

## GROWTH OF PUBLIC REVENUE IN TAMIL NADU

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### Abstract

*The complex problems that centre around the income-expenditure process of government are studied in "Public Finance". According to Dalton, "is concerned with the income and expenditure of public authorities and with the adjustment of one to the other, adjustment not necessarily to equality, but to whatever arithmetical relationship, in given conditions, is best." In the traditional sense thus, public finance is a study of the nature and principles of state expenditure and state revenue. Dalton states that "Public finance is one of those subjects which is on the borderline between economics and politics. It is concerned with the income and expenditure of public authorities, and with the adjustment of the one with the other." While Mrs.Ursula Hicks points out that: "the main content of public finance consists then of the examination and appraisal of the methods by which government bodies provide for collective satisfaction of wants and secures necessary funds to carry out their purpose."*

**Keywords:** *Public finance, tax revenue, Urban Land Tax, Registration Fee, State Excise Duties, General Sales tax, Electricity Duties*

### Introduction

In this paper, an attempt is made to study the main objective of the study is the growth and pattern of tax revenue of Tamil Nadu has been discussed. Tax revenue comprises various items such as Share of Central Taxes, Income Tax, Union excise and additional excise duties, Land Revenue, Urban Land Tax, Stamps and Registration Fee, State Excise Duties, General Sales tax, Electricity Duties.

**Table 1 Growth of Share of Central Taxes of Tamil Nadu**

(Rupees in lakhs)

Year	Share of Central Taxes	Index No	Annual Growth Rate
1980-81	29176	100	-
1981-82	32948	112.92	12.92
1982-83	35638	122.14	8.16
1983-84	40203	137.79	12.80
1984-85	44470	152.41	10.61

1985-86	51674	177.11	16.19
1986-87	58507	200.53	13.22
1987-88	65390	224.12	11.76
1988-89	72292	247.77	10.55
1989-90	94728	324.67	31.03
			<b>LGR = 24.96</b>
1990-91	100292	100	-
1991-92	118947	118.60	18.60
1992-93	141968	141.55	19.35
1993-94	155262	154.81	9.36
1994-95	173540	173.03	11.77
1995-96	180559	180.03	4.04
1996-97	216550	215.91	19.93
1997-98	272830	272.03	25.98
1998-99	240898	240.19	-11.70
1999-2000	266700	265.92	10.71
			<b>LGR = 18.43</b>
2000-01	278375	100	-
2001-02	285527	102.56	2.56
2002-03	319933	114.92	12.05
2003-04	339700	122.02	6.17
2004-05	401362	144.18	18.15
2005-06	464356	166.80	15.69
2006-07	578094	207.66	24.49
2007-08	721540	259.19	24.81
2008-09	759185	272.72	5.21
2009-10	770706	276.85	1.51
2010-11	932528	334.98	20.99
			<b>LGR = 23.49</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16

The data on the Tax revenue over the period 1980-81 to 2010-11 are given in Table 4.1. For the convenience of analysis the 31 year period is divided into three sub periods. The first sub – period is from 1980-81 to 1989-90, the second sub period is from 1990-91 to 1999-2000 and the third sub period is from 2000-01 to 2010-11. For these three sub-periods the index number and the annual growth rate of taxes have been worked out and they are also given in the Table, respectively

### **Growth of Share of Central Taxes of Tamil Nadu**

The share of central taxes of Tamil Nadu was Rs.29176 lakhs in 1980-81. It is increased continuous and reached Rs.51674 lakhs in 1985-86 and touched the highest Rs.94728 lakhs in 1989-90. The average share of central taxes 70150 lakhs per year. The linear growth rate comes about 24.96 per cent. The index number increased from 100 to 324 in 1989-90. The highest annual growth rate registered is 31.03 per cent in the year 1989-90. During the second period 1990-91 to 1999-2000, the share of central was

