iii) Jeeps.	1.7
	(iv) Motor cycles.	1.7
	(v) Scooters.	1.7
	(vi) Vans.	1.7
	(vii) Others.	1.7
	Total (i to vii).	126.6
135.	Veneer.	1.7
136.	Wadding.	1.7

COLLECTION OF SALES TAX RAWALPINDI COLLECTORATE (Rs. in million)

Sl. No.	Commodities	1987-88
137.	Wrappers.	—
138.	Water coolers.	—
139.	Water meters.	—
140.	Weights and measures.	—
141.	Wire gauze.	—
142.	Wireless receiving sets.	—
143.	Miscellaneous.	18.4
144.	Arrears.	10.2
145.	Others.	—
	Total (1 to 145).	419.7
	Gross collection (i to iv).	1210.4
	Refunds & drawbacks.	—
	Rebates etc.	—
	Net collection.	1210.4
	Types and Tubes.	—
	Wires and Cables.	—
	Wireless Receiving Sets (T.V.).	—
	Furniture and Cosmetics.	0.7
	Beverages.	29.0
	Syrups Squashes and Juices.	—
	Cigarettes.	304.6
	Hotels and Restaurants.	—
	Cement.	3.5
	Snow-Ash.	0.3
	Carbon black (Paint-pigment).	—
	Beverages Concentrate.	—
	Lubricating oil.	—
	POE (Paper).	—
	Steel Ingot and Billet.	—
	Storage Batteries.	—
	Paint and Varnishes.	—
	Asphalt.	—
	Lead Oxide.	—
	B.T.X.	—
	Total (II-A).	1231

## COLLECTION OF SALES TAX RAWALPINDI COLLECTORATE

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>1. Sales Tax on Imports:</b>		
1.	Gross Collections.	55.6
2.	Refunds & Drawbacks.	1.4
3.	Rebates etc.	—
4.	Net Collections.	54.2
<b>11-A. Sales Tax on Excisable Goods:</b>		
1.	Gas Appliances.	—
2.	Glass products.	20.8
3.	Metal Containers.	4.5
4.	Paper and Paper Board.	—
5.	Tyres and Tubes.	—
6.	Wires and Cables.	—
7.	Wireless Receiving Sets (T.V.).	—
8.	Perfumery and Cosmetics.	0.3
9.	Beverages.	29.0
10.	Syrups Squashes and Juices.	—
11.	Cigarettes.	364.6
12.	Hotels and Restaurants.	—
13.	Cement.	3.6
14.	Soda Ash.	0.3
15.	Carbon Black (Paint-n-Pigment).	—
16.	Beverages Concentrate.	—
17.	Lubricating oil.	—
18.	POL (Naptha).	—
19.	Steel Ingots and Billets.	—
20.	Storage Batteries.	—
21.	Paint and Varnishes.	—
22.	Asphalt.	—
23.	Lead Oxide.	—
24.	B.T.X.	—
	Total (11-A).	423.1

## COLLECTION OF SALES TAX RAWALPINDI COLLECTORATE

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>II-B. Sales Tax on goods exempted from Excise Duties:</b>		
1.	Caustic Soda.	—
2.	Electric Goods.	—
	(i) Air Conditioners and Refrigerator.	—
	(ii) Other Electric Goods.	—
	(iii) Washing Machine.	—
	Total (i to iii).	—
3.	Plastic Goods.	3.4
4.	Poly Propylene bags.	—
5.	Rubber Goods.	—
6.	Carpets (Machine Made).	—
7.	Cassettes.	6.7
8.	Jute Products.	—
9.	M.S. Products.	—
10.	Man Made Yarn & Fabrics.	—
11.	Acetate Yarn.	—
12.	Artificial Leather & Rexine.	—
13.	Blankets.	—
14.	Carpets (Woollen).	—
15.	Foam & Foam Products.	—
16.	Gas Appliances.	—
17.	Resin Materials.	—
18.	Steel Fixtures.	—
19.	Telephone Sets.	—
20.	Telephone Parts.	—
21.	Margarine.	—
22.	Processed Fabrics.	—
23.	Dyestuff	—
24.	P.V.C. Pipes.	—
25.	Woollen Fabrics.	—
26.	Soda Ash.	—
	Total (II-B).	10.1
	(A&B).	433.2
41.	Defence equipment.	—
42.	Dishes.	—
43.	Electric components.	—
44.	Engineering goods (NGS).	—
45.	Essences.	—
46.	Explosives.	—
47.	Fibre glass.	—

## COLLECTION OF SALES TAX RAWALPINDI COLLECTORATE

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>Sales Tax Non-Excisable &amp; other Goods:</b>		
1.	Acid Oil.	—
2.	Adhesive tapes.	—
3.	Air filters.	—
4.	Alcohol.	—
5.	Aluminium goods.	—
6.	Aluminium sulphate.	0.1
7.	Ammonia gas.	—
8.	Ammonium chloride.	—
9.	Anodized products.	—
10.	Arms.	37.0
11.	Ammunition.	—
12.	Asbestos products.	—
13.	Asbestos waste.	—
14.	Auto parts.	0.2
15.	Baggasse.	—
16.	Base chemicals.	—
17.	Bryte powder.	—
18.	Biscuits, bakery & confectionery.	0.7
19.	Black shell board.	—
20.	Bleaching powder.	—
21.	Brake fluids.	—
22.	Brass rods.	—
23.	Brushware.	—
24.	Bus Body Building.	—
25.	Bukrum.	0.1
26.	Bungs.	—
27.	Calcium carbonate.	—
28.	Carbon dioxide gas (CO <sub>2</sub> ).	—
29.	Carbon oil.	—
30.	Cast iron pipes.	—
31.	Cement pipes.	0.1
32.	Cereal products.	—
33.	Chemicals.	—
34.	Chlorine.	—
35.	Cigarette filter rods.	—
36.	Treated concentrates.	0.2
37.	Corn syrup.	—
38.	Crown corks.	—
39.	Custard powder.	—
40.	D.D.T.	—
41.	Defence equipment.	—
42.	Diaries.	—
43.	Electric components.	—
44.	Engineering goods (NOS).	—
45.	Essences.	2.7
46.	Explosives.	—
47.	Fibre glass.	—

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
48.	Flocking cloth/material.		99. Sanitary napkins
49.	Flush doors.		100. Sanitary ware
50.	Foot wears.	0.1	101. Scales
51.	Food products.		102. Semi-precision stones
52.	Formica.		103. Saws
53.	Fructose syrups.		104. Soap stocks
54.	Fuel filters.		105. Soap stones
55.	Acids (NOS).		106. Sewing machine
56.	Gasoline dispensing pumps.		107. Sodium hydroxide
57.	Gelatin.		108. Soft cotton waste
58.	Gem clip pins.		109. Spinning spindles
59.	Glass bangles.		110. Spindles
60.	Glaxose-D.		111. Springs
61.	Glue.		112. Springs & leaves for springs of iron & steel
62.	Glycerine.		113. Spring mattresses
63.	Guar gum.		114. Staple pins
64.	Gypsum powder.		115. Steel structures
65.	Hydrochloric acid.		116. Steel wire
66.	Ice cream.	0.6	117. Steel coils
67.	Industrial gases (n.o.s.).	1.8	118. Steels
68.	Katha. *		119. Sugar labels
69.	Liquid glucose.		120. Stone powder
70.	Liquors.		121. Synthetic clay gypsum
71.	Maize starch.		122. Sulphur
72.	Maize products.		123. Sulphuric acid
73.	Metal products.		124. Synthetic rubber
74.	Mineral water.		125. Synthetic-35 complex
75.	Monofilament guts.		126. Surgical cotton/cotton bandages
76.	Mud (press cake).		127. Tires
77.	Music products.		(i) - ceramic
78.	Oil dirt.		(ii) - marble
79.	Opium.		(iii) - others
80.	Oil filters.		- total (i to iii)
81.	Oxygen gas.		129. Ticker cloth
82.	Paint removers.		130. Tin
83.	Pan masala.		131. Tool bits
84.	Paper cones, bobbins, etc.		132. Trainers
85.	Paper products.		133. Tyre retreading
86.	Plaster of Paris.		134. Tyre one parts
87.	Plywood.		135. Ultra-malesteride
88.	Pottery.		137. Varnish
89.	Precision parts.		(i) - alloys including locknuts
90.	Quilts.		(ii) - motor cars
91.	Railway sleepers.		(iii) - others
92.	Railway track clips.	0.5	(iv) - motor cycles
93.	R.C.C. pipes.		(v) - motorcars
94.	Regmal.		(vi) - tires
95.	Rivets.		(vii) - others
96.	Ribbon for typewriters.		- total (i to vii)
97.	Roofing felt.		139. Varnish
98.	Silica sand.		140. Washers

(Rs. in million)

Sl. No.	Commodities	1987-88
99.	Sanitary napkins.	—
100.	Sanitary ware.	—
101.	Scales.	—
102.	Semi precious stones.	—
103.	Sisal rope.	—
104.	Soap stock.	0.1
105.	Soap stone.	—
106.	Soda water machinery.	—
107.	Sodium hydrosulphate.	—
108.	Soft cotton waste.	—
109.	Sparking plugs.	—
110.	Spices.	—
111.	Spirits.	7.8
112.	Springs & leaves for springs of iron & steel.	—
113.	Spring mattresses.	—
114.	Staple pins.	—
115.	Steel structure.	—
116.	Steel wire.	—
117.	Steel wool.	—
118.	Stencils.	—
119.	Sticker labels.	—
120.	Stone powder.	—
121.	Sulphate clay gypsum.	—
122.	Sulphur.	—
123.	Sulphuric acid.	1.8
124.	Saunf supari.	—
125.	Supplement-32-complan.	—
126.	Surgical cotton/cotton bandages.	—
127.	Tiles.	0.5
	(i) Ceramic.	—
	(ii) Marble.	—
	(iii) Others.	—
	Total (i to iii).	0.5
129.	Ticken cloth.	—
130.	Tin.	—
131.	Tooth picks.	—
132.	Trailers.	—
133.	Tyre retreading.	—
134.	Telephone Parts.	0.4
135.	Urea formaldehyde.	—
137.	Vehicles.	—
	(i) Autocycles including rickshaws.	—
	(ii) Motor cars.	—
	(iii) Jeeps.	—
	(iv) Motor cycles.	—
	(v) Scooters.	—
	(vi) Vans.	—
	(vii) Others.	—
	Total (i to vii).	—
139.	Veneer.	—
140.	Wadding.	—

(Rs. in million)

Sl. No.	Commodities	1987-88
141.	Wrappers.	—
142.	Water coolers.	—
143.	Water meters.	—
144.	Weights and measures.	—
145.	Wire gauze.	—
146.	Wireless receiving sets.	—
147.	Miscellaneous.	2.7
148.	Arrears.	0.2
149.	Others.	—
	Total (1 to 149).	59.4
	Gross collection (i to iv).	548.2
	Refunds & drawbacks.	1.4
	Rebates etc.	—
	Net collection.	546.8

## COLLECTION OF SALES TAX QUETTA COLLECTORATE

Sl. No.	Commodities	1987-88
<b>1. Sales Tax on Imports:</b>		
1.	Gross Collections.	249.1
2.	Refunds & Drawbacks.	—
3.	Rebates etc.	2.4
4.	Net Collections.	246.7
<b>11-A. Sales Tax on Excisable Goods:</b>		
1.	Gas Appliances.	—
2.	Glass products.	11.9
3.	Metal Containers.	—
4.	Paper and Paper Board.	2.5
5.	Tyres and Tubes.	—
6.	Wires and Cables.	0.9
7.	Wireless Receiving Sets (T.V.).	1.5
8.	Perfumery and Cosmetics.	—
9.	Beverages.	0.4
10.	Syrups Squashes and Juices.	1.2
11.	Cigarettes.	—
12.	Hotels and Restaurants.	—
13.	Cement.	0.8
14.	Soda Ash.	—
15.	Carbon Black (Paint-n-Pigment).	—
16.	Beverages Concentrate.	—
17.	Lubricating oil.	—
18.	POL (Naptha).	—
19.	Steel Ingots and Billets.	—
20.	Storage Batteries.	—
21.	Paint and Varnishes.	—
22.	Asphalt.	—
23.	Lead Oxide.	—
24.	B.T.X.	—
	<b>Total (11-A).</b>	<b>19.2</b>

## COLLECTION OF SALES TAX QUETTA COLLECTORATE

(in million Rs.)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>II-B. Sales Tax on goods exempted from Excise Duties:</b>		
1.	Caustic Soda.	1.7
2.	Electric Goods.	—
	(i) Air Conditioners and Refrigerator.	0.4
	(ii) Other Electric Goods.	—
	(iii) Washing Machine.	—
	Total (i to iii).	0.4
3.	Plastic Goods.	25.8
4.	Poly Propylene bags.	19.2
5.	Rubber Goods.	0.1
6.	Carpets (Machine Made).	—
7.	Cassettes.	11.4
8.	Jute Products.	5.3
9.	M.S. Products.	—
10.	Man Made Yarn & Fabrics.	—
11.	Acetate Yarn.	—
12.	Artificial Leather & Rexine.	—
13.	Blankets.	—
14.	Carpets (Woollen).	—
15.	Foam & Foam Products.	—
16.	Gas Appliances.	—
17.	Resin Materials.	—
18.	Steel Fixtures.	—
19.	Telephone Sets.	—
20.	Margarine.	—
21.	Processed Fabrics.	—
22.	Dyestuff.	—
23.	Woollen Fabrics.	—
23.	Soda Ash.	—
	Total (II-B).	63.9
	Total (A&B).	83.1

## COLLECTION OF SALES TAX QUETTA COLLECTORATE

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>Sales Tax Non-Excisable &amp; other Goods:</b>		
1.	Acid Oil.	—
2.	Adhesive tapes.	—
3.	Air filters.	—
4.	Alcohol.	—
5.	Aluminium goods.	—
6.	Aluminium sulphate.	—
7.	Ammonia gas.	—
8.	Ammonium chloride.	—
9.	Anodized products.	—
10.	Arms.	—
11.	Ammunition.	—
12.	Asbestos products.	—
13.	Asbestos waste.	—
14.	Auto parts.	4.5
15.	Baggasse.	—
16.	Base chemicals.	—
17.	Bryte powder.	—
18.	Biscuits, bakery & confectionery.	—
19.	Black shell board.	—
20.	Bleaching powder.	—
21.	Brake fluids.	—
22.	Brass rods.	—
23.	Brushware.	—
24.	Bukrum.	—
25.	Bungs.	—
26.	Calcium carbonate.	—
27.	Carbon dioxide gas (CO <sub>2</sub> ).	—
28.	Carbon oil.	—
29.	Cast iron pipes.	—
30.	Cement pipes.	—
31.	Cereal products.	—
32.	Chemicals.	—
33.	Chlorine.	—
34.	Cigarette filter rods.	1.8
35.	Treated concentrates.	—
36.	Corn syrup.	—
37.	Crown corks.	—
38.	Custard powder.	—
39.	D.D.T.	—
40.	Defence equipment.	—
41.	Diaries.	—
42.	Electric components.	—
43.	Engineering goods (NOS).	—
44.	Essences.	—
45.	Explosives.	—
46.	Fibre glass.	—
47.	Flocking cloth/material.	—

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
48.	Flush doors.	---	99.
49.	Food products.	---	100.
50.	Formica.	---	101.
51.	Fructose syrups.	---	102.
52.	Fuel filters.	---	103.
53.	Acids (NOS).	---	104.
54.	Gasoline dispensing pumps.	---	105.
55.	Gelatin.	---	106.
56.	Gem clip pins.	---	107.
57.	Glass bangles.	---	108.
58.	Glaxose-D.	---	109.
59.	Glue.	---	110.
60.	Glycerine.	---	111.
61.	Guar gum.	---	112.
62.	Gypsum powder.	---	113.
63.	Hydrochloric acid.	---	114.
64.	Ice cream.	---	115.
65.	Industrial gases (n.o.s.).	3.2	116.
66.	Katha.	---	117.
67.	Liquid glucose.	10.3	118.
68.	Liquors.	---	119.
69.	Maize starch.	---	120.
70.	Maize products.	---	121.
71.	Metal products.	---	122.
72.	Mineral water.	---	123.
73.	Monofilament guts.	---	124.
74.	Mud (press cake).	---	125.
75.	Music products.	---	126.
76.	Oil dirts.	---	127.
77.	Opium.	---	128.
78.	Oil filters.	---	129.
79.	Oxygen gas.	---	130.
80.	Paint removers.	---	131.
81.	Pan masala.	---	132.
82.	Paper cones, bobbins, etc.	---	133.
83.	Paper products.	---	134.
84.	Plaster of Paris.	---	135.
85.	Plywood.	---	136.
86.	Pottery.	---	137.
87.	Precision parts.	---	138.
88.	Quilts.	---	139.
89.	Railway sleepers.	---	140.
90.	Railway track clips.	---	141.
91.	R.C.C. pipes.	---	142.
92.	Regmal.	---	143.
93.	Rivets.	---	144.
94.	Ribbon for typewriters.	---	145.
95.	Roofing felt.	---	146.
96.	Silica sand.	---	147.
97.	Sanitary napkins.	---	148.
98.	Sanitary ware.	---	149.

