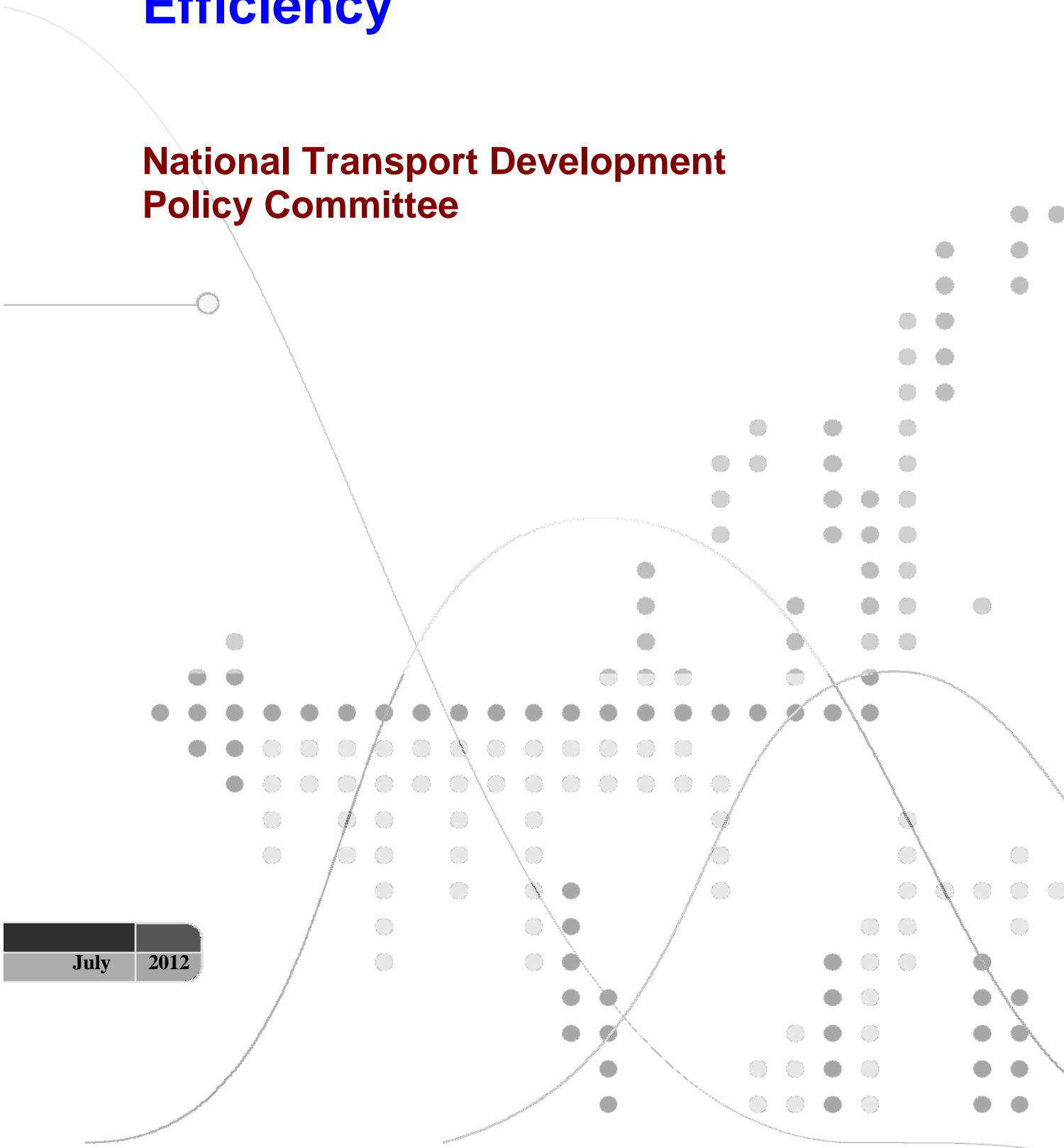


# Fiscal Issues and Allocative Efficiency

**National Transport Development  
Policy Committee**

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## FOREWORD

An efficient and reliable transport system is an absolute necessity for the Indian economy's rapid growth. Without that, both the goods and service sectors suffer in their domestic and global competitiveness. Indian policymakers have woken up to this fact. As the economy aspires to near double-digit growth rates over the next decade, and to recover from the current slide in the growth rate, huge investments are required in roads, railways, ports, and aviation. While the public sector can continue to play a role in building and maintaining transport infrastructure, policymakers have recognised the financial and managerial need for a much bigger role for the private sector and for public–private partnerships (PPP) if India is to have the transport infrastructure it so badly needs.

India's transport intensity—the share of transport services in total production costs—is the highest among a group of eleven developed and developing countries. It is 11 per cent higher than in South Africa, 14 per cent higher than in China, and 38 per cent higher than in Brazil. These differences suggest that the Indian economy is far less efficient in its use of transport services than its BRICS comparators.

The primary objective of this NCAER study commissioned by the National Transport Development Policy Committee was to comprehensively document and analyse the role of taxes and user charges in the Indian transport sector. The second objective of the study was to evaluate the potential gains to the economy if transport services become more efficient through the removal of inefficient taxes and other policy distortions.

India's complex tax regime and its current transport pricing systems are a culmination of overlapping, multiple taxes and user charges established over time and varying between the Centre and states and across transport modes. This complexity is an analyst's nightmare, and adds substantially to the public and private sector's cost of doing business by magnifying the inefficiency of the transport sector. A complex and inefficient tax regime in transport in turn adversely impacts the efficient allocation of productive resources because of the strong backward and forward linkages between the transport sector and the rest of the economy.

Against this complexity, this study is the first comprehensive attempt at documenting and assessing this complex tax regime as it affects the transport sector. It can be a major step forward in exploring how more rationality and simplification can be brought to the regulatory and tax regimes in transport.

For its second objective, the current complexity of India's tax regime makes it impossible to use more conventional economic tools for assessing the potential overall gains to the economy if inefficient taxes and other policy distortions are removed. As an alternative approach, this study uses a computable general equilibrium model of the Indian economy to assess and quantify the impact of improving the efficiency of India's transport sector. The results show consistent welfare gains through such improvements. There are underlying gains in trade and output, and the real returns to land, labour, and capital increase. Strong positive effects are observed in the manufacturing sectors, particularly those that are heavy users of transport. Finally, enhanced transport efficiency lowers the demand for energy and leads to environmentally friendly welfare gains.

A uniform and transparent tax and pricing regime would greatly facilitate the efficiency gains of a more integrated common market in India, a move that is long overdue given the size of the economy and the aspirations for its continued rapid growth. I hope that the NCAER study's recommendation for establishing a task force on transport taxes and user charges will be taken seriously and can begin to bring some order to India's complex transport tax regime. In ending, I would like to thank Dr Rajesh Chadha and his team for this

highly timely and policy-relevant NCAER study and the NTDPC for requesting this important study from NCAER.

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## Executive Summary

The main objective of the study is to prepare a comprehensive documentation of taxes and user charges on transport sectors in India. The existing complex tax regime adds to the inefficient delivery of transport services which also suffer from various other policy distortions. The second key objective of this study is to evaluate gains to the economy when delivery of the transport services becomes relatively efficient through removing tax and other policy distortions. Such analytical exercise is implemented using a general equilibrium model of the economy within the framework of input–output flow matrices. In the absence of any quantitative measure of inefficiency levels, this study computes their implicit values based on international and domestic databases on the usage of transport services and taxation thereon. Finally, the study also sheds light on some indicative relationship between efficient provision of transport services and greening of the economy.

Transport sectors have strong economic linkages with the rest of the economy. Road and rail transport services have strong backward and forward linkages whereas air transport has strong backward linkages. The prices of transport services may not be determined by the market forces in the presence of complex tax structure imposed on transport sectors. We report a comprehensive documentation of indirect taxes and user charges imposed by central and state governments.

A complex and inefficient tax regime in transport sectors in conjunction with their strong backward and forward linkages adversely affect allocation of productive resources. Inefficiencies in transport sectors get transmitted to other sectors of the economy. Many of these are relatively heavy users of transport services and have strong linkages with the rest of the economy. Such details have been reported and used for designing simulation scenarios in Chapter 5. The analysis is based on a general equilibrium model of the economy.

The current transport pricing system is a result of multiple taxes and user charges established at different points of time at varying levels of governance. In addition, fuel tax is an integral part of transport pricing. The taxation structure is quite different across modes and states. This is partly due to constitutional mandate. The central government levies indirect taxes in the form of union excise, import duty, and service tax whereas the state governments levy sales tax / VAT, motor vehicle tax (MVT), and passenger and goods tax (P&GT). Taxes are imposed on inputs as well as outputs of transport services thus affecting the cost and price structure in these sectors. Within the road sector, about two-thirds of total tax revenue is collected by the state governments. The tax differentiation in this sector is determined by a number of parameters that vary across states, uses and types. Tax burden, measured as sectoral tax to sectoral value added, is 16 per cent in aviation and road sectors and 14 per cent in water transport sector. Overall, the aggregate tax burden including petroleum is about 30 per cent.

Apart from taxes, the governments also raise revenues from user charges. The toll charges are used mainly for the development and maintenance of road infrastructure. Similarly, route navigation facility charges; landing, parking and housing charges; terminal navigation landing charges; and service charges for the extension of ATC watch-towers are some of the user charges in the aviation sector. Ports also collect several user charges for port services.

Inefficiencies in transport sectors get transmitted to other sectors of the economy as some of the sectors are relatively heavy users of transport services and have strong linkages with the rest of the economy.

Our documentation of taxes and user charges in various sectors of transport indicates that the prevailing regime is quite complex. There are wide differentials in tax regimes across states. Intra-modal tax structures are also complex within each state. Taxes on various categories of fuel vary

within and across states. The issue of incorporating externalities of social costs including congestion and pollution do not seem to have been addressed while formulating the tax policies. This has resulted in less than efficient delivery of transport services which would, in turn, affect the efficiency of other sectors.

Given the complexities in the tax structure of transport sectors it is not feasible to analyse the impact of rationalising the tax regime on economic efficiency using the extant tax database. Therefore we have attempted to address this issue using a general equilibrium modelling framework. The analysis is based on some heroic assumptions. It has been assumed that there is a wedge between the efficiency levels of transport services in India in comparison with some international standard is not easy to quantify. The general equilibrium model attempts to analyse potential impact of narrowing down of such efficiency wedge.

In order gauge the wedge of inefficiency, we have attempted to capture some elements of differences in the delivery of transport services across a group of countries. The countries selected for such comparison are a mix of some developed and some developing countries. These include Brazil, Canada, China, France, Germany, India, Japan, South Africa, South Korea, Thailand and the United States.

India's usage of transport services as intermediate inputs is 4 per cent of the economy's output (transport intensity). Moreover, eight out of the top 10 high-transport-using sectors have transport intensity of more than 4 per cent. Each of these eight sectors has high backward or / and forward linkages except water transport.

India's transport intensity is the highest among a group of eleven developed and developing countries. The transport intensity in India is 11 per cent higher than that of South Africa, 14 per cent higher than that of China and 38 per cent higher than that of Brazil. Such differences indicate that India uses higher share of transport services in its production activity than other countries. This implies relatively less efficient usage of transport services. Such an inefficiency wedge may arise due to tax complexity in transport sectors along with various other reasons including financing, maintenance, pricing, governance, etc. We have used a conservative estimate of 35 per cent for this wedge. Further, the ratio of net indirect tax to the output of transport sector is 4.7 per cent in India. This is higher than the corresponding value of 3.3 per cent in South Africa, 2.9 per cent in France and Germany, 2.7 per cent in Brazil, and 0.9 per cent in Thailand. While it may not be easy to quantify the impact of tax intensity and complexity within the overall inefficiency wedge of 35 per cent, we have assumed this to be less than half and hypothesised it as 15 per cent. In addition, India's transport services do not make efficient use of fuels consumed compared with other ten countries in this group.

In our experimental design we attempt to simulate the impact of introducing efficiency in transport services through comprehensive reforms inclusive of tax reform in these sectors as well as the sub-component of rationalisation of tax structure. In the absence of any benchmarks study of this nature, we undertake some hypothetical exercises for demonstration purposes. Various scenarios have been discussed to incorporate the impact of improved efficiency realised through overall reform as well as reducing tax-related complexities. In the first scenario we assume a wedge of 35 per cent between the efficiency of India's transport sectors vis-à-vis some international standard benchmark. This implies that we guesstimate an implicit import tariff of 35 per cent on all the sectors of transport. However, as mentioned earlier, we acknowledge this efficiency wedge could be due to a combination of factors including financing, ownership (public, private, or PPP), maintenance, pricing, governance, and taxation among others. We consider an alternative scenario where such wedge is assumed to be lower at 25 per cent. The third scenario assumes that the purely tax-related inefficiency wedge may be even lower at 15 per cent. Fourthly, we also take into account the fact that all transport sectors may not be equally inefficient. We, therefore, attempt to simulate the inefficiencies in a non-uniform



pattern, based on the respective transport intensity of each of the five transport sectors. All such wedges are assumed to be represented through equivalent import tariffs.

The results obtained from the general equilibrium model show that the economy gains through improved efficiency of transport sectors. However, the extent of gains varies across experiments. There are corresponding gains in trade and output. The real returns to the factors of production, viz. land, labour and capital, register an increase. Positive scale effects are observed for the manufacturing sectors, particularly for heavy users of transport. Enhanced efficiency of transport services lowers demand for energy in the economy. Our analysis shows that increased efficiency of transport sectors leads to welfare gains in an environment friendly manner.

Our research brings forth a need to establish a task force on transport taxes and user charges. The task force would chart out a model act on transport taxes and user charges. This would then be circulated among states and union territories for their consideration and adoption. Relatively uniform and transparent tax regime would facilitate the country to move towards a common market<sup>1</sup>.

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<sup>1</sup> This Act may be somewhat analogous to the Model Act on Agricultural Marketing (2003).

# Chapter 1

## Fiscal Issues and Allocative Efficiency

### 1.1 Objectives

The major objective of the study is to prepare a comprehensive documentation of taxes and user charges imposed on the sectors of transport in India. The existing complex tax regime adds to the inefficient delivery of transport services which also suffer from various other policy distortions. The second key objective of this study is to evaluate gains to the economy when delivery of the transport services becomes relatively efficient through removing tax and other policy distortions. Such analytical exercise is implemented using a general equilibrium model of the economy within the framework of input–output flow matrices. In the absence of any quantitative measures of the inefficiency levels, this study computes their implicit values based on international and domestic databases on the usage of transport services and taxation thereon. Finally, the study also sheds light on some indicative relationship between efficient provision of transport services and greening of the economy.

### 1.2 Motivation

While there has been detailed work done on individual sectors of transport in India, viz. a) rail, b) road, c) air – domestic and international, d) inland water, and e) shipping We are not aware of an integrated study of these sectors based on inter-linkages across various sectors. The ‘Task Force on Integrated Transport Policy’ constituted by the Planning Commission in 2001 and the ‘Eleventh Five Year Plan Document’ mention some issues relating to an integrated transport policy.<sup>2</sup> A recent paper on ‘Policy for India’s Services Sector (2010)’ by the Ministry of Finance provides various aspects of service sectors including a section on tariffs and taxes. Another recent Planning Commission study (2010) outlines details of ‘Road Users Taxes in India’. KPMG (2010) has come out with a Report on ‘Transporting Growth to the Next Level’ which provides some tax-related recommendations for different sectors of transport in India. The Oxford ‘India Infrastructure Report’ series also outline details on various aspects of the transport sectors in India. However, these studies do not reflect a comprehensive analysis of inter-linkages across different sectors in a general equilibrium framework.

The 9 to 10 per cent plus growth rate of the Indian economy during the next 15 to 20 years would depend on augmenting the supply side factors lest these may become constraints on growth. Power and transport are two crucial sectors which need serious attention. While adequate provision of efficient inter-modal transport network is important, equally critical is the issue of ‘green transport network’ so as to reinforce the issues of environment conservation for sustainability of integrated transport network in the country.

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<sup>2</sup> Chapter 9 on Transport in Eleventh Five Year Plan Document, Volume 3, Planning Commission.

## 1.3 Methodology

We outline comprehensive documentation of various types of taxes and user charges levied on providers and users of transport services in India. This has been done across all modes of transport both at national and state levels. The taxes are government-mandated payments which go to the state or the central government exchequers. User charges explicitly relate to the benefits derived from consuming the services provided by the transport infrastructure including highway tolls, congestion charges, etc. Taxes have been documented from two sides, viz. inputs required by the sectors providing transport services as well as on services provided by these sectors.

A preliminary analysis of integration of various modes of transport services has been conducted by estimating their backward and forward linkages with one another as well as with other sectors of the economy. The latest input–output transactions model of the Indian economy (2003–04) has been used for the purpose. It has 130 sectors of production including 24 sectors of services. There are five transport-related sectors, viz.

- i) rail transport
- ii) land transport
- iii) water transport
- iv) air transport
- v) supporting and auxiliary transport services

An important issue that has been studied deals with pollution and environment degradation. The input–output transactions table provides details of fuels used to produce each unit (rupee) of a specific transport service. Two such fuels are petroleum products and electricity. These inputs, in turn, require coal for their generation.

We use general equilibrium model to analyse welfare effects of efficiency gains in the transport network.

Transport sectors have strong economic linkages with rest of the economy. Land and rail transport services have strong backward and forward linkages whereas air transport has strong backward linkages. The prices of transport services may not be determined by the market forces in the presence of complex tax structure imposed on the transport sectors. We report a comprehensive documentation of indirect taxes and user charges imposed by central and state governments.

Different transport sectors are subject to many types of taxes. The values of various taxes have also been collated. The examples are discussed below.

### **1.3.1 Road Transport**

The main items of taxation in the road transport segment are: (i) Central VAT (CENVAT) and the Central Sales Tax (CST) on motor vehicles, (ii) custom duty on imported vehicles, (iii) Motor Vehicles Tax (MVT), also known as Road Tax, (iv) Passengers and Goods Tax (P&GT), (v) State VAT on vehicles, (vi) entry tax and toll taxes levied by state governments, (vii) Octroi levied by local bodies, (viii) service tax on transport of goods by road, cargo handling service, tour operators' service and rent-a-cab service, and (ix) taxes and duties on spare parts.

The above taxes could be classified into three broad groups such as (1) those affecting purchase of vehicles (CENVAT, CST, custom duty, and state VAT), (2) those related to ownership of vehicle (usually in the form of an annual tax, motor vehicle tax, and entry tax) and (3) those linked to actual operation or use of vehicle (P&GT, toll tax, service tax, taxes and duties on petroleum products, and taxes on spare parts). Apart from the above, governments also levy fees for (i) registering motor vehicles, (ii) obtaining driving licenses, (iii) transfer of ownership of motor vehicles, (iv) permit for transport vehicles, and (v) certificate of fitness for transport.

### **1.3.2 Rail Transport**

The main items of taxation in the rail transport segment are: (i) Sales tax, central excise and custom tariff, (ii) Service tax on related services (e.g. rail travel agent), (iii) Service tax on "transport of goods in container by rail" ('other than government railway') is recently brought to the service tax net (service tax on rail freight deferred by three months to 1 July 2011).

Rail passenger ticket includes several charges apart from passenger tariff rates for long distance travel. Passenger ticket includes fare, reservation charges, superfast train charges, and a few other charges wherever applicable. Reservation and superfast charges are applicable for reserved tickets in superfast trains. In addition, extra amounts are charged for *tatkal* ticket. All these charges vary by class of travel.

### **1.3.3 Water Transport**

The main items of taxation in the water transport segment are: (i) Central excise, sales tax and custom duty on vessels and spare equipments, (ii) Service tax on port services (by major and minor ports) such as cargo handling dredging services, ship management services, transport by cruise ship services, transport of coastal goods, transport of goods through national waterways, or transport of goods through inland waterways, (iii) tariff rates for port services set by Tariff Authority of India for major ports, (iv) Lease tax on charter hire charges, (v) Tonnage tax, and (vi) Seafarer's taxes.

### **1.3.4 Aviation**

The main items of taxation in the air transport segment are: (i) service tax on gross value of air ticket, (ii) Passenger Service Fee coded as WO in the passenger ticket, (iii) User Development Fee coded as IN in the passenger ticket, (iv) Service charges for the extension of (ATC) watch hours, (v) Route navigation facility charges (paid to AAI), (vi) Landing, parking and housing charges (payable to private airport operator / AAI), (vii) Terminal navigation landing charges (payable to AAI), (viii) Central excise and custom duties on aircrafts, spare parts and equipment, and (ix) Sales tax.