Rs.100292 lakhs in 1990-91 and it touched the highest Rs.272830 lakhs 1997-98 and it declined Rs.266700 in 1999-2000. The average share of central taxes is lakhs per year. The linear growth rate works out to 18.93 per cent. The index number has increased to 265 in 1999-2000. The highest annual growth rate is 25.98 per cent in 1997-98. In 2000-01, the value shared central taxes was Rs.278375 lakhs and it touched the highest Rs.932528 lakhs in 2010-11. The average share of central taxes is Rs.76258 lakhs per year. The linear growth rate comes about 23.49 per cent. The index number has come upto 334.98 in 2008-2009. The highest annual growth rate registered is 24.49 per cent in 2006-07.

**Table 2 Growth of Income Tax of Tamil Nadu**

(Rupees in lakhs)

Year	Income Tax	Index No	Annual Growth Rate
1980-81	8067	100	-
1981-82	8198	101.62	1.62
1982-83	9106	112.87	11.07
1983-84	9432	116.92	3.58
1984-85	9913	122.88	5.09
1985-86	13968	173.14	40.90
1986-87	16339	202.54	16.97
1987-88	19504	241.77	19.37
1988-89	20743	257.13	6.35
1989-90	29950	371.26	44.38
			<b>LGR = 30.14</b>
1990-91	32680	100	-
1991-92	40473	123.84	23.84
1992-93	48119	147.24	18.89
1993-94	61373	187.79	27.54
1994-95	67888	207.73	10.61
1995-96	75339	230.53	10.97
1996-97	89753	274.64	19.13
1997-98	140178	428.94	56.18
1998-99	962223	2944.37	586.42
1999-2000	266700	816.09	-72.28
			<b>LGR =79.56</b>
2000-01	278375	100	-
2001-02	53484	19.21	-80.78
2002-03	51399	18.46	-3.89
2003-04	57295	20.58	11.47
2004-05	77623	27.88	35.47
2005-06	97565	35.04	25.69
2006-07	121182	43.53	24.20
2007-08	154543	55.51	27.52
2008-09	175250	62.95	13.39
2009-10	172658	62.02	-1.47
2010-11	192865	69.28	11.70
			<b>LGR = -3.41</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16

### Growth of Income Taxes of Tamil Nadu

The income tax of Tamil Nadu was Rs.8067 lakh in 1980-81. It increased and reached Rs.29950 lakhs in 1989-90. The average income tax is Rs.19659 lakh per year. The linear growth rate comes about 30.14 per cent. The index number increased from 100 to 371.26 in 1989-90. The highest annual growth rate registered is 44.38 per cent in the year 1989-90. During the second period 1990-91 to 1999-2000, the Income Tax was Rs.32680 lakhs in 1990-91 and it touched the highest Rs.962223 lakh in 1998-99 and it decreased Rs.266700 in 1999-2000. Industry is 76416 lakhs per year. The linear growth rate works out to 79.56 per cent. The index number has increased to 816 in 1999-2000. The highest annual growth rate is 586.42 per cent in 1998-99. In 2000-01, the value as income tax is Rs.278375 lakh and it touched the highest Rs.192865 lakh in 2010-11. The average of Food Products is Rs.173554 lakhs per year. The linear growth rate comes about -3.41 per cent. The index number has come declined 69.28 in 2010-11. The highest annual growth rate registered is 35.47 per cent in 2004-05.

### Growth of Union Excise Duties of Tamil Nadu

The Union excise duties of Tamil Nadu was Rs.21075 lakhs in 1980-81. It increased and reached Rs.34400 lakhs in 1984-85 and touched the highest Rs.64778 lakh in 1989-90. The average of Food Products is Rs.43110 lakhs per year. The linear growth rate comes about 2304 per cent. The index number increased from 100 to 307 in 1989-90. The highest annual growth rate registered is 25.66 per cent in the year 1989-90.