Sl. No.	Commodities	1987-88
99.	Scales.	—
100.	Semi precious stones.	—
101.	Sweets.	8.1
102.	Sisal rope.	—
103.	Soap stock.	—
104.	Soap stone.	—
105.	Soda water machinery.	—
106.	Sodium hydrosulphate.	—
107.	Soft cotton waste.	—
108.	Sparking plugs.	—
109.	Spices.	—
110.	Spirits.	1.0
111.	Springs & leaves for springs of iron & steel.	—
112.	Spring mattresses.	—
113.	Staple pins.	—
114.	Steel structure.	—
115.	Steel wire.	—
116.	Steel wool.	—
117.	Stencils.	—
118.	Sticker labels.	—
119.	Stone powder.	—
120.	Sulphate clay gypsum.	—
121.	Sulphur.	—
122.	Sulphuric acid.	—
123.	Sauf supari.	—
124.	Supplement-32-complan.	—
125.	Surgical cotton/cotton bandages.	—
126.	Tiles.	—
	(i) Ceramic.	—
	(ii) Marble.	—
	(iii) Others.	—
	Total (i to iii).	—
127.	Ticken cloth.	—
128.	Tin.	—
129.	Tooth picks.	—
130.	Trailers.	—
131.	Tyre retreading.	—
132.	Urea formaldehyde.	—
133.	Vehicles.	—
	(i) Autocyles including rickshaws.	—
	(ii) Motor cars.	—
	(iii) Jeeps.	—
	(iv) Motor cycles.	—
	(v) Scooters.	—
	(vi) Vans.	—
	(vii) Others.	—
	Total (i to vii).	—
134.	Veneer.	—
135.	Wadding.	—
136.	Wrappers.	—
137.	Water coolers.	—

COLLECTION OF SALES TAX HYDERABAD COLLECTORATE (Rs. in million)

Sl. No.	Commodities	1987-88
138.	Water meters.	—
139.	Weights and measures.	—
140.	Wire guaze.	—
141.	Wireless receiving sets.	—
142.	Miscellaneous.	2.5
143.	Arrears.	—
144.	Others.	—
	Total (1 to 144).	31.4
	Gross collection (i to iv).	363.6
	Refunds & drawbacks.	—
	Rebates etc.	2.4
	Net collection.	361.2
	1. Malt & Malt Beverages	
	2. Cereals	
	3. Cereals (except Rice)	
	4. Rice and Paper based	
	5. Taxes and Tolls	
	6. Wines and Liqueurs	
	7. Wines (except Beer)	
	8. Perfumery and Cosmetics	
	9. Beverages	
	10. Non-alcoholic Beverages and Juices	
	11. Cigarettes	
	12. Hotels and Restaurants	
	13. Cement	
	14. Soda Ash	
	15. Carbon Black (Primo-Grade)	
	16. Beverage Concentrate	
	17. Liqueurs	
	18. FDI (Nigral)	
	19. Steel Ingots and Billets	
	20. Stearic Glycerol	
	21. Paint and Varnishes	
	22. Apples	
	23. Lead Oxide	
	24. B.I.K.	
	Total (I to IV)	

## COLLECTION OF SALES TAX HYDERABAD COLLECTORATE

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>1. Sales Tax on Imports:</b>		
1.	Gross Collections.	32.6
2.	Refunds & Drawbacks.	5.3
3.	Rebates etc.	1.0
4.	Net Collections.	26.3
<b>11-A. Sales Tax on Excisable Goods:</b>		
1.	Gas Appliances.	—
2.	Glass products.	10.3
3.	Metal Containers.	—
4.	Paper and Paper Board.	6.0
5.	Tyres and Tubes.	—
6.	Wires and Cables.	—
7.	Wireless Receiving Sets (T.V.).	—
8.	Perfumery and Cosmetics.	0.1
9.	Beverages.	20.4
10.	Syrups Squashes and Juices.	4.1
11.	Cigarettes.	94.8
12.	Hotels and Restaurants.	—
13.	Cement.	4.8
14.	Soda Ash.	—
15.	Carbon Black (Paint-n-Pigment).	—
16.	Beverages Concentrate.	—
17.	Lubricating oil.	—
18.	POL (Naptha).	—
19.	Steel Ingots and Billets.	—
20.	Storage Batteries.	—
21.	Paint and Varnishes.	—
22.	Asphalt.	—
23.	Lead Oxide.	—
24.	B.T.X.	—
	Total (II-A).	140.5

## COLLECTION OF SALES TAX HYDERABAD COLLECTORATE

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
<b>II-B. Sales Tax on goods exempted from Excise Duties :</b>			
1.	Caustic Soda.	6.9	1.
2.	Electric Goods.	26.9	2.
	(i) Air Conditioners and Refrigerator.	26.9	3.
	(ii) Other Electric Goods.	5.0	4.
	(iii) Washing Machine.	31.9	5.
	Total (i to iii).	12.6	6.
3.	Plastic Goods.	7.1	7.
4.	Poly Propylene bags.	—	8.
5.	Rubber Goods.	—	9.
6.	Carpets (Machine Made).	0.1	10.
7.	Cassettes.	30.6	11.
8.	Jute Products.	—	12.
9.	M.S. Products.	0.1	13.
10.	Man Made Yarn & Fabrics.	—	14.
11.	Acetate Yarn.	—	15.
12.	Artificial Leather & Rexine.	—	16.
13.	Blankets.	—	17.
14.	Carpets (Woollen).	—	18.
15.	Foam & Foam Products.	—	19.
16.	Gas Appliances.	—	20.
17.	Resin Materials.	—	21.
18.	Steel Fixtures.	—	22.
19.	Telephone Sets.	—	23.
20.	Margarine.	—	24.
21.	Processed Fabrics.	—	25.
22.	Dyestuff.	—	26.
23.	Woollen Fabrics.	—	27.
	Total (II-B).	89.3	28.
	Total (A&B).	229.8	29.

## COLLECTION OF SALES TAX HYDERABAD COLLECTORATE

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88
<b>Sales Tax Non-Excisable &amp; other Goods:</b>		
1.	Acid Oil.	—
2.	Adhesive tapes.	—
3.	Air filters.	—
4.	Alcohol.	—
5.	Aluminium goods.	—
6.	Aluminium sulphate.	—
7.	Ammonia gas.	0.2
8.	Ammonium chloride.	—
9.	Anodized products.	—
10.	Arms.	2.2
11.	Ammunition.	—
12.	Asbestos products.	6.5
13.	Asbestos waste.	—
14.	Auto parts.	0.1
15.	Baggasse.	0.1
16.	Base chemicals.	—
17.	Bryte powder.	—
18.	Biscuits, bakery & confectionery.	9.5
19.	Black shell board.	—
20.	Bleaching powder.	—
21.	Brake fluids.	—
22.	Brass rods.	—
23.	Brushware.	—
24.	Bukrum.	—
25.	Bungs.	—
26.	Calcium carbonate.	—
27.	Carbon dioxide gas (CO <sub>2</sub> ).	—
28.	Carbon oil.	—
29.	Cast iron pipes.	—
30.	Cement pipes.	0.5
31.	Cereal products.	—
32.	Chemicals.	10.8
33.	Chlorine.	—
34.	Cigarette filter rods.	—
35.	Treated concentrates.	—
36.	Corn syrup.	—
37.	Crown corks.	—
38.	Custard powder.	—
39.	D.D.T.	—
40.	Defence equipment.	—
41.	Diaries.	—
42.	Electric components.	—
43.	Engineering goods (NOS).	—
44.	Essences.	—
45.	Explosives.	—
46.	Fibre glass.	—
47.	Flocking cloth/material.	—

(Rs. in million)

(Rs. in million)

Sl. No.	Commodities	1987-88	Sl. No.
48.	Flush doors.		99. Sanitary ware
49.	Foot wears.	0.2	100. Sewing machines
50.	Food products.		101. Semi-precious stones
51.	Formica.		102. Steel rope
52.	Fructose syrups.		103. Soap stock
53.	Fuel filters.		104. Soap stone
54.	Acids (NOS).		105. Soda water machinery
55.	Gasoline dispensing pumps.		106. Sodium hydroxide
56.	Gelatin.		107. Soft cotton waste
57.	Gem clip pins.		108. Sparking plugs
58.	Glass bangles.		109. Spices
59.	Glaxose-D.		110. Springs
60.	Glue.		111. Springs & leaves for springs of iron & steel
61.	Glycerine.	0.5	112. Spun wastecases
62.	Guar gum.		113. Steel pins
63.	Gypsum powder.		114. Steel structure
64.	Hydrochloric acid.		115. Steel wire
65.	Ice cream.		116. Steam wool
66.	Industrial gases (n.o.s.).	0.1	117. Steels
67.	Katha.		118. Sticker labels
68.	Liquid glucose.		119. Stone powder
69.	Liquors.		120. Sulphate clay granules
70.	Maize starch.		121. Sulphur
71.	Maize products.		122. Sulphuric acid
72.	Metal products.		123. Sulfuric acid
73.	Mineral water.		124. Supplement-3-complex
74.	Monofilament guts.		125. Surgical cotton/cotton packages
75.	Mud (press cake).		126. Ties
76.	Music products.		(i) Creams
77.	Oil dirts.		(ii) Machine
78.	Opium.		(iii) Others
79.	Oil filters.		Total (i to iii)
80.	Oxygen gas.		127. Ticker cloth
81.	Paint removers.		128. Tin
82.	Pan masala.		129. Tooth picks
83.	Paper cones, bobbins, etc.		130. Trolleys
84.	Paper products.		131. Tyre retreading
85.	Plaster of Paris.		132. Urea formaldehyde
86.	Plywood.		133. Vehicles
87.	Pottery.		(i) Autocycles including rickshaws
88.	Precision parts.		(ii) Motor cars
89.	Quilts.		(iii) Scooters
90.	Railway sleepers.	0.9	(iv) Motor cycles
91.	Railway track clips.		(v) Scooters
92.	R.C.C. pipes.		(vi) Vans
93.	Regmal.		(vii) Others
94.	Rivets.		Total (i to vii)
95.	Ribbon for typewriters.		134. Veneer
96.	Roofing felt.		135. Wedding
97.	Silica sand.		136. Wipers
98.	Sanitary napkins.		137. Water coolers

(Rs. in million)

Sl. No.	Commodities	1987-88
99.	Sanitary ware.	
100.	Scales.	
101.	Semi precious stones.	
102.	Sisal rope.	
103.	Soap stock.	0.3
104.	Soap stone.	
105.	Soda water machinery.	
106.	Sodium hydrosulphate.	
107.	Soft cotton waste.	
108.	Sparking plugs.	
109.	Spices.	
110.	Spirits.	2.3
111.	Springs & leaves for springs of iron & steel.	
112.	Spring matteresses.	
113.	Staple pins.	
114.	Steel structure.	
115.	Steel wire.	
116.	Steel wool.	
117.	Stencils.	
118.	Sticker labels.	
119.	Stone powder.	
120.	Sulphate clay gypsum.	
121.	Sulphur.	
122.	Sulphuric acid.	1.2
123.	Sauf supari.	
124.	Supplement-32-complan.	
125.	Surgical cotton/cotton bandages.	
126.	Tiles.	3.1
	(i) Ceramic.	
	(ii) Marble.	
	(iii) Others.	
	Total (i to iii).	3.1
127.	Ticken cloth.	
128.	Tin.	
129.	Tooth picks.	
130.	Trailers.	
131.	Tyre retreading.	
132.	Urea formaldehyde.	
133.	Vehicles.	
	(i) Autocyles including rickshaws.	
	(ii) Motor cars.	
	(iii) Jeeps.	
	(iv) Motor cycles.	
	(v) Scooters.	
	(vi) Vans.	
	(vii) Others.	
	Total (i to vii).	
134.	Veneer.	
135.	Wedding.	
136.	Wrappers.	
137.	Water coolers.	