Energy consumption by transport sectors has implications on environmental pollution. In 2009–10, Indian Railways spent around 22 per cent of their total operating cost on fuel. Domestic airlines spend around 35 to 40 per cent of operating costs on Aviation Turbine Fuel (ATF) whereas fuel cost represents as much as 35 to 60 per cent of total operating expenses of shipping. The extant fiscal regime has serious inefficiencies. There are wide variations in fuel taxes across states and categories. As on 1 April 2010 the basic VAT on CNG varied from 4 per cent in Gujarat to 28 per cent in Kerala. The variation for motor spirit varies from 20 per cent in Delhi to 33 per cent in Andhra Pradesh. Sales tax for HSD varies from 17.23 per cent in Uttar Pradesh to 26 per cent in Maharashtra. ATF is taxed at 16 per cent in Andhra Pradesh whereas it is as high as 30 per cent in Gujarat. There are wide variations across categories of fuels within the same state as well. Gujarat is an extreme example where CNG is taxed at 4 per cent, HSD at 21 per cent, MS at 23 per cent and ATF at 30 per cent.

## **1.4 The Importance of Transport Sectors**

Rapid economic growth in the past two decades has led to increased demand for all transport services. The share of transport services in GDP at constant 2004–05 prices was 6.5 per cent during 2009–10, with road transport contributing the maximum share. Total capital outlay has also increased. The length of national highway has increased by 23 per cent during 2000 to 2010. The central government spent around Rs 1,211 crore for the development of national highways in 2000–01. The expenditure increased to Rs 9,018 crore in 2009–10. The total number of vehicles grew by 83 per cent during 2000 to 2006. However, during this period the rail network has only increased from 63,140 km in 2001–02 to 64,015 km in 2008–09. During 2008–09 the Indian railway carried more than 19 million passengers and 2.29 million tonnes of freight per day. In the case of water transport, currently there are 12 major ports along 6,100 km coastline. There are also 187 minor and intermediate ports. Ports are important for the growing volume of international trade including shipments of crude oil, petroleum products, iron ore, coal, and other containers. The volume of merchandise handled at the major ports increased from 165 million tonnes in 1991 to 570 million tonnes in 2010–11, more than three-fold increase. Inland waterways remain underdeveloped despite wide-spread network of navigable routes of 14,000 km across rivers and canals. With regard to air transport, there are 125

airports operated by the Airport Authority of India (AAI). During 2009–10 Indian carriers handled around 57 million passengers (of which 80 per cent were domestic) and about 547 thousand tonnes of cargo (of which 60 per cent was domestic).

In 2009 India had a road network of 3.32 million km whereas China had 3.86 million km (India is the third largest after US and China). India's rail network of about 64,000 km is the fourth largest after US, Russia, and China.

An efficient and reliable transport system is a pre-condition for rapid growth of an economy. Such efficiency leads to imparting international competitive advantage to various sectors of production – goods as well as services. While the Indian economy looks forward to growing by a rate above 9 per cent during the next two decades, huge investments would be required in roads, railways, ports, and civil aviation sectors. The scales of sectors must be expanded with the state of the art technology matching international standards. While the public sector is expected to continue to play an important role in building transport infrastructure, the private sector as well as the public–private partnership (PPP) models would supplement it as well as play a much larger role than ever before.<sup>3</sup>

## **1.5 Efficient Tax Regime**

The differential multiple tax regime across sectors of production leads to distortions in allocation of resources thus introducing inefficiencies in domestic production sectors. A recent NCAER study has analysed the impact of introducing comprehensive goods and services tax (GST) on economic growth and international trade, changes in rewards to the factors of production, and the impact on output, prices, capital, employment, efficiency and international trade at the sectoral level (NCAER 2009). GST would lead to efficient allocation of factors of production. The overall price level would go down. It is expected that the real returns to the factors of production would go up. The present study looks at distortions in the tax structure with regard to transport sectors. Given that the taxation regime in transport sectors is complex there is an urgent need to introduce fiscal reforms in this sector.

There may be many reasons for transport sectors to be relatively less efficient compared with international standards. These include financing, maintenance, pricing, governance and taxation, among others. While we attempt to mimic overall reforms in sectors of transport we also narrow down our focus on the efficiency introduced in these sectors through simplifying the transport-related tax regime and GST reforms in India's taxation structure. This is conceptualised by assuming an efficiency wedge to be narrowed down by reforms of various types.

The documentation and analysis of complex taxation structure in various modes of transport is not easy to comprehend. Taxes and charges influence resource allocation across transport sectors – road, rail, water, and aviation. "A regime of taxes and charges that distorts modal choice may result in

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<sup>3</sup> Planning Commission, "An Approach to the Twelfth Five Year Plan".

excessive or economically inefficient investment in one mode at the expense of another”.<sup>4</sup> The relative competitive advantages differ across these sectors in ways which are not easy to model. The issues of taxation on transport services, user charges, and fuel taxation may be *ad hoc* rather than implemented with full understanding. The fiscal issues in transport taxes lead to relative modal inefficiencies.

This study attempts to put together taxes and user charges in the four major transport sectors. Taxes are collected at the state and central government levels. Their impact is transmitted through taxing transport equipment, carriers, fuel, transport services, and infrastructure. The existing tax structure of transport sectors has not been documented comprehensively and its overall impact on the economy is not very clear.

Taxation policies play an important role in the economy through their impact on both efficiency and equity. A good tax system should keep in view issues of income distribution and, at the same time, endeavour to generate tax revenues to support government expenditure on public services and infrastructure development. Cascading tax revenues have differential impacts on firms in the economy with relatively high burden on those not getting full offsets. This analysis can be extended to international competitiveness of the adversely affected sectors of production in the economy. Such domestic and international factors lead to inefficient allocation of productive resources in the economy. This results in loss of income and welfare of the affected economy.

For a developing economy like India it is desirable to become more competitive and efficient in its resource usage. Apart from various other policy instruments, India must pursue taxation policies that would maximise its economic efficiency and minimise distortions and impediments to efficient allocation of resources, specialisation, capital formation and international trade.

Traditionally India’s tax regime relied heavily on indirect taxes including customs and excise. Revenue from indirect taxes was the major source of tax revenue till tax reforms were undertaken during 1990s. The major argument put forward for heavy reliance on indirect taxes was that India’s majority of population was poor and thus widening base of direct taxes had inherent limitations.

In sum, implementation of a comprehensive GST in India is expected to lead to efficient allocation of factors of production thus leading to gains in GDP and exports. This would translate into enhanced economic welfare and returns to the factors of production, viz. land, labour, and capital.

## **1.6 Outlay of the Report**

Chapter 2 provides comprehensive documentation of taxes, non-tax revenues, and user charges levied on transport services. Detailed firm-level information on taxes, sales, and capital formation is reported in Chapter 3. Economic linkages of the transport service sectors have been discussed in

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<sup>4</sup> Bureau of Transport and Communication Economics, Canberra (1997)

Chapter 4. The impact of improved efficiency of the transport service sectors has been analysed in Chapter 5 using computable general equilibrium model of the Indian economy. Chapter 6 provides the concluding remarks.



## Chapter 2

# Taxes and User Charges in Transport Sectors: Comprehensive Documentation

### 2.1 Backdrop

The objective of this chapter is to prepare a comprehensive documentation of rates and revenues from taxes and user charges in transport services sectors at central and state levels. Similar details have also been reported for vehicles, other transport equipment, and petroleum products.

The tabulation has been divided into two sections: (a) taxes and (b) user charges. Taxes are imposed to raise government revenue in general with no direct relationship with benefits received by the tax payer. The user charges are imposed to raise revenue for direct provision of services rendered to the paying consumer.

The section on tax rates and revenues has been further divided into central and state sub-sections. The power of regulation and imposition of taxes on transport and related sectors has been specified under three lists vide the Seventh Schedule (Article 246) of the Indian Constitution, viz. Union List, State List and Concurrent List.<sup>5</sup>

The centre has control over railways; national highways; shipping and navigation on inland waterways; maritime shipping and navigation; lighthouses; major ports; airways, aircraft, and air navigation; provision of aerodromes; petroleum and petroleum products; customs; excise; and inter-state trade and commerce.

The states have jurisdiction over roads; bridges; ferries; other means of communication not specified in Union List; municipal tramways; inland waterways not specified in the Union or Concurrent Lists; taxes on entry of goods into a local area for consumption, use or sale therein; taxes on goods and passengers carried by roads or on inland waterways; taxes on vehicles; taxes on boats; and tolls.

The Concurrent List includes non-major ports and parts of shipping and navigation on inland waterways subject to the provisions of the Union List with respect to national waterways.

A share of the taxes collected by the union government is distributed among states based on recommendations of the Finance Commission. Till the Ninth Finance Commission only income tax and excise revenues were considered for sharing with states. The Tenth Finance Commission (1995–2000) recommended that all taxes (except surcharges and cess) should be considered for devolution. The divisible pool would include other revenue including custom duty and service tax in the divisible pool. The Thirteenth Finance Commission Report has recommended moving over from a complex tax

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<sup>5</sup> Refer to Box 2.1 for constitutional classification.

## Box 2.1

### Indian Constitution – Seventh Schedule (Article 246)

#### List I—Union List

22. Railways.
23. Highways declared by or under law made by Parliament to be national highways.
24. Shipping and navigation on inland waterways, declared by Parliament by law to be national waterways, as regards mechanically propelled vessels; the rule of the road on such waterways.
25. Maritime shipping and navigation, including shipping and navigation on tidal waters; provision of education and training for the mercantile marine and regulation of such education and training provided by States and other agencies.
26. Lighthouses, including lightships, beacons and other provision for the safety of shipping and aircraft.
27. Ports declared by or under law made by Parliament or existing law to be major ports, including their delimitation, and the constitution and powers of port authorities therein.
28. Port quarantine, including hospitals connected therewith; seamen's and marine hospitals.
29. Airways; aircraft and air navigation; provision of aerodromes; regulation and organisation of air traffic and of aerodromes; provision for aeronautical education and training and regulation of such education and training provided by States and other agencies.
30. Carriage of passengers and goods by railway, sea or air, or by national waterways in mechanically propelled vessels.
41. Trade and commerce with foreign countries; import and export across customs frontiers; definition of customs frontiers.
42. Inter-state trade and commerce.
53. Regulation and development of oilfields and mineral oil resources; petroleum and petroleum products; other liquids and substances declared by Parliament by law to be dangerously inflammable.
83. Duties of customs including export duties.
89. Terminal taxes on goods or passengers, carried by railway, sea or air; taxes on railway fares and freights.

#### List II—State List

13. Communications, that is to say, roads, bridges, ferries, and other means of communication not specified in List I; municipal tramways; ropeways; inland waterways and traffic thereon subject to the provisions of List I and List III with regard to such waterways; vehicles other than mechanically propelled vehicles.
52. Taxes on the entry of goods into a local area for consumption, use or sale therein.
56. Taxes on goods and passengers carried by road or on inland waterways.
57. Taxes on vehicles, whether mechanically propelled or not, suitable for use on roads, including tramcars subject to the provisions of entry 35 of List III.
58. Taxes on animals and boats.
59. Tolls.

#### List III—Concurrent List

31. Ports other than those declared by or under law made by Parliament or existing law to be major ports.
32. Shipping and navigation on inland waterways as regards mechanically propelled vessels, and the rule of the road on such waterways, and the carriage of passengers and goods on inland waterways subject to the provisions of List I with respect to national waterways.
35. Mechanically propelled vehicles including the principles on which taxes on such vehicles are to be levied.

structure at central and state levels to a comprehensive and simplified Goods and Services Tax (GST) regime that would facilitate efficiency in transport sectors.

## 2.2 Documentation

Information on revenues from taxes and user charges has been obtained from published government sources. These include (i) State budget documents; (ii) Reserve Bank of India; (iii) Comptroller and Auditor General of India; (iv) Controller General of Accounts, Department of Expenditure, Ministry of Finance, Government of India; (v) annual reports of Airports Authority of India; (vi) publications of Tariff Authority for Major Ports; (vii) Directorate General of Commercial Intelligence and Statistics; (viii) Ministry of Railways; and (ix) Petroleum Planning and Analysis Cell (PPAC).

The tax rates have been obtained from various sources such as (i) Central Board of Excise and Customs; Ministry of Finance; (ii) Department of Commercial Taxes (state governments); (iii) Directorate of Service Tax, Department of Revenue, Ministry of Finance; (iv) Ministry of Road Transport and Highways; (v) publications of the Tariff Authority for Major Ports; (vi) Airports Authority of India; (vii) Airports Economic Regulatory Authority; and (viii) Ministry of Railways.

### 2.2.1 Structure: Taxes and User Charges

#### A. Taxes

##### 1. Central Taxes

- a. Customs (0037)<sup>6</sup>,
- b. Excise (0038),
- c. Service tax (0044)
  - 108 Steamer Agent Services<sup>7</sup>
  - 109 Air Travel Agent Services
  - 112 Rent-a-Cab Scheme Operator Services
  - 117 Tour Operator Services
  - 118 Goods Transport Operator Services
  - 144 Port Services
  - 145 Service on Repair Provided by Authorised Service Station for Motor Car and Two Wheeled Vehicles
  - 147 Cargo Handling Services
  - 150 Rail Travel Agent Services
  - 164 Airport Services
  - 165 Transports of Goods by Road
  - 173 Travel Agents (other than Air Travel Agents)
  - 176 Dredging Services of River, Port, Harbour, Backwater or Estuary
  - 190 Transport of Goods in Container by Rail by Any Person
  - 194 Ship Management Services
  - 196 Transport of Persons by Cruise Ship
  - 212 Transports of Coastal Goods and Goods through National Waterways

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<sup>6</sup> The 4-digit number in parenthesis refers to Major Head in standard accounting practice adopted by the centre and states.

<sup>7</sup> The 3-digit number refers to Minor Head.

## 2. State Taxes

### a. Taxes on Sales, Trade, etc. (0040)

- 101 Receipts under Central Sales Tax Act
- 102 Receipts under State Sales Tax Act
- 103 Tax on Sale of Motor Spirits and Lubricants
- 104 Surcharge on Sales Tax

### b. Taxes on Vehicles ((0041)

#### 101 Receipts under the Indian Motor Vehicles Act:

The Motor Vehicles Act, 1988 is the principal instrument for regulation of motor vehicular traffic throughout the country, which falls under the Concurrent List of Schedule VII of the Constitution of India. The implementation of various provisions of this Act rests with the State Governments.

Working Authorities: Transport Department works with two of the concerned authorities, under Section 68 of the Motor Vehicles Act, 1988. These are discussed below:

1. *State Transport Authority*: The main functions of the State Transport Authority are:

- To co-ordinate and regulate the activities and policies of Regional Transport Authorities.
- Entering into bilateral agreements with other States.
- To decide the quota for counter signature permits.
- Grant of All India and State wide permits.

2. *Regional Transport Authority*: The main functions of the Regional Transport Authority are:

- To exercise and discharge the powers and functions conferred on them under the provisions of Motor Vehicles Act, which mainly relate to control of transport by way of grant of permits.

#### 102 Receipts under the State Motor Vehicles Taxation Act

#### 103 Receipts under State Toll Tax

#### 501 Services and Service Fees

#### 800 Other Receipts-

This will include receipts from non-Motor Vehicle Acts, if any, which may be recorded under a separate sub head.

### c. Taxes on Goods and Passengers (0042)

(Taxes on goods and passengers carried by Road or Inland Water Way only)

#### 101 Tax Collections

#### 102 Tolls on Roads:

This minor head will record receipts relating to tolls on roads, etc, when such tolls are levied by an Act of the Legislature. In other cases, these receipts will be recorded under the major head "1054-Roads and Bridges".

#### 103 Tax Collections – Passenger Tax

#### 104 Tax Collections – Goods Tax

#### 106 Tax on entry of Goods into Local Areas:

This minor head would be operated in the books of state governments, which have levied a tax on entry of goods into local areas for consumption, use or sale of goods therein. This minor head will be divided into the following sub-heads: (a) Tax Collections, (b) Deduct-Refunds

#### 501 Services and Service Fees

#### 800 Other Receipts - This will include Inter-State transit duties.

### d. Other taxes and duties on commodities and services (0045)

104 Foreign Travel Tax – This has three sub-heads: (a) Tax on travel by Air, (b) Tax on travel by Sea, and (c) Deduct-Refunds

#### 107 Inland Air Travel Tax

## **B. Non-Tax**

### **Revenue from economic services provided by governments**

- a. Receipts from Ports and Light Houses (1051)
  - User charges in Major Ports
    - Port Dues
    - Berth Hire
    - Pilotage & Towage
    - Wharfage charges
    - Demurrage Charges
    - Anchorage
    - Salvage & Divers fees
    - Dry docking
    - Water supply to vessels
    - Licence fee for space
    - Others
- b. Receipts from Shipping (1052)
- c. Receipts from Civil Aviation (1053)
  - User Charges in Airports
    - Route Navigation Facility Charges ( RNFC)
    - Landing and Parking Charges
    - Terminal Navigational Landing Charges (TNLC)
    - Others
- d. Receipts from Roads and Bridges (1054)
  - Road user charges/Toll in National Highways
    - Toll charges on National Highways
    - Fees for use of permanent bridges, bypass or tunnel
- e. Receipts from Road Transport (1055)
- f. Receipts from Inland Water Transport (1056)
- g. Contribution from Indian Railways
  - 1) Dividends and Profits – Contribution from Railways (0050 -102)
  - 2) Dividends and Profits –Contribution in lieu of tax on Railway Passenger fare (0050 -104)
  - 3) Indian Railways – Miscellaneous Receipts (1001)
  - 4) Indian Railway – Commercial Lines (1002)

## **2.3 Observations**

### **2.3.1 Civil aviation**

Indian aviation sector is the ninth largest and one of the fastest growing aviation markets in the world. In the last two decades the industry has witnessed a transformation with the entry of privately owned low cost carriers which account for around 83 per cent of the domestic market. As of December 2011 there were 419 registered aircraft operating in India. The major players in this sector are Jet Airways (including Jet Lite) (26.7 per cent of market share as of December 2011), IndiGo (20.4 per cent), Air India (17.4 per cent ), Spice Jet (16.8 per cent ), Kingfisher (12.1 per cent ), and GoAir (5.1 per cent). The sector is mainly driven by domestic travellers who constitute around 80 per cent of the total passenger traffic. Around 80 per cent of registered aircraft operated by Indian carriers are under lease agreement with foreign owners. Despite the rapid growth of domestic aviation market in recent years, the legal and regulatory environment, and complexity of tax structure at state and national level continues to represent a challenge for lessors, operators and financiers. Director General of Civil

Aviation (DGCA) is responsible for issuing operating permit and registration number of aircraft to the carriers. The permit fee is Rs 10 lakh. The Registration fee varies with the maximum permissible take-off weight (Box 2.2).

The main tax burden on this sector comes from sales tax or VAT levied on aviation turbine fuel (ATF) (Table A.2.26). Domestic airlines spend around 35 to 40 per cent of operating costs on ATF. Moreover, the price of ATF varies across states. Foreign airlines pay lower price for ATF due to exemption of some tariffs. ATF is also subject to central excise. Although import of ATF is not allowed, import parity price of domestically produced ATF includes CVD. The union government levies 8 per cent excise duty on ATF. Sales tax rate varies across states – from 5 per cent in Chhattisgarh to 30 per cent in Maharashtra (as of 1 April 2011). International flights (domestic and foreign operators) are exempted from state sales tax on ATF. As of 1 April 2011 the retail price of ATF to domestic aircrafts was the lowest in Delhi (Rs 59,157 per kl) and highest in Kolkata (Rs 67,152 per kl), while the retail price of ATF to international flights was the lowest in Mumbai (Rs 44,980 per kl) and the highest in Kolkata (Rs 46,961 per kl). Therefore, international flights paid less per litre in comparison to domestic flights in Kolkata

Apart from ATF, other inputs to aviation sector are airport infrastructure services, aircraft and parts thereof. Airports provide several important services, viz, route navigation facility, terminal facility, landing, parking and housing, etc. to airlines. Imports of aircraft, helicopters and parts are subject to basic custom duty and countervailing duties (CVD). (Table A.2.3). The basic duty rate varies from 10 per cent on helicopter to 2.5 per cent on aeroplanes. There is special CVD of 4 per cent levied on almost all air transport related goods. The central government levies 10 per cent excise duty on helicopters manufactured in India (Table A.2.8). The other aviation related machines and tools like aircraft launching gear, deck-arrestor, or similar gear, etc attract 5 per cent excise.

Almost 80 per cent of aircraft operated by Indian carriers are imported to India under lease agreement where lessor's acquisition being financed in part by non-Indian lenders. DGCA, Reserve Bank of India and Income Tax department are the three main regulatory bodies controlling the process of lease agreement, registration and permit for air services. In finance lease, if the aircraft is located in India at the time of title transfer, it attracts 12.5 per cent VAT.

Payment of rent may be subject to withholding tax. The rental withholding tax is up to 40 per cent on lease rental payment to non-residents subject to double taxation treaty. However, under section 10(15A) of Income Tax Act (1961), Indian lessees may get exemption from Ministry of Finance. The exchange control approval (FEMA 1999) from the RBI is required for any guarantee payments, cash security deposits of more than USD 1 million and non-scheduled lease payments.