**Table 3 Growth of Union Excise Duties of Tamil Nadu**

(Rupees in lakhs)			
Year	Union Excise Duties	Index No	Annual Growth Rate
1980-81	21075	100	-
1981-82	24536	116.42	16.42
1982-83	26400	125.26	7.59
1983-84	30668	145.51	16.16
1984-85	34400	163.22	12.16
1985-86	37547	178.15	9.14
1986-87	42058	199.56	12.01
1987-88	45704	216.86	8.66
1988-89	51549	244.59	12.78
1989-90	64778	307.36	25.66
			<b>LGR= 23.04</b>
1990-91	67612	100	-
1991-92	78474	116.06	16.06
1992-93	93849	138.80	19.59
1993-94	93889	138.86	0.04
1994-95	105652	156.26	12.52
1995-96	105220	155.62	-0.40

1996-97	126797	187.53	20.50
1997-98	132652	196.19	4.61
1998-99	144675	213.97	9.06
1999-2000	154897	229.09	7.06
		<b>LGR= 14.34</b>	
2000-01	148751	100	-
2001-02	100272	67.40	-32.59
2002-03	107279	72.11	6.98
2003-04	110551	74.31	3.04
2004-05	127319	85.59	15.16
2005-06	366791	246.58	188.08
2006-07	456912	307.16	24.57
2007-08	566997	381.17	24.09
2008-09	583935	392.55	2.98
2009-10	598048	402.04	2.41
2010-11	739663	497.24	23.67
		<b>LGR= 39.72</b>	

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16

During the second period 1990-91 to 1999-2000, the union excise duties products was Rs.67612 lakhs in 1990-91 and it touched the highest Rs.154897 lakhs in 1999-2000. The average of Food Products Industry is 132512 lakhs per year. The linear growth rate works out to 14.34 per cent. The index number has increased to 229 in 1999-2000. The highest annual growth rate is 20.50 per cent in 1996-97.

In 2000-01, the value as union excise duties was Rs.148751 lakhs and it touched the highest Rs.739663 lakhs in 2010-11. The average of Food Products is Rs.556617 lakhs per year. The linear growth rate comes about 39.72 per cent. The index number has come upto 497.24 in 2010-11. The highest annual growth rate registered is 188.08 per cent in 2005-06.

### **Growth of Land Revenue of Tamil Nadu**

The land revenue of Tamil Nadu was Rs.434 lakhs in 1980-81. It increased with fluctuations and reached Rs.2591 lakhs in 1984-85 and touched the highest Rs.1382 lakhs in 1989-90. The average land revenue is Rs.1312 lakhs per year. The linear growth rate comes about 24.27 per cent. The index number increased from 100 to 318 in 1989-90. The highest annual growth rate registered is 308.67 per cent in the year 1984-85.

During the second period 1990-91 to 1999-2000, the land revenue was Rs.1443 lakhs in 1990-91 and it touched the highest Rs.6031 lakhs in 1997-98 and it declined touched Rs.4723 lakhs in 1999-2000. The average was Rs.3558 lakhs per year. The linear growth rate works out to 25.25 per cent. The index number has increased to 882 in 1999-2000. The highest annual growth rate was percent in 1991-92.