Sl. No.	Commodities	1987-88
138.	Water meters.	—
139.	Weights and measures.	—
140.	Wire guaze.	—
141.	Wireless receiving sets.	—
142.	Miscellaneous.	0.6
143.	Arrears.	2.3
144.	Others.	—
	Total (1 to 144).	42.3
	Gross collection (i to iv).	304.7
	Refunds & drawbacks.	5.3
	Rebates etc.	1.0
	Net collection.	298.4

## FINANCIAL EFFECT OF NEW TAX MEASURES

(Rs. in million)

Years	Customs	Central Excise	Sales Tax	Income Tax	Wealth Tax, Gift Tax & Estate Duty	Total
1	2	3	4	5	6	7
1948-49	(+) 44.5	(+) 19.6	-	-	-	(+) 64.1
1949-50	(+) 27.0	(+) 20.2	(-) 15.0	(-) 2.0	-	(+) 30.2
1950-51	(+) 18.0	-	-	(-) 19.0	(+) 2.0	(+) 1.0
1951-52	-	-	-	-	-	-
1952-53	(-) 8.0	-	(-) 7.7	(+) 1.6	-	(-) 14.1
1953-54	(+) 50.7	(+) 10.3	-	-	-	(+) 61.0
1954-55	N.A.	N.A.	N.A.	N.A.	N.A.	(-) 22.1
1955-56	(+) 5.4	(-) 3.5	-	-	-	(+) 1.9
1956-57	N.A.	N.A.	N.A.	N.A.	N.A.	(-) 5.6
1957-58	(+) 20.5	(+) 40.7	(+) 2.0	(+) 16.8	(+) 2.0	(+) 82.0
1958-59	(+) 36.8	(+) 22.4	(+) 5.2	(+) 27.6	(+) 0.7	(+) 92.7
1959-60	(+) 1.1	(+) 36.0	(+) 4.6	(+) 0.5	(+) 1.5	(+) 43.7
1960-61	(+) 4.0	(+) 43.3	(+) 51.7	-	-	(+) 99.0
1961-62	(-) 15.8	(+) 6.6	(-) 2.8	(+) 0.8	-	(-) 11.2
1962-63	(+) 13.0	(-) 23.3	(+) 2.7	(-) 6.0	-	(-) 13.6
1963-64	(+) 10.0	(+) 168.5	(+) 85.0	(+) 36.5	-	(+) 300.0
1964-65	(-) 14.5	(+) 54.0	(+) 50.0	(-) 2.5	(-) 1.0	(+) 86.0
1965-66	(+) 154.0	(+) 57.5	(-) 3.5	(+) 78.5	(+) 10.5	(+) 297.0
1966-67	(+) 74.5	(+) 288.8	(-) 63.3	(+) 50.5	(+) 21.0	(+) 371.5
1967-68	(+) 11.0	(+) 290.0	(-) 295.0	(+) 25.5	-	(+) 31.5
1968-69	(+) 30.0	(+) 5.1	(+) 3.0	(+) 25.0	-	(+) 63.1
1969-70	(+) 245.0	(+) 191.6	(-) 33.3	(+) 52.5	(+) 10.0	(+) 465.8
1970-71	(+) 52.0	(+) 217.0	(+) 21.3	(+) 107.5	(+) 2.5	(+) 400.3
1971-72	(-) 25.0	(+) 369.0	-	(+) 298.4	(+) 2.9	(+) 585.3
1972-73	(+) 2.0	(+) 125.8	(-) 22.7	(+) 97.0	(+) 15.7	(+) 263.2
1973-74	(+) 490.0	-	(-) 50.0	(-) 20.0	-	(+) 520.0
1974-75	(-) 945.0	(+) 100.0	(-) 3.2	(-) 105.0	(-) 0.2	(-) 953.4
1975-76	(+) 145.0	(+) 6.0	(+) 0.4	(-) 24.0	(-) 1.5	(+) 125.9
1976-77	+ 938.5	(+) 60.0	(+) 160.0	(-) 84.0	(-) 26.0	(+) 1048.5
1977-78	(+) 500.0	(-) 131.5	(+) 40.0	(-) 2.5	(-) 1.0	(+) 405.0
1978-79	(-) 107.0	(-) 16.3	(-) 4.0	(+) 199.0	-	(+) 71.7
1979-80	(+) 864.0	(+) 2460.9	(+) 201.1	(-) 30.0	(+) 392.7	(+) 3888.7
1980-81	(+) 202.0	(+) 610.0	(+) 88.0	(+) 500.0	-	(+) 1400.0
1981-82	(+) 310.0	(+) 4.0	(-) 202.0	(-) 60.0	(-) 4.0	(+) 48.0
1982-83	(+) 3195.0	(+) 714.3	(-) 2.8	(-) 105.0	(-) 2.0	(+) 3799.5
1983-84	(+) 620.0	(+) 265.0	(+) 116.0	(-) 438.0	-	(+) 563.0
1984-85	(-) 80.0	(-) 737.0	(+) 35.0	(+) 74.0	(+) 4.0	(-) 704.0
1985-86	(+) 4300.0	(+) 62.8	(-) 130.9	(-) 687.8	(-) 92.0	(+) 3452.1
1986-87	-	(+) 512.5	(+) 264.3	(+) 2559.0	-	(+) 3335.8
1987-88	(-) 19.0	(+) 16.0	(+) 1695.8	(-) 428.0	-	(+) 1264.8

Source: Budget Speech and Central Board of Revenue.

SHARE OF FEDERAL TAXES  
(at ten year intervals)

Sl. No.	Tax/Duty	1948-49		1958-59		1968-69		1978-79		1987-88	
		Collec- tion	Ratio (%)								
1	(i) Total Taxes	310.6	100.0	1279.2	100.0	3901.9	100.0	22398.8	100.0	75983.6	100.0
2	(ii) Indirect Taxes	261.2	84.1	867.7	67.8	3159.9	81.0	18974.7	84.7	64142.4	84.4
	(i) Sales Tax	—	—	263.3	20.6	485.1	12.4	1934.7	8.6	8742.8	11.5
	(ii) Central Excise	45.1	14.5	236.0	18.4	1522.2	39.0	6916.4	30.9	17398.5	22.9
	(iii) Customs Duties	216.1	69.6	368.4	28.8	1152.6	29.6	10123.6	45.2	38001.1	50.0
3	(i) Direct Taxes	49.4	15.9	411.5	32.2	742.0	19.0	3424.1	15.3	11841.2	15.6
	(ii) Income Tax	49.4	15.9	411.5	32.2	724.4	18.6	3339.5	14.9	11528.4	15.2
	(iii) Wealth Tax	—	—	—	—	17.6	0.4	60.5	0.3	197.3	0.3
	(iii) W.W. Fund	—	—	—	—	—	—	24.1	0.1	115.5	0.1

(Rs. in million)

(Rs. in million)

GDS (C) RATIO OF FEDERAL TAXES



## EXPORTS, IMPORTS AND TRADE BALANCE

Year	(Rs. million)			(US \$ million)								
	Current Prices			Current Prices			Constant Prices					
	Exports	Imports	Balance	Exports	Imports	Balance	Exports	Imports	Balance			
1947-48	444	319	125	364	432	-68	138	96	42	177	123	54
1948-49	542	1,177	-635	445	1,595	-1,150	160	356	-196	205	457	-252
1949-50	535	912	-377	500	1,554	-1,054	171	276	-105	220	354	-134
1950-51	1,343	1,167	176	1,038	1,869	-831	406	353	53	521	453	68
1951-52	922	1,474	-552	679	2,112	-1,433	279	445	-166	358	571	-213
1952-53	867	1,017	-150	1,083	1,773	-690	262	307	-45	336	394	-58
1953-54	641	824	-183	823	1,306	-483	194	249	-55	249	320	-71
1954-55	491	783	-292	601	1,307	-706	149	237	-88	168	267	-99
1955-56	742	965	-223	808	1,153	-345	156	203	-47	176	229	-53
1956-57	698	1,516	-818	704	1,444	-740	147	319	-172	155	337	-182
1957-58	434	1,314	-880	379	1,176	-797	91	276	-185	95	287	-192
1958-59	444	1,025	-581	459	1,017	-558	93	215	-122	95	218	-123
1959-60	763	1,806	-1,043	763	1,806	-1,043	160	379	-219	160	379	-219
1960-61	540	2,173	-1,633	520	2,100	-1,580	114	457	-343	113	452	-339
1961-62	543	2,236	-1,693	510	1,956	-1,446	114	470	-356	111	457	-346
1962-63	998	2,800	-1,802	956	2,372	-1,416	210	588	-378	201	563	-362
1963-64	1,075	2,982	-1,907	1,030	2,432	-1,402	226	626	-400	213	591	-378
1964-65	1,140	3,672	-2,532	1,050	3,055	-2,005	239	772	-533	221	713	-492
1965-66	1,204	2,880	-1,676	1,069	2,465	-1,396	253	605	-352	226	542	-316
1966-67	1,297	3,626	-2,329	1,188	2,997	-1,809	273	762	-489	238	664	-426

Year	(Rs. million)						(US \$ million)					
	Current Prices			Constant Prices			Current Prices			Constant Prices		
	Exports	Imports	Balance	Exports	Imports	Balance	Exports	Imports	Balance	Exports	Imports	Balance
1967-68	1,645	3,327	-1,682	1,459	2,793	-1,334	346	699	-353	288	581	-293
1968-69	1,700	3,047	-1,347	1,522	2,572	-1,050	357	640	-283	283	507	-224
1969-70	1,609	3,285	-1,676	1,460	2,600	-1,140	338	690	-352	254	518	-264
1970-71	1,998	3,602	-1,604	1,698	2,380	-682	420	757	-337	301	542	-241
1971-72	3,371	3,495	-124	2,370	1,774	596	591	638	-47	403	435	-32
1972-73	8,551	8,398	153	2,848	2,329	519	817	797	20	531	518	13
1973-74	10,161	13,479	-3,318	2,102	2,584	-482	1,026	1,362	-336	611	812	-201
1974-75	10,286	20,925	-10,639	2,279	2,693	-414	1,039	2,114	-1,075	563	1,146	-583
1975-76	11,253	20,465	-9,212	2,487	2,778	-291	1,137	2,067	-930	580	1,054	-474
1976-77	11,294	23,012	-11,718	2,128	2,901	-773	1,141	2,325	-1,184	545	1,110	-565
1977-78	12,980	27,815	-14,835	2,321	3,217	-896	1,311	2,810	-1,499	583	1,249	-666
1978-79	16,925	36,388	-19,463	2,431	4,049	-1,618	1,710	3,676	-1,966	699	1,502	-803
1979-80	23,410	46,929	-23,519	3,111	4,267	-1,156	2,365	4,740	-2,375	886	1,775	-889
1980-81	29,280	53,544	-24,264	3,675	4,005	-330	2,958	5,409	-2,451	1,011	1,848	-837
1981-82	26,270	59,482	-33,212	3,351	4,016	-665	2,464	5,622	-3,158	791	1,805	-1,014
1982-83	34,442	68,151	-33,709	4,072	4,270	-198	2,694	5,357	-2,663	859	1,709	-850
1983-84	37,339	76,707	-39,368	3,945	4,584	-639	2,768	5,685	-2,917	848	1,741	-893
1984-85	37,979	89,778	-51,799	3,834	5,049	-1,215	2,491	5,906	-3,415	737	1,748	-1,011
1985-86	49,592	90,946	-41,354	5,243	5,145	98	3,070	5,634	-2,564	893	1,638	-745
1986-87	63,355	92,431	-29,076	6,021	5,051	970	3,686	5,380	-1,694	1,039	1,516	-477
1987-88	78,445	112,551	-34,106	6,007	4,896	1,111	4,455	6,325	-1,870	1,217	1,727	-510

PRODUCTION OF EXCISABLE COMMODITIES  
(1972-73 to 1987-88)

Years	Vegetable Products (Metric Tonnes)	Beverages ('000" Bottles)	Sugar (Metric Tonnes)	Cigarettes (No. Million)	Cement (Metric Tonnes)	Natural Gas (Million-cu-Meters)	Jet Fuel ('000" Litres)	Motor Spirit ('000" Litres)
	2 102	3 38	4 14	5 59	6 013	7 113	8 21	9 910
1972-73	1,87,155	1,57,992	4,34,154	27,623	33,84,092	2,907	4,45,963	4,32,325
1973-74	2,25,408	1,80,480	6,08,100	27,528	36,88,329	4,338	4,77,221	4,26,992
1974-75	2,71,892	2,56,800	5,06,242	26,938	36,68,488	4,819	4,75,643	4,41,216
1975-76	2,76,718	3,16,332	6,30,504	27,456	34,79,993	4,589	4,95,554	4,57,491
1976-77	3,25,895	3,46,536	7,53,749	28,381	33,81,887	4,977	5,13,325	4,80,562
1977-78	3,60,259	5,03,712	8,58,284	31,308	32,23,332	5,350	5,81,576	5,70,927
1978-79	4,22,254	6,40,272	6,08,940	32,536	30,22,912	5,732	6,80,563	6,74,278
1979-80	4,52,160	5,76,391	5,75,619	34,647	33,46,513	6,869	7,06,248	6,67,366
1980-81	5,07,961	7,29,547	8,52,342	35,791	35,38,316	7,982	6,96,408	7,34,432
1981-82	5,31,273	8,33,330	13,24,184	38,132	35,80,346	8,532	6,61,789	8,40,909
1982-83	5,12,602	7,30,097	11,17,070	38,199	38,98,927	9,048	6,25,948	8,16,104
1983-84	5,94,820	9,61,205	11,51,095	40,096	44,29,067	9,079	6,82,144	9,13,945
1984-85	6,40,319	9,14,137	13,17,454	38,921	39,37,873	9,228	6,01,553	9,12,674
1985-86	6,11,997	10,29,853	11,13,733	39,593	57,64,628	9,920	5,99,106	6,94,242
1986-87	6,08,686	9,32,329	12,73,727	39,929	64,03,729	11,248	6,51,758	10,48,170
1987-88	-	10,83,094	17,59,645	40,697	70,44,595	11,546	5,99,577	11,68,736

1972-73 1973-74 1974-75 1975-76 1976-77 1977-78 1978-79 1979-80 1980-81 1981-82 1982-83 1983-84 1984-85 1985-86 1986-87 1987-88

Vegetable Products (Metric Tonnes) Beverages ('000" Bottles) Sugar (Metric Tonnes) Cigarettes (No. Million) Cement (Metric Tonnes) Natural Gas (Million-cu-Meters) Jet Fuel ('000" Litres) Motor Spirit ('000" Litres)

1972-73 1973-74 1974-75 1975-76 1976-77 1977-78 1978-79 1979-80 1980-81 1981-82 1982-83 1983-84 1984-85 1985-86 1986-87 1987-88

1972-73 1973-74 1974-75 1975-76 1976-77 1977-78 1978-79 1979-80 1980-81 1981-82 1982-83 1983-84 1984-85 1985-86 1986-87 1987-88



Years	Matches ('000" Boxes)	Sea Salt (Metric Tonnes)	Rock Salt (Metric Tonnes)	Paper (Metric Tonnes)	Paper Boards (Metric Tonnes)	Metal Containers ('000" Nos.)	M.S. Products (Metric Tonnes)	Electric Fans ('000" Nos.)
1972-73	3,48,048	1,61,352	3,51,070	24,553	46,115	1,69,644	1,83,896	261
1973-74	3,72,384	1,11,561	3,69,470	21,179	42,052	1,37,500	2,16,408	202
1974-75	4,57,632	1,39,144	3,95,896	20,252	42,555	1,28,383	2,23,520	203
1975-76	5,88,096	1,37,726	4,28,629	13,773	37,441	1,22,689	2,30,632	155
1976-77	7,80,586	1,58,216	3,35,058	14,292	36,882	1,40,425	2,68,224	188
1977-78	11,36,318	2,23,712	4,44,043	9,732	40,697	1,58,148	3,10,062	207
1978-79	12,75,120	1,63,483	4,88,411	1,14,166	44,533	1,73,819	3,62,360	207
1979-80	14,44,535	1,97,083	4,97,835	23,612	53,427	1,84,214	4,20,898	289
1980-81	14,85,796	1,80,280	5,12,251	20,535	53,576	2,41,114	4,94,498	245
1981-82	13,37,221	2,24,041	5,52,438	17,933	56,303	2,32,838	5,60,769	216
1982-83	14,02,614	1,63,205	5,95,353	20,874	56,952	2,41,119	6,36,661	132
1983-84	16,89,948	2,15,221	5,75,794	20,826	57,028	2,82,170	6,54,205	202
1984-85	17,65,099	2,08,646	5,93,706	24,058	69,402	2,99,060	7,18,485	183
1985-86	18,99,097	2,41,498	6,76,534	26,300	77,234	2,86,394	7,31,697	190
1986-87	21,29,643	5,03,176	6,57,665	22,101	88,574	2,98,358	7,82,289	208
1987-88	24,90,806	2,65,744	5,57,217	27,876	94,106	3,39,214	8,69,711	146