## Box 2.2

### Aircraft Registration

Registration of aircrafts with DGCA is necessary. Registration fees are as follows: (1) Rs 20,000 for 15,000 kg or less of maximum permissible take-off weight and (2) Rs 5,000 for every 1,000 kg or part thereof exceeding 15,000 kg. Operators need to obtain certificates of registration and airworthiness from DGCA before operation for each aircraft. DGCA is the only authority to issue registration certificates. The operators need to record the lease agreement with DGCA at no cost. However, if there is ownership change, operators need to pay Rs 1000 for issue of new registration certificate with updated information. There are three types of lease agreements.

- i) ACMI (Aircraft, Crew, Maintenance, and Insurance) or wet lease: The lessor, i.e. the company leasing out the aircraft provides the crew (pilots, engineers and flight attendants), maintenance and insurance to the lessee, i.e. operator. The salaries of the crew are paid by the lessor. However, the cost of fuel, parking, landing, etc. are paid by the lessee. Irrespective of whether the plane flies or not, the lessee has to pay for the minimum guaranteed block hours fixed by the contract.
- ii) Dry lease: Dry lease does not include crew, maintenance, or insurance. Dry lease is of two types: (1) operating lease and (2) finance lease. In operating lease, an aircraft is leased for a short period of time. After completion of the lease period the lessee returns the aircraft to the lessor. There is no option for purchasing the aircraft at the end of the lease period. In finance lease, the contract is usually for longer period and the lessee can purchase the aircraft on the completion of the lease period.
- iii) Damp lease: Damp lease is wet lease sans the cabin crew. The lessor provides for maintenance and insurance of the aircraft but does not provide crew to the lessee.

DGCA permission is mandatory for leasing an aircraft in India. Almost 80 per cent of registered scheduled aircrafts are on lease from foreign owners. The copy of the lease agreement attracts stamp duty except in the state of Delhi. It is necessary to stamp the lease agreement in the relevant state (state in which the airline is incorporated or has its operational base) prior to filing with DGCA. Stamping is necessary to enforce the agreement in a court of law. The stamp duty rates vary from state to state. In finance lease, if the aircraft is located in India at the time of title transfer, it attracts 12.5 per cent VAT.

Airlines pay user charges for Route Navigation Facility Charges (paid to AAI); Landing, Parking and Housing Charges (Paid to AAI or private entity); and Terminal Navigation Landing Charges (paid to AAI); service charges for the extension of ATC watch towers. Total non-tax revenue generated from civil aviation is presented in Table A.2.31.

The air transport services, both passenger and cargo, are taxed at a specific rate levied by the central government. The service tax on international air travel for passengers embarking in India and travelling in higher (other than economy) classes was imposed with effect from 1 May 2006. Vide Finance Act, 2010 the service tax on air travel was expanded to cover international and domestic travel in economy class. As of April 2011 domestic passengers in economy class pay 10.3 per cent

service tax (which includes education cess) on gross value of the air ticket, or Rs 150, whichever is lower, per trip. All other domestic passengers (other than economy) pay 10.3 per cent of standard service tax. The journeys to or from airports situated in the states of Assam, Meghalaya, Manipur, Mizoram, Tripura, Nagaland, Arunachal Pradesh, and Sikkim, as well as Bagdogra in West Bengal are exempted from service tax. International passengers in economy class and embarking in India pay service tax of 10.3 per cent of the gross value or Rs.750 per trip, whichever is less. A service tax of a little over 12 per cent is already imposed on foreign travel by business or first class.

As answered to the Parliament by the Ministry of Civil Aviation on 12 August 2010, the following services at the airports have been kept free from service tax:

- 1) Basic activities undertaken within airports such as
  - a) supply of water,
  - b) supply of electricity,
  - c) treatment of persons by a dispensary, hospital, nursing home or multi-speciality clinic (except cosmetic or plastic surgery service),
  - d) services provided by a school or centre to provide formal education, other than those services provided by commercial coaching or training centre,
  - e) services provided by fire service agencies,
  - f) pollution control services from the whole of the service tax leviable thereon under section 66 of the Finance Act.
- 2) Commercial and industrial construction services in relation to airport.
- 3) Abatements to certain services such as 'renting of a cab', erection, 'commissioning and installation services', 'goods transport agency service' and certain construction services would be available when provided wholly within an airport under the new definition of airport services.
- 4) Warehousing of agriculture products and cold storage facilities under 'storage and warehousing service', transport of export goods in an aircraft by an aircraft operator and site information and clearance, excavation and demolition services, etc. when provided in the course of construction of airport.

**Table 2.1: Break up of an Air Ticket – 1**

Base fare	1.00
Passenger service fee (marked as WO in the ticket)	229.00
Airline fuel charge	3,100.00
Transaction charge	50.00
Service tax (JN)	<b>155.00</b>
User development fee (UDF)	<b>200.00</b>
<b>Total price</b>	<b>3,735.00</b>
Transaction fee (paid to the online travel agent)	<b>186.06</b>
<b>Total payment</b>	<b>3,921.06</b>

*Note:* Details of a Delhi–Kolkata Air Ticket on 25 June 2011 by Indigo, booked through online travel agent Yatra.com



It is worth mentioning that the price breakup of domestic air ticket is incomprehensible. The lack of transparency of air tariffs have been brought to the notice of DGCA by several media reports. To understand the pricing details, we booked an air ticket from Delhi to Kolkata in the economy class through an online travel agent (Table 2.1) and compared the price breakup with other sources. The User Development Fee (UDF) of Rs 200 was collected by airlines on behalf of Airport Authority of India (AAI). The airline also collected Rs 150 as service tax, Rs 3 as education cess and Rs 2 as higher education cess. The passenger service fee is payable to private airports in Delhi, Mumbai, Hyderabad and Bangalore; and to AAI in other airports. There is no explanation for a transaction charge of Rs 50 in the air ticket. In the total ticket price of Rs 3,735, the airline fuel surcharge is Rs 3,100 and base fare is only Re 1. A detailed inquiry through online ticketing service of the same airline reveals that the price for the same flight on the same day is different if booked one day in advance. The reason is obvious – the base fare will be higher for immediate journey dates. However, what is not clear about the break-up of the price is that airline fuel charge is different for the same flight on the same day. That means two passengers of the same flight may pay different fuel charges if the tickets are booked on different dates.

**Table 2.2: Break up of an Air Ticket – 2**

<b>Base fare and Airline Fuel Charge</b>	<b>4,100.00</b>
<b>Passenger Service Fee</b>	<b>229.00</b>
<b>Service Tax</b>	<b>155.00</b>
Total Price	4,534.00

*Note:* Price break-up of a Delhi–Kolkata air ticket by Indigo on 25 June 2011 booked one day in advance through Indigo's website.

Customer care of Indigo clarified that the base fare is Rs 1,500 and fuel charge is Rs 2,600. There is no mention of UDF. Base fare for the same flight is quoted differently when we tried to book the same ticket through online travel agent Yatra.com (Table 2.3). It appears that the price break-up of airline ticket is ambiguous.

**Table 2.3: Breakup of an Air Ticket – 3**

<b>Base fare</b>	<b>2,600.00</b>
<b>Surcharge and Fees</b>	<b>3,034.00</b>
<b>Service Tax</b>	<b>16.00</b>
Total Fare	5,650.00

*Note:* Price break-up of a Delhi–Kolkata air ticket on 25 June 2011 by IndiGo when booked one day in advance through Yatra.com online travel agent. agent.

### 2.3.2 Road Transport

Tax rates and user charges in the road transport sector are diverse. Important inputs to this sector are fuel, vehicles, and roads and bridge infrastructure service. State-wise sales tax / VAT rates on transport vehicles are given in Table A.2.17. HSD, MS and CNG attract sales tax, central excise, custom tariff and other surcharges. The VAT / sales tax rate varies across states. For example, VAT on MS in Punjab and Assam is 27.5 per cent; in Madhya Pradesh 28.75 per cent; in Kerala 29.01; in Andhra Pradesh 33 per cent; in Orissa 18 per cent; and in Tripura 15 per cent. Chhattisgarh collects

the highest VAT rate of 25 per cent on HSD whereas Haryana imposes 8.8 per cent. Some states impose an additional tax on VAT (Punjab and Haryana), employment cess (Jammu & Kashmir), air ambience charges (Delhi), entry tax (Orissa), and social security cess (Kerala) (states in parenthesis are not exhaustive, please refer to Table A.2.25).

Custom duty and excise tax are imposed by central government and are, therefore, uniform across states (Table A.2.4 and Table A.2.9; for rail related transport goods refer Table A.2.5 and Table A.2.10). Basic custom duty is 7.5 per cent on petrol and HSD. Additional custom duty or countervailing duty (CVD) and special additional duty are also imposed on petroleum products (Table A.2.7). Basic CENVAT duty is 6.35/l on petrol and 2.60/l on HSD. Special additional excise duty is Rs 6/l on petrol and additional excise duty is Rs 2/l on petrol and HSD (Table A.2.7). State-wise taxes on petroleum products are given in Table A.2.25 and contribution to central and state exchequer by the petroleum sector is given in Table A.2.27.

## Cess on Petroleum

The Government of India introduced a cess on both petrol and diesel through Central Road Fund (CRF) Act, 2000. Currently, Rs 2 per litre is levied as cess or additional duty of excise and custom on both petrol and high speed diesel (HSD) oil as per the provisions of the Act amended by the Finance Act in 2005. The Parliament decided that the fund so collected should be put aside in a central road fund for exclusive utilisation of the development of a modern road network.

The total collection from the cess is given in Table 2.4.

**Table 2.4: Fund Collected for Cess on High Speed Diesel and Petrol in India**

Year	Amount Collected (Rs crore)
2005–06	11313.7
2006–07	12206.5
2007–08	13264.4
2008–09	15198.2
2009–10	16590.7
2010–11	16978.9

Source: Lok Sabha Unstarred Question No. 1707, dated 10 December 2008 and Rajya Sabha Unstarred Question No. 1810, dated on 8 December 2011.

## Central Road Fund

The central government has created a dedicated fund called the Central Road Fund (CRF) from collection of cess from petrol and diesel. The fund is exclusively allocated for the development and maintenance of national highways, state roads, rural roads, and for provision of road over bridges / under bridges and other safety features at unmanned railway crossings as provided in Central Road Fund Act, 2000. The cess is collected by the Ministry of Finance. The collection on this account is credited to the Consolidated Fund of India and thereafter Parliament, by appropriation, credits such proceeds after adjusting the cost of collection to CRF. The CRF is, thereafter, distributed by the Planning Commission amongst the three Ministries of Rural Development, Railways, and Road

Transport and Highways in the manner prescribed under Section 10 (viii) of the Central Road Fund Act, 2000.

The central government is responsible for development and maintenance of the national highways. The Ministry of Road Transport and Highways takes care of the development and maintenance work of national highways through three agencies, viz. National Highways Authority of India (NHAI), state public works departments (PWDs) and Border Road Organisation (BRO). The government has initiated a massive National Highways Development Project (NHDP) in order to boost economic development. NHDP is the largest highway project ever undertaken in the country. NHDP is being implemented by NHAI. The state roads and major district and rural roads fall under the responsibility of the respective state governments. These are developed and maintained by various state agencies. However, as already mentioned, some funds are also being provided by the union government from CRF for the development of state roads. An allocation of Rs16,680 crore was made under CRF in 2009–10, the break-up of which is given in Table 2.5 .

**Table 2.5: Allocation of Central Road Fund in 2009–10 (Rs crore)**

<b>Allottee</b>	<b>Amount</b>
National highways	8,578
Rural Roads	4,843
Railways	9,58
Grant to State Governments and UTs for State roads	2,070
Grant to States & UTs for Roads of Inter-State Connectivity and Economic Importance	230
<b>Total</b>	<b>16,680</b>

*Source:* National Portal Content Management Team, Reviewed on: 15 February 2011.

*Note:* The total figure does not match the figure reported in Table 2.4. Moreover, the allocation may not be equal to collection. It should be noted that the sources of these figures are different.

There is increasing emphasis on Public–Private Partnership (PPP) projects in road sector. The construction and expansion of projects under NHDP Phase III and onwards is undertaken on PPP basis with build, operate and transfer (BOT) as the preferred mode to mobilise resources for infrastructure development. However, there is no indication by the Finance Ministry of doing away with the additional duties on petrol and diesel.

There are two important schemes under which the state governments receive funds from CRF (a) to develop state roads (other than rural roads) and (b) to develop inter-state connectivity. These schemes are called (1) Improvement of State Roads from the CRF and (2) Economic Importance and Inter-state Connectivity Scheme. State-wise allocation of fund under these schemes is given in Table A.2.15 and Table A.2.16, respectively.

The progress of works and utilisation of funds under CRF are regularly monitored by the Ministry of Road Transport at different levels. The release of funds from CRF to states depends on the utilisation of the released fund, submission of utilisation certificates, and the progress of works approved on the basis of proposals submitted and projects implemented by the respective state governments.

Vehicles and their parts attract central excise, custom duty, and state sales tax. Basic custom duty on vehicles (chapter 87 of HS code) is around 10 per cent. CVD rate varies from 10.3 per cent to 22.6 per cent. A Special CVD of 4 per cent is also imposed on some vehicles and parts thereof. Central government collects excise duty at 22 per cent for passenger transport vehicles. There is additional specific tax of Rs 20,000 per unit for some types of vehicles. Excise duty varies from 10 per cent to 22 per cent for goods carrier. Parts and bodies attract 10 per cent excise whereas motor cycles attract 10 per cent excise duty. Sales tax / VAT for motor car varies from 12.5 per cent (Punjab, Maharashtra, Kerala, West Bengal, etc.) to 14.5 per cent (AP). Non-motorised bicycles or tricycles attract 4 per cent VAT / sales tax in most states. Inter-state transactions are subject to central sales tax of 2 per cent.

Apart from sales tax, excise, and custom duty on vehicles and fuel, state governments impose several other taxes and fees on ownership and use of vehicles. Motor vehicles tax (MVT), also known as road tax, levied by states under their own motor vehicle taxation acts, is mainly for revenue purpose, whereas license fees, registration fees, permit fees, etc. collected under Indian Motor Vehicles Act are for regulatory purpose of road transport (revenue figures are given in Table A.2.18 and state-wise MVT are given in Table A.2.20 to Table A.2.24). Over time the revenue collected from registering motor vehicles, obtaining driving licenses, transfer of ownership of motor vehicles, permit for transport vehicles, and certificate of fitness for transport constituted a significant portion of states' total tax revenue. Gujarat is the only state which imposes state toll taxes. The taxes and fees mentioned above such as (a) fees under Indian Motor Vehicle Act, (b) taxes under state motor vehicle taxation Acts, (c) state toll taxes (Gujarat only), and some miscellaneous other receipts constitute the total revenue under the major head called Taxes on Vehicles in state budget documents. It should be noted that all revenues under this major head is not tax revenue in its pure sense. However, Indian accounting system classifies them as tax revenue.

Some states also impose tax on entry of goods into local areas for final consumption or sale; tolls on roads; passenger tax; and goods tax. All these taxes are classified as Taxes on Goods and Passengers in state budget documents (Table A.2.19). As in the case of vehicle tax, all these items are not tax revenue in its pure sense. For example, tolls on roads are user charges. Some municipal bodies in Maharashtra collect Octroi for entry of goods into municipal areas. The state is going to abolish this tax very soon.

## **Entry Tax**

Certain states levy tax on the entry of goods into local area of the concerned state from outside for use / consumption / sale. Some states also impose surcharge on tax on goods and passengers carried by road and inland waterways.

At present all the states do not levy entry tax. Also, it is not levied on all goods.

Entry tax is levied through a separate statute in each state. There may be separate statutes for the levy of entry tax on motor vehicles and other specified goods.

Local area, for this purpose, means an area falling within the jurisdiction of any municipal corporation, municipality, municipal body, cantonment board, gram panchayat, or any other local authority constituted under the statutes referred to in the law for levying entry tax. This tax is generally payable only at the point of first entry in the state, except in specific situations. In certain states, entry tax may be payable on movement from one local area to another. This tax is payable by any person who brings or causes to bring the goods into local area for use / consumption / sale, on his own account or on behalf of any other person. The payable entity could be an individual, corporate body, government, etc. Accordingly, there could be two broad classifications:

- A person carrying on business (usually referred to as a registered dealer meaning a dealer registered under the applicable entry tax laws or the respective sales tax laws of the state concerned); and
- any other person.

Entry tax is payable on purchase value of the goods, as indicated in the original invoice. If the original invoice is not available or goods are brought in otherwise than by way of purchase, market value thereof could be the value on which entry tax is payable. Purchase value, usually, means the consideration or cost paid or payable for the goods including packing costs, duties and taxes, freight, handling charges, insurance, and all other incidental charges for the purchase.

The rate of tax may be specified in the statute itself or may be specified through rules or notifications. The statute may lay down outer limit for prescribing the rate of tax. Usually, different rates are prescribed for different commodities. Some states have prescribed the same rates as applicable on the sale of goods. A list of state-wise statutes is given in Table 2.6.

**Table 2.6: List of Statutes**

<b>State</b>	<b>Statute</b>
Andhra Pradesh	The Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act, 1996; The Andhra Pradesh Tax on Entry of Goods into Local Areas Act, 2001.
Assam	The Assam Entry Tax Act, 2001
Bihar	The Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sales Therein Act, 1993
Chhattisgarh	Chhattisgarh Sthaniya Kshetra me Mal ke Pravesh par Kar Adhinyam, 1976
Delhi	The Delhi Tax on Entry of Motor Vehicles into Local Areas Act, 1994
Goa	The Goa Tax on Entry of Goods Act, 2000
Gujarat	The Gujarat Tax on Entry of Specified Goods into Local Areas Act, 2001
Haryana	The Haryana Local Area Development Tax Act, 2000
Jammu and Kashmir	The Jammu and Kashmir Entry Tax on Goods Act, 2000
Jharkhand	The law as applicable in the State of Bihar and also The Jharkhand Tax on Entry of Goods into Local Areas for Consumption, Use or Sales Therein (Amendment) Act, 2001
Karnataka	Karnataka Tax on Entry of Goods Act, 1979

<b>State</b>	<b>Statute</b>
Kerala	The Kerala Tax on Entry of Goods into Local Areas Act, 1994
Madhya Pradesh	Madhya Pradesh Sthaniya Kshetra me Mal ke Pravesh par Kar Adhiniyam, 1976
Maharashtra	The Maharashtra Tax on Entry of Motor Vehicles into Local Areas Act, 1987; The Maharashtra Tax on the Entry of Goods into Local Areas Act, 2002
Orissa	The Orissa Entry Tax Act, 1999
Punjab	The Punjab Tax on Entry of Goods into Local Area Act, 2000
Rajasthan	The Rajasthan Tax on Entry of Motor Vehicles into Local Area Act, 1988; The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999
Tamil Nadu	The Tamil Nadu Tax on Entry of Goods into Local Areas Act, 2001; The Tamil Nadu Tax on Entry of Motor Vehicle into Local Areas Act, 1990
Uttar Pradesh	The Uttar Pradesh Tax on Entry of Goods Act, 2000
Uttarakhand	The law as applicable in the State of Uttar Pradesh
West Bengal	The West Bengal State Tax on Consumption or Use of Goods Act, 2001

Source: INSTAVAT Info Private Ltd <http://www.salestaxindia.com/>

In addition to goods and service tax by state governments, the union government also collects revenue from service tax on transport of goods by road, cargo handling service, tour operator's service and rent-a-cab service. The standard service tax rate is 10.3 per cent including education cess.

According to Purohit and Purohit (2010), the above taxes and fees on road transport could be classified into three broad categories: (1) those affecting purchase of vehicle (CENVAT, CST, custom duty, state VAT and entry tax), (2) those affecting ownership of vehicles (usually in the form of an annual or lifetime tax: motor vehicle tax), and (3) those affecting actual operation or use of vehicle (passengers and goods tax, toll tax, tolls on roads, service tax, taxes and duties on petroleum products and taxes on spare parts).

## **Toll Tax**

The Indian government has practiced toll tax for a while now. Initially, specific bridges on national highways along with few sections on the highways were brought under the ambit. The government to charge toll at all four-laned highways in 1997. The process was initiated by toll taxing the Kotputli–Amer section of NH 8 with effect from 30 March 1998. According to the latest available statistics available, toll is charged for over 4,100 km of National Highways. The average revenue generated is Rs 30 lakh per km with an estimated annual collection of Rs 1500 crore accrued to the Golden Quadrilateral alone.

## **Current status of charging toll in India**

The toll, or user fee, on National Highways is levied and collected in accordance with the provisions of the National Highways Act, 1956 and rules made thereunder. Salient features of the provisions are the following.

(i) User fee is charged on all sections of the National Highways having four or more lanes, bridges, and newly constructed bypasses.

(ii) A ceiling for fee rate per kilometre for different types of vehicles has been prescribed for public funded projects.

