



**REVIEW
OF THE CENTRAL EXCISE
ADMINISTRATION IN
INDIA**

1953-54



**PUBLISHED UNDER THE AUTHORITY OF THE CENTRAL
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REVIEW OF THE CENTRAL EXCISE ADMINISTRATION IN INDIA 1953-54

List of goods subject to Excise Duty

In the year 1953-54, the following commodities were subject to Union Excise Duties—

- (i) Coffee
- (ii) Cotton Cloth
- (iii) Kerosene
- (iv) Matches
- (v) Mechanical Lighters
- (vi) Motor Spirit
- (vii) Silver
- (viii) Steel Ingots
- (ix) Sugar other than Khandsari or Palmyra
- (x) Tea
- (xi) Tobacco—
 - (a) Unmanufactured tobacco
 - (b) Manufactured Tobacco Products
 - (i) Cigars & Cheroots
 - (ii) Cigarettes
- (xii) Tyres
- (xiii) Vegetable Product

The tariff definitions of these commodities for purposes of the levy of excise duty, and the rates of duty leviable, have been set out in the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944).

2. FINANCE ACT, 1953.—By the Finance Act, 1953, the alternative rates of duty (*ad valorem* or specific, whichever was less) on the superfine and fine varieties of Cloth prevailing since 9th May, 1952, were replaced by specific rates of Rs. 0-3-3 per yards on the superfine and Rs. 0-1-3 per yard, on the fine variety.

3. CENTRAL EXCISES AND SALT AMENDMENT ACT, 1953.—By the Central Excises and Salt Amendment Act, 1953, the uniform rate of duty on Tea of 3 annas per lb. was split up into the following rates :—

- (i) Package Tea Re. 0-4-0 per lb.
- (ii) Other Tea Re. 0-1-0 per lb.

4. YIELD OF REVENUE.—About Rs. 80 crores (net) were realised as Central Excise Revenue during 1952-53. For the year 1953-54 under review, the Budget provided for a total collection of Rs. 92 crores, mainly on account of the following factors :—

- (i) Rs. 6 crores more were expected to be realised on account of the additional duty of Rs. 0-0-3 per yard, for the development of Khadi

and other handloom industries, on deliveries of the excisable varieties of Cotton Cloth from the mills.

- (ii) Rs. 3 crores more were expected to be collected on account of the additional excise duty of Rs. 1-6-0 per cwt. on sugar produced from the sugar-cane of the 1952-53 crop.
- (iii) Another Rs. 3 crores were expected to be collected from Cotton Cloth consequent upon improved production and clearances for home consumption.

The actual gross total receipts under Union Excise Duties amounted to Rs. 95.96 crores in 1953-54 and the net collections after adjusting the amounts refunded and credited to the head I-Customs, on account of Tea exported, were Rs. 90.95 crores only.

The short fall of Rs. 1.05 crores from the original budgetted estimates was largely due to fall in receipts from Tobacco, Tea and Cloth ; it was, however, offset to a large extent by the increased realisations under Sugar.

The net receipts under Union Excise Duties represented about 21.7 per cent of the total yield from all Central Government Taxation during the year. Further, it constituted about 0.8 per cent of the net national expenditure at market prices, or in other words, for every Re. 1 of the final market value of the goods and services bought in India during 1953-54, about 1.6 pices found its way into the national exchequer through the medium of the Union Excise duties.

5. The realizations from Central Excise Revenue from each commodity is discussed below :

COFFEE.—Rs. 77 lacs were realised from Coffee during 1953-54 as against Rs. 64 lacs in 1952-53. This improvement was mainly due to larger quantities of Coffee realised by the Coffee Board for consumption in India.

COTTON CLOTH.—Rs. 21,69 lacs were collected from the Basic Excise Duty in 1953-54 as against Rs. 13,21 lacs in 1952-53.

The additional Excise Duty which had been imposed with effect from the 15th February , 1953, continued to be levied this year also. The collections from this levy amounted to Rs. 6,57 lacs during the year under review.

The larger duty collections from Cotton Cloth (*excluding the additional excise duty*), however, did not reflect a corresponding increase in internal consumption. The duty paid clearances were actually at a slightly lower level during 1953-54, namely at 4,217 mn. yds. as against 4,220 mn. yds. in the previous year.

Before May 1952, the rates of duty on the fine and superfine varieties of Cotton Cloth were 5 per cent and 20 per cent *ad valorem* respectively. Consequent on a heavy fall in the prices of cloth of these categories it was decided as a measure of assistance to the cotton textile industry to utilize Government's Executive Powers to prescribe certain specific rates of duty as per yard as maximum duties, that is to say, duties were collected at such specific rates if these were less than the duties at the *ad valorem* rates. These specific rates were fixed at a level which it was believed at the time, would eliminate *ad valorem* assessments in most cases. The subsequent further fall in prices

belied this expectation and led to the preponderance of *ad valorem* assessments at prices lower than the ceiling prices fixed by the Textile Commissioner. This gave rise to administrative difficulties and it was decided to do away with *ad valorem* assessments altogether and to prescribe absolute specific duties. Accordingly, the mixed rates of duty on the superfine and fine varieties of cotton cloth were replaced by specific rates of Re. 0-3-3 per yd. on the superfine and Re. 0-1-3 per yd. on the fine varieties. This specific rate in the case of the fine varieties, was to a large extent, responsible for the higher duty collections on cotton cloth.

The shift from the superfine and the fine varieties to the medium and the coarse varieties noticed last year persisted this year also, although the clearances of the superfine varieties showed a slight improvement, due to the reduction in duty from Re. 0-3-3 per yd. to Re. 0-2-0 per yd., with effect from the 26th October, 1953.

KEROSENE.—The sum of Rs. 33 lacs realised as Central Excise Duty from Kerosene was about 36 per cent more than what it was in the previous year. This improvement resulted from the increased output at the Assam Oil wells during 1953-54 when 17 mn. gallons of kerosene were produced as against 14.4 mn. gallons in the previous year. Duty paid clearances increased correspondingly from 13.2 mn. gallons in 1952-53 to 17.7 mn. gallons during the year under review.

MATCHES.—The production of Matches received a slight set back during the year when a number of cottage factories went out of production either due to non-availability of raw materials or paucity of finance. Production in two of the 'A' Class factories—producing more than 500,000 gross boxes per year—was also affected, in one case due to labour strike, and in the other due to reduction in the work-hours caused by shortage of raw materials. As a result, the revenue recorded a slight fall. Against the receipt of Rs. 9,35 lacs during the last year, Rs. 8,62 lacs were realised during the year under review.

The major portion of the Match excise duty is derived from seven 'A' Class factories which accounted for 59.9 per cent of the total production and 68.3 per cent of the revenue from this source. The remaining 40.1 per cent of the production was contributed by the smaller factories—about 250 in number—which together yielded the remaining 31.7 per cent of the revenue.

MECHANICAL LIGHTERS.—There is only one factory licensed to produce Mechanical Lighters, but even this did not go into production during the year, and no revenue was derived.

MOTOR SPIRIT.—The yield from Motor Spirit was Rs. 2,55 lacs during 1953-54, and exceeded the collections of the previous year by about 30 per cent.

Against 22 mn. gallons paying duty last year, 27 mn. gallons, comprising 18 mn. gallons of hydrocarbon oils and 9 mn. gallons of Power Alcohol were assessed to duty during 1953-54. The improvement in clearances was due to improved production of mineral oils at the Assam Oil wells, and in the case of Power Alcohol, to increase availability of molasses in the country during the year.

SILVER.—Since the separation of Burma, the revenue from this source is negligible ; in 1953-54 Rs. 4 thousand only were collected.

STEEL INGOTS.—The yield of Rs. 61.2 lacs from the Steel excise during the year under review was more or less the same as in the preceding year (Rs. 62.9 lacs).

SUGAR OTHER THAN KHANDSARI OR PALMYRA

The total revenue from Sugar during 1953-54 was Rs. 14,36 lacs. This exceeded the receipts in the previous year by Rs. 4,45 lacs which included Rs. 3,05 lacs from the additional duty of Rs. 1-6-0 per cwt. This additional duty was dis-continued from 1st November, 1953.

The area under the 1953-54 sugar-cane crop was smaller than in the previous year. This resulted in a very steep decline in the production of Sugar during 1953-54 ; 22.7 mn. cwts. were produced as against 28.8 mn. cwts. in the previous year. Its effect on revenue, however, was not felt during the year under review, owing to the exceptionally high carry-overs from the previous year when sugar production touched a peak.

TEA.—Gross collections under this item amounted to Rs. 5,65 lacs only as against Rs. 11,34 lacs in the previous year. Net collections after adjustments to the head I-Customs on account of exports of Tea during 1953-54 amounted to Rs. 2,07 lacs against Rs. 3,41 for 1952-53.

In the last Review mention was made of the difficulties facing the Tea industry due to the steep fall in prices and of the action taken by the Government of India to help this industry to overcome the crisis.

Until the 14th April, 1953, all Tea manufactured in India was subjected to a duty of 3 annas per lb. which was levied and collected on clearance from the Tea garden factories. With a view to affording relief to the extent of 2 annas per lb. to the primary producers, and to achieve a degree of progression, in taxation, a Bill was introduced in the Parliament on the 14th April, 1953, proposing a revised Central Excise Tariff for Tea, making distinction between :

- (i) Package Tea, that is, Tea packed in any kind of container, containing not more than 60 lbs. net, and
- (ii) all Tea other than Package Tea.

It was thus decided to assess Tea to duty at two stages ; loose Tea in containers of more than 60 lbs. net was to pay duty at the rate of one anna per lb. and Package Tea was to pay an additional duty of 3 annas per lb.

Since a major portion of the loose Tea that was converted into Package Tea, during the earlier months of the year, had already paid an excise duty of 3 annas per lb., such Tea was exempted, under an executive order of the Government of India, from paying more than 1 anna per lb. on clearance from the packers' premises. This exemption coupled with the fact that credits to the head 'I-Customs' had to be adjusted at the rate of 3 annas per lb. for export duty on all exports of Tea cleared prior to the 15th April, 1953 was mainly responsible for lower net receipts under the sub-head during the transitional period of 1953-54.

TOBACCO.—The realisation from unmanufactured Tobacco which is by far the most productive individual source of the Union Excise revenue, con-

tinued to decline and amounted to Rs. 25,11 lacs during 1953-54, or Rs. 1,20 lacs less than in the previous year.

In addition, Rs. 7,52 lacs and Rs. 16 lacs were realised from the *ad valorem* duties on Cigarettes and Cigars and Cheroots respectively as against Rs. 7,45 lacs and Rs. 19 lacs realised from these products during the previous year.

The lesser demand for the dearer brands of Cigarettes which was noticed in the past persisted and an increase in consumption took place in the cheaper varieties manufactured wholly out of indigenous Tobacco. This tendency of a shift towards the cheaper varieties has had two-fold effect on the Central Excise Revenue.

Firstly, the clearances of Unmanufactured Tobacco used in the manufacture of the more expensive brands of Cigarettes containing higher percentages of imported tobacco, and thus liable to assessment at higher rates in accordance with the present tariff, have progressively declined ; secondly, the production and issues of these varieties of Cigarettes which pay duty at higher rates, have also declined.

Similarly, there has been a slight decline in the consumption of the other Tobacco products, namely, Cigars and Cheroots, Biris and Hookah Tobacco, calculated in terms of their Unmanufactured Tobacco content. In the case of Snuff and Chewing Tobacco, on the other hand, the consumption improved slightly.

The unmanufactured Tobacco content of all Tobacco products, with the exception of Cigarettes, as measured from the duty-paid clearances of Unmanufactured Tobacco, declined from 431 mn. lbs. in 1952-53 to 423 mn. lbs. in this year.

The 1952-53 Tobacco crop, which was mostly harvested, cured and marketed, in 1953-54 was a bumper crop 1,016 thousand acres under tobacco cultivation during the 1952-53 crop-season yielded approximately 871 mn. lbs. the corresponding figures for 1951-52 crop season being 730 thousand acres and 671 mn. lbs. only. This resulted in a Tobacco glut in the market, particularly in the low grades, and caused an appreciable fall in prices.

~~TYRES.—12 mn.~~ Tyres and Tubes were assessed to duty during 1953-54 ~~as~~ against 9.3 mn. Tyres and Tubes in the previous year ; the yield of duty correspondingly moved up from Rs. 4,38 lacs last year to Rs. 4,95 lacs during the year under review.

The production of Tyres and Tubes received a slight set back during the year due to reported 'go-slow' policy adopted by the labour at the Firestone Tyre and Rubber factory at Bombay.

VEGETABLE PRODUCT.—The revenue from Vegetable Product at Rs. 2,75 lacs during the year was almost at the same level as last year. A slight set back in production was, however, occasioned at the beginning of the year, by inadequate supply and high prices of the vegetable oils which constitute the main raw material for its production. The position eased by the close of the year.

6. VOLUME OF WORK.—The volume of work handled during 1953, as measured by the number of documents dealt with, showed an all-round increase

Against 3.7 mn. documents dealt with in 1952, 4.1 mn. were handled during the period under review.

In particular, the number of applications for removal of excisable manufactured goods on payment of duty for home consumption as well as export under claim for refund of duty, and of gate-passes increased considerably.

In case of Unmanufactured Tobacco, although the number of applications or its removal on payment of duty from warehouses showed a slight decline the number of applications for removal under bond rose considerably.

7. OFFENCES AND PENALTIES :

COTTON CLOTH.—The number of cases detected during the year was 212 against 139 in the previous year, and all these cases were dealt with departmentally. Rs. 15,962 were imposed as fines in lieu of confiscation, and of this Rs. 15,782 were actually realised.

MATCHES.—57 cases were detected during 1953 as against 50 in 1952. Rs. 1,197 were imposed as penalties of which Rs. 618 were realised.

MECHANICAL LIGHTERS.—Although no Mechanical Lighter was produced in any licensed factory during 1953, 36 cases of illicitly produced Lighters were detected during 1953 ; all have been dealt with departmentally. Rs. 14,682 were imposed as fines in lieu of confiscation, but only Rs. 5 were actually realised.

SUGAR.—As against 34 cases of offences against the Act and Rules in 1952, 61 were detected during 1953. One of these cases was prosecuted in a law court. In the cases dealt with departmentally a total amount of Rs. 5,278 was adjudged to be paid as duty. Actual realisations, however, were Rs. 4,425.

TEA.—656 cases were registered as against 429 in 1952. Approximately Rs. 20,000 were realised from the offenders.

TOBACCO.—The number of offences against the Central Excise Law detected during the year 1953 rose further from 71,987 during the previous year to 97,846. Prosecutions in law-courts also increased from 1 in 1952 to 7 during the year under review.