1972-73	3,48,048	1,61,352	3,51,070	24,553	46,115	1,69,644	1,83,896	261
1973-74	3,72,384	1,11,561	3,69,470	21,179	42,052	1,37,500	2,16,408	202
1974-75	4,57,632	1,39,144	3,95,896	20,252	42,555	1,28,383	2,23,520	203
1975-76	5,88,096	1,37,726	4,28,629	13,773	37,441	1,22,689	2,30,632	155
1976-77	7,80,586	1,58,216	3,35,058	14,292	36,882	1,40,425	2,68,224	188
1977-78	11,36,318	2,23,712	4,44,043	9,732	40,697	1,58,148	3,10,062	207
1978-79	12,75,120	1,63,483	4,88,411	1,14,166	44,533	1,73,819	3,62,360	207
1979-80	14,44,535	1,97,083	4,97,835	23,612	53,427	1,84,214	4,20,898	289
1980-81	14,85,796	1,80,280	5,12,251	20,535	53,576	2,41,114	4,94,498	245
1981-82	13,37,221	2,24,041	5,52,438	17,933	56,303	2,32,838	5,60,769	216
1982-83	14,02,614	1,63,205	5,95,353	20,874	56,952	2,41,119	6,36,661	132
1983-84	16,89,948	2,15,221	5,75,794	20,826	57,028	2,82,170	6,54,205	202
1984-85	17,65,099	2,08,646	5,93,706	24,058	69,402	2,99,060	7,18,485	183
1985-86	18,99,097	2,41,498	6,76,534	26,300	77,234	2,86,394	7,31,697	190
1986-87	21,29,643	5,03,176	6,57,665	22,101	88,574	2,98,358	7,82,289	208
1987-88	24,90,806	2,65,744	5,57,217	27,876	94,106	3,39,214	8,69,711	146

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Years	Cotton Yarn (Metric Tonnes)	Man-Made- Yarn (Metric Tonnes)	Wollen Blankets ('000'' Nos.)	Wollen Carpets ('000'' Sq. Metres)	Wollen Fabrics ('000'' Metres)	Electric Storage Batteries ('000'' Nos.)	Electric Bulbs ('000'' Nos.)	Electric Tubes ('000'' Metres)
1972-73	3,03,249	7,303	402	618	2,227	103	10,800	565
1973-74	3,47,818	12,429	286	473	1,072	92	10,900	642
1974-75	2,97,137	13,427	511	445	1,092	139	15,000	606
1975-76	3,26,893	12,650	284	553	919	119	17,400	566
1976-77	2,55,423	24,021	296	485	845	143	14,927	414
1977-78	1,21,216	24,411	341	546	780	142	17,527	465
1978-79	N.A.	3,970	151	587	1,601	161	20,641	1,238
1979-80	3,34,179	36,980	179	669	1,404	160	20,251	1,145
1980-81	3,40,265	44,050	227	615	1,733	223	34,187	1,285
1981-82	3,69,535	54,957	326	403	1,633	146	40,906	1,881
1982-83	3,86,868	72,357	301	371	1,190	224	23,501	2,490
1983-84	3,58,829	97,791	355	501	1,398	231	37,031	3,144
1984-85	3,80,687	99,519	387	257	1,870	211	44,933	3,471
1985-86	4,54,071	1,23,743	535	584	1,801	174	46,394	3,314
1986-87	5,18,592	1,44,975	536	579	1,776	123	46,410	4,704
1987-88	5,78,435	1,60,444	243	725	1,676	195	46,389	6,404
1988-89	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1989-90	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1990-91	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1991-92	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1992-93	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1993-94	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1994-95	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1995-96	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1996-97	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1997-98	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1998-99	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
1999-00	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2000-01	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2001-02	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2002-03	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2003-04	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2004-05	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2005-06	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2006-07	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2007-08	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2008-09	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2009-10	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2010-11	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2011-12	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2012-13	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2013-14	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2014-15	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2015-16	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2016-17	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2017-18	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2018-19	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2019-20	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2020-21	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2021-22	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2022-23	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404
2023-24	5,38,233	1,52,232	243	725	1,676	195	46,389	6,404

Years	Paints and Varnishes (Metric Tonnes)	Paints and Varnishes ("000" Litres)	Cosmetics ("000" No.)	Flakes and Detergents (Metric Tonnes)	Toilet Soap (Metric Tonnes)	Soda Ash (Metric Tonnes)	Motor Tyres ("000" No.)	Motor Tubes ("000" No.)
1972-73	6,807	5,664	27,000	6,757	16,307	78,264	168	158
1973-74	3,709	6,151	20,880	4,979	11,786	88,185	249	173
1974-75	4,369	6,183	22,524	6,299	12,751	82,673	238	223
1975-76	4,166	7,596	21,636	6,452	13,767	75,851	165	143
1976-77	4,369	7,196	21,384	6,665	16,537	59,217	148	137
1977-78	5,946	7,924	30,768	9,324	20,421	68,746	180	157
1978-79	5,554	8,286	43,020	7,306	21,078	71,960	183	197
1979-80	6,495	8,031	22,999	8,499	23,288	80,904	204	201
1980-81	9,652	9,047	23,417	10,366	24,273	95,792	227	194
1981-82	12,013	9,694	22,097	10,679	26,968	1,07,090	193	136
1982-83	10,051	9,909	25,243	10,641	28,895	94,301	217	125
1983-84	8,557	12,519	35,930	12,486	26,209	1,06,521	238	6
1984-85	10,942	14,869	37,884	13,945	31,700	1,17,986	307	87
1985-86	11,951	13,630	49,861	14,312	29,839	1,28,327	412	171
1986-87	12,970	12,998	48,293	16,157	33,128	1,07,302	382	117
1987-88	12,326	19,346	56,928	20,835	31,482	1,34,354	680	384

Years	Gas Appliances ('000' Nos.)	Wire and Cables (Naked Wire) (Metric Tonnes)	Wire & Cables (Plastic Insulated) ('000' Metres)	Glass and Glass- ware Plastic & Sheets ('000' Sq. Metres)
1972-73	51	7,048	39,061	1,104
1973-74	56	11,113	31,014	1,785
1974-75	64	6,703	35,403	1,317
1975-76	62	4,330	35,787	1,316
1976-77	80	5,251	43,921	1,795
1977-78	101	3,305	62,363	1,901
1978-79	114	1,272	75,255	2,463
1979-80	234	1,886	79,013	2,109
1980-81	502	2,141	89,822	2,302
1981-82	528	2,384	1,03,841	2,968
1982-83	242	2,748	1,25,616	3,778
1983-84	242	4,265	93,708	3,655
1984-85	245	7,144	88,439	3,673
1985-86	360	12,482	1,21,038	2,990
1986-87	505	6,699	1,80,856	4,811
1987-88	473	6,800	2,07,957	5,643

## CENTRAL EXCISE TARIFF SCHEDULE

## PART I

## (GOODS)

## Section I

## VEGETABLE PRODUCTS, FATS AND OILS

Item No.	Description of Goods	Statutory Rate of Duty	Concessionary Rate of Duty
1	2	3	4

## 01.01 Tea—

'Tea' includes all varieties of products known commercially as tea, and also includes green tea, Jasmine tea, 'Kahwa', ground tea and 'Instant tea, in any form—

A. Packed tea, that is to say, tea, packed in any kind of package, container or bag for sale to consumers—

(i) If retail price and weight are legibly, prominently and indelibly printed on each package, container or bag. 30% of the retail price.

(ii) If not covered by clause (i). 200% *ad valorem* Nil

B. Tea not falling under sub-item A. One rupee and forty Nil  
paise per kg.

## 01.02 Coffee—

'Coffee' means all varieties of the products known commercially as coffee including 'instant coffee' whether or not containing any other ingredient—

(i) If retail price and weight are legibly, prominently and indelibly printed on each package, container or bag. 25% of the retail price. Nil

(ii) If not covered by clause (i). 200% *ad valorem* Nil

## 01.03 Vegetable Non-Essential Oils—

'Vegetable Non-Essential Oils' means oil extracted from vegetable materials like seeds, fruits, leaves, stems or roots of plants and trees, whether refined or not, and includes edible oils so extracted but does not include oil or products hardened by hydrogenation or by any

Four rupees per kg.

1	2	3	4
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other process and which is classifiable under item No. 01.04 and also does not include products classifiable under item No. 04.04.

Edible oils of other than the oils which are manufactured out of such vegetable non-essential oils as are produced locally in Pakistan or as are subjected to customs duties on importation, of vegetable origin or mixture thereof with melting or cloud point of 10 degree centigrade or above—

(i) If packed in containers on which retail price and quantity are legibly, prominently and indelibly printed—

- |                                                                  |                                      |
|------------------------------------------------------------------|--------------------------------------|
| 1. Packing containing not more than 2.5 kgs.                     | One rupees sixteen paise per kg.     |
| 2. Packing containing more than 2.5 kgs but not more than 5 kgs. | One rupees twenty five paise per kg. |
| 3. Packing containing more than 5 kgs.                           | One rupee thirty four paise per kg.  |

(ii) If not covered by sub-item (i) above.

Three rupees per kg.

B. Other

Nil

#### 01.04 Vegetable Products—

'Vegetable products' means any vegetable and that which whether by itself or in admixture with any other substance, has been wholly or partly hydrogenated or, by any other process, solidified or hardened for human consumption, and includes Margarine—

A. If packed in containers on which retail price and quantity are legibly, prominently and indelibly printed—

- |                                                                      |                                          |
|----------------------------------------------------------------------|------------------------------------------|
| (i) Packings containing not more than 2.5 kgs.                       | Two rupees and Sixty-five Paise per kg.  |
| (ii) Packings containing more than 2.5 kgs. but not more than 5 kgs. | Two rupees and eighty-five paise per kg. |
| (iii) Packings containing more than 5 kgs. but not more than 16 kgs. | Three rupees and five paise per kg.      |

1	2	3	4
	(iv) Packings containing more than 16 kgs.	Three rupees and sixty paise per kg.	
	B. If not covered by sub-item A.	200% <i>ad valorem</i> .	
Ex.01.04 A.	Vegetable product other than those manufactured out of such vegetable non-essential oils as are produced locally in Pakistan or as are subjected to customs duties on importation—		
	(a) If packed in containers on which the retail price and the quantity are legible, prominently and indelibly printed—		
	(i) Packing containing not more than 2.5 kgs.		One rupee and sixteen paise per kg.
	(ii) Packing containing more than 2.5 kgs. but not more than 5 kgs.		One rupee and twenty-five paise per kg.
	(iii) Packing containing more than 5 kgs but not more than 16 kgs.		One rupee and thirty-four paise per kg.
	(b) If not covered by (a) above.		200% <i>ad valorem</i> .
B.	Vegetable product not covered by A above.		Nil

## Section II

## PREPARED FOODSTUFFS, BEVERAGES AND TOBACCO

## 1.01 Beverages—

- A. Aerated waters, all sorts, whether or not flavoured or sweetened and whether or not containing juice or pulp of vegetables, foodgrains or fruits—
- (1) if quantity, in millilitres, and the constituent materials are legibly, prominently and indelibly printed on each container or its cork or label—
- (i) marketed under foreign brand names—
- (a) if filled in containers containing not more than 250 millilitres. One rupee per unit container.

1	2	3	4
	(b) if filled in containers containing more than 250 millilitres.	Ten paise per 25 millilitres or fraction thereof.	
	(ii) others—		
	(a) if filled in containers containing not more than 250 millilitres	One rupee per unit container.	
	(b) if filled in containers containing more than 250 millilitres.	Ten paise per 25 millilitres or fraction thereof.	
	(2) if not covered by clause (1)	500% <i>ad valorem</i> .	
	<b>B. Syrups, squashes and juices, all sorts whether or not made wholly or partly from vegetables, foodgrains or fruits or pulps thereof—</b>		
	(1) if retail price, quantity and the constituent materials are legibly, prominently and indelibly printed on each container or its cork or label.	20% of the retail price	
	(2) if not covered by clause (1)	500% <i>ad valorem</i> .	
Ex.02.01	Beverages, manufactured by a manufacturer carrying on a cottage industry, marketed without a brand name or a trade mark.		Nil
Ex.02.01A	(1) Aerated waters, made wholly from juices or pulp of indigenous vegetables, food-grains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, colouring materials, preservatives or additives in quantities prescribed under the West Pakistan Pure Food Rules, 1965—		
	(a) if filled in containers containing not more than 250 millilitres.		Ten paise per unit container
	(b) if filled in containers containing more than 250 millilitres.		One paise per 25 millilitres or fraction thereof.