Toll is charged in India under an 'open system' that imposes a fixed payable amount independent of the facility availed. This is in contrast to the 'closed system' approach in many other countries that charge these on the basis of the distance travelled. Toll tax is an instrument used to control access to road. While in most cases, there is an alternate road, which is not toll-taxed, that gives the user a choice not to pay toll. But this is not always true in India. Another aspect of Indian toll is its high rate that is generally low in the context of per capita income (i.e. paying capacity).

### **National Highways Fee (Determination of Rates and Collection) Rules, 2008**

The central government is empowered by rules to collect fees for use of sections of national highways, permanent bridges, bypasses, and tunnels that can commence within 45 days from the date of completion of the utility. Further, in the case of private investment project, the collection of fee levied under the rule shall be made in accordance with the terms of the agreement entered into by the concessionaire.

The base rates shall be identical for any utility whether constructed through public fund or through a private investment project (Box 2.4). The rate of fee for use of a section of National Highways with four or more lanes shall, for the base year 2007–08, be the product of the length of such section multiplied by the rates given in Table 2.7.

**Table 2.7: Toll Charges on National Highways (Base Rate for the Year 2007–08)**

Type of Vehicle	Base rate of fee per km (Rs)
Car, jeep, van or light motor vehicle	0.65
Light commercial vehicle, light goods vehicle or mini bus	1.05
Bus or truck	2.2
Heavy construction machinery (HCM) or earth moving equipment (EME) or multi axle vehicle (MAV) (three to six axles)	3.45
Oversized vehicles (seven or more axles)	4.2

*Source:* National Highways Fee (Determination of Rates and Collection) Rules, 2008. See Table A.2.42 for rate of fee for use of permanent bridge, bypass or tunnel constructed with the cost exceeding Rs 10 crore.

State-wise details of revenue from toll tax collection from bridges for the year 2009–10 and 2010–11 are detailed in Table A.2.13. State-wise total toll tax collection is presented in Table A.2.14. Total non-tax revenue from roads and bridges is presented in Table A.2.32 whereas total non-tax revenue from road transport is given in Table A.2.33.

In summary, regulation and taxation of motor vehicles are two distinct powers under the Indian Constitution. While regulation is under concurrent list, taxation of road transport is under state list. Except for National Highways, state governments have the responsibility of construction and

maintenance of roads. Both central and state governments impose taxes at different stages – on purchase, ownership, and use of vehicles as well as ‘services’ related to this sector.

### **Box 2.3**

#### **Annual revision of rate of fee (Toll )**

The rates specified in Table 2.7 shall be increased without compounding, by 3 per cent each year with effect from the 1st day of April 2008 and such increased rate shall be deemed to be the base rate for the subsequent years. The applicable base rates shall be revised annually with effect from 1 April each year to reflect the increase in wholesale price index (WPI) between the week ending on 6 January 2007 (i.e. 208.7) and the week ending on or immediately after 1 January of the year in which such revision is undertaken. But such revision shall be restricted to 40 per cent of the increase in WPI.

The formula for determining the applicable rate of fee shall be as follows:

Applicable rate of fee = base rate + base rate X {(WPI A – WPI B)/ WPI B} X 0.4

where WPI A means WPI of the week ending on or subsequent to 1 January immediately preceding the date of revision under these rules; and WPI B means WPI of the week ending 6 January 2007.

I  
Illustration

If the revision is to be made for the year 2008–09 by applying the wholesale price index of the week ending 5 January 2008 (i.e. 216.6), then the rate for car, jeep or van will be Rs 0.6796 per km as computed below:

Applicable rate of fee:  $0.6695 + 0.6695 \times \{(216.6 - 208.7) / 208.7\} \times 0.4 = 0.6796$

Annual revision of rate of fee under this rule shall be effective from 1 April of every year.

#### **Collection of fee**

Fee levied under these rules shall be collected by the central government or the executing authority or the concessionaire, as the case may be, at the toll plaza. Every driver, owner or person in charge of a mechanical vehicle shall, for the use of a section of the National Highway, permanent bridge, bypass, or tunnel, before crossing the toll plaza, pay the fee specified under these rules. In respect of public funded projects, the fee levied under these rules shall be collected by the central government or the executing authority, as the case may be, through its own officials or through a contractor. In case of public funded projects, the fee collected under the provisions of these rules by every executing authority shall be remitted to the central government. In case of private investment projects, the fee collected under the provisions of these rules shall be appropriated by the concessionaire in accordance with the provisions of and for the performance of its obligations under the agreement entered into by such concessionaire.

It is evident that there is multiplicity of laws and taxes that regulate road transport sector.

#### 1. Laws governing access control to National Highways

(i) National Highways Act, 1956

(ii) National Highways Rules, 1957

(iii) The National Highways Authority of India Act, 1988



(iv) National Highways (Land and Traffic) Act, 2002

(v) Highways Administration Rules, 2003.

2. Laws governing inter-state movement of goods

(i) Central Sales Tax Act, 1956

(ii) Various state sales Acts / state VAT

(iii) Various local / municipal Acts governing Octroi and entry tax

(iv) The Carriers Act, (regulating the liability of carriers)

3. Laws governing inter-state movement of vehicles

(i) The Motor Vehicle Act (MVA), 1988 (Amended in , , and )

(ii) The Central Motor Vehicle Rules (CMVR), 1989 (Amended in 1994, 2000, 2002, 2004, and 2005)

(iii) Various state motor vehicles Acts.

Multiplicity of taxes

1. Road tax, also known as Motor Vehicle Tax
2. State VAT / sales tax (on inputs)
3. Passengers and Goods Tax (P&GT) which includes entry tax
4. State toll taxes
5. Service tax on output of this sector as well as secondary activities.

Multiplicity of user charges / fees

1. Registration of motor vehicles
2. Obtaining of driving licenses
3. Transfer of ownership of motor vehicles
4. Permit for transport vehicles
5. Certificate of fitness for transport
6. Tolls on roads and bridges

#### Box 2.4

##### Service tax schedule of transport related goods as on 1 May 2011

As on 1st May, 2011, 119 services were taxable in India. These are specified in Section 65(105) of the Finance Act, 1994. Section 64 of the Finance Act, 1994, extends the levy of service tax to the whole of India, except the state of Jammu and Kashmir. (<http://www.servicetax.gov.in/st-proc-home.htm>)

From 1 June 2007 to 23 February 2009, the service tax was payable at the rate of 12 per cent of the 'gross amount' plus 2 per cent Education Cess on service tax plus 1 per cent Secondary Higher Education Cess on service tax, i.e. a total of 12.36 per cent (in specific cases partial deductions are allowed, refer section 67 of the Finance Act) charged by the service provider for providing such taxable services. From 24 February 2009, vide Notification No. 8/2009-ST dated 24 February 2009 the rate of service tax is 10 per cent on gross value of the taxable service plus 2 per cent Education Cess and 1 per cent Secondary Higher Education Cess on the service tax amount.

For example, suppose the value of taxable service is Rs 100. Service tax at 10 per cent will be Rs10 and Education Cess at 2 per cent of the service tax will be Rs 0.20 and Secondary and Higher Education Cess at 1 per cent of the service tax will be Rs 0.10. (<http://www.servicetax.gov.in/st-proc-home.htm>)

Table A.2.12 shows the categories of services which are taxable from the date of introduction of such services. The Table also shows the 'accounting heads' for each category service, for the purpose of payment of service tax:

Existing tax structure has wide variation among states. It is hard to compare tax rates among states due to the differing taxation structures. For example, in some states, road tax is collected in lumpsum as lifetime tax, whereas in other states it is collected periodically. There are different classification principles for taxation of vehicles. Moreover, some states levy specific amount as tax on motor vehicles, whereas some others collect ad valorem tax. All these taxes could be simplified in the structure of Goods and Service Taxes. Service tax schedule for goods transport is detailed in Box 2.5.

### 2.3.3 Water Transport

Water transport comprises of shipping services (coastal and ocean), inland waterways services, and shipping infrastructure services (major, intermediate, and minor ports). Almost 90 per cent of India's trade volume is carried by shipping services (70 per cent in terms of value of trade volume). India has one of the largest fleets among developing countries. Other subsidiary services, viz. ship building and repairing, cargo handling, freight forwarding, light house facilities, and training are also important inputs to this sector. The annual growth rate of coastal GRT is about 4.5 per cent from 2001 to 2008. Overseas GRT increased by the same rate during this period. However, Indian flag vessels in total overseas cargo traffic handled in Indian ports reduced from 16.7 to 9 per cent during that period.

Important inputs to this sector are Bunker Fuel (mainly HSD, LDO, and Fuel Oil), vessels and parts thereof, and port services. Major ports are under Tariff Authority of Major Ports (TAMP), whereas minor ports are under state ambit (they have similar regulatory bodies). Inland Waterways Authority of India regulates national waterways (there are 5 inland waterways). Shipping Corporation of India (a Government of India enterprise) is a major player in shipping sector. Fuel oil is subject to sales tax,

central excise and customs (import parity pricing). Central government levies excise duty of 5 per cent on cargo ships, launches, and boats (Table A.2.11). Fishing vessels are exempted from excise duty. Vessels for pleasure sports and yachts are subject to 10 per cent excise duty. Almost all water transport equipment are subject to basic import duty of about 10 per cent, CVD of 5.15 to 10.3 per cent, and special CVD of 4 per cent (Table A.2.6). The union government also imposes service tax of 10.3 per cent (including education cess) on port services, cargo handling, dredging services, ship management services, transport by cruise ships services, transport of coastal goods, goods through national waterways or goods through inland waterways.

Apart from the above taxes, ports collect user charges for various port services. Receipts from ports and light houses are given in Table A.2.28 and Table A.2.29 (non-tax) and user charges for selected major ports are summarised in Table A.2.43<sup>8</sup>. Similarly, revenue receipts from shipping services are tabulated in Table A.2.30 and account of receipts from inland water transport is given in Table A.2.34<sup>9</sup>. The rates are different for foreign going vessels and coastal vessels. Some port charges are subject to service tax.

1. Port related charges

- a. Port due
- b. Berth hire charges
- c. Anchorage fee
- d. Pilotage fee
- e. Other charges (shifting, water, salvage of goods, diver's charge)

2. Cargo related charges

- a. Wharfage (varies by goods classification, transshipment)
- b. Special port service charges on rail-borne goods passing through port
- c. Hire of wharf cranes
- d. Demurrage charges
- e. Charges for special service: Labour charges other than landing and shipment, etc.
- f. Miscellaneous charges

So far we have not discussed any direct taxes related to transport sectors. The key direct taxes are corporate tax and income tax. Since the structure of direct taxes is the same for any sector, we have

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<sup>8</sup> See Table A.2.44 to Table A.2.50 for income generated from user charges in selected ports.

<sup>9</sup> See Table A.2.36 for non-tax revenue from rail sector. See Table A.2.35 for non-tax revenue from other transport services (not falling into road, rail, air and water).

not discussed them in detail. However, corporate tax and income tax in shipping sector attract special attention due to some special provisions.

## **Tonnage Tax**

The tonnage tax for shipping companies was introduced in 2005–06. Section 115 VA–115VZC of Income Tax act governs the provisions of the scheme. According to this scheme, tax is levied on the basis of aggregate of tonnage income of a ship. Indian shipping companies now have the option to pay taxes on tonnage income in place of normal taxable income. Tonnage income is to be taxed at the normal corporate tax rate (Box 2.6).

This sector also pays withholding tax on charter hire charges paid to foreign ship owners and Minimum Alternate Tax (MAT) on profit on sale of vessels. Normally, a company is liable to pay tax on the income computed in accordance with the provisions of the income tax Act, but the profit and loss account of the company is prepared as per provisions of the Companies Act. There were several companies who had book profits as per their profit and loss account but had not been paying any tax because income computed as per provisions of the income tax act was either nil, negative, or insignificant. In such cases, although the companies were showing book profits and declaring dividends to shareholders, they were not paying any income tax. These companies are popularly known as zero tax companies. In order to bring such companies under the income tax act net, section 115JA was introduced w.e.f assessment year 1997–98. A new tax credit scheme has also been introduced by which MAT paid can be carried forward for set-off against regular tax payable during subsequent years subject to certain conditions such as the following.

- 1) MAT is levied at the rate of 15.45 per cent of book profit for both domestic and foreign companies if book profit does not exceed Rs 1 crore. MAT is levied at the rate of 16.995 per cent and at 15.83625 per cent for domestic and foreign companies, respectively if book profit exceeds Rs 1 crore.
- 2) The above rates include surcharge and education cess
- 3) MAT credit is available for 10 years.

## **Seafarer's Tax**

The seafarers, working with Indian flag vessels, are considered Non-resident Indians if they sail out of India for over six months. It means that their income would be non-taxable in India. As per the current laws, an NRI is liable to pay tax on global income if he is in India for a period more than 182 days in a financial year. The New Direct Tax Code (DTC) is said to replace the existing Income Tax Act of 1961. But in the new bill, this duration has been reduced to 60 days. Under the new rules, the seafarers will have to stay on foreign shores or waters for at least ten months to qualify for tax remission or concession under NRI category.

## Box 2.5

### Tonnage Tax

#### Qualifying Ships

- (i) Sea-going ship or vessel of net tonnage  $\geq 15$
- (ii) Ship registered under Merchant Shipping Act or registered outside India for license obtained from DGS
- (iii) Valid certificate of ship indicating net tonnage

#### Does not include

- (i) Sea-going ship or vessel the main purpose of which is provision of goods and services of the kind normally provided on land
- (ii) Fishing vessels, factory ships, pleasure crafts, harbour and river ferries, offshore installations
- (iii) Qualifying ships used as fishing vessel for more than 30 days in the previous year.

Tonnage income (on the basis of each qualifying ship taken individually)

Tonnage tax is obtained by multiplying the net registered tonnage (NRT) of a vessel with a prescribed notional income rate (specified slab rates) to compute a notional daily taxable income. This value is then multiplied by the prevailing corporate tax rate and the number of days the ship operates in a year to yield the actual tax liability.

Tonnage income = Daily tonnage income \* Number of days ship operated as qualifying ship

Net tonnage	Daily tonnage income
Up to 1000	Rs 46 per 100 ton
1000 – 10000	Rs 460 + Rs 35 per each exceeding 1000 ton
10000 – 25000	Rs 3610 + Rs 28 per each exceeding 10000 ton
Exceeding 25000	Rs 7810 + Rs 19 per each exceeding 25000 ton

## 2.4 Summary of Tax Burden

Table 2.8 gives a summary of indirect tax revenues for Centre and states by mode of transport. The revenue figures are collected from multiple sources including state budget documents and financial statement of central government. As discussed, both central and state governments levy indirect taxes in the forms of union excise, import duty, service tax, sales tax/VAT, MVT, and P&GT. Some of these taxes are imposed on inputs to transport services affecting the cost structure of the transport sector, whereas some others are imposed on services provided by this sector which directly affect the pricing of this sector. We aggregate all revenues by mode of transport<sup>10</sup>. Table 2.8 also provides non-tax revenue figures. Revenues from user charges, proceedings from different transport related economic services provided by governments, and contribution from Indian Railways are the main components of the 'non-tax revenue'. Contribution of each transport mode to Gross Domestic Product

<sup>10</sup> Sales tax revenues are not considered in calculation of total tax revenue due to non-availability of sales tax revenue data by transport modes. Therefore, the reported figures underestimate the actual burden.

at current price is also given in the Table. Petroleum sector is an integral part of transport sector. Therefore, we also provide contribution of petroleum sector to state and central exchequers. The last column defines aggregate indirect tax burden for each sector. The gross indirect tax burden is defined as a ratio of total indirect tax revenue to GDP. However, it should be noted that the tax revenue figures include taxes on both inputs and outputs of the concerned sectors.

There are several important features in the summary Table. Tax burden is very similar across various modes except rail sector. The average tax burden is around 16 per cent in aviation and road sector and 14 per cent in water transport sector. On the other hand, rail transport contributes less than one rupee of tax for each hundred rupees of its value addition. However, non-tax contribution of rail is the highest among all transport modes. Petroleum sector contributes more in tax collection than its contribution to GDP. It is worth mentioning that the share of transport within petroleum sector is around 50 per cent. Therefore, we use a simple proportionate figure to proxy for tax contribution of petroleum sector that could be attributed to transport. Overall, the aggregate tax burden, including petroleum, is around 30 per cent.

It is also noted that tax and non-tax revenues are quite different across various modes. The road transport sector contributes the lion's share of total indirect tax collection from all modes (see Figure 2.1). While aviation, water and rail are mainly taxed by union government, both state and centre levy different types of indirect taxes on road transport. The current tax structure of the road sector is very complicated partly due to the multiplicity of tax authority. Within the road sector, about one-third of total tax revenue is collected by central government (Figure 2.2).

The state governments collect significant share of the tax revenue from taxes levied on road transport. Taxes on motor vehicles account for about 8 per cent to the States' own tax revenue.

A study by Satyanarayana (2000) has recommended reforms in state road transport system<sup>11</sup>. It computed that 15 per cent of the revenue of Andhra Pradesh government in 1998–99 was generated from road tax from Hyderabad city buses. This amounted to about Rs 1.50 lakh per bus per annum. This was unreasonably high. It was suggested that there was need to strengthen efficient strategies in the state road transport network by encouraging new professionally competent companies. The need to create a central regulatory authority as well as state-level regulatory authorities was emphasised. While the central regulatory authority would take care of the vehicle design and pollution-control, the state-level authorities would ensure the quality of services, safety, environmental concerns and protection of passengers from exploitation through unrealistically high fares.

Another study confirms that there has been an increasing tendency by the states to collect additional revenues from transportation sector (Mehta 2001). The need for this arises from the fact that the states have attempted to reduce sales taxes / VAT in competitive spirit to attract new investments and

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<sup>11</sup> [http://journal.asci.org.in/Vol.29%282000%29/292\\_Satyanarayana.htm#Author](http://journal.asci.org.in/Vol.29%282000%29/292_Satyanarayana.htm#Author)

trade. It is not fair to impose exorbitant taxes on the transport sector. This calls for interference by the Competition Commission of India which may advocate reforms in the transport tax regimes of states. The reform process may address issues of “deregulation of tariffs, restructuring and commercialisation of State Transport Undertakings (STUs), elimination of STU monopoly rights, and changes in the tax regime to achieve uniformity of tax treatment of all buses operating in the inter-city markets.”

**Table 2.8: Summary of Revenues and Tax Burden by Transport Modes, 2009–10 (Rs crore)**

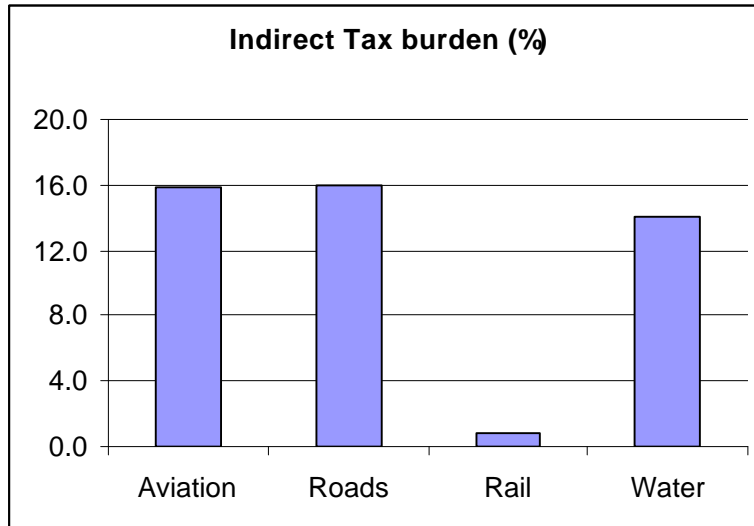
Modes/Sector	Tax Revenue (Indirect)			Non Tax Revenue			Sectoral GDP (current price)	Tax burden (%)
	Centre	State	Total tax	Centre	State	Total non-tax		
Aviation	1850.1	0.2	1850.3	37.8	35.7	73.5	11659.0	15.9
Roads	14663.8	29316.4	43980.2	233.3	1524.4	1757.7	276302.0	15.9
Rail	515.6	0.3	515.9	93986.4	-	93986.4	60144.0	0.9
Water	1448.9	-	1448.9	277.6	13.1	290.6	10356.0	14.0
Total petroleum	74583.2	66886.7	141469.9	17396.7	5194.5	22591.2	82785.2	170.9
Petroleum for transport (estimated @ 50% of total)	37291.6	33443.4	70735.0	8698.3	2597.3	11295.6	41392.6	170.9
Total transport (including petroleum for transport)	55770.0	62760.2	118530.2	103233.4	4170.4	107403.8	399853.6	29.6

*Notes:*

1. Refer to Table A.2.1 for detailed calculation of each column in this Table.
2. Custom revenue figures for vessels and other water transport related goods are not available separately. The statistics published by DGCI&S combine vessels and aircraft together. Therefore, custom revenue of civil aviation includes customs on aircraft and vessels.
3. Inland air travel tax and foreign travel tax for states are aggregated under civil aviation
4. State VAT / sales tax revenue figures for transport related commodities are not available and, therefore, sales tax revenues are not included in state column.
5. Tax on goods and passengers includes taxes on inland waterways transport as well. However, we aggregate this revenue under road transport.
6. State revenue in rail consists of ‘tax on railway passenger fares’ under the head ‘other taxes and duties on commodities and services’ for Chhattisgarh, Punjab, and West Bengal
7. Taxes on vehicles, goods, and passengers collected by UTs are aggregated under state revenue column.
8. Fifty per cent of total petroleum products is used by the transport sector according to Energy Statistics 2011 by CSO. The same is validated from the input–output Table. The share of petroleum products consumed in all transport sectors is 53 per cent of the total intermediate use of petroleum products in the input–output matrix, 2003–04, CSO.
9. Revenues from service tax on tour operator services, goods transport operator services, and cargo handling services are not available by modes. We assumed these revenues under road transport sector.