**Table 4 Growth of Land Revenue of Tamil Nadu****(Rupees in lakhs)**

Year	Land Revenue	Index No	Annual Growth Rate
1980-81	434	100	-
1981-82	966	222.58	122.58
1982-83	1017	234.33	5.27
1983-84	634	146.08	-37.65
1984-85	2591	597.00	308.67
1985-86	1646	379.26	-36.47
1986-87	1289	297.00	-21.68
1987-88	1698	391.24	31.73
1988-89	1506	347.00	-11.30
1989-90	1382	318.43	-8.23
			<b>LGR= 24.27</b>
1990-91	1443	100	-
1991-92	2650	183.64	83.64
1992-93	1930	133.74	-27.16
1993-94	3187	220.85	65.12
1994-95	3527	244.42	10.66
1995-96	2521	174.70	-28.52
1996-97	1877	130.07	-25.54
1997-98	6031	417.94	221.31
1998-99	2829	196.04	-53.09
1999-2000	4723	327.30	66.94
			<b>LGR= 25.25</b>
2000-01	5572	100	-
2001-02	4000	71.78	-28.21
2002-03	4482	80.43	12.05
2003-04	1750	31.40	-60.95
2004-05	7195	129.12	311.14
2005-06	17948	322.11	149.45
2006-07	12068	216.58	-32.76
2007-08	13923	249.87	15.37
2008-09	20773	372.81	49.19
2009-10	8787	157.69	-57.69
2010-11	3879	69.61	-55.85
			<b>LGR= -3.03</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16

In 2000-01, the value as land revenue was Rs.5572 lakhs and it touched the highest Rs.20773 lakhs in 2008-09. The average of Food Products is Rs.14532 lakhs per year. The linear growth rate comes about -3.03 per cent. The index number has come upto 322.11 in 2005-06. The highest annual growth rate registered is 311.44 per cent in 2004-05.

### **Growth of Stamps & Registration Fees of Tamil Nadu**

The stamps & registration fees of Tamil Nadu was Rs.4492 lakhs in 1980-81. It increased with fluctuations and reached Rs.8176 lakhs in 1984-85 and touched the highest Rs.20874 lakhs in 1989-90. The average of Food Products is Rs.15512 lakhs per

year. The linear growth rate comes about 40.42 per cent. The index number increased from 100 to 463 in 1989-90. The highest annual growth rate registered is 27.81 per cent in the year 1986-87.

During the second period 1990-91 to 1999-2000, the stamps and Registration fee was Rs.22639 lakhs in 1990-91 and it touched the highest Rs.81758 lakhs in 1999-2000. The average of stamps and registration fee was 64212 lakhs per year. The linear growth rate works out to 29.01 per cent. The index number has increased to 361 in 1999-2000. The highest annual growth rate is 21.56 per cent in 1999-2000. In 2000-01, the value as stamps and registration fees was Rs.91020 lakhs and it touched the highest Rs.4096.8 lakhs in 2010-11. The average stamps and registration to 351472 lakhs per year. The linear growth rate comes about 35.00 per cent. The index number has come up to 450.03 in 2008-09. The highest annual growth rate registered is 43.77 per cent in 2006.07.

**Table 5 Growth of Stamps and Registration Fees of Tamil Nadu**  
(Rupees in lakhs)

Year	Stamps and Registration Fees	Index No	Annual Growth Rate
1980-81	4492	100	-
1981-82	5429	120.85	20.85
1982-83	6273	139.64	15.54
1983-84	6727	149.75	7.23
1984-85	8136	181.12	20.94
1985-86	9509	211.68	16.87
1986-87	12154	270.56	27.81
1987-88	14152	315.04	16.43
1988-89	16466	366.56	16.35
1989-90	20834	463.80	26.52
			<b>LGR= 40.42</b>
1990-91	22639	100	-
1991-92	29646	130.95	30.95
1992-93	29182	128.90	-1.56
1993-94	38369	169.48	31.48
1994-95	50669	223.81	32.05
1995-96	61301	270.77	20.98
1996-97	59060	260.87	-3.65
1997-98	63154	278.96	6.93
1998-99	67252	297.06	6.48
1999-2000	81758	361.13	21.56
			<b>LGR= 29.01</b>
2000-01	91020	100	-
2001-02	108124	118.79	18.79
2002-03	128530	141.21	18.87
2003-04	131640	144.62	2.41
2004-05	160436	176.26	21.87
2005-06	208486	229.05	29.94

2006-07	299746	329.31	43.77
2007-08	393864	432.72	31.39
2008-09	379368	416.79	-3.68
2009-10	341370	375.04	-10.01
2010-11	409618	450.03	19.99
			<b>LGR= 35.00</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16.