1	2	3	4
Ex.02.01B	(i) Syrups, squashes and juices used in the manufacture of beverages which are subject to excise duty provided that the provisions of Chapter X of the Central Excise Rules, 1944, are followed.	Nil	
	(ii) Syrups, squashes and juices produced or manufactured by recognised research organizations.	Nil	
	(iii) Syrups used primarily for medicinal purposes.	Nil	
Ex.02.01B(1)	(i) Beverages made wholly from juices or pulp of indigenous vegetables, foodgrains or fruits and which do not contain any other ingredient, indigenous or imported, other than sugar, colouring materials, preservatives or additives in quantities prescribed under the West Pakistan Pure Food Rules, 1965—		
	(a) if filled in containers containing not more than 250 millilitres.	Ten paise per unit container	
	(b) if filled in containers containing more than 250 millilitres but not more than 500 millilitres.	One paise per 25 millilitres or fraction thereof	
	(ii) Beverages not covered by clause (i)	5% of the retail price	
Ex.02.01C	Aerated waters, all sorts, whether Flavoured or sweetened or containing juice or pulp of vegetables, foodgrains or fruits—		
	(1) if quantity, in millilitres, and the constituent materials are legibly, prominently and indelibly printed on each container or its cork or label—		
	(i) marketed under foreign brand names and manufactured from "Beverage Concentrate" on which central excise duty has been paid—		
	(a) if filled in containers containing not more than 250 millilitres.	Fifty paise per unit container	

1	2	3	4
	(b) if filled in containers containing more than 250 millilitres		Five paise per 25 millilitres or fraction thereof
02.02 Sugar—			
	Sugar, all sorts.	Two rupees and fifteen paise per kg.	
Ex.02.02	(a) Sugar manufactured in a factory which operated without the aid of power, steam or natural gas.		Nil
	(b) Confectionery, icing demerara and candy sugar manufactured in a factory from sugar on which duties of excise have already been paid, provided that the procedure prescribed under the Act or the rules made thereunder is followed.		Nil
	(c) Sugar produced for demonstration and experimental purposes in the—		Nil
	(i) Agriculture Station, Faisalabad,		
	(ii) Agriculture Farm, Tarnab, and		
	(iii) Agriculture Farm at Mestankilli in Mardan District.		
	(d) Khandsari Sugar.		Nil
	(e) Sugar, other than sugar manufactured from beet by the factories in the North West Frontier Province, manufactured by a factory in a financial year which exceeds the average production of sugar, other than sugar manufactured from beet by the factories in the North West Frontier Province for the preceding two financial years.		Nil
	(f) Sugar produced from beet during the financial years 1985-86 to 1989-90 by the sugar mills located in the North West Frontier Province.		Nil
02.03 Tobacco—			
	"Tobacco" means any form of tobacco, whether cured or uncured, and whether manufactured or not, and includes the leaf, stalk and stem of the tobacco plant but does not include any part of		

1	2	3	4
	a tobacco plant while still attached to the earth—		
	I. Unmanufactured tobacco—		
	(i) Used in the manufacture of cigarettes.	Two rupees and twenty-five paise per kg.	One rupee and seventy paise per kg.
	(ii) Used for other purposes.	One rupee and thirty-five paise per kg.	Nil
	II. Manufactured Tobacco—		
	A. Cigarettes—		
	(i) if retail price is legibly, prominently and indelibly printed on each packet.	80 per cent of the retail price	
	(ii) if not covered by clause (i).	500% <i>ad valorem</i> .	
	B. Cigars and Cheroots—		
	(i) if the retail price is legibly, prominently and indelibly printed on each packet or such cigar or cheroot.	75% of the retail price	
	(ii) if not covered by clause (i).	500% <i>ad valorem</i> .	
	C. Smoking mixtures for pipes and cigarettes.	Twenty-six rupees and fifty paise per kg.	
Ex.02.03 I.	(a) Unmanufactured tobacco used for purposes other than the manufacture of cigarettes, smoking mixture for pipes and cigarettes and dutiable cigars and cheroots.		Nil
	(b) Unmanufacture tobacco used in the manufacture of cigarettes made by hand in the tapered shape of biris without the use of manual or power-operated machine in any process of their manufacture.		One rupee and thirty-five paise per kg.
	II. A. [Omitted].		
	(b) Cigarettes made by hand in the tapered shape of biris without the use of any manual or power operated machine in any process of their manufacture.		Nil

1	2	3	4
	(c) Cigarettes, the retail price of which is legibly, prominently and indelibly printed on each packet.		73% of the retail price
	B. Cigars and cheroots manufactured on cottage industry basis.		Nil
	<b>02.04 Beverage Concentrates—</b>		
	Prepared concentrates, whether in liquid, powder, paste or granular form, for use in the manufacture of aerated waters falling under item No. 02.01A—	Rupees fifty thousand per kg/per litre	
Ex.02.04	(a) Beverage concentrate in any form and which consists of two parts and is used in the manufacture of aerated water, namely, "Coca-Cola".		Rupees 396.50 per kg.
	(b) Beverage concentrate in any form and which consists of three parts i.e., two parts of powder and one part of liquid and is used in the manufacture of aerated water, namely, "Fanta Orange".		Rupees 506.92 per kg.
	(c) Beverage concentrate in any form and which consists of three parts of powder and one part of liquid and is used in the manufacture of aerated water, namely, "Sprite".		Rupees 696.80 per kg.
	(d) Others.		Nil

### Section III

#### MINERAL PRODUCTS, FUELS, LUBRICANTS AND RELATED MATERIALS

##### 03.01 Cement—

'Cement' includes clinker but does not include products known as or used as cement paints—

- (1) Ordinary grey portland cement and sulphate resistant cement. Six hundred and sixty-four rupees per tonnes.
- (2) All other sorts of cement including white cement, coloured cement, high early strength cement, pozzolana cement, high alumina cement, controlled cement, blast furnace slag cement and other special cements. Seven hundred rupees per tonne

1	2	3	4
<b>Ex.03.01 Cement—</b>			
(a)	Ordinary grey portland cement and sulphate resistant cement.		Rupees three hundred and thirty-two per tonne
(b)	Slag cement manufactured by the utilisation of the blast furnace slag from the Pakistan Steel Mills.		Rupees three hundred per tonne
(c)	All other sorts of cement, including white cement, coloured cement, high early-strength cement, pozzolana cement, high alumina cement, controlled cement and other special cements.		Rupees three hundred and fifty per tonne
(d)	Clinker removed from a cement factory owned by the State Cement Corporation and used in the manufacture of cement by another cement factory of the said Corporation, provided that the provisions of the rules of Chapter X of the Central Excise Rules, 1944, are followed.		Nil
<b>03.02 Salt—</b>			
	'Salt' includes swamp salt, spontaneous salt and salt or saline solution made or produced from any saline substance or from salt earth.	Seven paise per kg.	Nil
03.03	Petroleum oils and Oils obtained from Bituminous minerals crude—	5% <i>ad valorem</i>	
03.04	Petroleum gases and other Gaseous Hydrocarbons including natural gas and liquefied petroleum gas—		
(1)	Natural Gas.		Eighty-six paise per deca cubic metre
(2)	Others.		Eighty-six paise per deca cubic metre
03.05	Furnace oils, that is to say, any mineral oil which—	one hundred and eighty-five rupees and twenty paise per tonne.	Thirty-five rupees and twenty paise per tonne.
(i)	has its flashing point at or above fifty-four degrees of centigrade's thermometer.		
(ii)	has a flame height of less than ten millimetres.		

1	2	3	4
	<p>(iii) contains 0.25 per cent or more by weight of any bituminous substance, and</p> <p>(iv) Possesses a kinematic viscosity of 23.7 centistokes or more at thirty-eight degrees of centigrade's thermometer.</p> <p><i>Explanation I—</i></p> <p>'Mineral Oil' means an oil consisting of single liquid hydrocarbon or a liquid mixture of hydrocarbons (except for associated impurities) derived from petroleum, coal, shale, peat or any other bituminous substance, and includes any similar oil produced by synthesis or otherwise.</p> <p><i>Explanation II—</i></p> <p>'Flame height' shall be determined in the apparatus known as the smoke points lamp in the manner prescribed in this behalf by the Federal Government.</p> <p><i>Explanation III—</i></p> <p>'Flashing Point' shall be determined in accordance with the tests specified in this behalf in the rules made under the Petroleum Act, 1934.</p>		
Ex.03.05 (a)	<p>(i) Furnace oil used for power generation by the Karachi Electric Supply Corporation or in the power houses of the Water and Power Development Authority at Multan, Faisalabad and Shahdara provided that provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.</p> <p>(ii) Furnace oil consumed by Karachi Electric Supply Company exclusively in the Power houses for power generation only.</p>	<p>Four rupees and seventy paise per tonne.</p> <p>Nil</p>	
	<p>(b) Furnace oil intended for consumption by the Pakistan Navy in its vessels.</p>	Nil	
03.06	High speed diesel oil and vaporising oil, that is to say, any Mineral oil (excluding mineral colza oil and turpentine substitute) which has its flashing point at or	Forty-five paise per litre	Twenty-five paise per litre

1	2	3	4
	above twenty-four degrees of centigrade's thermometer and satisfies either of the following requirements, namely—		
	(i) the oil has a flame height of ten millimetres or more but less than eighteen millimetres; or		
	(ii) the oil has a flame height of less than ten millimetres, but has a kinematic viscosity of less than 9.4 centistokes at thirty-eight degrees of Centigrade's thermometer, and contains less than 0.25 per cent by weight of any bituminous substance.		
Ex.03.06	High Speed Diesel Oil intended for consumption by the Pakistan Navy in its vessels.		Nil
03.07	Diesel oil, not otherwise specified that is to say, any Mineral Oil which—	Twenty-four paise per litre.	Four paise per litre
	(i) has its flashing point at or above fifty-four degrees of Centigrade's thermometer.		
	(ii) has a flame height of less than ten millimetres.		
	(iii) contains 0.25 per cent or more by weight of any bituminous substance, and		
	(iv) possesses a kinematic viscosity of 23.7 centistokes at thirty-eight degrees of Centigrade's thermometer.		
Ex.03.07	Light Diesel Oil intended for consumption by the Pakistan Navy in its vessels.		Nil
03.08	Jet Fuels—	Nineteen paise per litre	
Ex.03.08 (a)	Jet Fuel commonly known as J.P.4.		Six paise per litre
	(b) Jet Fuel commonly known as J.P.I.		Six paise per litre
03.09	Kerosene—		
	'Kerosene' means any inflammable hydrocarbons (including any mixture of hydrocarbons or any liquid containing hydrocarbons but excluding motor spirit) which:—	Twenty-five paise per litre	Nil
	(i) is made from petroleum as defined		

1	2	3	4
	in section 2 of the Petroleum Act, 1934 (XXX of 1934), and		
	(ii) is ordinarily use as illuminant or fuel.		
	<b>03.10 Motor Spirit—</b>		
	'Motor Spirit' means—	One rupee and thirteen paise per litre	Eighty-eight paise per litre
	(a) any inflammable hydrocarbon (including any mixture of hydrocarbons or any liquid, containing hydrocarbons) which is capable of being used for providing reasonably efficient motive power; and		
	(b) power alcohol, that is, ethyl alcohol of any grade (including such alcohol when denatured or otherwise treated) which either by itself or in admixture with any such hydrocarbon is capable of being used as aforesaid.		
<b>Ex.03.10 (a)</b>	Motor Spirit obtained by mixing motor spirit of different octane which have already been subjected to duties of excise and such motor spirit to which any additives are added.		Nil
	(b) Motor Spirit intended for consumption by the Pakistan Navy in its vessels.		Nil
	(c) Motor Spirit intended for consumption by the International Bank for Reconstruction and Development in its official cars.		Nil
	<b>03.11 Petroleum Grease—</b>	50% <i>ad valorem</i>	
<b>Ex.03.11 (a)</b>	Grease manufactured from imported lubricating oil.		The difference between the duty of excise leviable on grease and the customs duty paid on the imported lubricating oil
	(b) Grease manufactured from imported petroleum grease.		The difference between the duty of excise leviable and the customs duty paid on the imported petroleum grease.

1	2	3	4
(c) Petroleum Grease used in the Table D Project, subject to the condition that the amount of the foreign exchange received respect of such goods is surrendered to the Federal Government and subject also to the condition that the rules made for the purpose under the Act are followed.			Nil
03.12 Petroleum Jelly—		67½% <i>ad valorem</i>	40% <i>ad valorem</i>
03.13 Petroleum Lubricating Oils—			
Lubricating oils, all sorts—			
(i) if retail price and quantity are legibly, prominently and indelibly printed on every container of lubricating oil.		80% of the retail price	
(ii) if not covered by clause (i).		500% <i>ad valorem</i>	
Ex. 03.13 (a) Lubricating oil, all sorts, other than family sewing machine oil,—			
(i) in the case of ordinary grade (pale oil), if the retail price per litre legibly, prominently and indelibly printed on the container does not exceed Rs. 10.43 per litre.			Seventy paise per litre.
(ii) in the case of premium grade oils (Automotive Engine Oils of SC/CC quality levels, and Industrial Lubricating Oils), if the retail price per litre legibly, prominently and indelibly printed on the container,—			
(1) packed in container of more than ten litres, does not exceed fourteen rupees and sixty-five paise per litre; and			Seventy paise per litre.
(2) packed in containers upto ten litres, does not exceed fifteen rupees and fifty-five paise per litre.			Seventy paise per litre.
(iii) in the case of premium grade oils (Automotive Gear Oils GL-4 quality level), if the retail price per litre legibly,			

1	2	3	4
	prominently and indelibly printed on the container,—		
	(1) packed in containers of more than ten litres, does not exceed sixteen rupees and ten paise per litre; and		Seventy paise per litre.
	(2) packed in containers upto ten litres, does not exceed seventeen rupees and twelve paise per litre.		Seventy paise per litre.
	(b) In the case of Premium Long Drain Lubricating oils, packed in containers.		Seventy paise per litre.
	Provided that if in any case the retail price exceeds the retail prices specified in clauses (a) and (b) in column (2), and additional duty at the rate of eighty per cent of the retail price in excess of the price referred to above shall be chargeable.		
	(c) Family sewing machine oil packed in eighty-five gram containers—		
	(i) if the retail price is legibly, prominently and indelibly printed on such containers and does not exceed Rs. 3.70 per container.		Seventy-one paise per litre.
	(ii) if the retail price is legibly, prominently and indelibly printed on such container and exceeds Rs. 3.70 per container.		Seventy one paise per litre plus 80 per cent of the retail price per litre in excess of three rupees and forty paise.
	(d) Lubricating oil manufactured from imported base lubricating oil.		The difference between the duty of excise leviable and the customs duty paid on the imported base lubricating oil.
	(e) Base Lubricating oils used in the manufacture of lubricating oils on which duty of excise is levied subject to the condition that the rules made for the purpose under the Act are followed.		Nil

1	2	3	4
	(f) Lubricating oil used in the manufacture of grease on which duty of excise is levied subject to the condition that the provisions of the rules in Chapter X of the Excise Rules, 1944, are followed.		Nil
	(g) Petroleum lubricating oil intended for consumption by the Pakistan Navy in its vessels.		Nil
	(h) Petroleum Lubricating oils used in the Tarbela Dam Projects, subject to the condition that the amount of the foreign exchange received in respect of such goods is surrendered to the Federal Government and subject also to the condition that the rules made for the purpose under the Act are followed.		Nil
	<b>03.14 Solvent Naphtha and other such Petroleum Products—</b>	<b>80% ad valorem</b>	
Ex.03.14	Naphtha purchased by one refinery from another for conversion into motor spirit, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil
	<b>03.15 Asphalt—</b>		
	'Asphalt' means petroleum bitumen, including rock or lake asphalt with or without mineral matter, either prepared mechanically or occurring naturally possessing characteristic agglomerating properties and substantially soluble in carbon disulphide, including, emulsions containing only asphaltic bitumen and emulsifying agents.	One hundred and twenty-seven rupees and ninety-five paise per tonne	
	<b>03.16 Petroleum Products, not otherwise specified—</b>	<b>50% ad valorem</b> subject to a minimum of one hundred rupees per tonne.	
Ex.03.16 (a)	Mineral oil used for batching of jute.		6¼% ad valorem
	(b) Wax, commonly known as 'Slack Wax', which is consumed as a burning fuel in a petroleum refinery in which it is produced.		Nil
	(c) Benzene, Xylene and Toulene used as a raw material for the manufacture of insecticides and pesticides		Nil

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	for the purposes of health and agriculture subject to the conditions that the provisions of rules in Chapter X of the Central Excise Rules, 1944 are followed.		
(d)	'NR Carbon Oil' produced by National Refinery Limited, Karachi for use as raw material for the manufacture of carbon black by Messrs National Petrocarbon Limited, Pipri, Karachi subject to the condition that the provisions of Chapter X of the Central Excise Rules, 1944, are followed.	Nil	
(e)	Petroleum Products not otherwise specified.	30 per cent <i>ad valorem</i> .	

## Section IV

## PRODUCTS OF CHEMICAL AND ALLIED INDUSTRIES

## 04.01 Creams and Polishes for Footwear—

Creams and Polishes for footwear, all sorts and in any form—

- |                                                                                      |                          |     |
|--------------------------------------------------------------------------------------|--------------------------|-----|
| (i) if retail price is legibly, prominently and indelibly printed on each container. | 25% of the retail price. | Nil |
| (ii) if not covered by clause (i).                                                   | 200% <i>ad valorem</i> . | Nil |

## 04.02 Fertilizers—

Fertilizers, all sorts, but excluding natural animal or vegetable fertilizers, when not chemically treated.