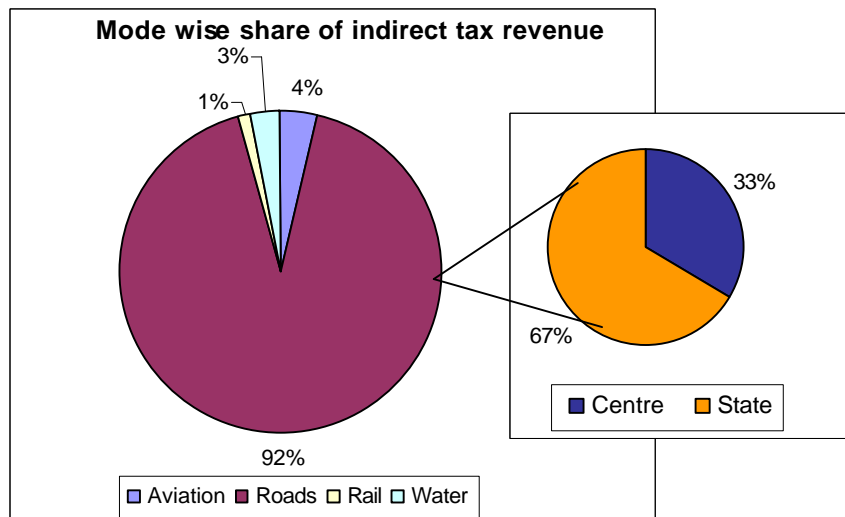
*Sources:*

1. Statistics of the Customs and Excise Revenue Collections of the Indian Union, DGCI&S, Ministry of Commerce and Industry, GOI.
2. Petroleum Planning and Analysis Cell (PPAC) (Ministry of Petroleum and Natural Gas, Government of India)
3. State and Union Governments’ budget documents
4. National Accounts Statistics, Central Statistical Organisation (CSO)
5. Energy Statistics 2011, CSO



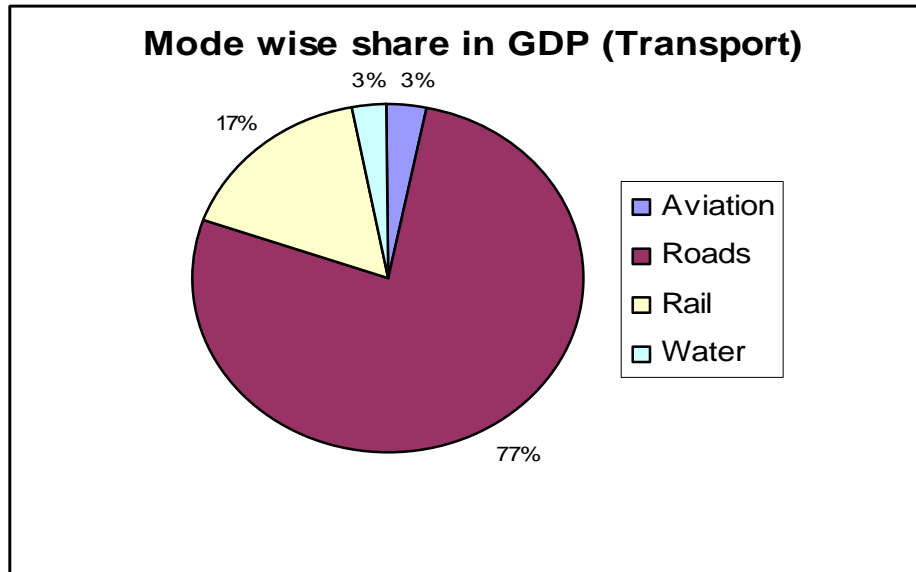
**Figure 2.1: Indirect Tax Burden**

While rail is the least taxed, their contribution to central exchequer is quite large in terms of dividends and profits. Figure 2.3 shows that rail contributed around 17 per cent of transport sector's GDP in 200910. Both aviation and water contribute similarly to GDP. Moreover, these two sectors have proportionate share in total indirect tax contribution from all modes. While roads' share is 77 per cent of transport GDP, its share in non-tax contribution is disproportionately higher (92 per cent).



**Figure 2.2: Share of Indirect Tax Revenue by Mode**





**Figure 2.3: GDP Share of Transport by Mode**

## 2.5 Tax Complexity

During the course of this work, substantial efforts have been put in order to document the variations in taxes allied to transport services. As part of the exercise, detailed documentation of all types of road transport has been studied for all the states and most disaggregate information on MVT is presented in the report. Details confirm wide variations in the taxation procedures not only across states, but also across vehicle types and further within. Such details have been meticulously summarized in Table 2.9 to highlight the complexity of motor vehicle tax structure in India.

It is noted that tax structures depend on the use of vehicle, i.e. whether it is goods carrier, used in passenger transport, or as a personalised vehicle. Further, each of these three vehicle types include a specified category of vehicles that are taxed differently. The tax differentiation is determined by number of parameters that vary across states, use and types that are mentioned as an attached note to the Table. The tax parameters are mainly capacity / weight of the vehicle, fuel type, body type, engine capacity, distance travelled, ownership, cost of vehicle, etc. Tax could be paid quarterly, annually, or for life depending on state-specific rules. Some states also charge differentiated tax within regional limit. Each state has multiple lines of tax rates based on a combination of parameters for each broader group, i.e. passenger vehicle, goods vehicle and personalised vehicle. It is evident that as the tax lines increase, the tax structure gets complicated. Moreover, a varied combination of these parameters complicates and prevents formulation of a common benchmark for state level comparison. Nevertheless, an effort has been made to summarise the extent of complexity of MVT across states based on number of tax lines, number of parameters, and types of vehicles. For any vehicle type, a low number of line and parameters would indicate a simplified tax procedure whereas complexity is evident for states with higher number of lines and parameters. The tax procedures

appear to be most simple in Delhi and Chandigarh (apart from smaller states and UTs) after taking into account the variety of decisive parameters in case of goods carrier. West Bengal appears to be executing an extremely complex structure as the state has got the maximum number of lines. With regard to passenger transport, Andhra Pradesh, West Bengal and Uttar Pradesh have the simplest structures whereas Punjab and Rajasthan implement a very varied tax structure across vehicles transporting passengers. Tax structure on personalised vehicles is most simple in Andhra Pradesh, whereas Maharashtra exhibits huge complexity due to high number of lines as well as parameters.

In summary, the tax structure is very complex in road transport. The aggregate tax burden including petroleum sector is quite high at 30 per cent. The road sector is disproportionately taxed by state governments. While tax reform in the Pigouvian direction is necessary, the revenue concern of the states should be addressed as well.

**Table 2.9: Complexity of Motor Vehicle Tax Structure**

State	Goods transport			Passenger transport			Personalised transport		
	Types of vehicle	Number of lines	Parameter	Types of vehicle	Number of lines	Parameter	Types of vehicle	Number of lines	Parameter
Andhra Pradesh	4	8	C,W,Q/L	3	8	R,E,C,K,Q,S	4	5	C,Q/L,O
Arunachal Pradesh	3	3	A	1	1	L	4	4	L
Assam	3	11	C,Q	1	4	C,Q/A,S	4	12	P,C,R,Q/L
Bihar	3	9	C,W,A	1	3	C,A	4	7	P,W,A/L
Chhattisgarh	4	9	C,W,Q/L,U	1	4	C,M,S,K	4	6	C,P,Q/L
Goa	1	17	C,W,A	1	5	C,M,A	4	11	C,W,P,A/L,S
Gujarat	2	5	C,W,P,A	2	10	C,A	4	6	C,P,L
Haryana	1	5	C,W,A	2	4	C,A,R,I	4	7	C,W,A/L,I
Himachal Pradesh	3	5	A	1	2	C,A,R	5	7	L,H
Jammu and Kashmir	2	2	Q,U	1	1	C,Q	4	7	H,Q/L
Jharkhand	4	7	C,W,A	1	4	C,A	5	5	C,A/L
Karnataka	3	4	C,W,Q/L	1	8	C,Q,E,S,R	4	7	C,W,P,Q/L
Kerala	3	19	C,W,Q	2	6	C,Q,S,R	4	12	C,W,P,O,F,A/L
Madhya Pradesh	1	10	C,W,Q/L	1	6	C,M,S	4	4	P,C,Q/L
Maharashtra	2	5	C,W,A/L	8	10	C,A,R,E	4	18	C,P,Q/L,S
Manipur	4	7	F,A	1	1	C,A	4	7	W,F,A
Meghalaya	5	10	C,W,A/L	2	3	C,A	4	4	L
Mizoram	4	6	C,A	1	1	C,A	4	4	A
Nagaland	4	8	C,A,U	1	5	C,R,A	4	11	W,H,R,L
Orissa	2	11	C,W,A,P	2	11	C,A,K,S	4	10	C,W,O,PA
Punjab	3	6	C,W,A,U	2	18	S,R,D/A,K	4	12	C,A/L,S
Rajasthan	3	16	P,L,U	2	35	C,D,P,B,T	2	9	C,H,P,L
Sikkim	3	3	C,W,A/L	1	2	A	3	9	C,H,A/L
Tamil Nadu	4	23	C,W,Q/L	3	8	C,R,Q,S	4	5	P,S,A/L
Tripura	4	8	C,W,A	3	7	C,A	4	5	A
Uttar Pradesh	4	6	C,W,Q	1	1	C,Q	4	8	C,H,P,F,Q/L
Uttarakhand	4	8	C,Q,R	1	2	C,Q/M	4	5	H,P,C,Q/L
West Bengal	4	59	C,W,Q	1	1	C,Q	4	11	C,H,L

State	Goods transport			Passenger transport			Personalised transport		
	Types of vehicle	Number of lines	Parameter	Types of vehicle	Number of lines	Parameter	Types of vehicle	Number of lines	Parameter
Andaman Nicobar	3	3	A	1	1	A	4	4	A
Chandigarh	3	7	C,A	1	2	A	4	13	C,A/L
Dadra and Nagar Haveli	3	3	C,W,A	1	1	C,A	4	8	C,W,A
Daman and Diu	2	3	C,W,F,A	1	3	C,A,K	4	13	C,W,H,A
Delhi	2	10	C,A	1	5	C,A	3	8	P,L
Puducherry	2	9	W,Q	2	8	C,Q,R,S	4	13	C,W,H,S, Q,A

**Legends:**

C: capacity  
W: weight  
P: price  
A: annual  
Q: quarterly  
L: lifetime/ lumpsum  
F: fuel type  
H: cc (engine capacity)

R: regional  
K: distance (km)  
S: service  
E: Earnings  
M: monthly  
I: institution  
D: daily

B: body form i.e whether chasis or vehicle  
T: number of wheels/ tyres  
O: ownership of second vehicle, age of vehicle

## Chapter 3

# Tax and Non-Tax Revenue, Sales and Capital Assets: Firm Level Documentation

## Transport Services, Infrastructure and Energy

### 3.1 Introduction

The information on tax revenue included in this chapter is based on the firm-level data extracted from the CMIE PROWESS database for the years 1999–2000 to 2009–10 (reported in data tables as 2000 and 2010). The sectors considered for this documentation include (a) transport services (road, rail, air, and water); (b) transport infrastructure services; (c) transport equipment and vehicles; and (d) energy used by all these sectors. The CMIE database provides information on 1,492 firms under these sectors including 560 which report tax information apart from other details under these sectors.<sup>12</sup> Classification of the 560 firms with tax information across these sectors and categories is provided in Table A.3.1. A detailed list of all the 1,492 firms is available in Tables A.3.39 and A.3.40.

Apart from tax revenue information, this section also provides information on capital assets and their composition for about 826 firms including (a) buildings, (b) plant and machinery, (c) transport infrastructure, (d) transport equipment and vehicles, and (e) communication equipment.

Information available from CMIE database refers to registered firms. Data obtained from the government sources, however, includes information on registered as well as unregistered firms. The CMIE data is richer with information on (a) firm-level tax contribution, (b) heterogeneity in tax structure by modes of transport, and (c) capital formation. The gross capital formation figures reported by National Accounts Statistics do not contain detailed disaggregated figures by mode of transport. We intend to report the trend in capital formation in the last decade at sectoral level. The information on Indian Railways, the largest player in the transport sector, is not available in CMIE data. Nevertheless, we provide information on seven small rail operating firms including Delhi Metro Rail Corporation and Konkan Railway Corporation. The financial statements of transport service providers do not report import duty separately. This is included in miscellaneous indirect taxes.

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<sup>12</sup> The number of firms may vary in different years.

## 3.2 Data

Indirect taxes reported by the firms include both central and state taxes such as the following.

1. Excise duty
2. Sales tax
3. Value added tax (VAT) [sales tax is gradually being replaced by VAT]
4. Other indirect taxes
  - a) Rates and taxes (including octroi)
  - a) Turnover tax
  - b) Registration fees and stamp duties
  - c) Contribution to oil pool account
  - d) Service tax
  - e) Miscellaneous indirect taxes

Less: indirect tax credits

Indirect taxes are levied on the production of goods (excise / CENVAT), import of goods (customs duty), services rendered (service tax), movement of goods (entry tax / octroi), and trading and sales (sales tax / VAT). In the case of oil companies the indirect tax also includes statutory contribution to the central oil pool account for the development of this sector. Taxes levied by local bodies are also reported in some cases (for example, octroi by municipal bodies in Maharashtra). The description of different taxes and duties, as provided by CMIE, is given below.

Excise duty is levied on goods produced by a company. Quite often it is levied even on goods produced for internal consumption by the company. It is the sum of the duty paid on goods sold by the company during the year plus the closing stock at the year end. However, excise duty and all other individual indirect taxes are reported gross of CENVAT credit. The reported indirect tax figures are the net of indirect tax credits. Excise duty is reported gross of "education cess on excise". Sales tax is levied on the sale of goods, usually levied by the state governments. The rates of sales tax / VAT differ across states. The component "other indirect taxes" captures all other indirect tax payments reported by companies without specifically stating the kind of tax paid. It constitutes other forms of indirect taxes including customs duty and service tax.

"Rates and taxes" is a common entry found in the accounts of many companies. It is understood to be a mix of several indirect taxes, none of which are significant enough to merit a separate entry. This

entry is thus similar to "miscellaneous indirect taxes". However, the entry with the nomenclature "rates and taxes" is so common that it merited a separate entry in the CMIE data. The entry includes the city-entry tax or octroi. Some companies also use the nomenclature "fees and taxes" to report the same. If a company discloses the octroi payment separately, CMIE captures the data under the "rates and taxes (including octroi)" head.

Turnover tax is similar to sales tax. Like sales tax it is levied by the state government. The rates may differ across states. Sometimes state governments distinguish between sales and re-sales. In such cases, they tax only re-sales and call it a tax on "turnover of re-sales". CMIE captures such information in this field.

Stamp duty is levied by state governments. It is usually levied upon transactions related to transfer of ownership of assets including securities. Registration fees are also usually, though not always, levied by local governments.

The Oil Pool Account, created by the government, is a mechanism to cross-subsidise petroleum products. Kerosene and LPG are subsidised by other petroleum products. Petroleum refining companies are assured of a 12 per cent return on capital employed. But they are required to maintain the prices of select petroleum products, particularly kerosene and LPG, at levels stipulated by the government under the Administered Pricing Mechanism (APM). Petroleum companies either pay into or draw from the Oil Pool Account to maintain their 12 per cent return on capital employed. This variable captures the payments made by petroleum refining companies into the Oil Pool Account. We treat such payments as a form of indirect taxes.

Service tax is an indirect tax levied upon the income earned through services rendered by transport and related companies.

"Miscellaneous indirect taxes" is a residual variable and accommodates any other form of indirect taxes that have not been specifically captured. Thus custom duties, electricity duty, municipal taxes, etc. are reported under this head.

The sales figures include all kinds of incomes that the company may earn through providing non-financial services. It excludes all financial income or income earned through financial services, prior period incomes and extra-ordinary incomes. Sales figures include all indirect taxes, rebates and discounts.

### **3.3 Tax Revenue**

Table A.3.2 reports the share of central and state taxes paid by transport and related sectors. The annual average of the period 2000 to 2010 is reported in the table. It is worth noting that the share of excise duty is very high for rail transport service and share of service tax is very high for air transport service sector. Road transport services sector pays mostly other indirect taxes like vehicle tax,

passenger and goods tax, entry tax / octroi, and different user charges like tolls, license and permit fees, etc. The burden of excise duty is heavy on transport equipment and vehicle production industries. Refinery industry also pays big share of excise duties. The indirect tax contribution by sample companies (total annual figures) is given in Table A.3.3. Total indirect tax of all transport service related companies in 2010 was Rs 2,620 million. The financial year 2008–09 was unusual for civil aviation sector. The total indirect tax contribution of this sector was negative due to the huge indirect tax credit paid to Jet Airways (India) Ltd. Though there is a general upward rising trend in total indirect tax contribution, the civil aviation sector shows erratic trend. The disaggregated compositions of indirect taxes are given in Table A.3.4 to Table A.3.14. The energy sector contributes the highest amount of indirect taxes followed by transport equipment and vehicle manufacturing sector. Transport infrastructure sector is relatively small in India and contributes the lowest amount of indirect tax. The road transport sector alone pays 68 per cent of indirect tax of all transport service sectors. Civil aviation sector ranks second in terms of total indirect tax contribution.

The excise tax revenue from transport services and transport infrastructure services is negligible except for transport logistic services and railway services. Currently railways pay excise duty for the production of items for own consumption. The debate is still going on whether railways should pay excise duty on production for in-house consumption. The excise revenue generated from transport equipment and energy sectors are more than Rs 175 billion and Rs 676 billion, respectively (Table A.3.4). It is worth noting that electricity generation sector pays excise duty whereas electricity distribution sector does not pay significant amount of excise duty for obvious reasons. The refineries pay more than 90 per cent of total excise duty in this sector.

Transport services sector and transport infrastructure services sector pay negligible amounts of sales tax. Sales tax is gradually being replaced by VAT. Both are levied by state governments. As we have seen in Chapter 2, though sales tax and VAT are levied by state governments and excise, customs, and service taxes are collected by union government, the revenue is shared between them based on a formula devised by the Finance Commission. Therefore, the revenue figures reported in these tables do not show the state/centre break-up. Sales tax is mostly levied on automobile ancillaries, passenger cars and multi-utility vehicles, two and three wheelers, and other transport equipment sectors. The commercial vehicles sector mostly pays excise duty at the factory gate for the production of vehicles. The major firms in this sector are Ashok Leyland Ltd., Tata Motors Ltd., and Mahindra Navistar Automotives Ltd. Refineries and crude oil and natural gas companies contributed Rs 20 billion to government exchequer as sales tax in 2010. As we have emphasised earlier, these amounts are gross of indirect tax credit. Since we do not have break-up of indirect tax credits, we cannot report net excise and sales tax figures. However, the total indirect tax revenue figures are net of indirect tax credits (in the form of CENVAT credit, sales tax and VAT benefit, etc).

Value added tax has been adopted by most of the states in recent years. In 2010 transport equipment and vehicles sector paid Rs 874 million and energy sector paid Rs 826 million to state governments

as VAT. Transport services and transport infrastructure services sectors pay negligible amount of VAT.

Table A.3.12 shows service tax contribution by union government. The companies operating in air transport services sector pay the highest amount of service tax followed by shipping transport infrastructure services (ports). We have already discussed the list of service taxes levied on different transport related services in Chapter 2. Transport logistic services sector, other transport equipment sector, and crude oil and natural gas sector also pay significant amount of service tax. However, it is not very clear as to what specific taxable services do these sectors provide.

Other notable miscellaneous indirect taxes are reported in Table A.3.8 to Table A.3.11, and Table A.3.13. All other indirect taxes (including service tax) are clubbed together in Table A.3.7. Air transport sector and road transport sector pay almost equal share of "other indirect taxes" (more than Rs 1,700 million). Air transport sector contributed only Rs 90 million whereas road transport sector paid Rs 758 million in 2000. However, of late, air transport sector contributes an equally large amount as that of road transport sector to government exchequer. Transport equipment and vehicle sector and energy sector usually pay large amounts as "other indirect taxes". In spite of increasing trends in tax revenues, the year to year variation is notable in the tables.