In all about Rs. 13 lacs were realised from the offenders—Rs. 6.7 lacs as duty, Rs. 4.9 lacs as direct penalties and Rs. 1.2 lacs as redemption fines, etc.

VEGETABLE PRODUCT.—As against 9 cases of offences against the ~~Act~~ and the Rules detected during 1952, 23 were detected during 1953.

8. COST OF ADMINISTRATION.—The entire cost of administering the Central Excise Services during 1953-54 is estimated at Rs. 3,11 lacs. This meant a decrease of Rs. 47 lacs over the last years' expenditure. The per centage cost of collecting Rs. 95,56 lacs during the year works out approximately to 3.3 or about 6 pies for every Re. 1 collected.

The percentage cost of collection is the highest for tobacco in the case of which the Central Excise control is spread over the widest field ; the percentage was 6.5 per cent during the year. The cost was 2.2 per cent for vegetable product, 1.4 per cent for cotton cloth, 1.1 per cent for matches, and 0.2 per cent for Tyres and Tubes.

(W. SALDANHA),

New Delhi, the 14th February 1955.

Secretary, Central Board of Revenue.

Receipts under Union Excise Duties collected during 1949-50 to 1953-54.

STATEMENT I.

(Rs. 000)

States.	Motor Spirit.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	1,68,07	1,98,06	2,02,76	1,96,07	2,55,12
<i>Part 'A' States—</i>					
1. Assam	1,31,25	1,51,50	1,40,75	1,22,75	1,62,25
2. Bihar	3,30	14	4,60	4,69	14,80
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras(d)	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	32,44	38,43	49,13	58,61	69,68
9. West Bengal	1,08	3,63	4,24	4,01	2,92
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	3,73	3,23	5,51	5,22
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	63	80	50	25
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

(d) Includes Coorg as separate figures not available.

Figures in respect of Kutch State are not separately available.

STATEMENT I—*contd.*

(Rs. 000)

States.	Kerosene.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	22,46	28,28	25,55	24,31	33,00
<i>Part 'A' States—</i>					
1. Assam	22,46	28,28	25,55	24,31	33,00
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh . . .	—	—	—	—	—
5. Madras(d)	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh . . .	—	—	—	—	—
9. West Bengal . . .	—	—	—	—	—
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad . . .	—	—	—	—	—
12. Madhya Bharat . .	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. Pepsu	—	—	—	—	—
15. Rajasthan . . .	—	—	—	—	—
16. Saurashtra . . .	—	—	—	—	—
17. Travancore-Cochin . .	—	—	—	—	—
18. Vindhya Pradesh . .	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh . .	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

(d) Includes Coorg as separate figures not available.
 Figures in respect of Kutch State are not separately available.

STATEMENT I—*contd.*

(Rs. 000)

States.	Sugar V. P.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	7,07,57	6,56,12	8,46,45	9,91,28	14,35,97
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	1,42,20	1,24,83	1,69,61	1,37,80	2,79,93
3. Bombay	54,80	79,69	86,73	1,15,97	1,42,68
4. Madhya Pradesh	—	—	—	—	—
5. Madras(d)	45,42	45,75	65,68	74,80	35,91
6. Orissa	2,25	88	1,89	2,10	2,71
7. Punjab	5,33	6,72	8,17	15,86	18,52
8. Uttar Pradesh	4,54,39	3,51,69	4,49,49	5,43,44*	8,07,69
9. West Bengal	2,90	2,21	3,00	6,10	8,50
10. Andhra	—	—	—	—	44,50
<i>Part 'B' States—</i>					
11. Hyderabad	—	18,40	16,71	27,96	48,00
12. Madhya Bharat	—	6,34	7,32	12,33	10,40
13. Mysore	—	9,41	19,39	28,65	12,02
14. Pepsu	—	2, 86	9,93	17,58	18,62
15. Rajasthan	—	98	2,48	4,65	2,32
16. Saurashtra.	—	—	—	—	—
17. Travancore-Cochin	—	2,39	3,08	1,95	3,40
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	13	—	—
20. Bhopal	—	3,97	2,84	1,73	67
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	28	—	—	36	10
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

* Includes Rs. 93 (000) Collection under Khandsari Sugar. 1952-53 figures in respect of Delhi State include realisations in Ajmer, Himachal Pradesh and Bilaspur States.

(d) Includes Coorg as separate figures not available

Figures in respect of Kutch State are not separately available.

STATEMENT I—contd.

(Rs. 000)

States.	Khandsari.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	2,19	2,37	2,60	—	—
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	2	1	1	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras(d)	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	1	1	—	—	—
8. Uttar Pradesh	2,16	2,33	2,58	—	—
9. West Bengal	—	—	—	—	—
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	1	—	—
12. Madhya Bharat	—	—	1	1	—
13. Mysore	—	—	—	—	—
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

(d) Includes Coorg as separate figures not available.
 Figures in respect of Kutch State are not separately available.

STATEMENT I—*contd.*

(Rs. 000)

States.	Matches.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	7,44,10	8,04,13	8,61,00	9,35,04	8,62,32
<i>Part 'A' States—</i>					
1. Assam	55,96	62,30	59,89	65,76	63,45
2. Bihar	2	—	—	—	—
3. Bombay	1,43,05	1,58,27	1,55,07	1,68,11	1,51,22
4. Madhya Pradesh	47	1,25	1,91	1,20	50
5. Madras	2,79,08	3,10,06	3,35,10	3,74,42	3,47,77
6. Orissa	28	25	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	1,21,98	1,21,84	1,37,59	1,33,43	1,31,15
9. West Bengal	1,43,26	1,23,90	1,43,64	1,58,10	1,45,77
10. Andhra	—	—	—	—	3,27
<i>Part 'B' States—</i>					
11. Hyderabad	—	4,35	3,11	2,69	1,15
12. Madhya Bharat	—	1,94	2,21	2,25	1,74
13. Mysore	—	2,34	3,25	3,43	32
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	65	33	82	33
16. Saurashtra	—	3,39	5,82	9,24	4,97
17. Travancore-Cochin	—	10,89	10,63	14,10	10,40
18. Vindhya Pradesh	—	—	—	3	12
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	2,28	1,80	1,46	1
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	15
24. Himachal Pradesh(P)	—	—	—	—	—
25. Kutch	—	42	65	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

'P' includes Bilaspur.

STATEMENT I—*contd.*

(Rs. 000)

States.	Mechanical Lighters.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	—	—	—	—	—
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	—	—	—	—	—
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh(P)	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

'P' includes Bilaspur.

STATEMENT I—*contd.*

(Rs. 000.)

States.	Steel Ingots.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	52,29	53,78	60,66	62,99	61,20
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	39,92	41,42	43,64	42,84	44,55
3. Bombay	20	19	22	15	31
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	28	30	13	30	23
9. West Bengal	11,89	11,60	16,11	18,10	14,78
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	27	56	1,60	1,33
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh(P)	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

'P' includes Bilaspur.

STATEMENT I—*contd.*

(Rs. 000.)

States.	Tyres and Tubes.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	3,57,51	4,05,49	6,09,72	4,38,28	4,94,92
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	1,63,35	1,66,80	2,43,11	1,85,01	2,07,11
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	1,94,16	2,38,39	3,66,10	2,53,14	2,87,52
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	30	51	13
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh(P)	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

'P' includes Bilaspur.

STATEMENT I—*contd.*

(Rs. 000.)

States.	Cigarettes.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	6,03,62	6,74,60	8,45,58	7,44,66	7,52,16
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	1,01,19	1,17,13	1,41,48	69,91	72,48
3. Bombay	58,45	83,08	1,43,35	1,54,41	1,45,35
4. Madhya Pradesh	—	—	—	—	—
5. Madras	1,79,62	46	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	1,47,77	1,35,06	1,31,02	1,09,75	1,33,57
9. West Bengal	1,16,59	89,05	1,64,12	1,52,51	1,73,49
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	57,72	46,74	47,28	44,82
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	1,92,10	2,18,87	2,10,80	1,82,45
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

STATEMENT I—*contd.*

(Rs. '000.)

States.	Coffee.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	50,42	79,56	76,64	64,41	76,59
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh . . .	4	6	2	1	2
5. Madras	50,38	54,07	56,12	53,91	58,80
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh . . .	—	—	—	—	—
9. West Bengal	—	—	—	—	—
10. Andhra	—	—	—	—	10
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat . . .	—	—	—	—	—
13. Mysore	—	25,23	19,96	9,88	16,66
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin . . .	—	20	54	59	95
18. Vindhya Pradesh . . .	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	2
23. Delhi	—	—	—	—	—
24. Himachal Pradesh . . .	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

STATEMENT I—*contd.*

(Rs. 000.)

States.	Tea.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	(f) 10,06,99	(f) 11,69,42	(f) 11,90,90	(f) 11,33,59	(f) 5,64,63
<i>Part 'A' States—</i>					
1. Assam	5,75,44	6,06,97	6,17,46	6,20,04	1,99,69
2. Bihar	4,18	4,44	4,35	3,91	1,59
3. Bombay	—	—	—	—	2,45
4. Madhya Pradesh	—	—	—	—	16,92
5. Madras	93,22	98,21	1,14,11	1,03,05	72,36
6. Orissa	—	—	—	—	4
7. Punjab	3,66	4,13	3,85	2,81	1,55
8. Uttar Pradesh	3,38	3,57	2,94	2,98	4,12
9. West Bengal	3,27,11	3,39,62	3,22,72	2,93,10	1,95,45
10. Andhra	—	—	—	—	10,01
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	15,28
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	3,16	3,45	2,91	2,16
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	98,66	1,14,26	98,59	39,91
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	12	3
23. Delhi	—	—	—	18	37
24. Himachal Pradesh	—	69	32	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	9,97	7,44	5,90	2,70

(f) Includes the following amount to be transferred to Customs on account of tea exported :—
 1949-50—Rs. (000) 7,56,97—1950-51—Rs. (000) 8,29,18
 1951-52—Rs. (000) 7,58,98—1952-53—Rs. (000) 7,93,07
 1953-54—Rs. (000) 3,57,56.

STATEMENT I—contd.

(Rs. 000.)

States.	Vegetable Products.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	2,18,38	2,18,60	2,49,22	2,77,96	2,75,74
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	4,25	1,63	1,93	35	—
3. Bombay	1,03,91	99,05	1,02,62	1,10,16	89,37
4. Madhya Pradesh	9,40	10,03	16,21	21,47	19,15
5. Madras	12,28	16,18	21,89	21,75	8,96
6. Orissa	3	1,04	1,27	1,50	1,01
7. Punjab	1,40	2,99	4,18	4,00	3,29
8. Uttar Pradesh	40,42	30,14	30,31	37,20	47,90
9. West Bengal	29,50	25,55	34,26	39,28	44,80
10. Andhra	—	—	—	—	12,44
<i>Part 'B' States—</i>					
11. Hyderabad	—	54	—	14	12
12. Madhya Bharat	—	1,84	6,34	3,88	7,76
13. Mysore	—	2,62	3,64	4,54	3,39
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	11,61	11,50	8,80	10,88
17. Travancore-Cochin	—	43	54	46	54
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	17,19	14,95	14,53	24,43	26,13
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

STATEMENT I—*contd.*

(Rs. 000.)

States.	Betulnuts.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	—	—	—	—	—
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	—	—	—	—	—
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

STATEMENT I—*contd.*

(Rs. 000.)

States.	Tobacco.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	19,84,13	25,03,22	26,93,97	26,30,77	25,10,63
<i>Part 'A' States—</i>					
1. Assam	1,31	1,45	2,49	2,09	2,31
2. Bihar	2,54,56	2,41,56	2,65,65	2,26,26	2,17,68
3. Bombay	2,84,97	5,29,18	4,29,78	4,08,47	3,83,08
4. Madhya Pradesh	1,74,66	2,61,52	3,15,06	3,14,95	3,05,99
5. Madras	6,13,73	5,06,21	6,07,91	5,33,35	3,47,83
6. Orissa	21,72	24,78	32,96	27,66	25,95
7. Punjab	22,44	20,00	25,53	34,07	37,60
8. Uttar Pradesh	3,51,35	3,38,59	3,63,27	3,59,42	3,50,98
9. West Bengal	2,49,94	2,84,03	3,24,22	3,23,34	3,27,19
10. Andhra	—	—	—	—	1,22,46
<i>Part 'B' States—</i>					
11. Hyderabad	—	86,52	1,04,76	1,15,97	1,12,05
12. Madhya Bharat	—	4,91	16,48	24,02	27,28
13. Mysore	—	1,70,77	1,36,04	1,43,79	1,09,97
14. Pepsu	—	2,34	2,78	3,68	5,11
15. Rajasthan	—	9,60	20,41	38,11	40,17
16. Saurashtra	—	3,13	12,09	33,32	41,47
17. Travancore-Cochin	—	21	88	8,17	21,68
18. Vindhya Pradesh	—	58	9,91	11,91	11,64
<i>Part 'C' States—</i>					
19. Ajmer	—	6,72	5,32	—	—
20. Bhopal	—	2,01	4,72	5,51	5,86
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	1
23. Delhi	9,45	5,70	8,43	15,67	13,65
24. Himachal Pradesh	—	29	11	—	—
25. Kutch	—	2,92	4,50	—	—
26. Manipur	—	7	5	—	—
27. Tripura	—	13	62	1,01	67

STATEMENT I—*contd.*

(Rs. 000.)

States.	Cigar and Cheroots.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	—	—	—	18,58	16,39
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	18,00	15,47
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	—	—	—	3	5
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	46	26
14. Pepsu	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore-Cochin	—	—	—	9	61
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

STATEMENT I—*contd.*

(Rs. 000.)

States.	Cloth.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	13,21,30	9,81,18	16,33,31	13,43,18	21,68,86
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	52	58	89	81	3,27
3. Bombay	11,54,12	7,30,78	13,38,59	10,35,69	15,84,28
4. Madhya Pradesh	11,38	28,07	19,74	22,78	49,19
5. Madras	24,21	25,21	28,65	22,98	44,76
6. Orissa	5	1,68	2,06	5,38	8,55
7. Punjab	2,56	2,81	3,42	5,06	11,01
8. Uttar Pradesh	58,97	49,21	53,94	58,88	1,17,47
9. West Bengal	42,18	33,00	54,03	46,33	87,71
10. Andhra	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	10,30	10,68	13,36	24,61
12. Madhya Bharat	—	37,90	43,93	56,59	1,07,75
13. Mysore	—	8,93	16,92	11,14	19,67
14. Pepsu	—	—	74	3,37	6,82
15. Rajasthan	—	4,88	5,17	6,79	12,10
16. Saurashtra	—	13,28	15,45	14,90	24,74
17. Travancore-Cochin	—	1,72	1,98	2,50	2,92
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	4,77	4,83	—	—
20. Bhopal	—	1,40	2,50	3,01	5,08
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	27,31	26,66	29,99	33,61	58,93
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

STATEMENT I—*contd.*

(Rs. 000.)