17½% *ad valorem* or seventy-eight rupees and seventy-five paise per tonne which ever is less.

Nil

## 04.03 Paints, Pigments, Varnishes and Polishes—

All sorts of paints (including products known as or used as cement paints), pigments, distempers, colours, dyes, enamels, varnishes, glazes, luster, thinners, blacks, cellulose, lacquers and polish (except creams and polishes falling under item No. 04.01) and their ancillaries, in any form, liquid, solid, semi-solid, paste, powder or granules—

- |                                                                                                               |                          |                          |
|---------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|
| (i) if retail price and quantity are legibly, prominently and indelibly printed on each container or package. | 22% of the retail price. | 15% of the retail price. |
|---------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|

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	(ii) if not covered by clause (i)	200% <i>ad valorem</i> .	
Ex.04.03	(a) All sorts of paints (including products known as or used as cement paints), pigments, distempers, colours, dyes, enamels, varnishes, glazes, lusters, thinners, blacks, cellulose, laquers and polishes (except creams and polishes falling under item No. 04.01) and their ancillaries, in any form, liquid, solid, semi-solid, paste, powder or granules used in the manufacture of the goods falling under item No. 04.03 of the First Schedule to the Act, which are subject to excise duty, provided that the provision of rules 96 TT of the Central Excise Rules, 1944, are followed.		Nil
	(b) Imported pigments and dry colours packed or repacked in consumer packing.		Nil
	(c) Varnishes manufactured by a manufacturer carrying on a cottage industry provided that the goods are marketed without any brand name or trade mark.		Nil
	(d) Dry oxide colours.		Nil
	(e) Paints used in Tarbela Dam Project, subject to the condition that the amount of foreign exchange received in respect of such goods is surrendered to the Federal Government and subject also to the condition that the rules made for the purpose under the Act are followed.		Nil
	(f) Sulphur Black.		Nil
	(g) Congo red, direct deep black.		10% of the retail price.
	(h) Carbon Black.		Rupees five hundred per tonne.
04.04	<b>Perfumery, Cosmetics and Toilet Preparations—</b>		
	Perfumery, cosmetics and toilet preparations, all sorts, whether medicinal, medicated or otherwise and whether or not perfumed—		
A.	Perfumery, and odoriferous substances, all sorts, in liquid or spray		

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form, including scents, colognes, mists, deodorants, lavenders, toilet waters, anti perspirants, etc.—

(i) If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper. **50% ad valorem.**

(ii) if not covered by clause (i)— **200% ad valorem.**

B. Preparations for the care of skins, beauty and make-up products including beauty creams, vanishing creams, cold creams, moisturising creams, foundation creams, make-up creams and lotions, massage fluids and creams, skin food and tonic, face powder, baby powders, toilet powders, talcum powders, dusting powders, cutting powders, lipsticks, eye shadows, eye-brow pencils, mascaras, blush-on, nail polishes, enamels and lacquers, sub-burn and suntan preparations, depilatory creams, soaps or liquids (whether or not containing soap or detergent), removers of nail polish and make-up, perfumed petroleum jelly, henna (Mehndi) powders or pastes etc—

(i) If retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper, or on the article itself if it is marketed unpacked or unwrapped. **50% ad valorem.**

(ii) If not covered by clause (i) **200% ad valorem.**

C. Preparations for the care of hair (whether or not containing soap or detergent) including oils, creams, dressings, sprays, lotions, shampoos, hair rinses and anti-dandruff preparations, pomades, brittenines, permanent waving lotions, scalp food, dyes and colours and other hair growers, hair conditioners and hair tonics etc.

(i) If the retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper or on the article itself if it is marketed unpacked or unwrapped. **50% ad valorem.**

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	(ii) if not covered by clause (i)	200% <i>ad valorem</i> .	
D.	Shaving creams, shaving soap or shaving foams (whether or not containing soap or detergent), after-shave or pre-shave oils, lotions or creams etc—		
	(i) if the retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper or on the article itself if it is marketed unpacked or unwrapped.	50% <i>ad valorem</i> .	
	(ii) if not covered by clause (i)	200% <i>ad valorem</i> .	
E.	Preparations for dental hygiene including mouth washes, gargles, dentifrices, tooth-pastes, tooth-powders, denture cleaners and germicidal preparations for the care of teeth, gum and mouth etc—		
	(i) if retail price is legibly, prominently and indelibly printed on each container, package, cover or outer wrapper or on the article itself if it is marketed unpacked or unwrapped.	50% <i>ad valorem</i> .	
	(ii) if not covered by clause (i)	200% <i>ad valorem</i> .	
F.	Perfumery, cosmetics and toilet preparations, not otherwise specified, including room deodorizers, bath oils, after bath milk and preparations for bubble bath and foam bath etc—		
	(i) if retail price is legibly, prominently and indelibly printed on each container package, cover or outer wrapper or on the article itself if it is marketed unpacked or unwrapped.	50% <i>ad valorem</i> .	
	(ii) if not covered by clause (i)	200% <i>ad valorem</i> .	
Ex.04.04	Perfumery, cosmetics and toilet preparations manufactured by a manufacturer carrying on a cottage industry, provided that the goods are marketed without any brand name or trade mark.		Nil
Ex.04.04	B Henna (MEHNDI) powders or pastes excluding hair dyes and hair colours containing henna.		Nil

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Ex.04.04 E	Toothpastes, toothpowders and mouth washes or gargles.	Nil	
Ex.04.04 F	Agarbattis.	Nil	
04.05	<b>Soap and Detergents—</b>		
A.	<b>Soaps:—</b>		
	'Soap' means all varieties of the products commercially as soap, whether medicinal medical or otherwise, excluding the soaps falling under item No. 04.04 and the soap flakes, soaps, powders and soaps containing synthetic detergents falling under sub-item B below—		
	(i) if weight and retail price are legibly, prominently and indelibly printed on the outer wrapper or package or container of soap or is legibly and prominently embossed on soap which is sold unwrapped or unpacked.	50% of the retail price.	
	(ii) if not covered by clause (i).	500% <i>ad valorem</i> .	
B.	'Detergent' means organic and synthetic surface active agents, surface active preparations, emulsifiers and foaming or washing preparations, in any form excluding products falling under item No. 04.04 and sub-item A above, whether or not containing soap and includes soap flakes, soap powders and the soap containing synthetic detergents:—		
	(i) If retail price and weight are legibly, prominently and indelibly printed on every container or package.	20% of the retail price.	
	(ii) If not covered by clause (i)	200% <i>ad valorem</i> .	
Ex.04.04 A. (a)	Soap other than laundry soap, provided retail price and rate is legibly, prominently and indelibly printed on the outer wrapper or package or is legibly embossed on such soap if marketed unpackaged or unwrapped.	20% of the retail price.	

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	(b) Laundry soap not containing any active or synthetic detergents provided marketed unpacked or unwrapped.		Nil
	(c) Soap commercially known as 'Jute batching soap'.		Nil
Ex.04.05 B.	(a) Detergents commercially known as 'Jute batching emulsifiers.'		Nil
	(b) Sulphonic acid, Sulphonates and other active detergent concentrates used as a raw material for the manufacture of detergents, on which duty is levied, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944 are followed.		Nil
	(c) Detergent bars.		5% of the retail price.
04.06	Soda Ash	Two hundred and ninety rupees and thirty-five paise per tonne.	Nil
04.07	Caustic Soda	10% <i>ad valorem</i> .	Nil

## Section V

ARTIFICIAL RESINS AND PLASTIC MATERIALS, AND ARTICLES THEREOF:  
CELLOPHANE, RUBBER, SYNTHETIC RUBBER AND ARTICLES THEREOF:

## 05.01 Cellophane, Plastic and Resin Materials—

- A. Artificial or synthetic resins and plastic materials, in any form, whether solid, liquid or paste or as powder, granules or flakes, or in the form of moulding powders namely:—
- (i) Condensation, poly-condensation and poly-addition products, whether or not modified or poly-merised, including phenoplasts, Aminoplasts, Alkyds, Polyamides, Polyurethane Polyallyl-Esters and other unsaturated Polyesters;
- (ii) Polymerisation and Co-polymerisation products including

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	polythylene and polytetrahaloethene, polyisobutylene, polystyrene polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives and coumaroneindene resins.		
	(iii) Cellulose acetate (including di-or tri-acetate), cellulose acetate butyrate and cellulose propionate, cellulose acetate propionate, ethyl cellulose, benzene cellulose, whether plasticised or not and plasticised cellulose nitrate.		
B.	Articles made wholly or partly of plastics, all sorts, not otherwise specified, including pipes, tubes, rods, sheets, foils, sticks, other rectangular or profile shapes, whether laminated or not, and whether rigid or flexible, including lay flat tubings and polyvinyl chloride sheets	10% <i>ad valorem</i> .	Nil
C.	Foams and sponges and articles thereof.	10% <i>ad valorem</i> .	Nil
D.	Cellophane, that is, any film or sheet or re-generated cellulose.	10% <i>ad valorem</i> .	Nil
E.	Telephone and inter-com instruments made wholly or partly of plastic material or of synthetic or artificial resins.	Five rupees per piece.	Nil.
	<i>Explanation.</i> —For the purpose of sub-item B, 'Plastics' means the various artificial or synth resins or plastic materials included in sub-item A.		
<b>05.02 Tyres and Tubes—</b>			
A.	Pneumatic tyres and tubes—		
	(i) Bicycle Tyres.	Seventy-five paise per tyre.	Nil
	(ii) Bicycle Tubes.	Twenty-five paise per tube.	Nil
	(iii) Tyres and Tubes for scooters motor cycles and motor rickshaw.	30% <i>ad valorem</i> .	Nil
	(iv) Tyres and tubes for agricultural tractors.	30% <i>ad valorem</i> .	Nil

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	(v) Tyres and tubes for other motor vehicles.	30% <i>ad valorem</i> .	10% <i>ad valorem</i> .
	(vi) All other pneumatic tyres and tubes.	15% <i>ad valorem</i> .	
	B. Other tyres and tubes.	10% <i>ad valorem</i> .	
Ex.05.02	Retreated Tyres—		Nil
05.03	Rubber and Rubber Products—		
A.	Synthetic rubber, including butadiene acrylonitrile rubber, styrene butadiene rubber and butyl rubber, synthetic rubber latex including pre-vulcanized synthetic rubber latex.	10% <i>ad valorem</i> .	Nil.
B.	Latex and rubber foams and sponges and articles thereof.	10% <i>ad valorem</i> .	Nil.
C.	Transmission, conveyer or elevator belts or belting of vulcanized rubber.	10% <i>ad valorem</i> .	Nil.
D.	Plates, sheets and strips unhardened, whether vulcanized or not, and whether combined with any textile material or otherwise.	10% <i>ad valorem</i> .	Nil.

## Section VI

## LEATHER AND LEATHER GOODS

06.01	Tanned Leather—	10% <i>ad valorem</i> .	Nil.
06.02	Products made wholly or partly of leather—		
	(i) if retail price is legibly and prominently printed or embossed on each product.	15% of the retail price.	Nil.
	(ii) if not covered by clause (i).	200% <i>ad valorem</i> .	Nil.

## Section VII

## PAPER, PAPER BOARD AND PAPER PRODUCTS

07.01	Paper and Paper-Board, all Sorts—		
	Paper and paper-board, all sorts including paste-board, millboard, strawboard, and such other paper and paper-board which are laminated, bonded, coated, corrugated, creped, crinkled, sensitized, impregnated, surface coloured or surface decorated.	Thirty paise per kg.	

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Ex.07.01 (a)	News-print paper.		Nil
(b)	Wood free writing paper (44 to 70 GSM).		Nil
(c)	Paper and paper-board as are used in the manufacture of paper and paper-board which are subjected to duties of excise under item No.07.01 of the First Schedule to the Act, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil
(d)	Paper and paper-board manufactured by a manufacturer carrying on a cottage industry.		Nil
(e)	Paper-board of a thickness of more than 7 millimetres.		Nil
(f)	Corrugated paper and corrugated paper-board manufactured respectively from such paper and paper-board on which duties of excise have already been paid.		Nil
(g)	Abrasive paper (Regmal).		Nil
07.02	Bank Cheques, All Sorts—	Forty paise per cheque.	
	'Bank cheques' includes Credit Card Slips and withdrawal slips of financial, savings or lending institutions like Saving Banks, Saving Centres, Cooperative Banks, or any other Lending Bank or institution.	Forty paise per cheque.	

## Section VIII

## TEXTILES AND TEXTILE ARTICLES

## 08.01 Cotton Yarn, Twist and Thread—

'Cotton yarn, twist and thread' means cotton yarn, twist and thread of any description manufactured wholly from cotton or in admixture with any other fibre, the predominant component of which is cotton—

- (i) if count and weight are legibly, prominently and indelibly printed on every package cover, wrapper or label— Six rupees and sixty-five paise per kg. Two rupees per kg
- (ii) if not covered by clause (i). 200% *ad valorem*.

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**Explanation—**

“Count” means the count of the basic single yarn as in the English System and any fraction of a count which is one-half or more shall be reckoned as one, while less than one-half shall be ignored.

Ex.08.01 (a)	Cotton yarn, twist and thread which is manufactured in factories operated without the aid of power or steam.		Nil
(b)	Cotton thread made from cotton yarn on which duties of excise have already been paid.		Nil
(c)	Cotton yarn manufactured by the College of Textile Technology, Faisalabad, and consumed by it for experimental and training purposes.		Nil
(d)	Cotton yarn waste, that is to say cotton yarn waste known as hard waste, as cannot be used for the manufacture of any kind of fabrics—		
(i)	not exceeding two and a half per cent of the total production of cotton yarn in a factory in a financial year.		Nil
(ii)	exceeding two and a half per cent of the total production of cotton yarn in a factory in a financial year.		Two rupees per kg.
(e)	Cotton yarn which is subjected to any process of sizing doubling or twisting provided that the duties of excise have already been paid thereon.		Nil

**08.02 Cotton Fabrics—**

‘Cotton fabrics’ means fabrics of any description manufactured either wholly from cotton or cotton yarn or in admixture with any other fibre or yarn where in predominant component is cotton and any such fabrics processed in any manner—

I.	Grey (unprocessed) fabrics.	Ninety-six paise per square metre.	Nil.
II.	Processed fabrics—		
(i)	Calendered, bleached, dyed and or raised fabrics.	Four paise per square metre.	Nil

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(ii)	Printed fabrics.	Six paise per square metre.	Nil
(iii)	Mergerised and or sanforized fabrics or fabrics which have undergone any compressive shrinkage or any other similar process.	Twelve paise per square metre.	Nil
(iv)	Embroidered fabrics.	Sixty paise per square metre.	Nil
(v)	Rubberised fabrics, water proofed fabrics, laminated fabrics, bonded fabrics or fabrics processed in any other manner, not elsewhere specified.	Sixty paise per square metre.	Nil

**Explanation—**

- (1) If a fabric has undergone process which fall under two or more of the clauses of the sub-item-II in the same factory, duty shall be levied only under the clause carrying the higher or the highest rate, as the case may be.
- (2) "Grey (unprocessed) fabrics" means fabrics which have undergone no process of any kind after weaving or knitting or fabrication or otherwise.
- (3) The liability to duty under sub-item II shall not be affected by any duty paid or payable under sub-item-I.
- (4) If any fabric is embroidered in the process of weaving or knitting, duty shall be leviable thereon under sub-item-II in addition to duty under sub-item-I.