The contribution to oil pool account by petroleum refineries is reported in Table A.3.11. It is important to note that the figures under this head reported in the annual statements of refineries were very high in the first half of the last decade. Then it gradually shifted to crude oil and natural gas companies. Therefore, we see a reversal of the trend.

The indirect tax credits received by transport related sectors are negligible except for civil aviation sector in 2009 and 2010 and refineries in 2009. Jet Lite (India) Ltd received Rs 1121.4 million as indirect tax credit in 2010 and Jet Airways (India) Ltd received Rs 3499.3 million as indirect tax credit in 2009. However the reasons for the unusually high tax credits received by a particular company have not been investigated.

### **3.4 User Charges / Fees**

Apart from tax expenditure, there are several other fees and user charges typical to transport providers, specially air and water transport services. As explained by CMIE, shipping companies generally disclose their operational expenses under "stevedoring, despatch and cargo" which is classified as cargo handling expenses. "Port, light and canal dues", "standing costs", and "docking expenses" are reported as wharfage and docking charges. "Hire of chartered ships" is reported as hiring charges. "Direct voyage expenses", "survey expenses", "dispatch money", "agency fees", and "crew expenses" are posted as "other expenses". However, "dry docking expenses" is reported under repairs and maintenance and "bunker cost/ consumed" is reported under power and fuel expenses. "Ship/vessel management fees" are reported as consultancy fees. "Brokerage and commission" is



reported as marketing expenses. These are not reported under operational expenses of transport enterprises. We collected these information and report in Table A.3.15. Wharfage and docking charges of transport enterprises are relevant essentially to shipping and aviation companies. These expenses are generally reported as wharfage charges, demurrage and dock charges, port charges, or terminal handling charges in case of shipping companies. Aviation companies, generally report using the nomenclature "landing and navigation charges" or airport charges. Wharfage refers to the accommodation provided to a ship along the quayside area to which the ship is anchored for loading and unloading. The ship owning company has to pay the port authorities for the facility availed. Thus, wharfage charges refer to the charges paid by the company for mooring the ship along the port. However, wharfage charges are also known as docking charges and companies use both the terms interchangeably. "Docking" is like parking at the dock. Docking without water is "dry docking". This is required only for repairs for which a ship is taken in on rails like a train or on a trolley with wheels so we treat docking charges in this field but dry docking as repairs. Hiring or lease charges paid by transport companies are reported under this data field.

Table A.3.15 reports wharfage and docking charges (this is "landing and navigation charges", or airport charges for airlines). Total charges collected from air transport sector are Rs 18.57 billion whereas transport sector paid Rs 6.082 billion in 2010. However, in 2000 airlines paid only Rs 250 million and shipping companies paid Rs 4.05 billion. Transport logistic service providers and shipping transport infrastructure provider (ports) also paid significant amount of charges. We should keep in mind that all these charges are not necessarily collected by the governments since user charges are different from taxes. User charges may or may not contribute to central or state exchequers. Port related charges are collected by private sector for private ports whereas major ports are mostly owned by port trusts. Similarly, some airport-related charges are paid to Airport Authority of India and some charges are paid to private sectors, specifically private joint venture airports.

Transport companies often hire or lease aircraft, ships and other transport equipment. Hiring and lease charges paid by transport companies are reported in Table A.3.16. Registered airlines paid Rs 42.708 billion as hiring and lease charges in 2010 whereas shipping companies paid Rs 7.792 billion. The companies in road and rail sectors also paid significant amount of hiring and lease charges. Transport logistic services and shipping transport infrastructure services (ports) also paid more than Rs 17 billion as hiring and lease charges in 2010. It is worth mentioning that Indian operators in civil aviation sector mostly hire aircraft from foreign owners. As per DGCA website, there are 419 registered aircrafts in India, of which 81 per cent are leased-hire (mostly foreign owned).

### **3.5 Sales**

Total sales figures include indirect taxes. We look at percentage of indirect taxes in total sales by sectors in Table A.3.17. This Table summarises the multiplicity and complexity of indirect taxes in transport sectors in terms of tax/sales ratio. There are some important points to be noted in this table.

First, the percentage share of indirect taxes in total sales is relatively low in transport service sectors and relatively high in energy sector. However, the share of energy cost in total operating cost is very high in transport sectors (Table A.3.18). Therefore, the total tax burden on transport services is very high. Second, taxes as percentages of total sales are very different in different modes. For example, air transport sector has negligible tax/sales ratio whereas rail transport has the highest tax/sales ratio. These ratios alone cannot capture the overall picture of tax multiplicity in transport sectors since energy related taxes play a crucial role in overall taxation. Third, the tax/sales ratio has not been uniform through the years. In 2002 and 2003, air transport sector had very high tax/sales ratio (11.2 and 16.8 per cent, respectively). Similar fluctuations are seen in other sectors as well.

Details of aggregate sales of different sectors of transport services, transport equipment, and energy are provided in Table A.3.19. It may be observed that within transport service sectors the sales reported are the highest for air transport followed by shipping transport services. In the case of transport infrastructure services, logistic services contribute the highest share. The sales of auto ancillaries and vehicles are also provided.

Tables A.3.20 to A.3.32 provide information on sales of top firms under transport services, transport equipment, and energy sectors. We would provide only a few observations. The rest may be seen glancing the data. For example, it may be observed from Table A.3.20 that Jet Airways and Kingfisher are two of the top selling airline service providers after Air India / Indian Airlines combine. Konkan Railway, Delhi Metro, and Kutch Railway are the three top rail service providers (Table A.3.21). Cargo Motors Private Ltd, Tamil Nadu State Transport Corporation, and Metropolitan Transport Corporation (Chennai) report high value of sales (Table A.3.22). Five of the top shipping service providers include Shipping Corporation of India, Great Eastern Shipping Company, Essar Ports Ltd, Mercator Lines Ltd, and Great Offshore Ltd (Table A.3.23). Airports Authority of India is the largest air transport infrastructure service provider (Table A.3.24). The top five road infrastructure service providers include Maharashtra State Road Development Corporation Ltd, Mhaiskar Infrastructure Private Ltd, L&T Vadodara Bharuch Tollways Ltd, GVK Jaipur Expressway Private Ltd, and IRB Surat Dahisar Tollway Private Ltd (Table A.3.25). Table A.3.26 provides sales of the shipping transport infrastructure companies. The top five companies include Reliance Ports and Terminals Ltd., Mundra Port and Special Economic Zone Ltd, Dredging Corporation of India Ltd., Visakhapatnam Port Trust and Gangavaram Port Ltd. The top five transport logistics infrastructure firms include Container Corporation of India Ltd., Transport Corporation Of India Ltd., Reliance Logistics Private Ltd. and DHL Lemuir Logistics Private Ltd. and Darcl Logistics Ltd. (Table A.3.27). Tables A.3.28 to A.3.32 provide top selling companies in the auto ancillaries, equipment and vehicles sectors.

### **3.6 Capital Assets**

National Accounts Statistics does not provide capital formation data in all transport sectors. Data are available only for two categories, (a) railways and (b) other transport sectors. The incremental

capital/output ratio is 2.51 for the railways and 1.37 for other transport.<sup>13</sup> It implies that an additional capital worth Rs 2.51 is required for creation of each additional rupee for the railway service. The corresponding figure is 1.37 for other transport services.

Given that the capital coefficients cannot be generated for other transport sectors, we have provided detailed information on sales at sectoral and firm levels in the preceding section (Tables A.3.17 to A.3.32). The corresponding information on capital assets is provided in this section (Tables A.3.33 to A.3.38).

The gross fixed assets across various modes of transport services have wide variation due to the nature of capital requirement (Table A.3.33). According to CMIE the value of gross fixed assets captures the total of gross fixed assets on the last day of the accounting period. It is same as the gross value at the beginning of the accounting period of all fixed assets and any addition or deduction during the year by way of purchase, sale, revaluation, impairment, acquisition, demerger, etc.

The share of gross capital assets of air transport service providers accounts for more than 50 per cent of total gross capital assets in all the four modes (Rs 1,167 billion in 2009–10). The corresponding share for road transport services is less than 3 per cent.

Similar pattern is observed for distribution of the net fixed assets across modes of transport services. According to CMIE the value of net fixed assets is derived as the sum of tangible assets, net land and buildings, net plant and machinery, computers and electrical assets, net transport and communication equipment and infrastructure, net furniture, social amenities, other fixed assets, and net lease adjustment reserves. Arrears of depreciation and provisions for impairment are deducted from the above.

The distribution of net fixed assets varies across its sub-categories. In the case of transport services the major share of net fixed assets is accounted for by transport equipment and vehicles (Table A.3.38). This share accounts for 94 per cent for shipping transport services, 84 per cent for land transport services, and 77 per cent for air transport services. The corresponding value for rail services would depend on the inclusion of Indian Railways data which is not reported in the CMIE data.

In the case of air transport infrastructure services 49 per cent of net fixed assets are accounted for by building assets and 36 per cent by plant and machinery. The net fixed assets in shipping transport infrastructure services include 26 per cent in building assets and 20 per cent in transport infrastructure assets.

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<sup>13</sup> Refer to Annex 1 of NCAER GST Report (2009).

## Chapter 4

### Economic Linkages: Transport Sectors

#### 4.1 The Concept

One of the important gains expected from rationalising the tax structure of transport sectors is that it would make these sectors relatively efficient and also add to the competitiveness of other sectors. The concepts of backward and forward linkages were first described by Hirschman (1958). Backward linkages refer to the impact of increase in the output of a downstream industry on its demand for inputs from upstream industries. For example, increased production of passenger cars would boost demand for steel, rubber (tyres), auto components, etc. The extent of backward linkages differs across upstream industries since the downstream industry does not buy inputs equally from all industries. Forward linkages refer to increased production of an upstream industry on requirements of downstream industries. Thus, increased production of petroleum products would make its availability easy for downstream industries that use petroleum products as inputs. The extent of forward linkages is not uniform across downstream industries since their requirements of input from an upstream industry are not uniform. An industry may be strong in its backward linkage effects, forward linkage effects, both or neither.

The issue of economic linkages of the transport services is important in the context of their role in the infrastructure required for growth of the country. Backward linkages refer to the impact of increase in the output of a downstream industry on its demand for inputs from upstream industries. Forward linkages refer to the impact of increased production of an upstream industry on requirements of downstream industries. An industry may be strong in its backward linkage effects, forward linkage effects, both, or none. The backward linkage for a sector reflects the effect of one unit increase in final demand in this sector on overall economic activity linked through the impact on its upstream sectors of production. The forward linkage for a sector reflects the effect of one unit increase in production / supply of this sector on overall economic activity linked through the effervescence in its downstream sectors of production.

#### 4.2 Computation of Linkages

We used the Hirschman–Rasmussen Index method to compute backward and forward linkages from India's IOTM (2003–04). Backward linkages refer to the demand–pull concept and forward linkages to the supply–push concept developed by Rasmussen (1958) and Hirschman (1958).<sup>14</sup>

The computations of backward and forward linkages are based on the standard input–output model of an economy:

$$AX + F = X$$

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<sup>14</sup> Refer to CSIRO (2007) for details on computation of backward and forward linkages.

and

$$X = (I - A)^{-1} F \text{ or } X = BF$$

where X is the n x 1 vector of total output requirement of the economy with n sectors of production; A is the n x n matrix of input coefficients; F is the n x 1 vector of final demand; and B is the n x n matrix of  $(I - A)^{-1}$ .  $a_{ij}$  are n x n elements of input coefficients of A-matrix of IOTM and  $b_{ij}$  are n x n elements of  $(I - A)^{-1}$  matrix.

The  $b_{ij}$  values ( $i = 1$  to  $n$ ;  $j = 1$  to  $n$ ) represent the backward linkage multiplier n x n matrix. Sum of  $b_{ij}$  values in column j is the output multiplier of that sector. The output multiplier is 2.19 (railways); 2.22 (land transport); 1.82 (water transport); 2.15 (air transport) and 1.95 (supporting and auxiliary transport services).

The backward linkage index,  $BL_j$  is computed as:

$$BL_j = \frac{1}{n} \sum_{i=1}^n b_{ij} / \frac{1}{n^2} \sum_{i=1}^n \sum_{j=1}^n b_{ij}$$

The backward linkage for sector j reflects the effects of one unit increase in the final demand in this sector on overall economic activity.

The forward linkage effect,  $FL_i$ , is computed as:

$$FL_i = \frac{1}{n} \sum_{j=1}^n b_{ij} / \frac{1}{n^2} \sum_{i=1}^n \sum_{j=1}^n b_{ij}$$

The forward linkage for sector i reflects the effects of one unit increase in production of sector i on overall economic activity.

If backward linkage of a sector is greater than unity then an increase of one unit of final demand in sector will cause increase in economic activity above the average increase due to one extra unit of final demand in other sectors. Similarly, if the forward linkage of a sector is greater than unity then an increase in the production in this sector would cause increase of economic activity above the average increase due to an extra unit of production in other sectors.

### 4.3 Transport Sectoral Linkages

Linkage effects have been computed for all 130 IOTM sectors. Sectors have then been identified under the following four different categories:

- a) KY: key sectors with strong backward and forward linkages ( $BL_j > 1$  and  $FL_i > 1$ );
- b) BW: sectors with strong backward linkages ( $BL_j > 1$  and  $FL_i < 1$ );
- c) FW: sectors with strong forward linkages ( $BL_j < 1$  and  $FL_i > 1$ ); and
- d) NK: non-key sectors with weak backward and forward linkages ( $BL_j < 1$  and  $FL_i < 1$ ).

Sectors disaggregated under these four categories are presented in Tables 4.1 to 4.4.

IOTM sectors which have strong backward and forward linkages (KY) in India's economic structure include electricity (IOTM sector number 107), petroleum products (63), land transport (110), non-ferrous basic metals (80) and iron, steel and ferrous alloys (77) (Table 4.1). Some of the KY sectors have relatively high backward linkages, while others have relatively high forward linkages.

Sectors with high backward linkages (BW) include electronics equipment (94); electrical wires and cables (89); batteries (90); electrical industrial machinery (88); and art silk and synthetic fibre textiles (50) (Table 4.2).

Sectors with high forward linkages (FW) include trade (116); banking (118); crude petroleum (29); coal and lignite (27); and communications (115) (Table 4.3).

Finally, sectors with weak BW and FW linkages (NK) include agricultural products; some of the mineral products; tobacco products; wood and wood products; and some of the services (Table 4.4).

The linkages of transport service and transport equipment sectors are given in Table 4.5. It may be observed that the railway services and land transport are two key sectors (KS) of the economy. Air transport as well as transport equipment sector has strong backward linkages (BW).

Land transport has the strongest overall linkages with the rest of the economy – backward and forward taken together. Thus it is one of the key sectors of the economy. Its forward linkages are second from the top with the highest being for the electricity sector. One rupee of additional supply of land transport service creates four times higher output multiplier effect on the economy compared with the average increase due to one additional unit of output in other sectors. Its backward linkage is also above unity. It implies that one rupee increase in the final demand of the land transport service results in an overall increase of more than one rupee in the economic activity vis-à-vis the average increase due to one additional unit of demand in other sectors of the economy. The railway transport service is also one of the key sectors though its forward linkage has lower impact than that of the land transport sector. Air transport has backward linkage higher than unity but forward linkage is not significant. Water transport and transport auxiliary services are non-key sectors with lower than unity backward and forward linkages. Transport equipment sectors exhibit uniform linkage behaviour – high backward linkages but low forward linkages.

#### **4.4 The impact on the Economy**

A complex and inefficient tax regime in the sectors of transport, in conjunction with their strong backward and forward linkages, has adverse impact on allocation of productive resources. Inefficiencies in transport sectors get transmitted to other sectors of the economy. Many of these are relatively heavy users of transport services and have strong linkages with the rest of the economy. Such details have been reported and used for designing simulation scenarios in Chapter 5. The analysis is based on a general equilibrium model of the economy.

**Table 4.1: List of Key Sectors**

<b>S No.</b>	<b>IO Code</b>	<b>Commodity</b>	<b>Backward Linkages (BW)</b>	<b>Forward Linkages (FW)</b>	<b>FW + BW</b>
1	107	Electricity	1.0757	4.27868	5.3544
2	63	Petroleum products	1.0669	4.01811	5.0850
3	110	Land transport	1.0584	4.02246	5.0809
4	80	Non-ferrous basic metals	1.1955	2.81608	4.0116
5	77	Iron, steel and ferrous alloys	1.1276	2.47790	3.6055
6	73	Other chemicals	1.1676	1.97151	3.1391
7	106	Construction	1.0872	2.02633	3.1135
8	65	Inorganic heavy chemicals	1.1890	1.82349	3.0125
9	66	Organic heavy chemicals	1.1851	1.81012	2.9953
10	72	Synthetic fibres, resin	1.2036	1.65679	2.8604
11	109	Railway transport services	1.0449	1.64293	2.6878
12	67	Fertilisers	1.2214	1.43593	2.6573
13	62	Plastic products	1.2734	1.35882	2.6322
14	82	Miscellaneous metal products	1.1842	1.38594	2.5702
15	57	Paper, paper products and newsprint	1.1891	1.36512	2.5542
16	92	Communications equipment	1.4015	1.14055	2.5420
17	22	Animal services (agricultural)	1.3084	1.20487	2.5133
18	87	Other non-electrical machinery	1.2141	1.29403	2.5081
19	105	Miscellaneous manufacturing	1.2329	1.21336	2.4462
20	78	Iron and steel casting and forging	1.2075	1.11939	2.3269
21	2	Wheat	1.2160	1.00078	2.2168

**Table 4.2: Backward-Oriented Sectors**

S. No.	IO Code	Commodity	Backward Linkages	Forward Linkages
1	94	Electronic equipment (including TV)	1.3961	0.88838
2	89	Electrical wires and cables	1.3421	0.64746
3	90	Batteries	1.3252	0.59527
4	88	Electrical industrial machinery	1.3047	0.83848
5	50	Art silk, synthetic fibre textiles	1.2939	0.85515
6	91	Electrical appliances	1.2740	0.58165
7	93	Other electrical machinery	1.2724	0.98776
8	95	Ships and boats	1.2710	0.78325
9	99	Bicycles, cycle-rickshaws	1.2660	0.54913
10	83	Tractors and agricultural implements	1.2452	0.51521
11	42	Tea and coffee processing	1.2353	0.53034
12	84	Industrial machinery (F&T)	1.2339	0.64069
13	97	Motor vehicles	1.2327	0.82116
14	61	Rubber products	1.2285	0.78758
15	108	Water supply	1.2243	0.58284
16	43	Miscellaneous food products	1.2236	0.74026
17	47	Cotton textiles	1.2209	0.91362
18	53	Readymade garments	1.2202	0.54318
19	79	Iron and steel foundries	1.2191	0.79916
20	114	Storage and warehousing	1.2173	0.51912
21	48	Woollen textiles	1.2121	0.56769
22	69	Paints, varnishes and lacquers	1.2106	0.82136
23	98	Motorcycles and scooters	1.2089	0.64463
24	40	Hydrogenated oil (vanaspati)	1.2051	0.49010
25	86	Machine tools	1.1948	0.79109
26	85	Industrial machinery (others)	1.1894	0.71521
27	54	Miscellaneous textile products	1.1880	0.62365
28	100	Other transport equipment	1.1789	0.48633
29	71	Soaps, cosmetics and glycerine	1.1758	0.55448
30	103	Gems and jewellery	1.1725	0.90675
31	49	Silk textiles	1.1679	0.49127
32	96	Rail equipment	1.1657	0.78855
33	44	Beverages	1.1639	0.55217
34	68	Pesticides	1.1530	0.94018
35	41	Edible oils (other than vanaspati)	1.1471	0.78952
36	64	Coal tar products	1.1461	0.62952
37	38	Sugar	1.1456	0.55686
38	58	Printing and publishing	1.1450	0.71514
39	39	Khandsari, boora	1.1447	0.54639
40	81	Hand tools, hardware	1.1377	0.78133
41	70	Drugs and medicines	1.1213	0.84553
42	1	Paddy	1.1081	0.87121
43	60	Leather and leather products	1.1064	0.74692
44	32	Bauxite	1.1046	0.58985
45	52	Carpet-weaving	1.1034	0.48054
46	75	Cement	1.0957	0.58879
47	74	Structural clay products	1.0883	0.62631
48	46	Khadi, cotton textiles (handloom)	1.0880	0.53823
49	102	Medical, precision optical instruments.	1.0858	0.53013
50	76	Other non-metallic mineral products	1.0762	0.77053