**Table 6 Growth of State Excise Duties of Tamil Nadu**

(Rupees in lakhs)

Year	State Excise Duties	Index No	Annual Growth Rate
1980-81	1257	100	-
1981-82	11038	878.12	778.12
1982-83	15213	1210.26	37.82
1983-84	21998	1750.04	44.60
1984-85	20053	1595.30	-8.84
1985-86	24184	1923.94	20.60
1986-87	28656	2279.71	18.49
1987-88	12016	955.92	-58.06
1988-89	14803	1177.64	23.19
1989-90	30182	2401.11	103.89
			<b>LGR= 25.67</b>
1990-91	43486	100	-
1991-92	48312	111.09	11.09
1992-93	56486	129.89	16.91
1993-94	56882	130.80	0.70
1994-95	61464	141.34	8.05
1995-96	93466	214.93	52.06
1996-97	106307	244.46	13.73
1997-98	129985	298.91	22.27
1998-99	170981	393.18	31.53
1999-2000	183370	421.67	7.24
			<b>LGR= 35.74</b>
2000-01	186868	100	-
2001-02	205000	109.70	9.70
2002-03	235798	126.18	15.02
2003-04	165710	88.67	-29.72
2004-05	254900	136.40	53.82
2005-06	317665	169.99	24.62
2006-07	398642	213.32	25.49
2007-08	463444	248.00	16.25
2008-09	575552	307.99	24.19
2009-10	652885	349.38	13.43
2010-11	750818	401.79	15.00
			<b>LGR= 30.17</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16



### Growth of State Excise Duties of Tamil Nadu

The state excise duties Tamil Nadu was Rs.1257 lakhs in 1980-81. It increased with fluctuations and reached Rs.20053 lakhs in 1984-85 and touched the highest Rs.30182 lakhs in 1989-90. The average of State excise duties is Rs.24156 lakhs per year. The linear growth rate comes about 255.67 per cent. The index number increased from 100 to 2401.11 in 1989-90. The highest annual growth rate registered is 103.89 per cent in the year 1989-90. During the second period 1990-91 to 1999-2000, the state excise duties was Rs.43486 lakhs in 1990-91 and it touched the highest Rs.183370 lakhs in 1999-2000. The average of State excise duties was 99786 lakhs per year. The linear growth rate works out to per cent. The index number has increased to 421 in 1999-2000. The highest annual growth rate is 52.06 per cent in 1995-96. In 2000-01, the value as state excise duties was Rs.43486 lakhs and it touched the highest Rs.750818 lakhs in 2010-11. The average state excise duties is Rs.601879 lakhs per year. The linear growth rate comes about 35.74 per cent. The index number has come upto 401.79 in 2010-11. The highest annual growth rate registered is 53.82 per cent in 2004-05.

### Growth of General Sales tax of Tamil Nadu

The general sales tax of Tamil Nadu was Rs.34264 lakhs in 1980-81. It increased with fluctuations and reached Rs.69334 lakhs 1984-85 and touched the highest Rs.141902 lakh in 1989-90. The average general sales taxes was 95346 lakhs per year. The linear growth rate comes about 34.90 per cent. The index number increased from 100 to 414 in 1989-90. The highest annual growth rate registered is 21.91 per cent in the year 1985-86.