**08.03 Man-made Fibres and Yarns—**

"Man-made fibres and yarn" does not include those yarns of man-made fibres as assessed under item No. 08.07 as knitting yarn, and any mixed yarn the predominant component of which is man-made fibre and which contains less than 10 per cent of wool by weight shall be treated as man-made yarn—

- |    |                                                                               |                                      |     |
|----|-------------------------------------------------------------------------------|--------------------------------------|-----|
| A. | Man-made fibres (discontinuous), whether synthetic or regenerated, all sorts. | Eleven rupees and five paise per kg. | Nil |
|----|-------------------------------------------------------------------------------|--------------------------------------|-----|

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**B. Continuous filament man-made fibres and yarns, whether synthetic or regenerated, all sorts.**

- (i) if count and weight are legibly, indelibly and prominently printed on every package, cover, wrapper or label—
- |                                 |                                              |
|---------------------------------|----------------------------------------------|
| (a) Acetate fibres and yarns.   | Five rupees and Nil fifty-five paise per kg. |
| (b) Viscose fibres and yarns.   | Five rupees and Nil fifty-five paise per kg. |
| (c) Nylon fibres and yarns.     | Eleven rupees and Nil five paise per kg.     |
| (d) Polyester fibres and yarns. | Eleven rupees and Nil five paise per kg.     |
| (e) Other fibres and yarns.     | Eleven rupees and Nil five paise per kg.     |
- (ii) If not covered by clause (i). 200% *ad valorem*.

**C. Yarns of man-made fibres (discontinuous or waste), all sorts, including ruptured filament yarns, whether spun singly or in admixture with other man-made fibres (discontinuous) or with cotton or wool—**

- (i) if count and weight are legibly, indelibly and prominently printed on every package, cover, wrapper or label. Eleven rupees and five paise per kg.
- (ii) if not covered by clause (i). 200% *ad valorem*.

**Explanation—**

“Count” means the count of the basic single yarn as in the English System and any fraction of a count which is one-half or more shall be reckoned as one, while less than one-half shall be ignored.

**Ex.08.03 Wastes of man-made fibres and yarns, that is to say such fibres and yarns as cannot be used for the manufacture of any kind of barics—**

- (i) not exceeding two and a half per cent of the total production of man-made fibres and yarns in a factory in a financial years, excluding the

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	waste in the form of plastic lumps and the wastes obtained before the take-up stage of manufacturing.		
	(ii) exceeding two and a half per cent of the total production of man-made fibres and yarns in a factory in a financial year, excluding the waste in the form of plastic lumps and the wastes obtained before the take-up stage of manufacturing—		
	(a) in a factory manufacturing yarns of man-made fibres (discontinuous or waste), whether spun singly or in admixture with other man-made fibres (discontinuous) or with cotton or wool, excluding ruptured filament yarns.		Two rupees per kg.
	(b) in a factory manufacturing man-made fibres (discontinuous), whether synthetic or regenerated, all sorts.		Nil
	(c) in a factory manufacturing continuous filament man-made fibres and yarns, whether synthetic or regenerated, all sorts.		Nil
Ex.08.03 B(i)	(c) Nylon yarn of three or more plies and of a weight not exceeding one gramme per metre, supplied to the Karachi Fishermen's Cooperative, Purchase and Sale Society Limited, Karachi and certified by the Ministry of Food and Agriculture, on the occasion of each removal of such yarn from the factory that the yarn will be used exclusively in the fishing industry.		Nil
	(d) Nylon yarn of three or more plies and of a weight not exceeding one gramme per metre certified by the Directorate of Fisheries, or the Marine Fisheries Department of a provincial Government on the occasion of each removal of such yarn that the yarn will be used in making fishing nets by persons engaged in the operation of fishing.		Nil.

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(e) All sorts of continuous filament man-made yarn whether synthetic or regenerated which is subject to any process of sizing, doubling or twisting provided that the duties of excise have already been paid thereon.			Nil.
Ex.08.03 (a) Yarns of man-made fibres (discontinuous or waste), whether spun singly or in admixture with other man-made fibres (discontinuous) or with cotton or wool.			Two rupees per kg.
C(i)			
(b) ruptured filament yarns, whether spun singly or in admixture with other man-made fibres (discontinuous) or with cotton or wool.			Nil.
(c) yarn of man-made fibres (discontinuous or waste), whether spun singly or in admixture with other man-made fibres (discontinuous) or with cotton or wool which is subjected to any process of sizing, doubling or twisting, provided that duties of excise have already been paid thereon.			Nil.
08.04 Fabrics of Man-made Fibres			
"Fabrics of man-made fibres" means all fabrics manufactured either wholly from man-made fibres or yarn and from mixed yarn of in admixture with any other fibre or yarn the predominant component of which is man-made fibres or yarn and any such fabrics processed in any manner, but does not include fabrics classifiable under item No. 08.08.			
A. Blankets, lohis and shawls—			
(i) if retail price and size are legibly and indelibly printed or woven on every piece or on a label or tag attached to every piece.	Thirty per cent of retail price.		Nil.
(ii) if not covered by clause (i).	200% <i>ad valorem</i> .		Nil.
B. Fabrics of man-made fibres, not elsewhere specified—			
(i) if retail price is legibly and indelibly-printed or woven on the selvedge or border of every liner metre.	30% of the retail price.		Nil.

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	(ii) if not covered by clause (i).	200% <i>ad valorem</i> .	Nil.
<b>08.05 Jute Manufactures—</b>			
A.	Hessian, including sacking and bagging materials and fabrics of any description.	One hundred and ninety-six rupees and eighty-five paise per tonne.	Nil.
B.	All other manufactures.	One hundred and twenty-three rupees and five paise per tonne.	Nil.
<b>08.06 Woollen Yarn—</b>			
Woollen yarn all sorts, excluding yarn which contains less than 10 per cent of wool by weight and also excluding knitting wool or knitting yarn assessable under item No. 08.07—			
(i)	if weight and retail price are legibly, prominently, and indelibly printed on every package, cover, wrapper or label.	10% of retail price.	Nil.
(ii)	if not covered by clause (i).	200% <i>ad valorem</i> .	Nil.
<b>08.07 Knitting Yarn of any Description, Excluding Knitting Yarn Assessable under item No. 08.01 and 08.05—</b>			
(i)	if weight and retail price are legibly, prominently and indelibly printed on every package, cover, wrapper or label.	10% of the retail price.	One rupee per kg.
(ii)	if not covered by clause (i).	200% <i>ad valorem</i> .	One rupee per kg.
<b>Explanation—</b>			
"Knitting yarn" means any yarn of more than one ply which is ordinarily fit for knitting of articles by hand, regardless of the fact whether or not it is fit also for manufacture of any thing by machine.			
<b>Ex.08.07 Knitting yarn waste, that is to say, such knitting yarn waste, known as hard waste, as is ordinarily not fit for knitting of articles by hand—</b>			
(i)	not exceed two and a half per cent of the total production of knitting yarn in a factory in a financial year.		Nil.

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- (ii) exceeding two and a half per cent of the total production of knitting yarn in a factory in a financial year. Rupee one per kg.

#### 08.08 Woollen Fabrics—

'Woollen Fabrics' means all varieties of fabrics manufactured wholly or partly from wool which contain minimum of 25% of wool by weight—

##### A. Blankets, lohis and shawls—

- (i) if retail price, size and percentage of wool are legibly and indelibly printed or woven on every piece or on a label or tag attached to every piece. 30% of the retail price Nil.
- (ii) if not covered by clause (i). 200% *ad valorem*. Nil.

##### B. Knitted woollen articles—

- (i) if retail price and percentage of wool are legibly and indelibly printed or woven on every article or on a tag attached to every article. 30% of the retail price Nil.
- (ii) if not covered by clause (i) 200% *ad valorem*. Nil.

##### C. Woollen fabrics, not elsewhere specified—

- (i) if retail price and percentage of wool are legibly and indelibly printed or woven on the selvedge or border of every linear metre. 30% of the retail price Nil.
- (ii) if not covered by clause (i). 200% *ad valorem*. Nil.

### Section IX

#### PRECIOUS METALS, BASE METALS AND ARTICLES THEREOF

##### 09.01 Gold and Silver and Products thereof—

- A. Gold, including remelted gold, and products made wholly or partly of gold, including ornaments and jewellery. 25% of the retail price Nil.
- B. Silver, including remelted silver and products made wholly or partly of silver, including ornaments and jewellery. 25% of the retail price Nil.

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09.02	<b>Metal containers, all Sorts whether made wholly or partly of Metal and parts thereof—</b>	<b>10% ad valorem.</b>	
	<i>Explanation—</i>		
	"Container" means containers ordinarily intended for packaging of goods including casks, drums, cans, boxes, gas cylinders and pressure container whether in assembled or unassembled conditions and containers known commercially as flattened or folded containers.		
Ex.09.02 (a)	Metal containers manufactured in a factory which is equipped with any plant or machinery capable of being operated with the aid of power, steam or natural gas.		Nil.
(b)	Metal containers not designed for packing of goods for sale such as trunks, utensils, cupboards, cabinets and almirahs.		Nil.
(c)	Storage tanks.		Nil.
(d)	Oils tanks for mounting on Railway wagons or lorries.		Nil.
(e)	Fire extinguishers.		Nil.
(f)	Sprayers.		Nil.
(g)	Ammunition boxes.		Nil.
(h)	Metal containers manufactured by the manufacturers of kerosene and vegetable products for packing kerosene or vegetable products within the factory.		Nil.
(i)	Metal containers used for packing kerosene and vegetable products provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil.
(j)	Metal containers in flattened, folded or knocked down conditions used for the manufacture of metal container on which duty is levied, provided that the provisions of the rules in Chapter to the Central Excise Rules, 1944, are followed.		Nil.

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	(k) Collapsible tubes used by pharmaceutical companies for the packing of drugs as are registered under the Drugs Act, 1976, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil.
	(l) Metal containers commonly known as "combi cans" which are composed of chip-board barrel and metallic top and bottom.		Nil.
	(m) Metal containers manufactured by the manufacturers of edible oil for packing of edible oil of vegetable origin or mixtures thereof having melting or cloud point below 10 degrees centigrade;		Nil.
	(n) Metal containers used for packing of edible oil of vegetable origin or mixtures thereof having melting or cloud point below 10 degrees centigrade; provided that provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil.
	(o) Metal containers used for the manufacture of vacuum flask on which duty as levied provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil.
09.03	Mild Steel Products—		
	Mild Steel Products, all sorts, including bars, rods, coils, wires, joists, girders, angles, channels, tees, flats, beams, zeds, trough, piling, and all other rolled forged, formed or extruded shapes and sections.	80% <i>ad valorem</i> .	
Ex.09.03	(a) Mild steel products, all sorts.		Nil.
	(b) Mild steel products manufactured in a factory, which used for its manufacture only such mild steel products on which duty has already been paid or manufactured by a manufacturer carrying on a cottage industry.		Nil.
	(c) Mild steel products manufactured in factories other than re-rolling factories.		Nil.

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	(d) Cropends of mild steel bars (commonly known as bar-ends) each not exceeding 100 millimetres in length.	Nil.	
	(e) Mild steel products used in the Tarbela Dam Project, subject to the condition that the amount of foreign exchange received in respect of such goods is surrendered to the Federal Government and subject also to the condition that the rules made for the purpose under the Act are followed.	Nil.	
	(f) Mild steel products used for the manufacture of mild steel products on which duty is levied provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.	Nil.	
	09.04 Ingots, Billets, Slabs and Sheet Bars.	Two thousand rupees per tonne.	
Ex.09.04 (a)	Iron and steel ingots, billets, slabs and sheet bars.	Six hundred rupees per tonne.	
	(b) Others.	Nil.	
	(c) Iron and steel ingots and billets manufactured upto 30th June, 1996, by M/s. Bolan Steel Industries (Pvt.) Limited, situated at Al-Mash-raqi Lane, Arbab Karam Khan Road, Quetta, provided that the said unit is set up between the 1st July, 1988 and the 30th June, 1991.	Nil.	
	<b>Explanation—</b> For the purposes of this notification the expression 'set up' shall mean the date on which the industry goes into production including trial production, which date shall be intimated, in writing, by an intending manufacturer to the authorised officer of Central Excise at least fifteen days before commencing such production.		
	09.05 Stainless Steel—		
	Products of stainless steel, made wholly or partly of stainless steel and parts thereof, including cutlery.	10% <i>ad valorem</i> .	Nil.

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09.06	<b>Steel Furniture and Fixtures—</b>		
	All steel furniture, fittings and fixtures made wholly or partly of steel whether in assembled or unassembled condition and parts thereof, including frames for doors, windows and ventilators and balustrades.	10% <i>ad valorem</i> .	Nil.
09.07	<b>Iron and Steel Plates—</b>		
	Iron and steel plates, all sorts, including ship plates, sheets, slabs and flat bars of all sizes and shapes as are recovered through any process of dismantling or breaking of ships and vessels.	Two thousand rupees per tonne.	
Ex.09.07	(a) Iron and steel plates of all sizes and shapes as are recovered through any process of dismantling or breaking of ships and vessels, and all such sheets, slabs and flat bars of a dismantled or broken ship or vessel as are capable of being re-rolled.		Six hundred rupees per tonne.
	(b) Iron and steel plates of all sizes and shapes as are recovered through any process of dismantling or breaking of ships and vessels, and all such sheets, slabs and flats bars of a dismantled or broken ship or a vessel as are capable of being re-rolled which are in excess of the sixty per cent of the light displacement tonnage (LDT) of a ship or vessel determined by the appropriate officer of Customs; provided the central excise duty at the rate of rupees six hundred per tonne is paid by the ship breaker on the sixty per cent of the so specified light displacement tonnage in accordance in the procedure laid down in rule 96-ZZ of the Central Excise Rules, 1944.		Nil.
	(c) Others.		Nil.

## Section X

MACHINERY, ELECTRICAL AND MECHANICAL EQUIPMENTS,  
APPARATUS AND APPLIANCES

## 10.01 Electric Batteries and Parts thereof

## A. Storage Batteries—

- (i) if retail price is legibly, prominently and indelibly printed on each battery.      25% of the retail price.      20% of the retail price.