<b>S. No.</b>	<b>I/O Code</b>	<b>Commodity</b>	<b>Backward Linkages</b>	<b>Forward Linkages</b>
51	59	Leather footwear	1.0754	0.48558
52	3	Jowar	1.0711	0.50687
53	117	Hotels and restaurants	1.0641	0.86231
54	104	Aircraft and spacecraft	1.0379	0.49400
55	112	Air transport	1.0267	0.59300
56	51	Jute, hemp, mesta textiles	1.0084	0.57262
57	7	Pulses	1.0042	0.63271

**Table 4.3: Forward-Oriented Sectors**

<b>S. No.</b>	<b>I/O Code</b>	<b>Commodity</b>	<b>Backward Linkages</b>	<b>Forward Linkages</b>
1	116	Trade	0.6451	6.54486
2	118	Banking	0.6466	3.77902
3	29	Crude petroleum	0.7755	3.23079
4	27	Coal and lignite	0.7353	2.00557
5	115	Communications	0.7298	1.76472
6	20	Other crops	0.8865	1.75650
7	119	Insurance	0.7584	1.27252
8	123	Business services	0.9865	1.19360
9	8	Sugarcane	0.8023	1.18208
10	11	Other oilseeds	0.7716	1.07639
11	128	Other commercial, social & personal services	0.7060	1.00034

**Table 4.4: Non-Key Sectors**

<b>S. No.</b>	<b>IO Code</b>	<b>Commodity</b>	<b>Backward Linkages</b>	<b>Forward Linkages</b>
1	4	Bajra	0.8803	0.49887
2	5	Maize	0.7857	0.51690
3	6	Gram	0.7217	0.62472
4	9	Groundnut	0.7752	0.82295
5	10	Coconut	0.7234	0.54455
6	12	Jute	0.7216	0.63266
7	13	Cotton	0.9292	0.95530
8	14	Tea	0.6299	0.61603
9	15	Coffee	0.8688	0.49775
10	16	Rubber	0.7435	0.60423
11	17	Tobacco	0.6318	0.56176
12	18	Fruits	0.5215	0.61236
13	19	Vegetables	0.5368	0.54966
14	21	Milk and milk products	0.6383	0.58420
15	23	Poultry and eggs	0.6033	0.50829
16	24	Other livestock products and gobar gas	0.8483	0.99468
17	25	Forestry and logging	0.5715	0.89942
18	26	Fishing	0.6335	0.51019
19	28	Natural gas	0.6565	0.91736
20	30	Iron ore	0.7191	0.54875
21	31	Manganese ore	0.5977	0.48750
22	33	Copper ore	0.7100	0.60308
23	34	Other metallic minerals	0.7850	0.57870
24	35	Limestone	0.7155	0.53138
25	36	Mica	0.8395	0.47749
26	37	Other non-metallic minerals	0.5719	0.91127
27	45	Tobacco products	0.8840	0.52523
28	55	Furniture and fixtures (wooden)	0.9602	0.49767
29	56	Wood and wood products	0.8808	0.81533
30	101	Watches and clocks	0.9910	0.54260
31	111	Water transport	0.8684	0.58374
32	113	Supporting transport activities	0.9293	0.78807
33	120	Ownership of dwellings	0.5308	0.47749
34	121	Education and research	0.5714	0.48776
35	122	Medical and health	0.8416	0.50742
36	124	Computer and related activities	0.7267	0.77609
37	125	Legal services	0.6088	0.75021
38	126	Real estate activities	0.7035	0.56837
39	127	Renting of machinery and equipment	0.6141	0.61509
40	129	Other services	0.7939	0.88072
41	130	Public administration	0.4775	0.47749

**Table 4.5: List of Transport Service Sectors and Transport Equipment Sectors**

S. No.	I/O Code	Commodity	Backward Linkages (BW)	Forward Linkages (FW)	Category
<b>Transport Service Sectors</b>					
1	109	Railway transport services	1.0449	1.64293	KS
2	110	Land transport	1.0584	4.02246	KS
3	111	Water transport	0.8684	0.58374	NK
4	112	Air transport	1.0267	0.59300	BW
5	113	Supporting transport activities	0.9293	0.78807	NK
<b>Transport Equipment Sectors</b>					
6	95	Ships and boats	1.2710	0.78325	BW
7	96	Rail equipment	1.1657	0.78855	BW
8	97	Motor vehicles	1.2327	0.82116	BW
9	98	Motor-cycles and scooters	1.2089	0.64463	BW
10	99	Bicycles, cycle-rickshaws	1.2660	0.54913	BW
11	100	Other transport equipment	1.1789	0.48633	BW
12	104	Aircraft and spacecraft	1.0379	0.49400	BW

**Notes:** KY: Key sectors with strong backward and forward linkages ( $BL_i > 1$  and  $FL_i > 1$ );

BW: strong backward linkages ( $BL_i > 1$  and  $FL_i < 1$ );

NK: non-key sectors with weak backward and forward linkages ( $BL_i < 1$  and  $FL_i < 1$ ).

## Chapter 5

# Introducing Efficiency in Transport Sectors: A General Equilibrium Approach

### 5.1 Backdrop

One of the objectives of the study is to analyse the impact of improving efficiency in the transport service sectors in India. It is not easy to capture the impact of integrated tax rationalisation in various sectors of transport. This report, therefore, uses a computable general equilibrium (CGE) model of the economy. It is assumed that there is a wedge between the efficiency levels of the Indian transport services vis-à-vis some international norm which is not amenable to be quantified. Such wedge may arise due to various factors including inefficient taxation in these sectors and absence of a uniform GST regime. Other reasons include financing, maintenance, pricing, governance, etc. and the lack of coordination across sectors of transport. In the CGE framework we assume that the wedge may be represented through some hypothetical surrogate guess-estimated (guesstimated) custom duties on import of these services even when there are no declared rates. This hypothesises the fact that these services are operating under umbrella of some kind of protection and hence their delivery may not be matching international standards. Various analytical scenarios have been analysed assuming a broad including all kinds of inefficiencies in the delivery of transport services and also tax-related narrower wedge.

### 5.2 Tax Rationalisation

The differential multiple tax regime across sectors of production leads to distortions in allocation of resources thus introducing inefficiencies in the sectors of domestic production. A recent NCAER study has analysed the impact of introducing comprehensive goods and services tax (GST) on economic growth and international trade; changes in rewards to the factors of production; and the impact on output, prices, capital, employment, efficiency and international trade at the sectoral level (NCAER 2009). GST would lead to efficient allocation of factors of production. The overall price level would go down. It is expected that the real returns to the factors of production would go up. The present study looks at distortions in the tax structure with regard to transport sectors. Given that the taxation regime in transport sectors is complex, there is an urgent need to introduce fiscal reforms in this sector.

There may be many reasons for the transport sectors to be relatively less efficient compared with international standards. While we attempt to mimic overall reforms in sectors of transport we also narrow down our focus on the efficiency introduced in these sectors just because of GST reforms in India's taxation structure. This is conceptualised through assuming a wedge to be narrowed down by reforms of various types.

Tax policies play an important role in the economy through their impact on both efficiency and equity. A good tax system should keep in view issues of income distribution. It should also endeavour to generate tax revenues to support government expenditure on public services and infrastructure development. Cascading tax revenues have differential impacts on firms in the economy with relatively high burden on those not getting full offsets. This analysis can be extended to international competitiveness of the adversely affected sectors of production in the economy. Such domestic and international factors lead to inefficient allocation of productive resources in the economy. This results in loss of income and welfare of the affected economy.

For a developing economy like India it is desirable to become more competitive and efficient in its resource usage. Apart from various other policy instruments, India must pursue taxation policies that would maximise its economic efficiency and minimise distortions and impediments to efficient allocation of resources, specialisation, capital formation and international trade. With regard to the issue of equity it is desirable to rely on horizontal equity rather than vertical equity. While vertical equity is based on high marginal rates of taxation, both in direct and indirect taxes, horizontal equity relies on simple and transparent broad-based taxes with low variance across the tax rates.

In sum, implementation of a comprehensive GST in India is expected to lead to efficient allocation of factors of production thus leading to gains in GDP and exports. This would translate into enhanced economic welfare and returns to the factors of production, viz. land, labour and capital.

### **5.3 Modelling Tax Rationalisation in Transport Sectors**

We use a general equilibrium model to analyse the impact of India tax rationalisation in transport services.

The CGE model that we have developed is distinctly different from the existing models of Indian economy (Brown *et al* 1996, Chadha *et al* 1998). Our India Model is a single-country, multi-sectoral CGE model. It incorporates some of the features of the new trade theory, viz. increasing returns to scale, monopolistic competition and product heterogeneity.<sup>15</sup>

The main data source is the Input–Output Transaction Table of the Indian economy provided by CSO (Central Statistical Organisation). The reference year for this database is 2003–04. Based on the economy-wide transactions, India is modelled to produce, consume and trade in 130 sectors of the economy. These sectors include 26 agriculture and allied services, 11 mining, 68 manufacturing, and 25 service sectors. There are five transport service sectors, viz. rail, land, water, air, and transport auxiliary services.

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<sup>15</sup> “The Impact of Trade and Domestic Policy Reforms in India: A CGE Modelling Approach”, Chadha *et al*, University of Michigan Press, Ann Arbor, 1998. This reference provides details of the model as well as the closure rules. We assume that aggregate expenditure varies endogenously to hold aggregate employment constant. Such a closure may be thought of as analogous to the Johansen closure rule.

The final demand equations for various sectors are obtained assuming a single representative consumer who maximises utility subject to a budget constraint. It is assumed that the revenue from tariffs and indirect taxes gets re-distributed to consumers and then spent. Intermediate demands are derived from the profit-maximising decisions of the representative firms in each sector. The manufactured products' markets are assumed to depict monopolistic competition behaviour and those in rest of the sectors (agriculture, Mining, and services) operate under perfect competition.

Consumers and producers are assumed to use a two-stage procedure to allocate expenditure across differentiated products. In the first stage, expenditure is allocated across goods without regard to the country of origin (whether India or ROW) or the producing firm. At this stage, the utility function is taken to be Cobb–Douglas and the production function requires intermediate inputs in fixed proportion. In the second stage, expenditure on monopolistically competitive goods is allocated across competing firms in India and ROW. However, in the case of perfectly competitive goods, since individual firm supply is indeterminate, expenditure on each good is allocated over the industry as a whole. The aggregation function in the second stage is a Constant Elasticity of Substitution (CES) function. We assume that aggregate expenditure varies endogenously to hold aggregate employment constant. Such a closure may be thought of as analogous to the Johansen closure rule.

Perfectly competitive firms are assumed to set price equal to marginal cost, while monopolistically competitive firms maximise profits by setting price as an optimal mark-up over marginal cost. The numbers of firms in sectors under monopolistic competition are determined by the condition that there are zero profits. The price changes are relative to the domestic *numeraire* price of the sector “iron and steel”. This price is held constant while solving the model.

This model is solved using GEMPACK (Harrison and Pearson 1996). The solution of simulation yields percentage changes in sectoral employment and certain other variables of interest for India. Multiplying the percentage changes by actual levels given in the data base yields the absolute changes, positive or negative, that might result from India's unilateral trade and domestic policy reforms.

In addition to the sectoral effects that are the primary focus of our analysis, the model also yields results for changes in exports, imports, the overall level of welfare (measured through GDP) in the economy, and the economy-wide changes in real wages and returns to land and capital. Because both labour and capital are assumed to be homogeneous and mobile across sectors in these scenarios, we cannot distinguish effects on factor prices by sector.

## **5.4 Inefficiency Wedge of Transport Services**

The wedge between the efficiency levels of transport services in India in comparison with some international standard is not easy to quantify. We are not aware of any benchmarks in this regard. However, we have attempted to capture some elements of differences in the efficient delivery of transport services across a group of countries. The information on input–output flow matrices of these

countries has been used for this purpose. The source of this information is OECD.<sup>16</sup> The countries selected for such comparison are a mix of some developed and some developing countries. The set of countries in our sample include Brazil, Canada, China, France, Germany, India, Japan, South Africa, South Korea, Thailand and the United States.

Transport intensity of total output, ratio of net indirect taxes to the output of transport services, and energy usage (petroleum products and electricity) per unit of output of transport services has been computed for all the 11 countries (Table 5.1).

One of the major observations refers to the overall usage of transport services as intermediate input used by the economy as a whole. This refers to the cost incurred on the purchase of transport services for producing one unit of output of the economy. India uses 4 paise worth of transport services to produce one rupee worth of total output, i.e. a usage of 4 per cent. This may be referred to as transport intensity. This is the highest value within the group of 11 selected countries. The corresponding value is 3.6 per cent for South Africa, 3.5 per cent for China and 2.9 per cent for Brazil. Thus the share of transport services used in each unit of total output in India is 11 per cent higher than that of South Africa, 14 per cent higher than that of China and 38 per cent higher than that of Brazil. The gap is much higher with respect to developed countries. Such differences indicate that India uses higher share of transport services in its production activity than other countries. This implies relatively less efficient usage of transport services. Such an inefficiency wedge may arise due to tax complexity in transport sectors along with various other reasons including financing, maintenance, pricing, governance, etc. We have used a conservative estimate of 35 per cent for this wedge.

Another important observation addresses the issue of tax intensity of transport sectors. It is observed from Table 5.1 that the ratio of net indirect tax to the output of this sector is 4.7 per cent in India. This is much higher than the corresponding value of 3.3 per cent in South Africa, 2.9 per cent in France and Germany, 2.7 per cent in Brazil, and 0.9 per cent in Thailand. While it may not be easy to quantify the impact of tax intensity and complexity within the overall inefficiency wedge of 35 per cent, we have assumed this to be less than half and hypothesised it as 15 per cent.

India's transport services do not make efficient use of fuels consumed. The energy use for transport services in India is higher than most countries except for Thailand (Table 5.1). This is a matter of concern with regard to the environmental pollution issues. The share of energy usage in India's transport sectors is 21.6 per cent which incorporates 20.1 per cent for petroleum products and 1.5 per cent for electricity. The total energy use intensity of transport sectors is 12.7 per cent in South Africa, 16.2 per cent in Brazil and 18.8 per cent in China. The developed countries have much lower values: France and Germany at 5.6 per cent, Japan at 8.2 per cent and the United States at 9 per cent.

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<sup>16</sup> OECD link (there are 36 sectors of production).

**Table 5.1: Cross Country Comparison of Transport Efficiency**

Country	Tax intensity of Tpt output	Tpt intensity of Overall output	Energy intensity of Tpt output		
			Petroleum	Electricity	Total
Brazil	2.7	2.9	14.8	1.4	16.2
Canada	-0.4	2.4	9.5	0.6	10.1
China	-	3.5	17.3	1.5	18.8
France	2.9	2.9	4.9	0.7	5.6
Germany	2.9	3.4	4.7	0.9	5.6
<b>India</b>	<b>4.7</b>	<b>4.0</b>	<b>20.1</b>	<b>1.6</b>	<b>21.6</b>
Japan	-	2.3	6.6	1.7	8.2
Korea	-	2.3	18.8	0.6	19.4
South Africa	3.3	3.6	11.3	1.4	12.7
Thailand	0.9	1.9	25.1	1.1	26.2
USA	-	2.0	8.7	0.3	9.0

Tpt: Transport and Storage

Petroleum: Coke, refined petroleum products and nuclear fuel

Electricity: Electricity, gas and water supply

Source: Our computations based on OECD at

[http://stats.oecd.org/Index.aspx?DataSetCode=STAN\\_IO\\_TOT\\_DOM\\_IMP](http://stats.oecd.org/Index.aspx?DataSetCode=STAN_IO_TOT_DOM_IMP)

## 5.5 Transport Intensity and Linkages

As mentioned in the concluding section of Chapter 4, inefficiencies in transport sectors get transmitted to other sectors of the economy as well. Many of these are relatively heavy users of transport services and have strong linkages with rest of the economy. Based on the total usage of transport services we have identified top-10 sectors in each of 11 selected countries. Their transport usage intensities, i.e. the ratio of transport services as inputs to total outputs, have also been computed (Table 5.2). It may be observed that the heavy transport using sectors differ across countries. However, some of the identified sectors are common across most of the 11 countries. These include food products, beverages and tobacco; chemicals and chemical products; wholesale and retail trade; and transport and storage.

As mentioned earlier, India's usage of transport services as intermediate inputs is 4 per cent economy's output. It may be observed from Table 5.2 that eight out of the top-10 high transport using sectors have transport intensity of more than 4 per cent. The sectors with transport intensity less than 4 per cent include agriculture, hunting, forestry, and fishing, and public administration and defence. Three of the sectors with the highest transport intensity are textiles (8.3 per cent) basic metals (6.5 per cent) and transport and storage (6.3 per cent). Each of these eight sectors has high backward or / and forward linkages except water transport. All such issues get taken care of under the general equilibrium analysis.



**Table 5.2: Transport intensity of output: Sector-wise**

Country/ Column	India	Canada	Germany	Japan	Korea	South Africa	USA	Brazil	France	Thailand	China
C1: Agriculture, hunting, forestry and fishing	<b>2.6</b>	<b>3.2</b>	0.7	2.8	1.0	<b>7.9</b>	2.2	<b>2.1</b>	1.4	<b>1.1</b>	<b>2.1</b>
C2: Mining and quarrying	2.1	1.0	4.7	3.5	11.6	<b>17.8</b>	1.9	<b>10.0</b>	3.4	1.8	<b>4.3</b>
C3: Food products, beverages and tobacco	<b>5.5</b>	<b>2.6</b>	<b>3.7</b>	<b>3.0</b>	<b>3.3</b>	<b>2.6</b>	<b>3.6</b>	<b>4.7</b>	<b>3.3</b>	<b>1.5</b>	<b>2.6</b>
C4: Textiles, textile products, leather and footwear	<b>8.3</b>	0.9	1.0	2.4	2.0	2.0	3.3	2.3	3.0	<b>1.0</b>	2.2
C5: Wood and products of wood and cork	4.8	4.0	2.1	3.5	4.0	1.3	3.9	3.2	3.4	2.8	4.9
C6: Pulp, paper, paper products, printing and publishing	7.4	<b>4.1</b>	2.0	<b>3.4</b>	<b>3.1</b>	-	<b>3.0</b>	3.1	3.9	1.7	4.0
C7: Coke, refined petroleum products and nuclear fuel	2.3	2.7	<b>3.9</b>	2.9	0.9	<b>4.9</b>	2.0	1.8	2.3	0.1	3.6
C8: Chemicals and chemical products	<b>4.4</b>	2.7	<b>2.1</b>	<b>2.5</b>	<b>2.4</b>	-	<b>3.1</b>	<b>3.5</b>	<b>2.9</b>	<b>1.4</b>	<b>3.2</b>
C9: Rubber and plastics products	4.2	1.5	2.3	2.0	2.6	6.9	2.9	2.7	2.1	1.5	5.9
C10: Other non-metallic mineral products	6.7	3.7	5.4	5.7	<b>9.0</b>	-	8.9	4.4	5.4	<b>3.0</b>	4.7
C11: Basic metals	<b>6.5</b>	2.5	<b>3.9</b>	<b>2.7</b>	<b>2.1</b>	<b>4.0</b>	7.8	<b>5.3</b>	3.3	1.1	<b>3.9</b>
C12: Fabricated metal products except machinery and equipment	2.4	2.0	1.2	2.6	2.0	-	1.6	2.9	1.5	1.1	3.5
C13: Machinery and equipment n.e.c	2.4	1.5	<b>2.4</b>	1.7	<b>1.7</b>	-	1.6	3.2	1.5	1.4	<b>3.3</b>
C14: Office, accounting and computing machinery	6.1	2.4	4.2	1.5	1.2	-	1.4	2.3	1.4	0.9	2.3
C15: Electrical machinery and apparatus n.e.c	2.4	1.7	0.7	1.8	1.3	1.4	1.7	3.2	1.8	0.8	2.6
C16: Radio, television and communication equipment	1.9	1.2	2.3	1.7	<b>0.9</b>	1.5	1.3	4.0	1.8	0.5	2.0
C17: Medical, precision and optical instruments	8.6	-	2.0	1.4	1.4	-	1.2	2.8	1.7	1.1	3.0
C18: Motor vehicles, trailers and semi-trailers	2.8	<b>1.7</b>	<b>2.6</b>	<b>1.6</b>	0.9	1.1	2.2	<b>3.3</b>	<b>2.3</b>	0.9	2.6
C19: Other transport equipment	2.6	1.7	0.9	1.8	0.9	-	1.6	1.6	1.3	1.2	2.5