**Table 7 Growth of General Sales Tax of Tamil Nadu**

(Rupees in lakhs )

Year	General Sales Tax	Index No	Annual Growth Rate
1980-81	34264	100	-
1981-82	44622	130.23	30.22
1982-83	55218	161.15	23.74
1983-84	58317	170.19	5.61
1984-85	69334	202.35	18.89
1985-86	84528	246.69	21.91
1986-87	93555	273.04	10.67
1987-88	105727	308.56	13.01
1988-89	120175	350.73	13.66
1989-90	141902	414.14	18.07
			<b>LGR= 34.90</b>
1990-91	178785	100	-
1991-92	211260	118.16	18.16
1992-93	238470	133.38	12.87
1993-94	275807	154.26	15.65

1994-95	335705	187.77	21.71
1995-96	398793	223.05	18.79
1996-97	467359	261.40	17.19
1997-98	456919	255.56	-2.23
1998-99	539658	301.84	18.10
1999-2000	619413	346.45	14.77
			<b>LGR= 27.38</b>
2000-01	593644	100	-
2001-02	755359	127.24	27.24
2002-03	811369	136.67	7.41
2003-04	986804	166.22	21.62
2004-05	1150255	193.76	16.56
2005-06	1369686	230.72	19.07
2006-07	1546525	260.51	12.91
2007-08	1577456	265.72	2.00
2008-09	1902904	320.54	20.63
2009-10	2055561	346.26	8.02
2010-11	2363895	398.20	14.99
			<b>LGR= 29.82</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16

During the second period 1990-91 to 1999-2000, the general sales was Rs.178785 lakhs in 1990-91 and it touched the highest rs.619413 lakhs in 1999-2000. The average general sales tax is Rs.451719 lakhs per year. The linear growth rate works out to 27.38 per cent. The index number has increased to 346 in 1999-2000. The highest annual growth rate is 21.71 per cent in 1994-95.

In 2000-01, the value as general sales tax was Rs.593644 lakhs and it touched the highest Rs.2363895 lakhs in 2010-11. The average general sales tax is Rs.1577535 lakhs per year. The linear growth rate comes about 29.82 per cent. The index number has come upto 398.20 in 2010-11. The highest annual growth rate registered is 20.63 per cent in 2008-09.

### **Growth of Taxes on Vehicles of Tamil Nadu**

The taxes on vehicles of Tamil Nadu was Rs.8133 lakhs in 1980-81. It increased with fluctuations and reached Rs.9229 lakhs in 1984-85 and touched the highest Rs.19601 lakhs in 1989-90. The average central sales tax is Rs.14316 lakh per year. The linear growth rate comes about 15.66 per cent. The index number increased from 100 to 241 in 1989-90. The highest annual growth rate registered is 31.46 per cent in the year 1986-87. During the second period 1990-91 to 1999-2000, the taxes on vehicles was Rs.22734 lakhs in 1990-91 and it touched the highest Rs.57798 lakhs in 1999-2000. The average taxes on vehicles is Rs.37312 lakhs per year. The linear growth rate works out to 17.13 per cent. The index number has increased to 254 in 1999-2000. The highest annual growth rate is 18.72 per cent in 1994-95.

Table 8 Growth of Taxes on Vehicles of Tamil Nadu

(Rupees in lakhs )

Year	Taxes on Vehicles	Index No	Annual Growth Rate
1980-81	8133	100	-
1981-82	7328	90.10	-9.89
1982-83	7794	95.83	6.35
1983-84	9058	111.37	16.21
1984-85	9229	113.47	1.88
1985-86	11054	135.91	19.77
1986-87	14532	178.67	31.46
1987-88	15251	187.52	4.94
1988-89	16241	199.69	6.49
1989-90	19601	241.00	20.68
			<b>LGR= 15.66</b>
1990-91	22734	100	-
1991-92	24819	109.17	9.17
1992-93	29297	128.86	18.04
1993-94	31370	137.98	7.07
1994-95	37244	163.82	18.72
1995-96	39221	172.52	5.30
1996-97	42542	187.12	8.46
1997-98	46969	206.60	10.40
1998-99	51814	227.91	10.31
1999-2000	57798	254.23	11.54
			<b>LGR= 17.13</b>
2000-01	59044	100	-
2001-02	65100	110.25	10.25
2002-03	70050	118.64	7.60
2003-04	93429	158.23	33.37
2004-05	101475	171.86	8.61
2005-06	112493	190.52	10.85
2006-07	126088	213.54	12.08
2007-08	150191	254.37	19.11
2008-09	170957	289.54	13.82
2009-10	195300	330.77	14.23
2010-11	239642	405.87	22.70
			<b>LGR= 30.58</b>

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16.