States.	Miscellaneous.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	27,16	36,65	32,48	39,94	48,28
<i>Part 'A' States—</i>					
1. Assam	17	61	70	81	95
2. Bihar	15	—	1,49	1,05	1,67
3. Bombay	6,64	10,44	6,46	7,88	9,35
4. Madhya Pradesh . . .	1,30	1,81	1,90	1,62	2,21
5. Madras	13,48	13,13	8,99	9,50	6,70
6. Orissa	13	6	6	54	49
7. Punjab	90	1,03	18	9	25
8. Uttar Pradesh . . .	3,02	3,72	4,33	5,29	5,45
9. West Bengal	1,27	1,15	96	1,24	1,75
10. Andhra	—	—	—	—	4,17
<i>Part 'B' States—</i>					
11. Hyderabad	—	18	34	1,13	2,15
12. Madhya Bharat	—	20	16	21	70
13. Mysore	—	79	1,08	94	1,01
14. Pepsu	—	3	1	2	5
15. Rajasthan	—	8	14	28	34
16. Saurashtra	—	5	3	39	42
17. Travancore-Cochin	—	2,59	4,98	8,54	9,84
18. Vindhya Pradesh	—	1	5	14	41
<i>Part 'C' States—</i>					
19. Ajmer	—	71	48	—	—
20. Bhopal	—	—	7	—	2
21. Bilaspur	Included in	Himachal	Pradesh.		
22. Coorg	Included in	Madras.		6	3
23. Delhi	10	6	6	21	26
24. Himachal Pradesh . . .	—	—	—	—	—
25. Kutch	—	—	1	—	6
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

Rs. 4(000) were collected under silver in 1951-52.

STATEMENT I—*contd.*

(Rs. 000.)

States.	Total.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	72,66,19	78,11,46	93,30,84	89,01,06	95,55,81
<i>Part 'A' States—</i>					
1. Assam	7,86,59	8,51,11	8,46,84	8,35,76	4,61,65
2. Bihar	5,50,31	5,31,74	6,33,45	4,87,62	6,35,97
3. Bombay	19,69,49	18,57,48	25,05,94	21,85,85	27,15,20
4. Madhya Pradesh	1,97,25	3,02,74	3,54,84	3,62,03	3,93,98
5. Madras	13,11,42	10,69,28	12,38,45	12,11,76	9,43,03
6. Orissa	24,46	28,69	38,24	37,18	38,75
7. Punjab	36,30	37,69	45,33	61,89	72,21
8. Uttar Pradesh	12,16,16	10,74,88	12,24,73	13,09,30	16,68,24
9. West Bengal	11,19,88	11,52,13	14,33,40	12,95,28	12,89,93
10. Andhra	—	—	—	—	1,86,94
<i>Part 'B' States—</i>					
11. Hyderabad	—	1,81,75	1,85,57	2,14,04	2,53,40
12. Madhya Bharat	—	53,14	76,45	99,28	1,55,63
13. Mysore	—	4,16,25	4,23,96	4,18,64	3,45,02
14. Pepsu	—	5,23	13,46	24,65	30,60
15. Rajasthan	—	16,19	28,53	50,65	55,26
16. Saurashtra	—	31,46	44,89	66,65	92,49
17. Travancore-Cochin	—	1,17,39	1,37,40	1,35,12	90,54
18. Vindhya Pradesh	—	59	9,96	12,08	12,17
<i>Part 'C' States—</i>					
19. Ajmer	—	12,20	10,76	—	—
20. Bhopal	—	9,66	11,93	11,71	11,64
21. Bilaspur	—	Included in	Himachal	Pradesh.	
22. Coorg	—	—	—	20	13
23. Delhi	54,33	47,37	53,01	74,46	99,60
24. Himachal Pradesh	—	98	43	—	—
25. Kutch	—	3,34	5,16	—	—
26. Manipur	—	7	5	—	—
27. Tripura	—	10,10	8,06	6,91	3,43

STATEMENT I—*concl'd.*

(Rs. 000.)

States.	Refunds and Drawbacks.				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
All-India	65,52	1,50,84	2,05,36	1,45,37	1,03,59
<i>Part 'A' States—</i>					
1. Assam	1,12	3,06	1,99	3,09	71
2. Bihar	35	14	7,65	93	6,56
3. Bombay	44,46	72,65	1,08,46	62,95	50,53
4. Madhya Pradesh	6	9	25,35	23,97	5,43
5. Madras	5,54	25,22	10,07	20,39	10,31
6. Orissa	—	27	1,24	2,24	1,71
7. Punjab	4	1	—	1	45
8. Uttar Pradesh	1,83	11,14	2,34	3,02	4,00
9. West Bengal	12,07	30,32	30,54	11,33	4,75
10. Andhra	—	—	—	—	29
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	3,02	2,36	72
12. Madhya Bharat	—	1,48	4,42	6,18	8,42
13. Mysore	—	1,91	59	1,81	2,12
14. Pepsu	—	—	—	1	66
15. Rajasthan	—	—	23	65	53
16. Saurashtra	—	14,47	14,80	1,57	2,49
17. Travancore-Cochin	—	—	7	2,88	1,42
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	3	—	—
20. Bhopal	—	—	14	53	1,20
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	5	8	4,11	1,34	1,29
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	16	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	15	11	—

STATEMENT II

*Statement showing expenditure for Collection of Union Excise Duties
during 1949-50 to 1953-54*

I. Cost of Collection

(Rs. 000.)

Collectorate.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
Allahabad	34,66	35,72	40,05	43,93	42,67
Bombay	94,01	93,52	96,06	87,88	42,01
Calcutta	43,49	42,43	31,26	29,42	32,76
Delhi	10,30	18,31	21,98	19,07	21,56
Madras	1,13,05	1,12,09	1,28,25	72,76*	39,25
Shillong	13,17	14,74	15,69	16,65	18,50
Baroda	—	21,39	23,23	28,89	30,80
Hyderabad	—	12,45	17,77	28,78*	41,24
Saurashtra (Jamnagar)	—	2,47	2,75	B	B
Patna	—	—	18,05	21,53	23,88
Nagpur	—	—	—	8,81	17,89
TOTAL	3,08,68	3,53,12	3,95,09	3,57,72	3,10,56

*Represent the present jurisdiction.

B—Merged with Baroda.

NOTE.—Include figures of Part 'B' and 'C' States from
1950-51 onwards.

STATEMENT III
Factories governed by Central Excise and Salt Act
Number working on 31st December 1949—53
 Source : Collectors *ad-hoc* reports

States.	Motor Spirit.				
	1949.	1950.	1951.	1952.	1953.
All India	5	5	5	6	6
<i>Part 'A' States—</i>					
1. Assam	1	1	1	1	1
2. Bihar	3	3	3	2	3
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	1	1	1	2	2
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

* †Statistics are included in those for Madras State for years earlier than 1953.

STATEMENT III—*contd.*

States.	Power Alcohol				
	1949.	1950.	1951.	1952.	1953.
All India	11	15	16	17	16
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	2	2	2	2
3. Bombay	—	—	—	1	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	11	11	12	12	12
9. West Bengal	—	—	—	—	—
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	1	1	1	1
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	1	1	1	1
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Kerosene.				
	1949.	1950.	1951.	1952.	1953.
All India	3	4	4	1	1
<i>Part 'A' States—</i>					
1. Assam	1	1	1	1	1
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	1	1	1	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	1	1	1	—	—
10. Andhra †	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	1	1	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Cutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Sugar other than Kh. and Py.				
	1949.	1950.	1951.	1952.	1953.
All India	130	142	142	143	137
<i>Part 'A' States—</i>					
1. Assam	1	1	—	—	—
2. Bihar	30	30	29	29	28
3. Bombay	14	15	15	15	13
4. Madhya Pradesh	—	—	—	—	—
5. Madras	12	12	12	12	5
6. Orissa	1	1	1	1	1
7. Punjab	1	3	1	1	1
8. Uttar Pradesh	68	67	67	68	67
9. West Bengal	1	1	2	2	1
10. Andhra †	—	—	—	—	11
<i>Part 'B' States—</i>					
11. Hyderabad	—	1	2	2	2
12. Madhya Bharat	—	5	5	5	—
13. Mysore	—	1	1	1	1
14. PEPSU	—	—	2	2	2
15. Rajasthan	—	2	2	2	2
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	1	1	1	1
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	1	1	1	1	1
20. Bhopal	1	1	1	1	1
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Cutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Khandsari Sugar.				
	1949.	1950.	1951.	1952.	1953.
All India	434	516	706	—	613
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	2	5	15	—	6
3. Bombay	2	2	2	—	—
4. Madhya Pradesh . . .	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	67	35	41	—	15
8. Uttar Pradesh	362	462	627	—	581
9. West Bengal	1	1	1	—	—
10. Andhra †	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	3	—	2
12. Madhya Bharat	—	6	11	—	—
13. Mysore	—	—	—	—	—
14. PEPSU	—	—	—	—	2
15. Rajasthan	—	5	6	—	6
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin . . .	—	—	—	—	—
18. Vindhya Pradesh . . .	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	1
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh . . .	—	—	—	—	—
25. Cutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Matches.*				
	1949.	1950.	1951.	1952.	1953.
All India	238	298	288	268	255
<i>Part 'A' States—</i>					
1. Assam	2	2	2	2	2
2. Bihar	2	2	1	1	—
3. Bombay	16	13	11	10	6
4. Madhya Pradeshi	4	4	4	4	2
5. Madras	197	184	172	162	154
6. Orissa	3	2	2	2	1
7. Punjab	—	1	1	1	—
8. Uttar Pradesh	4	4	3	3	2
9. West Bengal	10	10	10	10	8
10. Andhra †	—	—	—	—	2
<i>Part 'B' States—</i>					
11. Hyderabad	—	14	17	14	8
12. Madhya Bharat	—	1	1	1	1
13. Mysore	—	5	3	3	5
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	2	2	2	1
16. Saurashtra	—	6	7	6	5
17. Travancore and Cochin . .	—	47	51	47	54
18. Vindhya Pradesh . . .	—	—	—	—	1
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	1
21. Bilspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	1
24. Himachal Pradesh . . .	—	—	—	—	—
25. Cutch	—	1	1	—	1
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

*Includes splints and veneers.

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	MECHANICAL LIGHTRES.*				
	1949.	1950.	1951.	1952.	1953.
All India	—	—	—	—	1
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	—	—	—	—	—
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	—	—	—	—	—
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	—	—	1
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

*One mechanical lighter factory was working in 1949 in West Bengal.

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Cigarettes.				
	1949.	1950.	1951.	1952.	1953.
All India	23	23	24	21	17
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	1	1	1	1	1
3. Bombay	6	7	7	7	6
4. Madhay Pradesh	—	—	—	—	—
5. Madras	3	2	2	1	1
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	1	1	1	1	1
9. West Bengal	6	6	7	5	3
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	4	4	4	5	5
12. Madhya Bharat	—	—	—	—	—
13. Mysore	1	1	1	—	—
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	1	1	1	1	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Steel Ingots.				
	1949.	1950.	1951.	1952.	1953.
All India	7	8	8	9	9
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	1	1	1	1	1
3. Bombay	—	2	2	2	2
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	1	—
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	1	1	1	1	1
9. West Bengal	3	3	3	4	4
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	1	1	1
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	—	—	—
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Tyres and Tubes.				
	1949.	1950.	1951.	1952.	1953.
All India	7	8	8	8	8
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	—	—	—	—	—
3. Bombay	1	1	1	1	1
4. Madhya Pradesh	—	—	—	—	—
5. Madras	—	—	—	—	1
6. Orissa	—	—	—	—	—
7. Punjab	—	—	—	—	—
8. Uttar Pradesh	—	—	—	—	—
9. West Bengal	6	6	6	6	6
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	—	—	—	—
12. Madhya Bharat	—	—	—	—	—
13. Mysore	—	—	—	—	—
14. PEPSU	—	—	—	—	—
15. Rajasthan	—	—	—	—	—
16. Saurashtra	—	—	—	—	—
17. Travancore and Cochin	—	—	1	1	1
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coor	—	—	—	—	—
23. Delhi	—	—	—	—	—
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Vegetable Products.				
	1949.	1950.	1951.	1952.	1953.
All India . . .	34	47	49	51	47
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	1	1	1	1	1
3. Bombay	13	14	13	11	11
4. Madhya Pradesh . . .	2	2	2	3	2
5. Madras	5	6	10	10	6
6. Orissa	—	—	1	1	1
7. Punjab	1	1	2	2	1
8. Uttar Pradesh . . .	4	3	3	4	4
9. West Bengal . . .	6	8	7	7	7
10. Andhra† . . .	—	—	—	—	4
<i>Part 'B' States—</i>					
11. Hyderabad . . .	—	—	1	1	1
12. Madhya Bharat . . .	—	—	1	1	1
13. Mysore	—	—	4	4	4
14. PEPSU	—	—	—	1	—
15. Rajasthan . . .	—	—	—	—	—
16. Saurashtra . . .	—	—	2	2	2
17. Travancore and Cochin .	—	—	2	1	1
18. Vindhya Pradesh . .	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	—	—	—	—	—
20. Bhopal	—	—	—	—	—
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	2	2	—	3	2
24. Himachal Pradesh . .	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENTS III—*contd.*

States.	Tea.					N.O.S. 2177	P.T. 514
	1949.	1950.	1951.	1952.	1953.		
All India	1,924	2,223	2,214	2,191			
<i>Part 'A' States—</i>							
1. Assam	635	674	673	673	617		
2. Bihar	7	7	6	6	6		
3. Bombay	—	—	—	—	13	25	
4. Madhya Pradesh	—	—	—	—	—	13	
5. Madras	164	162	165	163	167	125	
6. Orissa	—	—	—	—	—	8	
7. Punjab	800	924	928	924	857	10	
8. Uttar Pradesh	35	33	28	28	27	66	
9. West Bengal	283	279	278	270	277	145	
10. Andhra†	—	—	—	—	—	—	
<i>Part 'B' States—</i>							
11. Hyderabad	—	—	—	—	—	8	8
12. Madhya Bharat	—	—	—	—	—	—	1
13. Mysore	—	7	7	7	7	7	6
14. PEPSU	—	—	—	—	—	—	9
15. Rajasthan	—	—	—	—	—	—	3
16. Saurashtra	—	—	—	—	—	23	—
17. Travancore and Cochin	—	137	129	120	129	83	
18. Vindhya Pradesh	—	—	—	—	—	—	
<i>Part 'C' States—</i>							
19. Ajmer	—	—	—	—	—	—	1
20. Bhopal	—	—	—	—	—	—	—
21. Bilaspur	—	—	—	—	—	—	—
22. Coorg	—	—	—	—	—	—	—
23. Delhi	—	—	—	—	—	—	18
24. Himachal Pradesh	—	—	—	—	—	—	—
25. Kutch	—	—	—	—	—	—	—
26. Manipur	—	—	—	—	—	—	—
27. Tripura	—	(a)	(a)	—	46	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

(a) Included in Assam as separate figures not available.