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	(ii) if not covered by clause (i).	200% <i>ad valorem</i> .	
	<b>B. Primary cells and primary batteries—</b>		
	(i) if retail price is legibly, prominently and indelibly printed on each cell or battery.	40% of the retail price	
	(ii) if not covered by clause (i).	200% <i>ad valorem</i> .	
	<b>C. Containers, covers and plates of batteries, other than the containers, covers and plates used as component parts of batteries which are subject to duty under sub-item A and B.</b>		
		50% <i>ad valorem</i> .	
Ex.10.01	A. Electric batteries used in the Tarbela Dam Project, subject to the condition that the amount of foreign exchange received in respect of such goods is surrendered to the Federal Government and subject also to the condition that the rules made for the purpose under the Act are followed.		Nil.
Ex.10.01	B. Dry Battery cells.		Nil.
Ex.10.01	C. (a) Containers and covers of dry battery cells.		Nil.
	(b) Battery containers and covers used as component parts in the manufacture of storage batteries on which duty is levied provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil.
10.02	<b>Electric Bulbs—</b>		
	(i) if retail price is legibly, prominently and indelibly printed on each bulb or its package, cover or container.	40% of the retail price.	
	(ii) if not covered by clause (i).	200% <i>ad valorem</i> .	
Ex.10.02	(i) Electric bulbs if retail price is legibly, prominently and indelibly printed on each bulb or its package, cover or container.		15% of the retail price.
10.03	<b>Electric Fluorescent Tubes</b>		
	(i) if retail price is legibly, prominently and indelibly printed on each tube or its package, cover or container.	45% of the retail price.	15% of the retail price.

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	(ii) if not covered by clause (i).	200% <i>ad valorem</i> .	
<b>10.04 Electric Fans and Parts thereof—</b>			
(For manufacturers who do not elect to pay duty on the basis of production capacity).			
A.	Cabin, carriage, table and exhaust fans.	Twenty-five rupees per fan.	Nil.
B.	Ceiling fans.	Thirty-five rupees per fan.	Nil.
C.	Pedestal fans.	Fifty rupees per fan.	Nil.
D.	All other fans.	25% <i>ad valorem</i> subject to a minimum of fifty rupees per fan.	Nil.
E.	Parts of electric fans, namely complete motors, starters and rotors, other than complete motors, starters and rotors used in the manufacture of fans on which duty is levied under sub-item A, B, C or D.	40% <i>ad valorem</i> .	Nil.
<b>10.05 Wireless receiving sets and sound recorders and reproducers—</b>			
Wireless receiving sets, all sorts, and sound recording and reproducing machines, all sorts, including any combination of two or more of the following, namely, broadcast television receiver sets, radios (including transistor sets), gramophones (including players, record playing decks and record changing decks) and tape recorders (including cassette recorders and tape decks), in each case, whether in assembled or unassembled form and also whether with or without loudspeakers—			
A.	Broadcast television receiver sets.	10% <i>ad valorem</i> .	
B.	Radios including transistor sets.	10% <i>ad valorem</i> .	Nil.
C.	Gramophones including players, record playing decks and record changing decks.	10% <i>ad valorem</i> .	Nil.
D.	Tape recorders and players including cassette recorders and players and tape decks.	10% <i>ad valorem</i> .	Nil.

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E.	Sound movie projectors.	10% <i>ad valorem</i> .	Nil.
F.	Others.	10% <i>ad valorem</i> .	Nil.
10.06	<b>Electrical Goods, Apparatus and Appliances—</b>		
	Electrical goods, apparatus, appliances, equipments and fittings, all sorts, not elsewhere specified, whether in assembled or unassembled form—		
A.	Air-conditioners, aircoolers and desert coolers.	10% <i>ad valorem</i> .	Nil.
B.	Refrigerators, freezers and ice-cream machines	10% <i>ad valorem</i> .	Nil.
C.	Heaters, stoves, cooking ranges, hot plates and ovens.	10% <i>ad valorem</i> .	Nil.
D.	Water coolers, water heaters and water boilers, geysers and immersion rods.	10% <i>ad valorem</i> .	Nil.
E.	Juice extracting machines, domestic grinding machines, mixtures, blenders, percolators, egg beaters.	10% <i>ad valorem</i> .	Nil.
F.	Kettles, rice cookers, slow cookers, fry pans, grillers, food warming trolleys, hot food cabinets, toasters and other cooking receptacles.	10% <i>ad valorem</i> .	Nil.
G.	Shavers, hair dryers, hair curlers, and massage apparatus.	10% <i>ad valorem</i> .	Nil.
H.	Vacuum cleaners, floor polishers, cloth washing machines, dish washing machines and irons.	10% <i>ad valorem</i> .	Nil.
I.	Office machines.	10% <i>ad valorem</i> .	Nil.
J.	Pumps, motors and power generators.	10% <i>ad valorem</i> .	Nil.
K.	Meters, switches, plugs, regulators, stabilizers, voltage adapters, circuit breakers, chokes, condensers, thermostats, call bells, resistors and sockets.	10% <i>ad valorem</i> .	Nil.
L.	Others.	10% <i>ad valorem</i> .	Nil.

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### 10 07 Gas Apparatus and Appliances—

Gas apparatus, appliances, equipments and fittings, all sorts, whether in assembled or unassembled form and parts thereof—

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|-----------------------------------------------------------------|-------------------------|------|
| A. Cooling and refrigerating equipments and fittings.           | 10% <i>ad valorem</i> . | Nil. |
| B. Heaters, stoves, cookers and cooking ranges.                 | 10% <i>ad valorem</i> . | Nil. |
| C. Geysers, boilers and water heaters.                          | 10% <i>ad valorem</i> . | Nil. |
| D. Meters, pressure regulators and thermostats.                 | 10% <i>ad valorem</i> . | Nil. |
| E. Others including lamps.                                      | 10% <i>ad valorem</i> . | Nil. |
| F. Parts of gas apparatus, appliances, equipments and fittings. | 10% <i>ad valorem</i> . | Nil. |

### 10.08 Wire and Cables—

Electric wires and cables including telephone and telegraph wires and cables. 10% *ad valorem*.

Ex.10.08 (a) Such electric copper wire as is not used for electrical purposes.

(b) Wires and cables used in the Tarbela Dam project, subject to the condition that the amount of the foreign exchange received in respect of such goods is surrendered to the Federal Government and subject also to the condition that the rules made for the purpose under the Act are followed.

(c) Wires and cables on which duties of excise have already been paid and which are subjected to the process of braiding by a manufacturer carrying on cottage industry.

### Section XI

#### SOUND RECORDERS AND REPRODUCERS

11.01 Gramophone Records—

10% *ad valorem*. Nil.

11.02 Cassette tapes, whether Assembled or Un-Assembled and whether blanks recorded or pre-recorded—

10% *ad valorem*. Nil.

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## Section XII

## MISCELLANEOUS ARTICLES

## 12.01 Matches—

“Matches” means a fire-work in the form of a match which is capable of being ignited by striking and includes matches of the type known as “Bengal Lights”

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------|
| (i) if the retail price and the number of sticks are legibly, prominently and indelibly printed on each box, booklet, cover, packing or containing not more than 350 match sticks. | 6% of the retail price.  | Nil. |
| (ii) if not covered by clause (i).                                                                                                                                                 | 200% <i>ad valorem</i> . | Nil. |

## 12.02 Glass and Glassware—

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|--------------------------------------------------------------------------------------------------------------|-------------------------|------|
| A. Sheet glass and plate glass.                                                                              | 10% <i>ad valorem</i> . |      |
| B. Laboratory glass and glassware.                                                                           | 10% <i>ad valorem</i> . | Nil. |
| C. Glass vials and ampoules.                                                                                 | 10% <i>ad valorem</i> . |      |
| D. Glass shells, glass tubes and glass rods used in the manufacture of electric bulbs and fluorescent tubes. | 10% <i>ad valorem</i> . |      |
| E. Other glass and glassware including table-ware.                                                           | 10% <i>ad valorem</i> . |      |

Ex.12.02 (a) Glass and glassware manufactured by a manufacturer carrying on a cottage industry. Nil.

Ex.12.02 A. Sheet glass used for the manufacture of toughened glass sheets on which duty is levied, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed. Nil.

Ex.12.02 C. Glass vials and ampoules used by pharmaceutical companies for packing of drugs as are registered under the Drugs Act, 1976, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed. Nil.

Ex.12.02 D. (a) Glass shells designed for the manufacture of electric bulbs. Nil.

(b) Glass tubes and glass rods used in the manufacture of electric

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	bulbs and electrical fluorescent tubes on which duty is levied, provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		
12.02 E.	(a) Glass bangles manufactured in a factory which does not manufacture any other dutiable goods.		Nil.
	(b) Glass lenses for spectacles made from imported glass.		Nil.
	(c) Glass chimneys for hurricane lanterns.		Nil.
	(d) Feeding glass bottles for babies.		Nil.
	(e) Glass tumblers without any ornamentation with any other materials other than glass tumblers which are designed to form part of a set of jug and tumblers.		Nil.
	(f) Glassware used for the manufacture of Vacuum Flask on which duty is levied provided that the provisions of the rules in Chapter X of the Central Excise Rules, 1944, are followed.		Nil.
12.03	<b>Mechanical Lighters—</b>		
	“Mechanical Lighters” means any mechanical or chemical contrivance for causing ignition which is portable and which operates by producing a spark or flame whether by itself or when brought into contact with gas and includes a mechanical lighter issued from a factory in an incomplete state or requiring for its completion the addition of a flint.	Three rupees per lighter.	Nil.
12.04	Goods manufactured from raw materials/ parts/ components imported at concessorary rates of import duties except those which are already chargeable to central excise duty or sales tax or both.	2½% <i>ad valorem</i> .	Nil.
12.05	<b>Carpets and Rugs or Man-made Fibre—</b>		
	‘Carpets and rugs of man-made fibre’ means all carpets and rugs manufactured either wholly from man-made fibres or	30% <i>ad valorem</i> .	Nil.

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yarn and from any mixed yarn or in admixture with any other fibre or yarn the predominant component of which is man-made fibres or yarn and any such carpets and rugs processed in any manner, but does not include carpets and rugs classifiable under the heading of woollen carpets and rugs—

#### 12.06 Woollen Carpets and Rugs—

Carpets and rugs manufactured wholly or partly from wool. 30% *ad valorem*. Nil.

#### Ex. 12.06 Wollen carpets and rugs.

Nil.

Such goods liable to duty in accordance with section 3 B of the Act as contain any article liable to duty under the Act the value of which does not exceed 10 per cent of value of such goods. Nil.

- (i) Goods specified in Part I of the First Schedule to the Central Excise and Salt Act, 1944, donated to the President's Funds for Afghan Refugees, subject to the condition that before making any such donation the manufacturer shall inform in writing the Collector of Central Excise having jurisdiction of the area of quantity, value and the duty involved on such goods. Nil.

- (ii) Goods specified in Part I of the First Schedule to the Central Excise and Salt Act, 1944 (I of the 1944), donated to the President's Fund for Assistance to Palestine, subject to the condition that before making any such donation the manufacturer shall inform in writing the Collector of Central Excise having jurisdiction of the area, of the quantity, value and duty involved on such goods. Nil.

#### Explanation—

- (1) For the purpose of this Tariff "cottage industry" means an enterprise (not being owned by a joint stock company) which fulfils the following conditions, namely:—
- (a) it is basically an enterprise in which the owner combines in

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himself the functions of the investor and the labourer;

- (b) the capital employed therein does not exceed one hundred thousand rupees at any time during the year;
- (c) the number of workers employed therein on a single shift basis does not, including the owner, the members of his family, relations, dependents or others, whether working whole-time or part-time and whether for or without any wages, remuneration or compensation in cash or otherwise, exceed fifteen at any time during the year; and
- (d) the owner thereof does not own any other cottage industry or any other enterprise or where he does so, either wholly or in part, the capital employed at any time during the year in all such industries and enterprises, if any, taken together does not exceed one hundred thousand rupees; and
- (2) "capital employed" means every type of capital whether invested in fixed or current assets including borrowed capital but investment in business premises shall not be considered while computing the amount of capital employed;
- (3) provided that, if any property like plant, machinery, furniture or fixture is not owned by the manufacturer, the market value of such property shall be deemed to be a part of the "capital employed".

## PART II

### (SERVICES)

#### Section XIII

#### 13.01 Services rendered by Hotels and Restaurants—

- A. All services, facilities and utilities, including catering, supplies and

15% of the charges.

7½% of the charges.

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merchandise provided or rendered by a hotel.

*Explanation—*

“Hotel” means an establishment, organisation or place where rooms or suites of rooms are let out on rent, whether or not it has any arrangement for catering or provides any other services, facilities or utilities, by whatever name called.

- B. All services, facilities and utilities, including supplies and merchandise, provided or rendered by a restaurant. 15% of the charges. 7½% of the charges.

*Explanation—*

“Restaurant” means an establishment, organisation or place where food or drinks are sold, whether or not it provides any other services, facilities or utilities, by whatever name called, and includes a night club and cabaret.

Ex.13.01 (a) Services provided or rendered by hotels and restaurants other than those which fall under any of the following categories:— Nil.

- (i) Any hotel the daily rent of any room or apartment of which, with or without services charges and charges on account of breakfast or air-conditioning, exceeds one hundred rupees on any day during the financial year, or which provides cabaret or any other floor show on any day during the financial year, or which provides alcoholic drinks.

- (ii) A restaurant or night club which provides cabaret or other floor show on any day during a financial year.

- (iii) A restaurant which provides alcoholic drinks.

- (iv) A restaurant which is situated within the building premises or precincts of duty paying hotel.

- (v) A restaurant any portion of which is airconditioned on

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any day during a financial year.

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|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| (b) | The meals provided by an hotel or restaurant to its staff free of charge.                                                                                                                                                                                                       | Nil.                |
| (c) | Services provided in canteen run by industrial or commercial concerns for their workers.                                                                                                                                                                                        | Nil.                |
| (d) | Services provided by messes, hostels and clubs, other than night clubs and such clubs which do not provide any outdoor games within the premises of the club, the membership of which is restricted to any particular class of people or workers run on the basis of mutuality. | Nil.                |
| (e) | Services rendered or provided by a hotel and a restaurant                                                                                                                                                                                                                       | 7½% of the charges. |
| (f) | Telephone, telegraph, telex and laundry services provided by a hotel to its customers.                                                                                                                                                                                          | Nil.                |

Provided that the exemption granted in clauses (a), (c) and (d) shall be subject to the condition that it shall not be available in respect of services provided or rendered by any hotel or restaurant which on any day during the financial year, charges any amount on account of excise duty from any customer.

13.02 Advertisements—

Advertisements published in newspapers, magazines, journals or periodicals or displayed on cinema screen, broadcast over radio or telecast on television.	10% of the charges.	Nil.
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and the during a financial year.

(b) The meals provided by an hotel or restaurant to its staff, less of charge.

(c) Services provided in connection with industrial or commercial concerns for their workers.

(d) Services provided by messes, hostels and clubs, other than night clubs and such clubs which do not provide any outdoor games with membership of which is restricted in the members of the club. The members of which is restricted to any particular class of people or workers run on the basis of mutual help.

Type of the charges

(e) Services rendered or provided at a hotel and a restaurant.

(f) Telephone, telegram, telegraph and laundry services provided at a hotel to its customers.

Provided that the exemption granted in clauses (a), (c) and (d) shall be subject to the condition that it shall not be available in respect of services provided or rendered at any hotel or restaurant which on any day during the financial year, charges an amount on account of service duty from the customer.

13.02 Advertisement

Advertisements published in newspapers, magazines, journals, or periodicals or displayed on cinema screens, hoardings or any other means of publication.