In 2000-01, the value of taxes on vehicles was Rs.59044 lakhs and it touched the highest Rs.239642 lakhs in 2010-11 and it reached Rs.186570 in 2010-11. The average taxes on vehicles is Rs.193147 lakhs per year. The linear growth rate comes about 30.58 per cent. The index number has come up to 405.87 in 2010-11. The highest annual growth rate registered is 33.37 per cent in 2003-04.

### Growth of Electricity Duties of Tamil Nadu

The electricity duties of Tamil Nadu was Rs.283 lakhs in 1980-81. It increased with fluctuations and reached Rs.621 lakhs in 1984-85 and touched the highest Rs.961 lakhs in 1987-88 and it reached Rs.527 lakhs in 1989-90. The average electricity duties is Rs.759 lakh per year. The linear growth rate comes about 9.57 per cent. The index number increased by 1.8 times in 1989-90. The highest annual growth rate registered is 27.05 per cent in the year 1989-90.

During the second period 1990-91 to 1999-2000, the electricity duties was Rs.694 lakhs in 1990-91 and it touched the highest Rs.19654 lakhs in 1999-2000. The average electricity duties is Rs.12548 lakhs per year. The linear growth rate works out to 303.55 per cent. The index number has increased to 2831 in 1999-2000. The highest annual growth rate is 1095.24 per cent in 1991-92.

In 2000-01, the value as electricity duties was Rs.22701 lakhs and it touched the highest Rs.52873 lakhs in 2010-11 and it reached Rs.186570 in 2010-11. The average electricity duties is Rs.16348 lakhs per year. The linear growth rate comes about 13.29. The index number has come up to 232.91 in 2008-09. The highest annual growth rate registered is 56.45 per cent in 2008-09.

**Table 9 Growth of Electricity Duties of Tamil Nadu**

(Rupees in lakhs )

Year	Electricity Duties	Index No	Annual Growth Rate
1980-81	283	100	-
1981-82	352	124.38	24.38
1982-83	495	174.91	40.62
1983-84	588	207.77	18.78
1984-85	621	219.43	5.61
1985-86	789	278.79	27.05
1986-87	829	292.93	5.06
1987-88	961	339.57	15.92
1988-89	761	268.90	-20.81
1989-90	527	186.21	-30.74
			<b>LGR= 9.57</b>
1990-91	694	100	-
1991-92	8295	1195.24	1095.24
1992-93	6917	996.68	-16.61
1993-94	7816	1126.22	12.99
1994-95	11441	1648.55	46.37
1995-96	14053	2024.92	22.83
1996-97	15062	2170.31	7.17
1997-98	17142	2470.02	13.80
1998-99	17883	2576.80	4.32
1999-2000	19654	2831.98	9.90
			<b>LGR= 30.55</b>

2000-01	22701	100	-
2001-02	22459	98.93	-1.06
2002-03	26113	115.03	16.26
2003-04	22800	100.43	-12.68
2004-05	24305	107.06	6.60
2005-06	26522	116.83	9.12
2006-07	26640	117.35	0.44
2007-08	22735	100.14	-14.65
2008-09	35569	156.68	56.45
2009-10	44216	194.77	24.31
2010-11	52873	232.91	19.57
		<b>LGR= 13.29</b>	

**Source:** Tamil Nadu Economic Appraisal, Various issues, 2015-16.

### Conclusion

It may be concluded from the analysis that the Tax Revenue is mounting. The main problem of Tamil Nadu is that the growth rate of Tax Revenue is very slow growth. Therefore, it is absolutely necessary to speed up the rate of growth of Tamil Nadu economy so as to make the increase the revenue service.

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