STATEMENTS III—*contd.*

States.	Cloth.				
	1949.	1950.	1951.	1952.	1953.
All India	225	263	269	274	279
<i>Part 'A' States—</i>					
1. Assam	—	—	—	—	—
2. Bihar	2	2	2	3	3
3. Bombay	158	158	160	161	156
4. Madhya Pradesh	12	12	12	12	11
5. Madras	14	15	15	16	21
6. Orissa	1	1	1	1	1
7. Punjab	2	2	2	3	2
8. Uttar Pradesh	14	16	17	17	18
9. West Bengal	15	14	15	15	17
10. Andhra†	—	—	—	—	—
<i>Part 'B' States—</i>					
11. Hyderabad	—	6	6	6	6
12. Madhya Bharat	—	13	14	14	14
13. Mysore	—	4	4	5	7
14. PEPSU	—	—	1	1	1
15. Rajasthan	—	3	3	3	4
16. Saurashtra	—	8	8	8	8
17. Travancore and Cochin	—	2	2	2	2
18. Vindhya Pradesh	—	—	—	—	—
<i>Part 'C' States—</i>					
19. Ajmer	4	4	4	4	4
20. Bhopal	—	—	—	—	1
21. Bilaspur	—	—	—	—	—
22. Coorg	—	—	—	—	—
23. Delhi	3	3	3	3	3
24. Himachal Pradesh	—	—	—	—	—
25. Kutch	—	—	—	—	—
26. Manipur	—	—	—	—	—
27. Tripura	—	—	—	—	—

†Statistics are included in those for Madras State for years earlier than 1953.

STATEMENT IV.

Production of Commodities subject to Central Excise Duty from 1949-50 to 1953-54.

Commodity.	Unit.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
1. Total Motor Spirit and Power Alcohol	Gall. 000	16,437	21,168	22,627	22,890	26,549
(a) Motor Spirit	,	15,894	16,748	16,674	15,971	17,548
(b) Power Alcohol	,	3,543	4,420	5,953	6,919	9,001
2. Kerosene	,	11,747	14,905	13,907	14,402	17,001
3. Sugar—						
(i) Other than Khandsari and Palmyra	Cwt. 000	19,521	21,688	25,859	28,756	22,748
(ii) Khandsari	,	432	420	572	156	—
4. Matches—						
(i) From factories whose annual output exceeds 500,000 gross.	Gross. 000	20,519	20,753	21,834	23,085	26,156
(ii) From factories whose output does not exceed 500,000 gross per year but exceeds 100 gross per day.	,	6,060	8,343	9,264	11,868	12,366
(iii) From factories whose daily output does not exceed 100 gross.	,	441	709	780	762	640
Total Matches	,	27,020	29,805	31,878	35,715	33,162

5. Mechanical Lighters	.	.	Nos.						
6. Steel Ingots	.	.	Tons 000	1,309	1,402	1,507	1,560	1,501	
7. Vegetable Product	.	.	Cwt. 000	3,300	3,257	3,868	4,225	4,112	
8. Total Tyres and Tubes	.	.	Nos. 000	8,830	10,423	10,671	9,556	11,628	
(a) Tyres	.	.	,	4,910	4,551	5,040	4,933	5,701	
(b) Tubes	.	.	,	3,920	5,872	5,631	4,623	5,927	
9. Tea	.	.	Lbs. 00 0	543,692	624,524	651,193	632,900	633,845	
10. Cloth—									
(i) Superfine	.	.	Yds. 000	320,642	186,064	293,533	200,945	290,709	
(ii) Fine	.	.	,	845,406	1,192,617	1,275,998	1,147,566	757,736	
(iii) Medium	.	.	,	1,901,063	1,946,200	2,352,059	2,759,006	3,248,828	
(iv) Coarse	.	.	,	317,047	406,867	372,395	533,446	602,470	
Total	.	,		3,384,158	3,731,748	4,293,985	4,640,963	4,899,743	
11. 'A' Tobacco—									
Virginia Flue-cured	.	.	Lbs. 000	101,738	139,165	123,552	104,725	109,802	
Virginia Air-cured	.	.	,	2,963	11,524	17,515	24,133	1,752	
Virginia Stalks	.	.	,	48	1	15	14	5	

* A : Figures relate to the crop year.

STATEMENT IV—*contd.*

Commodity.	Unit.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
11. 'A' Tobacco—contd.						
Indian Flue-cured	Lbs. 000	—	—	—	—	—
Indian Air-cured	"	544,961	510,644	507,676	719,351	544,605
Indian Stalks	"	17,514	19,580	23,352	29,684	13,991
Total	"	667,224	680,914	672,110	877,907*	670,155*
12. Coffee	Lbs. 000	30,886	41,448	48,287	52,898	56,716*
13. Cigarettes	Nos. Mn.	22,095	23,364	21,768	19,022	19,849
14. Cigars and Cheroots 'B'	Nos. 000	577,897	605,951	711,821	634,210	470,598

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'B' Represent quantities cleared on payment of duty upto 1951-52.

* Provisional.

Note.—Includes figures of Part 'B' and 'C' states from 1950-51 onwards.

STATEMENT V.

Unmanufactured Tobacco—Quantity cleared and Duty realised.

(Source : Ex-4 Returns)

Description of Tobacco	1949-50		1950-51		1951-52		1952-53		1953-54	
	Quantity lbs. 000	Duty Rs. 000	Quantity lbs. 000	Duty Rs. 000	Quantity lbs. 000	Duty Rs. 000	Quantity lbs. 000	Duty Rs. 000	Quantity lbs. 000	Duty Rs. 000
If fine-cured and intended for manufacture into Cigarettes.	24,994	51,944	28,200	5,15,99	23,891	4,14,01	21,224	3,53,48	24,352	3,03,67
If other than fine-cured and intended for manufacture into Cigarettes.	11,777	66,99	20,742	1,16,91	22,096	1,22,98	21,645	1,21,79	21,753	1,22,44
Whether fine-cured or not if intended for manufacture into Biris.	89,972	6,74,64	105,510	7,77,59	116,100	9,75,67	120,204	10,51,49	116,361	10,18,18
Snuff	5,556	41,61	5,569	41,02	8,660	32,30	7,579	28,46	8,740	33,13
Cigars and Cheroots	49,118	1,22,72	52,205	1,36,87	43,224	1,62,61	40,401	1,51,08	38,083	1,42,70
Hookah	111,198	2,77,76	120,875	3,16,15	117,503	4,36,83	123,713	4,59,90	117,107	4,38,85
Chewing	127,603	3,18,57	129,346	3,39,12	112,776	4,22,23	108,556	4,06,78	109,018	4,08,70
Stalk	23,933	14,95	24,465	15,36	27,312	17,08	30,135	18,83	33,591	20,99
Total	444,151	20,36,68	486,912	22,59,01	471,562	25,82,71	473,457	25,91,81	469,005	24,88,66

Note.—Include figures of Part 'B' and 'C' states from 1050-51 onward.

STATEMENT VI

Export out of India (By Sea and Land)

(Source : Sea and Air-borne Trade and Navigation of India)

	Unit.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
Motor Spirit (<i>including Benzene and Benzol</i>)	Gall. 000	—	—	—	—	17
Kerosene	"	—	—	—	—	1
Sugar (<i>including 15 D.S. and below</i>)	Tons	30	—	—	14,523	—
Matches	Gross. 000	—	—	—	521	32
Vegetable Product	Cwts. 000	Not available	Not available	61	55	—
Steel Ingots	Tons	Not available	Not available	Not available	Not available	Not available
Tyres and Tubes	Nos. 000	Not available	179	169	221	533
Tea	Lbs. 000	441,508	439,240	428,816	427,389	470,414
Coffee	Cwt.	66,628	53,533	16,083	44,353	55,865
Tobacco (<i>excluding Cigarettes</i>)	Lbs. 000	85,333	97,440	123,093	85,457	67,999
Cigarettes	"	1,312	846	1,665	87	2
Cloth (Cotton manufacture piece goods mill-made)	Yds. 000	700,865	1,209,885	387,248	565,368	706,213

Figures from 1951-52 include export by land.

STATEMENT VII

I.—Unmanufactured Tobacco—Rate per lb.

Description of tobacco.	1949-50.		1950-51.		1951-52.		1952-53.		1953-54.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
I. Flue-cured tobacco intended for manufacture of cigarettes containing the following percentage of imported tobacco—										
(a) Exceeding. Not exceeding										
(i) 60%	•	•	7	8	0	7	8	0	7	8
(ii) 40%	60%	•	5	0	0	5	0	0	5	0
(iii) 20%	40%	•	3	8	0	3	8	0	3	8
(iv) Less than 20%	•	•	2	8	0	2	8	0	2	8
(v) No imported tobacco	•	•	1	0	0	1	0	0	1	0
(b) Gulta Tobacco	•	•	0	9	0	0	9	0	Abolished	Abolished
(c) Any other purpose	•	•	7	8	0	7	8	0 (D)	7	8
(d) If flue-cured and not otherwise specified, from 1-3-51	•	—	—	—	—	1	0	0	1	0
(D) If flue-cured and used for the manufacture of smoking mixtures for pipes and cigarettes.										

STATEMENT VII—contd.

I.—Unmanufactured Tobacco—contd.

Description of Tobacco.	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
II. Other than flue-cured and if intended for manufacture into—					
(a) Cigarettes (A)					
(b) Any other purpose	•	•	•	0 9 0	0 9 0
III. Whether flue-cured or not, if intended for manufacture into—					
(a) (i) Biris (B)					
(ii) Snuff (C)	•	•	0 12 0	0 12 0	0 14 0
(iii) Cigars and Cheroots (C)	•	•	0 12 0	0 12 0	0 14 0
(iv) Hookah (C)	•	•	0 4 0	0 4 0	0 6 0
(b) Chewing tobacco (C)					
IV. Stalks					
	•	•	0 1 0	0 1 0	0 1 0

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(A) From 1-3-51 if other than flue-cured and used for the manufacture of (a) Cigarettes or (b) Smoking mixtures for pipes and cigarettes.

(B) From 1-3-51 if other than flue-cured and not ordinarily used for the manufacture of (a) Cigarettes or (b) Smoking mixtures for pipes and cigarettes but capable of being used for the manufacture of Biris.

(C) From 1-3-51 if other than flue-cured and not otherwise specified.

STATEMENT VII—contd.

II.—Manufactured Tobacco—Cigarettes and Cigars and Cheroots.

Description.	Rate of duty (Per hundred).				
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
I. Cigars and Cheroots of which value per hundred—					
Exceeds. Rs. A.	Does not exceed. Rs. A.				
(i) 30 0	—				
(ii) 25 0	30 0				
(iii) 20 0	25 0				
(iv) 15 0	20 0				
(v) 10 0	15 0				
(vi) 5 0	10 0				
(vii) 2 8	5 0				
(viii) 1 4	2 8				
(ix) 0 12*	1 4				

* 0.14-0 from 1-3-51.

STATEMENT VII—contd.

II—Manufactured Tobacco, etc.—contd.

Description.	Rate of duty (per thousand)					Rs. A.
	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.	
II. Cigarettes of which value per thousand— Exceeds. Does not exceed.						
(i) 50 0 —	12 8	12 8	12 8	12 8	12 8	
(ii) 40 0 50 0	10 0	10 0	10 0	10 0	10 0	
(iii) 30 0 40 0	7 8	7 8	7 8	7 8	7 8	
(iv) 25 0 30 0	6 4	6 4	6 4	6 4	6 4	
(v) 20 0 25 0	5 0	5 0	5 0	5 0	5 0	
(vi) 15 0 20 0	3 12	3 12	3 12	3 12	3 12	
(vii) 10 0 15 0	2 8	2 8	2 8	2 12	2 12	
(viii) 7 8* 10 0	1 4	1 4	1 8	1 8	1 8	
(ix) — 7 8	—	—	1 0	1 0	1 0	

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* Rs. 7.8 from 1-3-1951.

[†]Surcharge.

Retail price per 10 Cigarettes.

3 pies per every 10 cigarettes.

6 pies per 10 cigarettes.

Exceeds.
2 as.
Does not exceed.
 $5\frac{1}{2}$ as.

—
—
—
—

STATEMENT VII—*contd.*

Matches—Rate of Duty per Gross of Boxes.

	1949-50.	1950-51.	1951-52.	1952-53.	1953-54.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
(1) Matches in boxes containing 60 matches on an average, if manufactured in a factory whose output—					
(a) Exceeds five hundred thousand gross of boxes per year .	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0
(b) Does not exceed five hundred thousand gross of boxes per year but exceeds 1 hundred gross of boxes per day.	2 15 3	2 14 6 (a)	2 14 6	2 14 6	2 14 6
(c) Does not exceed one hundred gross of boxes per day .	2 14 0	2 13 0 (a)	2 13 0	2 13 0	2 13 0
(2) Matches in boxes containing 40 matches on an average, if manufactured in a factory whose output—					
(a) Exceeds five hundred thousand gross of boxes per year	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0
(b) Does not exceed five hundred thousand gross of boxes per year but exceeds one hundred gross of boxes per day.	1 15 6	1 15 0 (a)	1 15 0	1 15 0	1 15 0
(c) Does not exceed one hundred gross of boxes per day .	1 15 0	1 14 0 (a)	1 14 0	1 14 0	1 14 0
(3) Matches in boxes containing on an average not more than 12 matches of the type known as 'Bengal Lights' :*	0 10 0	0 10 0	0 10 0	0 10 0	0 10 0
(4) All other matches for every 1,440 matches or fraction thereof†	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0

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(a) From 1-4-50.

* Under Government of India, Finance Department (Central Revenues) Notification No. 6 Camp Central Excise, dated 7-4-45 matches of the type known as 'Bengal Lights' when manufactured in a factory whose daily output does not exceed 100 gross of boxes are exempt from duty, payable on them to the extent of 10 pies per gross of boxes.

† Matches manufactured in a factory whose daily output does not exceed one hundred gross of containers for every 1,440 matches or fraction thereof the rate of duty is 0-7-9 with effect from 1-8-46 to 29-2-48.

STATEMENT VII—concl.

Rate of Central Excise Duty.

Description.	Unit.	1949-50.		1950-51.		1951-52.		1952-53.		1953-54.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Motor Spirit	Imp. Gal.	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0	0 15 0
Kerosene	"	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0
Silver	Oz.	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5	0 3 7-1/5
Sugar Crystal	Per Cwt.	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
Sugar Khandseri	"	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0	0 8 0
Steel Ingots	Ton	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
Mech. Lighter	Nos.	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0	3 0 0
Tyres and Tubes	Value	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Vegetable Product	Cwt.	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0
Coffee	Lbs.	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0
Tea	"	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0	0 3 0
										Pack- age	0 4 0
										Tea	0 3 0
										m.o.s.	0 1 0

<i>Cloth</i>															
Super-fine	Value	25% †	20%	20%	20%	20%	20%	20%	20% or Sp. rate ‡	0 3 3 (O)§
Fine	.	.	.	.	.	,	6½% †	5%	5%	5%	5%	5%	5% or Sp. rate ‡	0 2 6 (P)
Medium	.	.	.	.	.	Per yd.	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3 (O)	0 1 3 (O)
Coarse	.	.	.	.	.	,	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3 (N)	0 1 6 (P)
Rayon or Artificial Silk Fabrics	.	.	.	.	.	Per Cwt.	—	—	—	—	—	—	—	0 0 6 (P)
Soap	.	.	.	.	.	Per Cwt.	—	—	—	—	—	—	—	0 1 6 (P)
Footwear	.	.	.	.	.	Value	—	—	—	—	—	—	—	5 4 0 (Q)
Cement	.	.	.	.	.	Per ton	—	—	—	—	—	—	—	6 2 0 (B)

* With effect from 1-3-51. † With effect from 1-2-50.
 (K) Exempted with effect from 19-7-52. (L) Additional duty with effect from 6-11-53.

(M) From 15-4-53—

1. Package Tea, i.e., to say Tea packed in any kind of container containing not more than 60 lbs. of Net Tea:

- (i) If before being so packed duty has been paid thereon under sub item (2) of this item 0-3-0 per lb.
- (ii) If before being so packed duty has not been paid thereon under sub item (2) of this item 0-4-0 per lb.

2. Tea not otherwise specified 0-1-0 per lb.

(N) Additional duty 0-0-3 per yd. on all varieties of cloths for the development of Khadi with effect from 15-2-53.

(O) With effect from 28-2-53.

† Specific rate with effect from 9-5-52 as under :—

1. *Super Fine*.—(1) Grey and Bleached all varieties 0-3-0 per yd. or 20% *Ad val.* whichever is less. (2) Dyed and Printed all varieties 0-3-6 per yd. or 20% *Ad val.* whichever is less.

2. *Fine*.—(A) Group IX of T. C.—

(1) Grey and Bleached 0-0-7 per yd. or 5% *Ad valorem* whichever is less.
 (2) Dyed and Printed 0-0-9 or 5% *Ad valorem* whichever is less.

(B) All other varieties.—

(1) Grey and Bleached 0-0-11 per yd. or 5% *Ad valorem* whichever is less.
 (2) Dyed and Printed 0-1-0 per yd. or 5% *Ad valorem* whichever is less.

(P) from 29-2-1954 as proposed in the Finance Bill.

(R) Household and Laundry Soap of other sorts. (S) Toilet Soap.

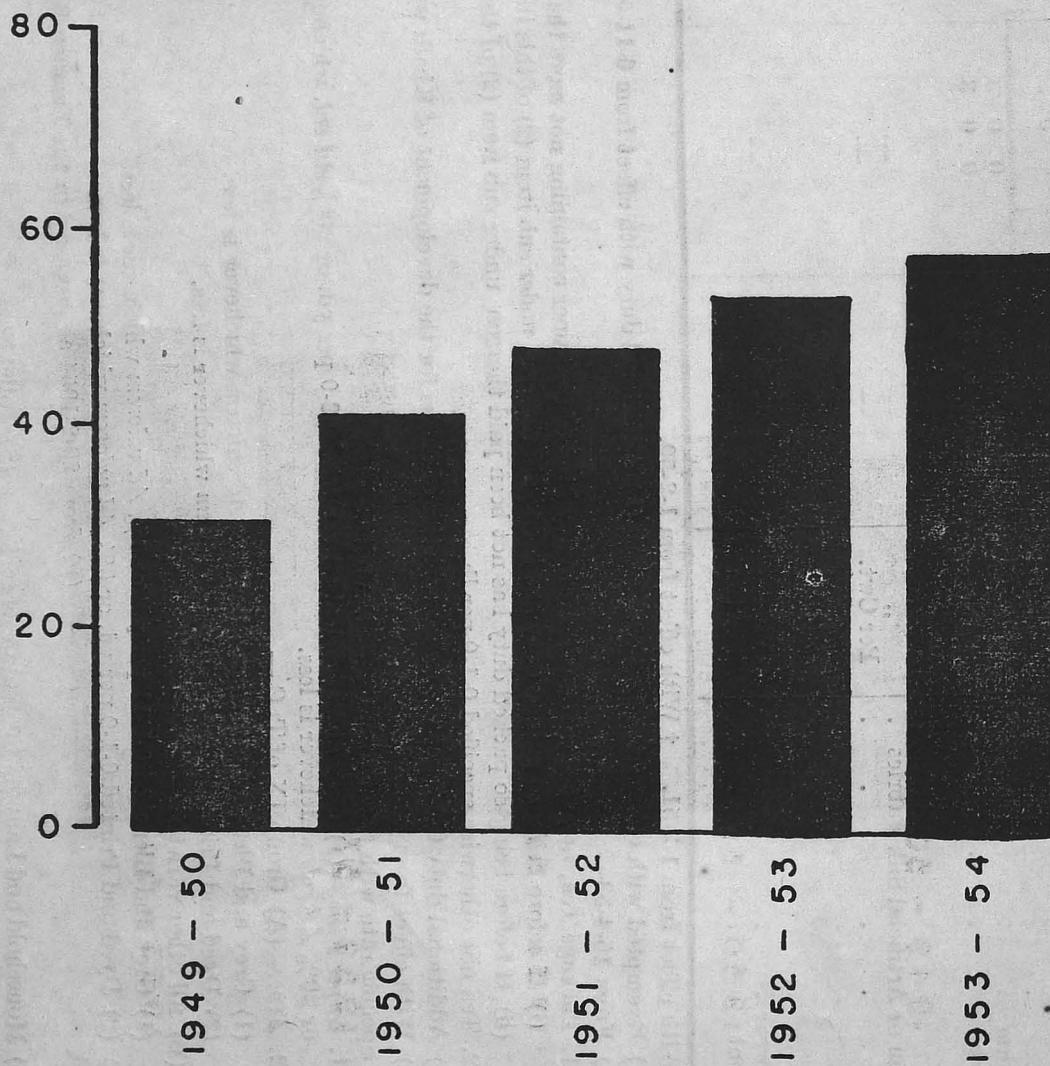
§ 0-2-0 with effect from 26-10-53.

- (Q) Household and Laundry Soap in plain bars of not less than one pound in weight.
- (T) Soap not otherwise specified.

CENTRAL EXCISE-ANNUAL PRODUCTION
COFFEE
1949-50 TO 1953-54



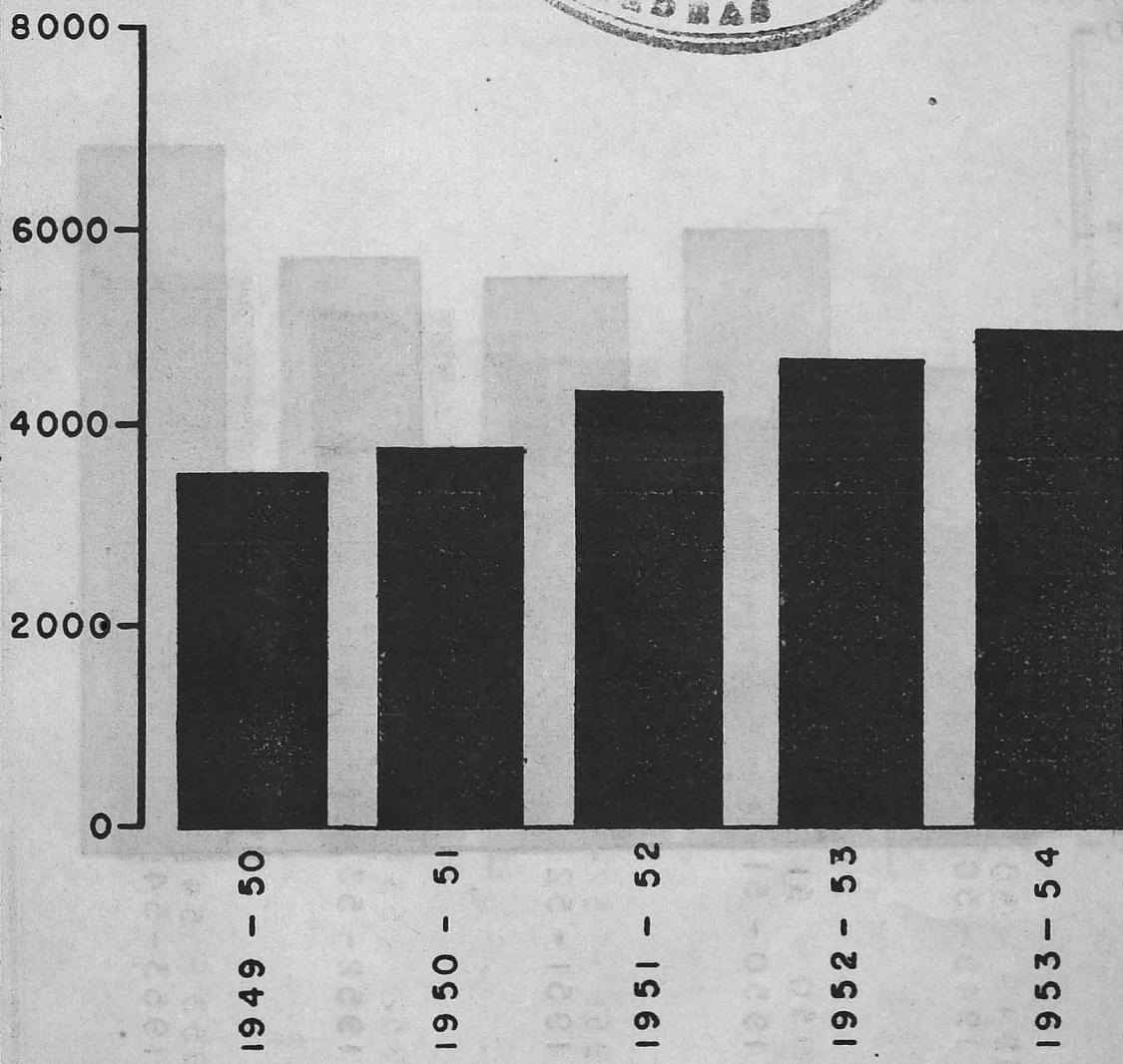
MILLION LBS.



CENTRAL EXCISE - ANNUAL PRODUCTION
COTTON CLOTH
1949-50 TO 1953-54



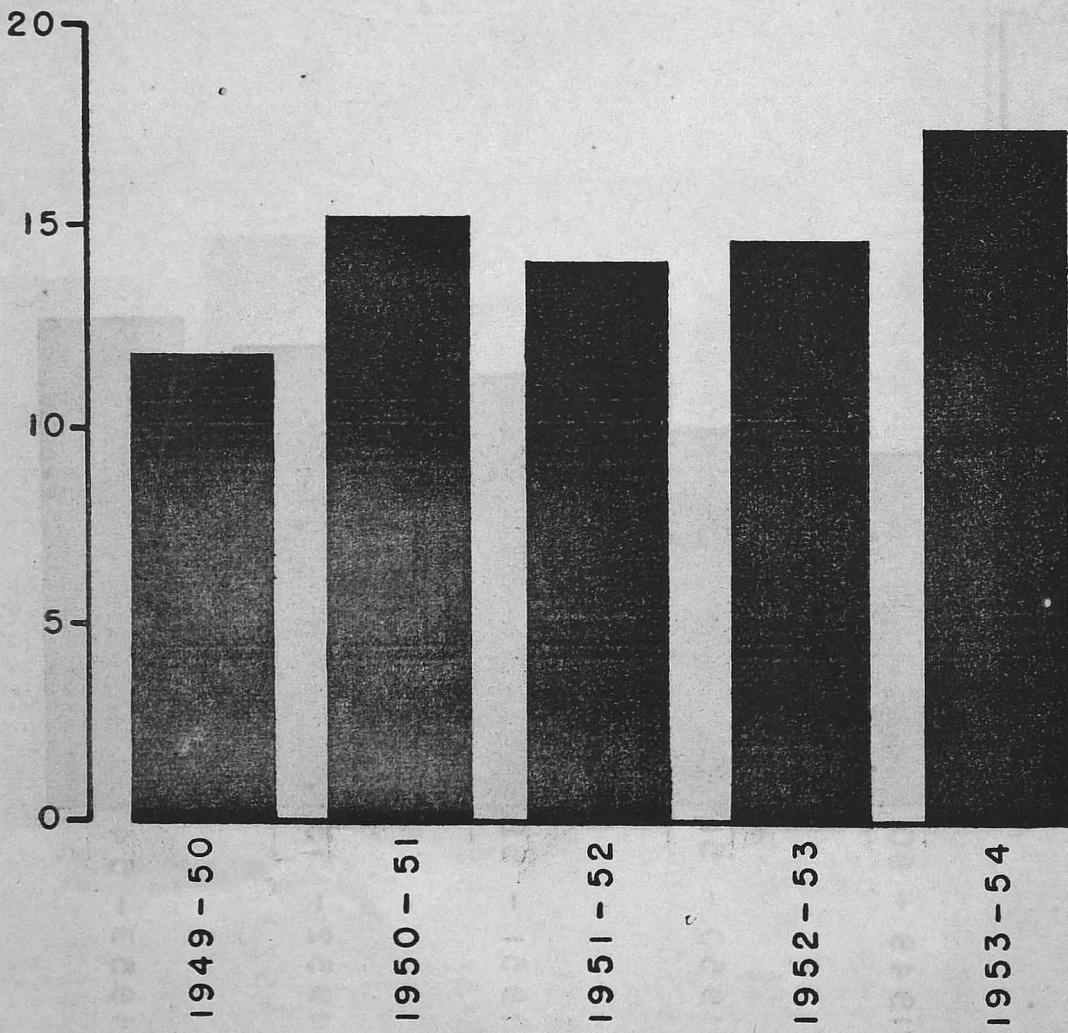
MILLION YDS.



CENTRAL EXCISE - ANNUAL PRODUCTION
KEROSENE
1949-50 TO 1953-54



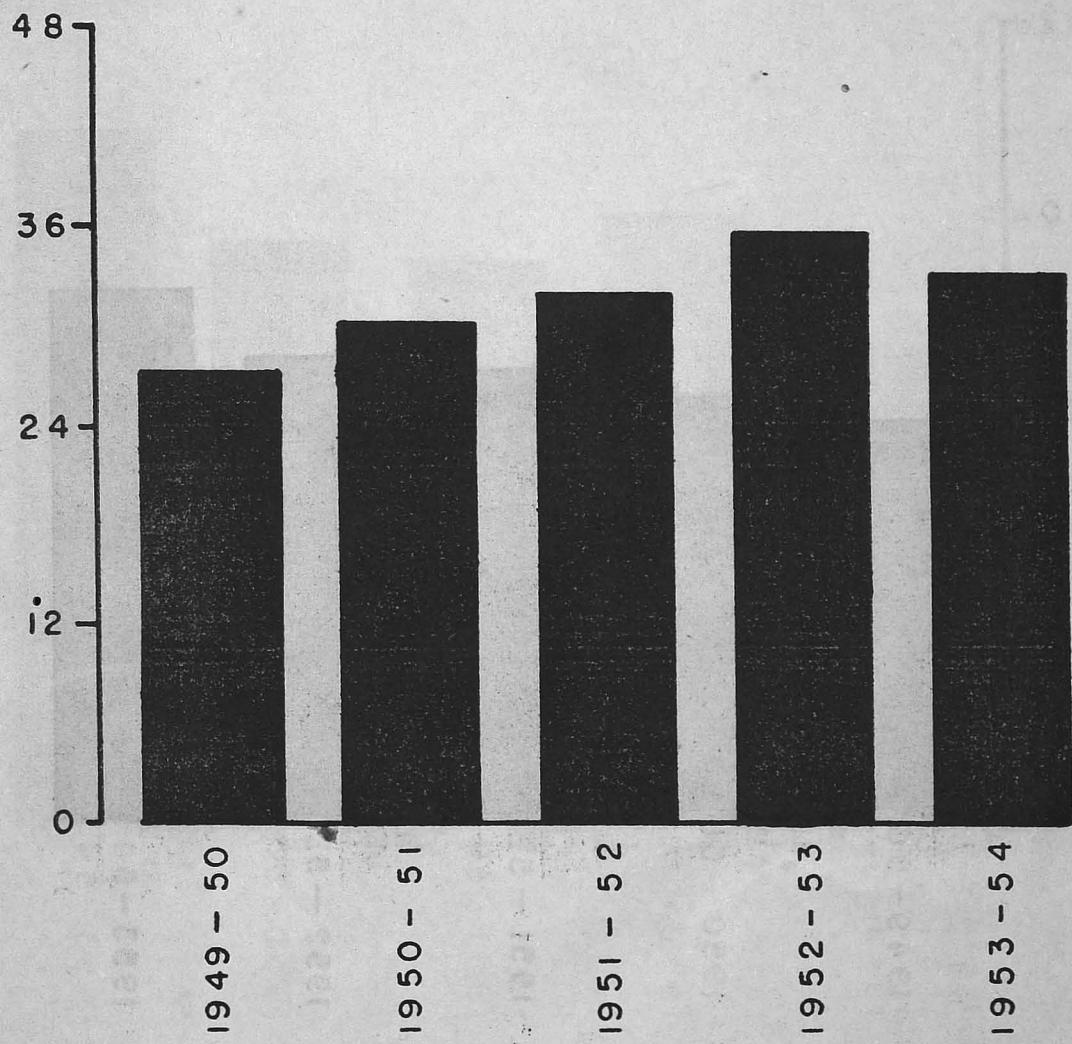
MILLION GALLONS



CENTRAL EXCISE - ANNUAL PRODUCTION
MATCHES
1949-50 TO 1953-54



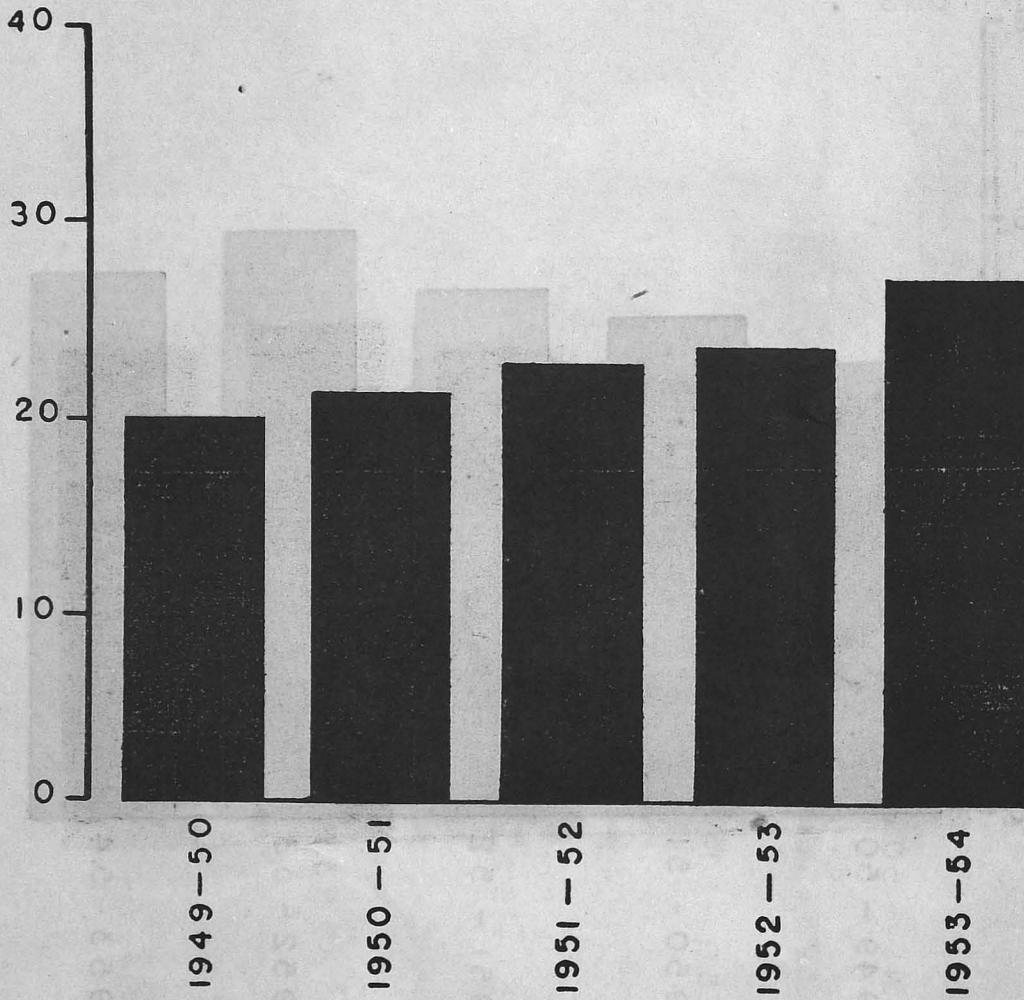
MILLION
GROSS BOXES



CENTRAL EXCISE ANNUAL PRODUCTION
MOTOR SPIRIT
1949-50 TO 1953-54



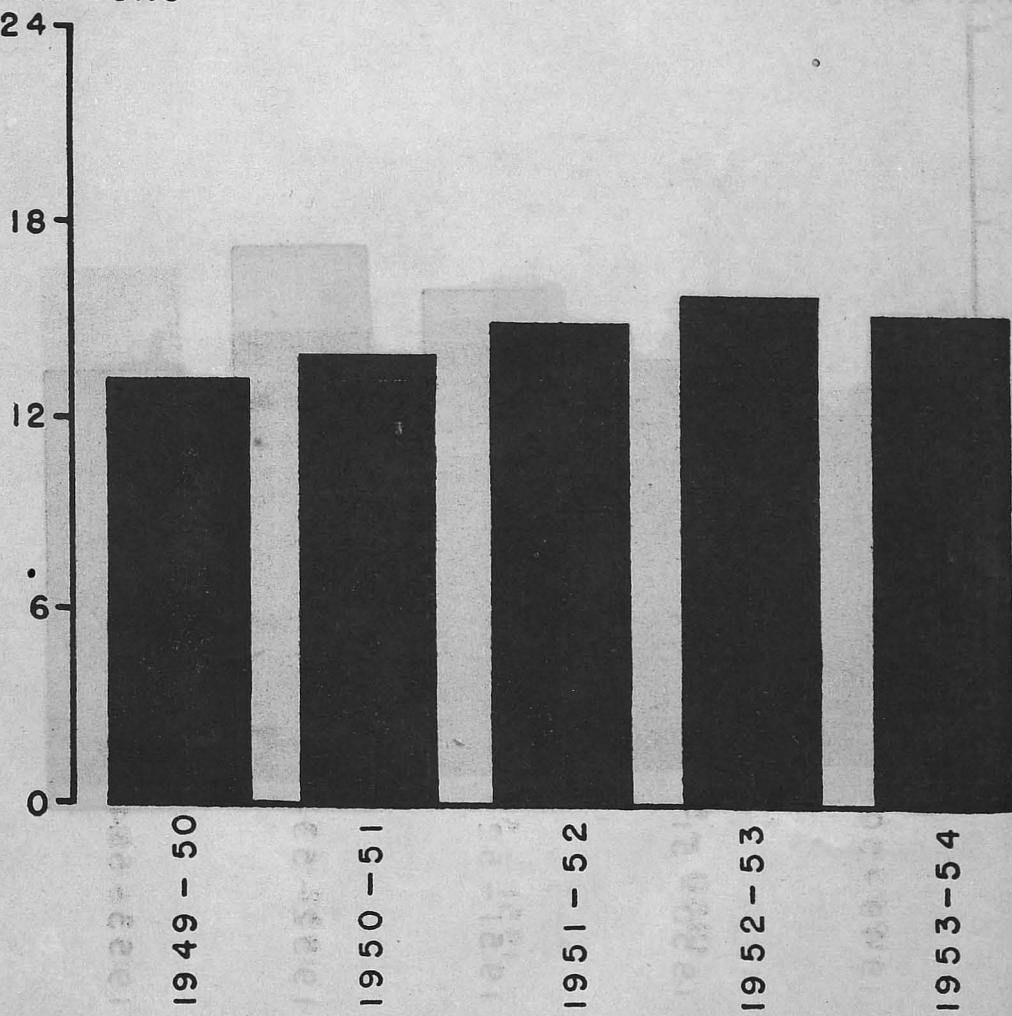
MILLION GALLONS



CENTRAL EXCISE - ANNUAL PRODUCTION
STEEL INGOTS
1949-50 TO 1953-54



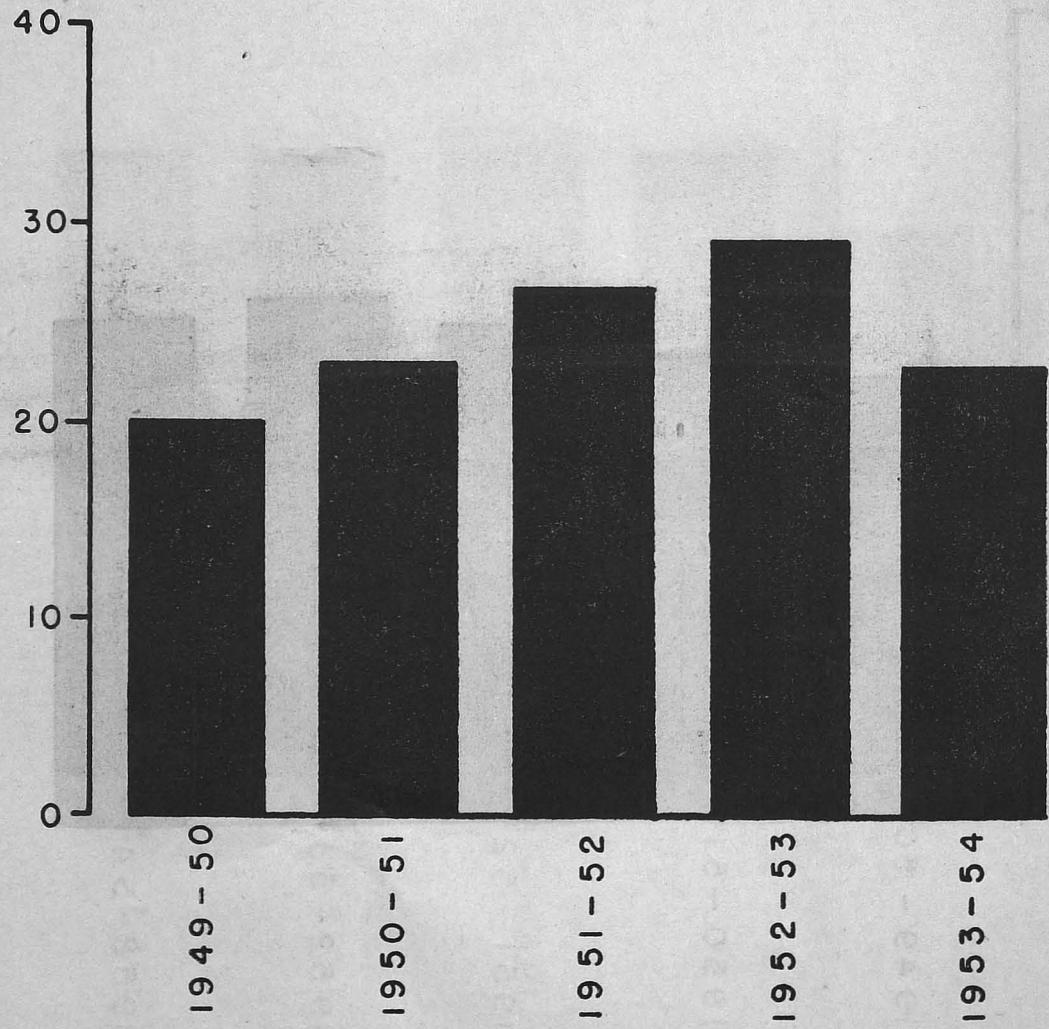
LAKH TONS



CENTRAL EXCISE - ANNUAL PRODUCTION
SUGAR
1949-50 TO 1953-54



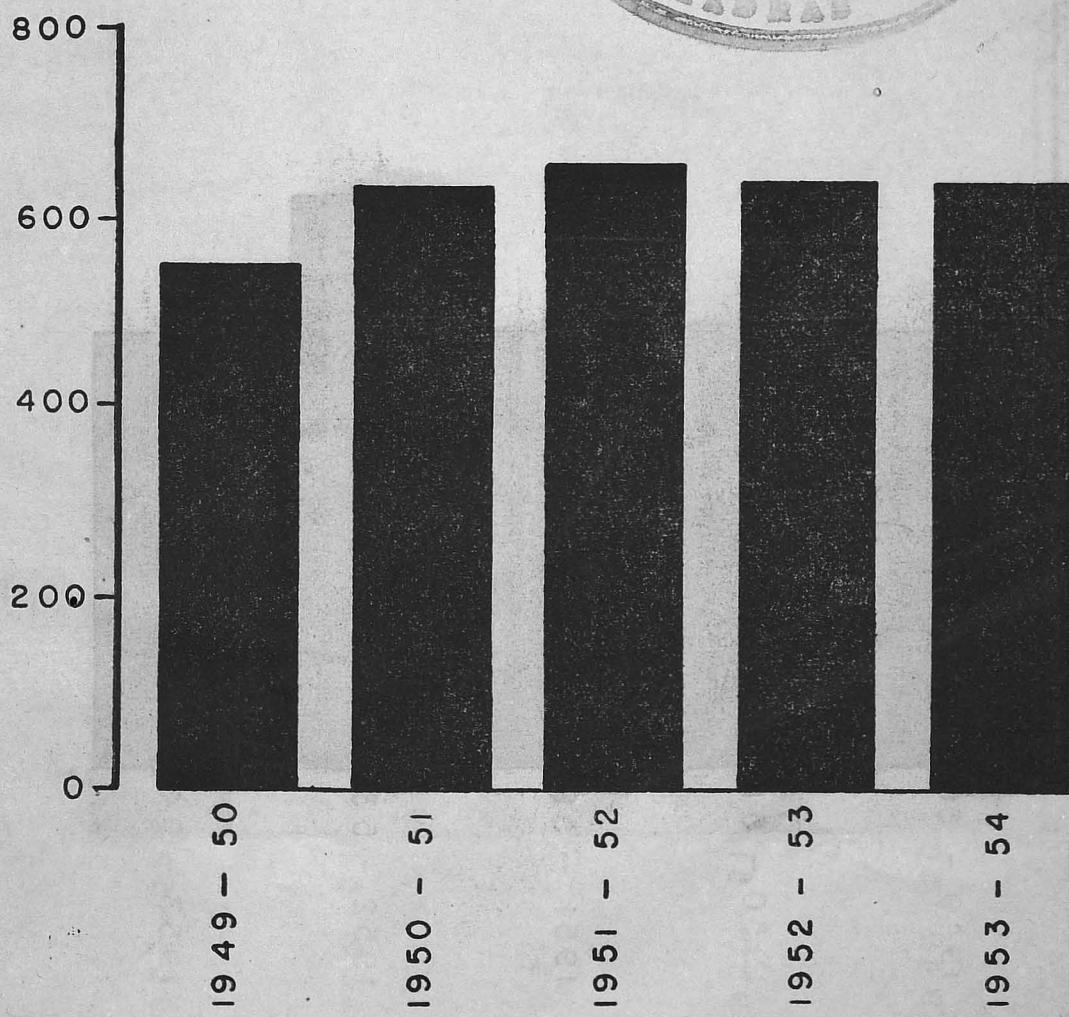
MILLION CWTS.



CENTRAL EXCISE-ANNUAL PRODUCTION
TEA
1949-50 TO 1953-54



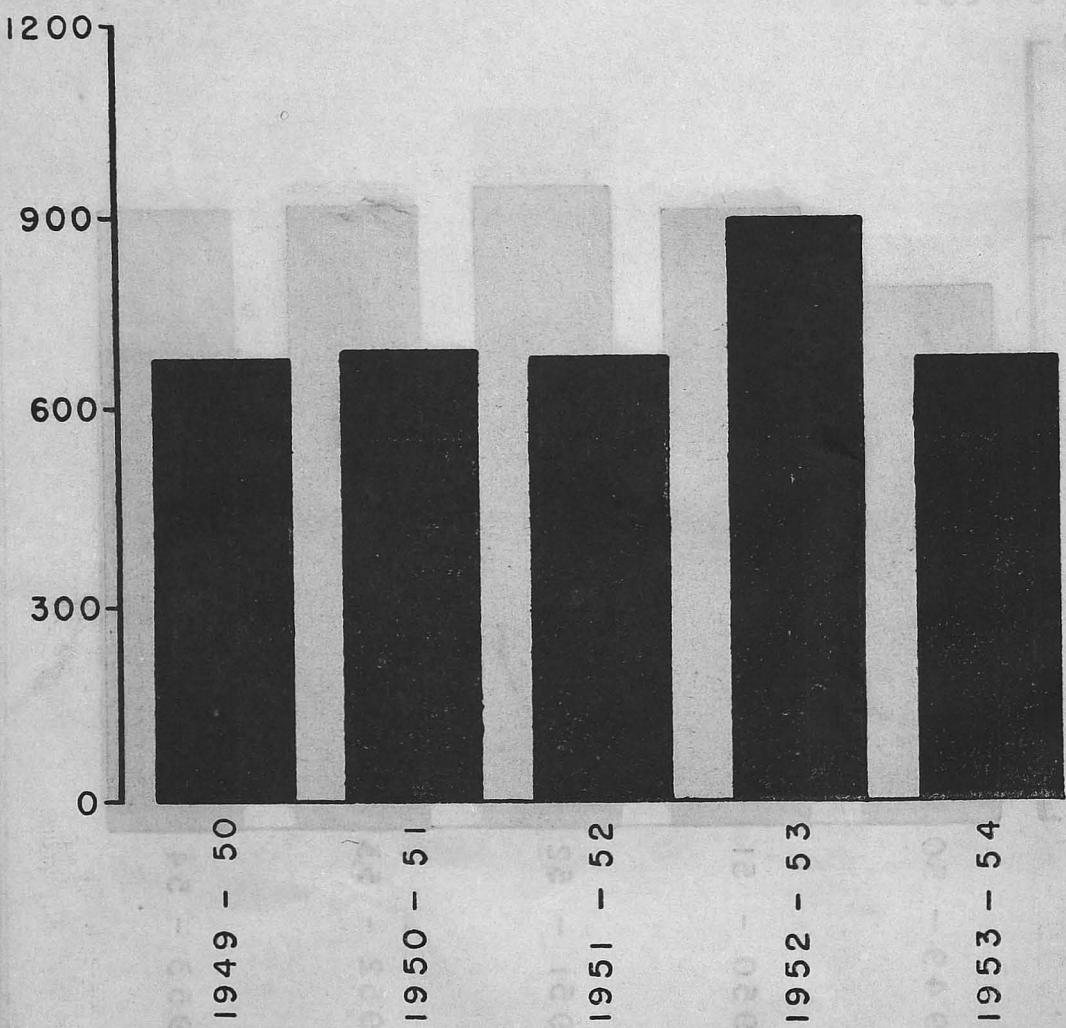
MILLION LBS.



CENTRAL EXCISE- ANNUAL PRODUCTION
TOBACCO
1949-50 TO 1953-54



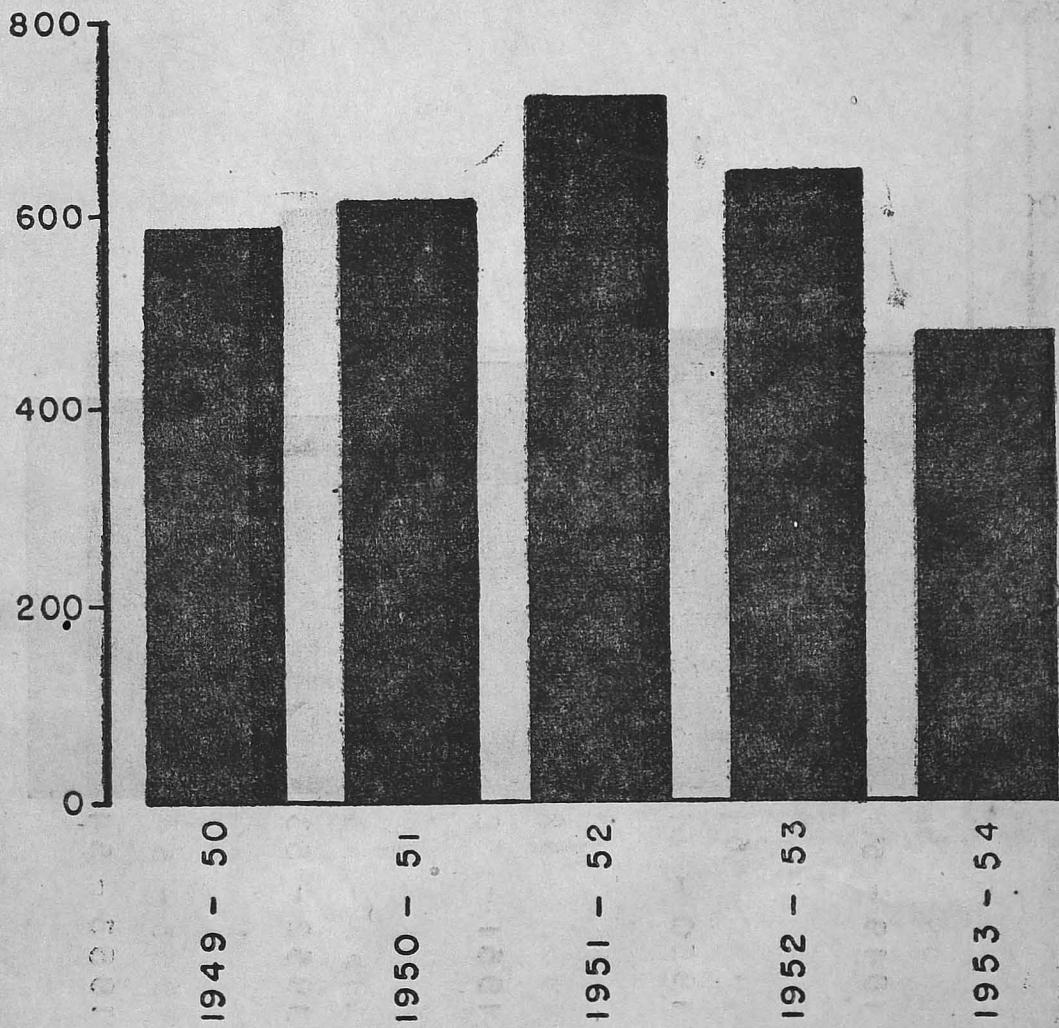
MILLION LBS.



CENTRAL EXCISE - ANNUAL PRODUCTION
CIGARS & CHEROOTS
1949-50 TO 1953-54

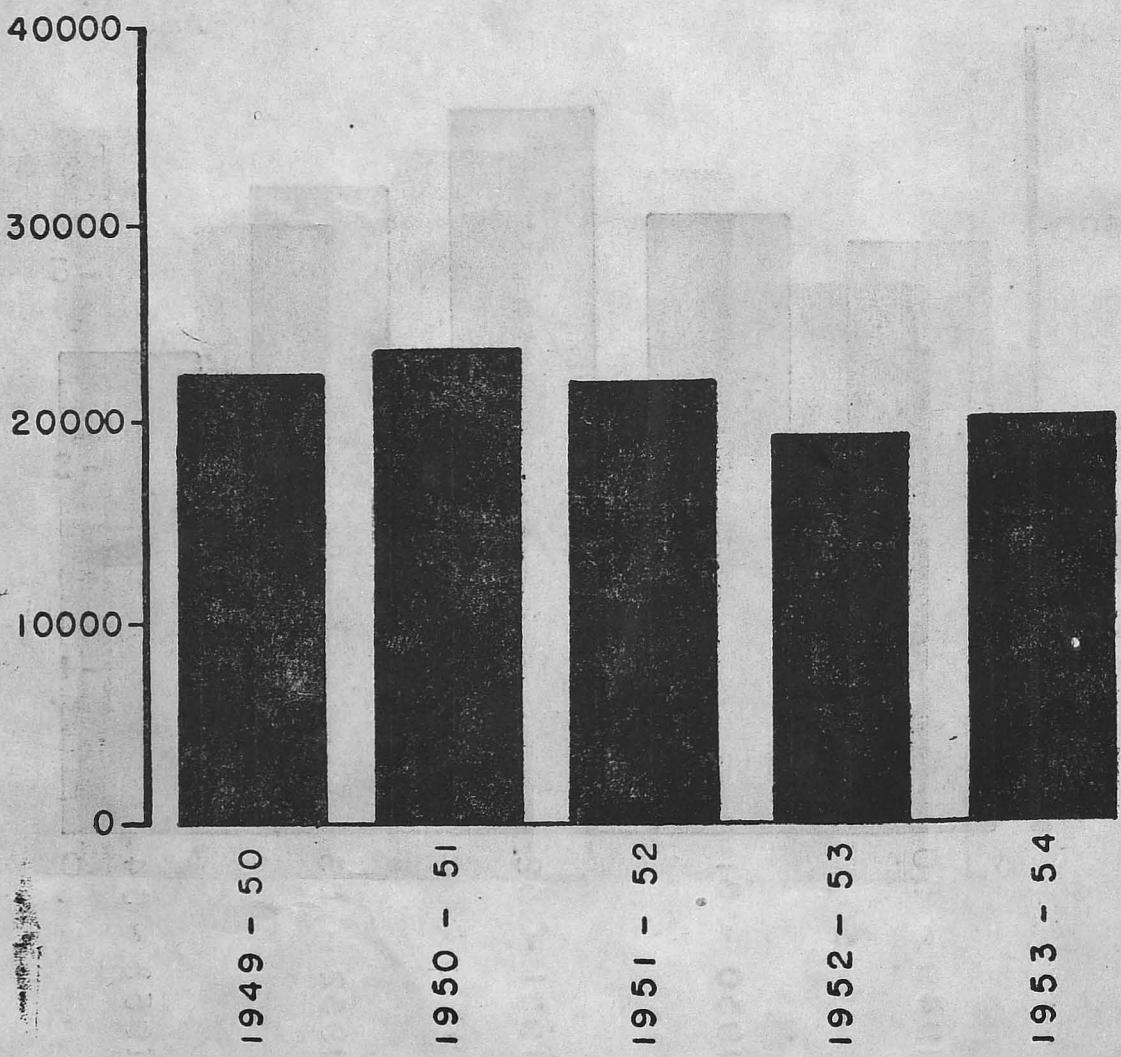


MILLION NOS.



CENTRAL EXCISE - ANNUAL PRODUCTION
CIGARETTES
1949-50 TO 1953-54

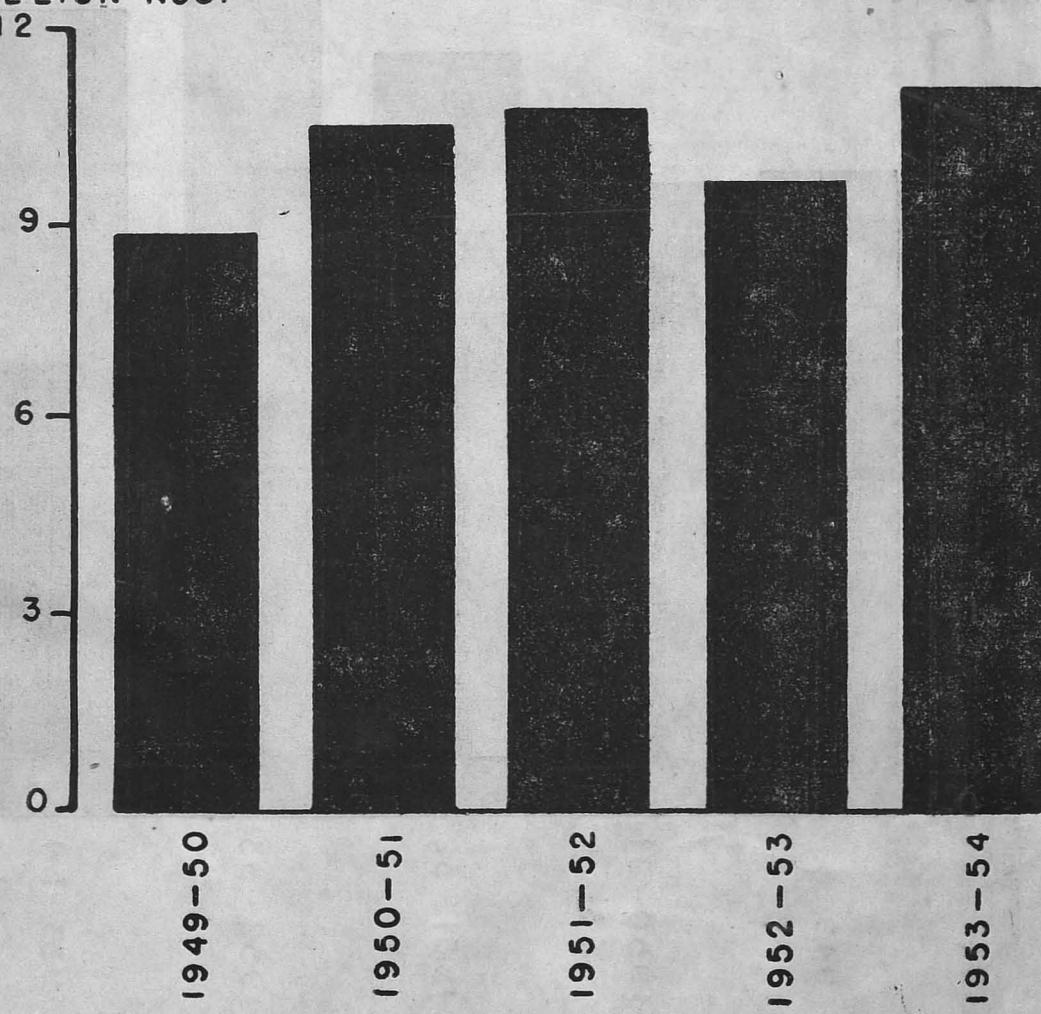
MILLION NOS.



CENTRAL EXCISE - ANNUAL PRODUCTION
TYRES
1949-50 TO 1953-54



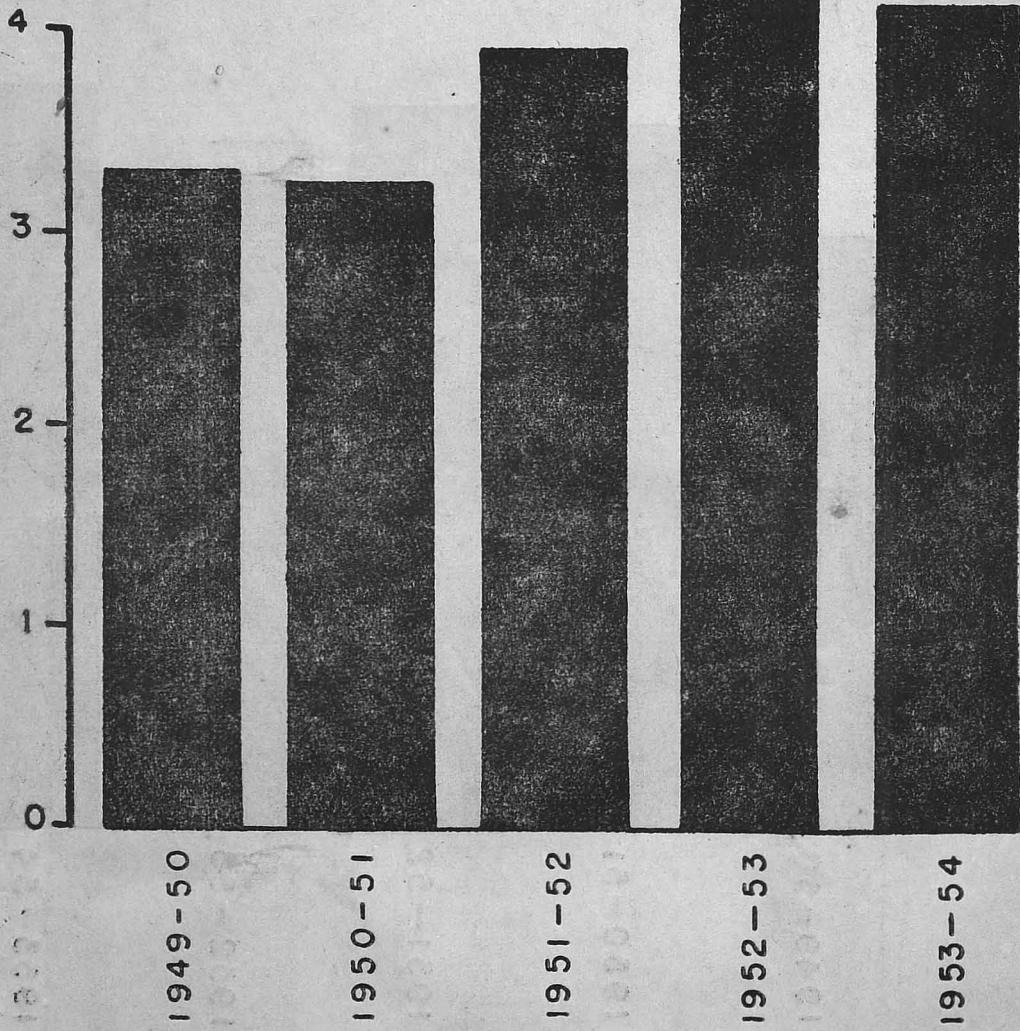
MILLION NOS.



CENTRAL EXCISE ANNUAL PRODUCTION
VEGETABLE PRODUCT
1949-50 TO 1953-54

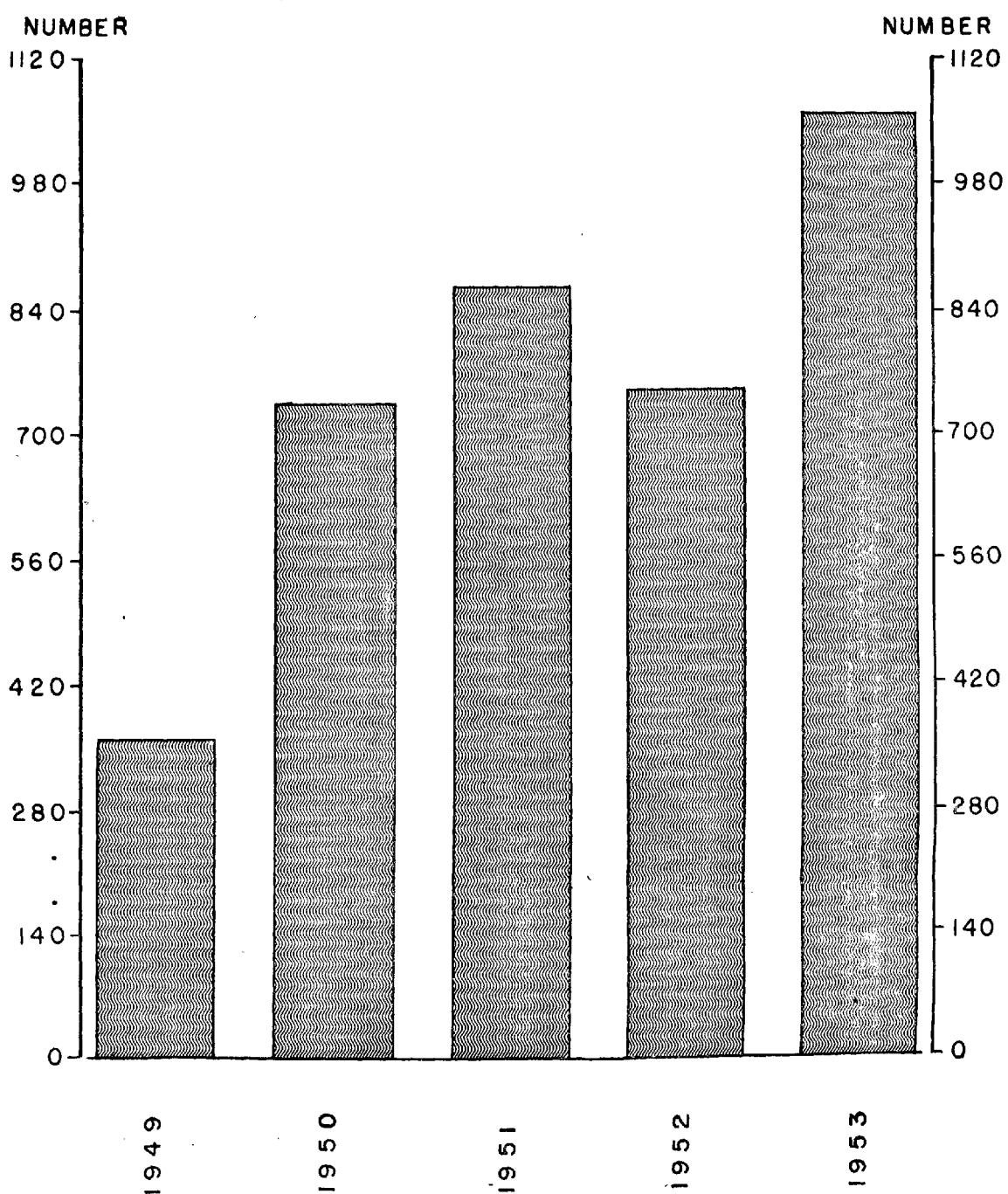


MILLION CWTS.

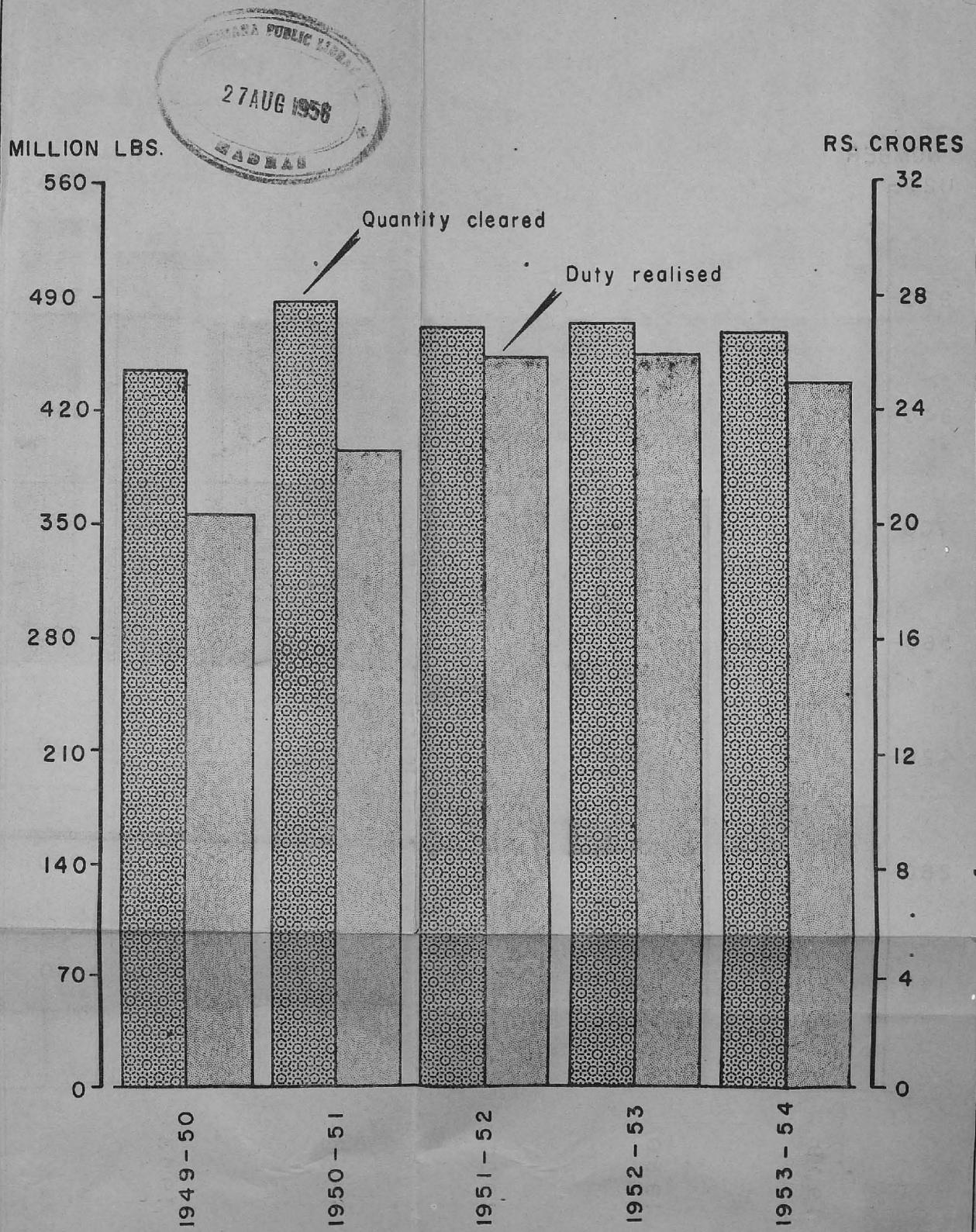


INDIA
CENTRAL EXCISE
NUMBER OF OFFENCES DETECTED
1949 TO 1953

27 AUG 1958



INDIA
CENTRAL EXCISE
UNMANUFACTURED TOBACCO
QUANTITY CLEARED AND DUTY REALISED
1949-50 TO 1953-54



MARCH OF CENTRAL EXCISE REVENUE

1936-37 TO 1953-54

NOTE: EACH COIN REPRESENTS RS. 2 CRORES