Country/ Column	India	Canada	Germany	Japan	Korea	South Africa	USA	Brazil	France	Thailand	China
C20: Manufacturing n.e.c; recycling	5.2	1.4	2.8	4.4	2.3	1.0	2.0	1.8	2.4	1.3	2.5
C21: Electricity, gas and water supply	<b>5.3</b>	1.2	<b>2.4</b>	2.2	0.3	1.7	<b>5.7</b>	1.7	2.3	0.5	<b>3.5</b>
C22: Construction	<b>5.7</b>	<b>1.8</b>	0.6	<b>3.4</b>	<b>1.0</b>	1.0	<b>1.5</b>	1.3	<b>1.4</b>	<b>8.0</b>	<b>3.9</b>
C23: Wholesale and retail trade; repairs	<b>3.7</b>	<b>2.3</b>	<b>8.6</b>	<b>2.1</b>	<b>6.6</b>	<b>4.5</b>	<b>1.6</b>	<b>4.1</b>	<b>5.4</b>	<b>1.9</b>	<b>2.9</b>
C24: Hotels and restaurants	4.2	0.9	0.4	<b>2.2</b>	0.5	0.9	1.3	1.8	<b>3.2</b>	<b>1.1</b>	2.6
C25: Transport and storage	<b>6.3</b>	<b>16.3</b>	<b>29.5</b>	<b>10.5</b>	<b>17.3</b>	<b>1.4</b>	<b>10.8</b>	<b>8.4</b>	<b>19.7</b>	<b>9.5</b>	<b>12.6</b>
C26: Post and telecommunications	1.0	12.0	2.5	1.8	1.0	<b>4.8</b>	0.6	<b>2.2</b>	0.8	2.3	1.5
C27: Finance and insurance	2.0	<b>1.3</b>	0.5	1.5	1.2	0.7	<b>0.9</b>	1.0	0.7	1.3	3.2
C28: Real estate activities	0.0	0.3	0.0	0.1	0.2	0.3	0.4	0.1	0.4	0.2	1.0
C29: Renting of machinery and equipment	1.0	1.1	0.4	1.2	2.0	-	3.7	-	1.2	-	-
C30: Computer and related activities	0.5	1.6	0.7	0.8	1.4	-	1.1	-	1.3	-	-
C31: Research and development	-	-	1.4	1.2	1.1	-	1.4	-	2.0	1.2	5.6
C32: Other Business Activities	1.2	1.3	0.5	0.9	-	<b>5.2</b>	0.5	1.6	<b>1.5</b>	1.6	4.4
C33: Public admin. and defence; compulsory social security	<b>2.1</b>	<b>1.5</b>	1.2	<b>3.0</b>	1.4	<b>1.6</b>	<b>1.7</b>	0.7	<b>1.3</b>	0.0	2.6
C34: Education	3.9	<b>2.6</b>	<b>1.9</b>	1.0	0.4	-	0.9	1.1	1.9	1.0	2.8
C35: Health and social work	3.9	0.5	0.1	1.2	0.7	2.1	1.0	2.0	0.9	1.1	1.3
C36: Other community, social and personal services	1.5	1.1	0.7	1.7	1.1	1.7	<b>1.3</b>	<b>4.1</b>	<b>2.4</b>	1.0	2.6
C37: Private households with employed persons								0.0	0.0	<b>6.9</b>	
C38: Total Intermediate Consumption	4.0	2.4	3.4	2.3	2.3	3.6	2.0	2.9	2.9	1.9	3.5

Tpt: Transport and Storage

Petroleum: Coke, refined petroleum products and nuclear fuel

Electricity: Electricity, gas and water supply

Source: Our computations based on OECD at [http://stats.oecd.org/Index.aspx?DataSetCode=STAN\\_IO\\_TOT\\_DOM\\_IMP](http://stats.oecd.org/Index.aspx?DataSetCode=STAN_IO_TOT_DOM_IMP)

## 5.6 Simulation Scenarios

In our experimental design we attempt to simulate the impact of introducing efficiency in transport services through comprehensive reforms inclusive of tax reform in these sectors as well as the sub-component of rationalisation of tax structure. In the absence of any benchmarks study of this nature, we undertake some hypothetical exercises for demonstration purposes. Various scenarios have been discussed to incorporate the impact of improved efficiency realised through overall reform as well as reducing tax-related complexities and introducing a uniform GST reform. In the first scenario we assume a wedge of 35 per cent between the efficiency of India's transport sectors vis-à-vis some international standard benchmark. This implies that we guesstimate an implicit import tariff of 35 per cent on all the sectors of transport. However, as mentioned earlier, we acknowledge this efficiency wedge could be due to a combination of factors including financing, ownership (public, private, or PPP), maintenance, pricing, governance, and taxation among others. We consider an alternative scenario where such wedge is assumed to be lower at 25 per cent. The third scenario assumes that the purely tax-related inefficiency wedge may be even lower at 15 per cent. Fourthly, we also take into account the fact that all transport sectors may not be equally inefficient. We, therefore, attempt to simulate the inefficiencies in a non-uniform pattern, based on the respective transport intensity of each of the five transport sectors (Simulation 4). All such wedges are assumed to be represented through equivalent import tariffs.

Simulation 1: Elimination of implicit import tariff of 35 per cent on all the transport service sectors

Simulation 2: Elimination of implicit import tariff of 25 per cent on all the transport service sectors

Simulation 3: Elimination of implicit import tariff of 15 per cent on all the transport service sectors

Simulation 4: Elimination of implicit import tariff of 10 per cent on land transport services; 15 per cent on rail, air and water transport services; and 25 per cent on support and auxiliary transport services

## 5.7 Computational Results

The results of various simulation results are presented in Tables 5.3 to 5.6. Table 5.3 presents the percentage change in macro variables GDP, trade and real returns to factors for each of the simulations. Corresponding changes in value terms are presented in Table 5.4. The scale effect, an important indicator of operational efficiency, is presented in Table A.5.1. Scale effect refers to the change in output per firm. Increase in the scale of production of a sector of production implies improved average efficiency of production in firms of that sector.

### 5.7.1 Changes in Welfare

Our results show that the economy gains under each of the four simulations. This implies that improved efficiency of transport sectors under all the four scenarios would have a welfare enhancing impact for the economy. However, the extent of gains varies across experiments.

We observe that welfare gains for the economy vary between 0.042 per cent under Simulation-1 to 0.015 per cent under Simulation-4 depending upon the wedge that has been knocked off (Table 5.3). There are corresponding gains in trade and output.

### Returns to Factors

As the economy adjusts to the new equilibrium, resources will be allocated more efficiently as compared to the base equilibrium. The real returns to all factors of production, land, labour and capital, increase.

**Table 5.3: Percentage Change in Macro Variables, Implicit Import Tariff Simulations**

S. No.	Economic Indicator	Sim1	Sim2	Sim3	Sim4
1	GDP	0.0423	0.0326	0.0213	0.0148
2	Export	0.7361	0.5679	0.3703	0.2581
3	Import	0.5238	0.4041	0.2635	0.1837
4	Output	0.0247	0.0191	0.0124	0.0087
5	Real Returns to Land	0.0427	0.0329	0.0215	0.0150
6	Real Returns to Labor	0.0789	0.0609	0.0397	0.0277
7	Real Returns to Capital	0.0678	0.0523	0.0341	0.0238

Source: Our simulation results

**Table 5.4: Absolute Change in Variables based on 2011-12 (Rs Crore), Implicit Import Tariff Simulations**

		Sim1	Sim2	Sim3	Sim4
1	GDP	3,484	2,688	1,753	1,222
2	Export	10,742	8,287	5,404	3,767
3	Import	12,289	9,480	6,183	4,309

Source: Our simulation results

### 5.7.2 Scale Effects

Scale effect, an important indicator of efficient production, is measured as output per firm. Firms in the manufacturing sector have been modelled to operate under monopolistic competition. Under the assumption of free entry and exit, as the total output in a sector expands in country, new firms may join in and vice versa. The positive scale effect refers to an increase in output per firm effect may be considered as an indicator of enhanced scale and reduced costs in the situation of monopolistic competition in the relevant manufacturing sector. A negative scale effect refers to a decline in output per firm.

As suggested by the design of our simulations, efficiency reforms in the transport service sectors would lead to lower costs of service delivery for the end consumer. Access to relatively low priced transport services would reduce the costs for firms with sectors under monopolistic competition in the medium-to-long run. While the firms are permitted to move in and out of the industry, only the efficient ones would stay in business. Competitive pressures leading to increasing returns of scale would show up as efficiency improvements in sectors. This would result in higher values of output per firm as the firms strive to achieve more efficient plant size and lower per unit costs. Thus the gains in economic welfare are

expected to come from improved allocation of resources, lower prices to consumers and business firms, and availability of more varieties to consumers. The realisation of economies of scale in manufacturing reinforces these welfare-enhancing effects.

The results of our demonstrative experiments bring out positive scale effects for all sectors of manufacturing.

Even though the magnitude of scale effects varies across simulations, the pattern remains promising for the economy in each simulated scenario. We discuss the results of Simulation 3 as presented in Table A.5.1. The highest improvements are observed in woollen textiles (0.20 per cent), textile products including wearing apparel (0.19 per cent), silk textiles (0.18 per cent), art silk, synthetic fibre textiles (0.15 per cent), cotton textiles<sup>1</sup> (0.11 per cent), and tea and coffee processing (0.07 per cent). It may be noticed that these sectors have a high transport intensity measured as the share of five transport services in total input costs. Transport services account for as much as 11.5 per cent of the total input use in woollen textiles (Table A.5.2). Similar figures for silk textiles are 6.1 per cent, 8 per cent for art silk, synthetic fibre textiles, 16.9 per cent for cotton textiles and 32.5 per cent for tea and coffee processing. This shows that the sectors that are heavy users of transport intensity stand to benefit the most in terms of efficiency improvements. Transport intensity measures of all sectors are presented in Table A.5.2.

### **5.7.3 Environmental Implications**

Economic development is becoming increasingly sensitive with regard to environmental implications. Any present policy is assessed for its environmental impact. In this section, we present and discuss the results of our simulations with special focus on energy sectors in the Indian economy. Any changes in the energy sectors, in terms of consumption, are likely to have direct effects on the *greening* of Indian economy.

Based on the 130 sectors in the India input–output transaction table for the year 2003–04, we identify five core sectors that can be collectively referred to as the *energy* sector. These include natural gas, crude petroleum, petroleum products, coal tar products and electricity.

Various sectors of the economy have different energy requirements. We have computed energy intensities, defined as proportions of energy inputs in total inputs, across various sectors. Further, the composition of energy usage also varies across sectors with some sectors depending on a particular type of fuel. Sector-wise energy intensities for each type of fuel are presented in Table A.5.3. Figures show that two of the five transport services studied have high energy intensities.

The results of simulations indicate that enhanced efficiency of transport services will move the economy towards a new equilibrium with lower demand in each of the constituting sub-sectors of the

composite energy sector. Tables 5.5 and 5.6 present the percentage and absolute changes in final demand of energy sectors, respectively. These tables show the impact on environment.

As can be seen from Table 5.6, the final demand for each of the fuel types, under all demonstrative cases, goes down. Under the most conservative scenario of tax rationalisation (Simulation 3), the economy would realise a decline of (-) 0.017 per cent in final demand of natural gas. Similarly final demand of crude petroleum would decline by (-) 0.004 per cent, and petroleum products by (-) 0.018 per cent. Comparable declines in the final demand of coal tar products and electricity are (-) 0.01 and (-) 0.013 per cent, respectively. Even though the percentage numbers look small, these point towards greener environment.

Thus making transport sectors more efficient than their current performance levels would not only be welfare enhancing but also environment friendly.

**Table 5.5: Percentage Change in Final Demand, Energy Sectors**

SI No.	Economic Indicator	Sim 1	Sim 2	Sim 3	Sim 4
1	Natural gas	- 0.0340	- 0.0262	- 0.0171	- 0.0119
2	Crude petroleum	- 0.0103	- 0.0079	- 0.0052	- 0.0036
3	Petroleum products	- 0.0518	- 0.0399	- 0.0260	- 0.0181
4	Coal tar products	- 0.0287	- 0.0222	- 0.0145	- 0.0101
5	Electricity	- 0.0378	- 0.0292	- 0.0190	- 0.0133

Source: Our simulation results

**Table 5.6: Absolute Change in Final Demand, Energy Sectors (Rs lakh)**

SI No.	Economic Indicator	Sim1	Sim2	Sim3	Sim4
1	Natural gas	- 718864	- 554553	- 361665	- 252069
2	Crude petroleum	- 8880663	- 6850797	- 4467912	- 3113999
3	Petroleum products	- 974	- 752	- 490	- 342
4	Coal tar products	- 1246158	- 961322	- 626949	- 436964
5	Electricity	- 597	- 461	- 300	- 209

Source: Our simulation results

Some information on emissions originating from India's transport sectors is provided in Annex Tables A.5.4 to A.5.7. These Tables have been extracted verbatim from Ramachandran and Shwetmala (2009): "Emissions from India's transport sector: State-wise synthesis"

Table A.5.4 draws upon various published sources and provides estimates of emission factors for road vehicles in terms of gram per kilometre of various polluting gases, particulate matter and hydrocarbons emitted by different road vehicles. The computations are based on the assumption that buses, truck, tractors and other goods vehicles use diesel and passenger cars and two-wheelers use petrol.

The estimates of NCVs and emission coefficients for different fuel types are given in Table A.5.5. Calorie is defined as the amount of heat required to raise 1 gram of pure water from 14.5° to 15.5° Celsius at standard atmospheric pressure. One calorie is equal to 4.1855 joules. The abbreviation for

calorie is cal. A kilocalorie, abbreviated as kcal, is equal to 1000 calories. One kilocalorie is equal to 4185 joules. Tj refers to terra joules (terra is one trillion).

Table A.5.6 provides estimates of total emissions from transport operations in 2003–04. Average emissions in milligrams per square kilometre in 20 metropolitan cities are given in Table A.5.7.

## 5.8 Long Term Scenario

The preceding section provides description of the impact of tax rationalisation in transport services using four different simulations in which the implicit import tariffs in these sectors are eliminated. The provision of more efficient transport services would boost the efficiency of other sectors of production. The efficiency boost would depend on the proportional amounts of transport services consumed by these sectors. This would get reflected in sectoral export gains. We assume that the existing inefficiencies in the provision of transport services impact the export prices through implicit export taxes. Once the transport services become more efficient the exports would get further boost over and above what is depicted in Tables 5.3 and 5.4. These export taxes are computed as proportional shares of the use of transport services across all sectors of production. The taxes are normalised to a maximum of 15 per cent. We experiment with four other simulations assuming that the implicit export taxes in agricultural, mining and manufacturing sectors are now eliminated. Each of the four earlier simulations is now run superimposed with implicit export tax elimination.

It may be observed from Tables 5.7 and 5.8 that the gains in GDP, trade and returns to the factors of production are much higher than those reported in Tables 5.3 and 5.4.

**Table 5.7: Percentage Change in Macro Variables, Implicit Import and Export Tariff Simulations**

S. No.	Economic Indicator	Sim1a	Sim2a	Sim3a	Sim4a
1	GDP	0.6656	0.6559	0.6446	0.6381
2	Export	12.0544	11.8862	11.6887	11.5764
3	Import	9.0886	8.9689	8.8283	8.7485
4	Output	0.5876	0.5819	0.5753	0.5715
5	Real Returns to Land	0.8127	0.4179	0.4065	0.4000
6	Real Returns to Labor	1.2789	1.2609	1.2397	1.2277
7	Real Returns to Capital	1.2149	1.1994	1.1812	1.1708

**Table 5.8: Absolute Change in Variables based on 2011-12 (Rs Crore), Implicit Import and Export Tariff Simulations**

		Sim1a	Sim2a	Sim3a	Sim4a
1	GDP	54,797	54,001	53,066	52,535
2	Export	1,75,908	1,73,453	1,70,570	1,68,933
3	Import	2,13,217	2,10,408	2,07,111	2,05,237

## Chapter 6

### Concluding Remarks

The primary aim of this study is to prepare a comprehensive documentation on taxes and user charges in India's transport sectors. The multiplicity of transport-related taxes and charges on inputs and outputs is wide ranging and varying across sectors as well as between centre and states. This study has put together taxes and user charges in the four major transport sectors, viz. road, rail, air, and water. The existing complex tax regime adds to inefficient delivery of transport services which also suffer from various other policy distortions. The second key objective of this study is to evaluate gains to the economy when delivery of transport services becomes relatively efficient through simulating removal of tax and other policy distortions. Such an analytical exercise is implemented using a computable general equilibrium (CGE) model of the economy within the framework of input–output flow matrices. In the absence of any quantitative measures of the inefficiency levels this study computes their implicit values based on international and domestic databases on the usage of transport services and taxation thereon. Finally, the study also sheds light on some indicative relationship between efficient provision of transport services and greening of the economy.

The current transport pricing system is an accumulation of multiple taxes and user charges implemented at different points of time at varying levels of governance. In addition, fuel tax is an integral part of transport pricing. The taxation structure is quite different across modes and states. This is partly due to constitutional mandate. The central government levies indirect taxes in the forms of union excise, import duty and service tax whereas the state governments levy sales tax/VAT, motor vehicle tax (MVT), and passenger and goods tax (P&GT). Taxes are imposed on inputs as well as outputs of transport services, thus affecting the cost and price structure in these sectors. Within the road sector, about two thirds of total tax revenue is collected by state governments. The tax differentiation in this sector is determined by a number of parameters that vary across states, uses and types. Tax burden, measured as sectoral tax to sectoral value added, is 16 per cent in aviation and road sectors and 14 per cent in water transport sector. Overall, the aggregate tax burden including petroleum is about 30 per cent.

Apart from taxes, governments also raise revenues through user charges. The toll charges are used mainly for the development and maintenance of road infrastructure. Similarly, route navigation facility charges; landing, parking and housing charges; terminal navigation landing charges; and service charges for the extension of ATC watch-towers are some of the user charges in the aviation sector. Ports also collect several user charges for port services.

Inefficiencies in transport sectors get transmitted to other sectors of the economy as some of the sectors are relatively heavy users of transport services and have strong linkages with rest of the economy.

India's usage of transport services as intermediate inputs is 4 per cent of the economy's output (transport intensity). Moreover, eight out of the top 10 high transport using sectors have transport



intensity of more than 4 per cent. Each of these eight sectors has high backward or / and forward linkages except water transport.

India's transport intensity is the highest among a group of eleven developed and developing countries. The transport intensity in India is 11 per cent higher than that of South Africa, 14 per cent higher than that of China and 38 per cent higher than that of Brazil. Such differences indicate that India uses a higher share of transport services in its production activity than other countries. This implies relatively less efficient usage of transport services. Such an inefficiency wedge may arise due to tax complexity in transport sectors along with various other reasons including financing, maintenance, pricing, governance, etc. We have used a conservative estimate of 35 per cent for this wedge. Further, the ratio of net indirect tax to output of transport sector is 4.7 per cent in India. This is higher than the corresponding value of 3.3 per cent in South Africa, 2.9 per cent in France and Germany, 2.7 per cent in Brazil, and 0.9 per cent in Thailand. While it may not be easy to quantify the impact of tax intensity and complexity within the overall inefficiency wedge of 35 per cent, we have assumed this to be less than half and hypothesised it as 15 per cent. In addition, India's transport services do not make efficient use of fuels consumed compared with the other ten countries in this group.

The impact of introducing efficiency in transport services is assessed in a CGE framework under alternative scenarios. The results show that the economy gains through improved efficiency of transport sectors. However, the extent of gains varies across experiments. There are corresponding gains in trade and output. The real returns to the factors of production, viz. land, labour, and capital, register an increase. Positive scale effects are observed for the manufacturing sectors particularly for heavy users of transport. Enhanced efficiency of transport services lowers demand for energy in the economy. Our analysis shows that increased efficiency of transport sectors leads to welfare gains in an environment friendly manner.

Our documentation of taxes and user charges in various sectors of transport indicates that the prevailing regime is quite complex and not amenable to a meaningful analysis of its objectives and the impact on the national and state economies. There are wide differentials in tax regimes across states. Intra-modal tax structures are also complex within each state. Taxes on various categories of fuel vary within and across states. The issue of incorporating externalities of social costs including congestion and pollution do not seem to have been addressed while formulating the tax regimes. This has resulted in less than efficient delivery of transport services which would, in turn, affect the efficiency of other sectors.

Our research brings forth the need to establish a task force on transport taxes and user charges. The task force would chart out a model act on transport taxes and user charges. This would then be circulated among states and union territories for their consideration of adoption. Relatively uniform and transparent tax regime would facilitate the country to move towards a common market<sup>17</sup>.

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<sup>17</sup> This Act may be somewhat analogous to the Model Act on Agricultural Marketing (2003).

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**Table A.2.1: Details of Indirect Tax and Non-Tax Revenues by Transport Modes, 2009–10 (Rs crore)**  
 - part 1 (indirect tax revenue aggregation scheme)

Civil Aviation	CENTRE							STATES					Total Centre and States	
	Customs	Excise	Service Tax				Centre Total	Taxes on Sales, Trade, etc.			Other Taxes and Duties on Commodities and Services	States Total		
	Aircraft and vessels*	Aircraft, space craft and parts thereof	Air travel agent services	Airport services	Transport of goods by air	Transport of passengers embarking on international journey by air, other than economy class passengers	Central Sales Tax Act	State Sales Tax Act/VAT	Surcharge on sales tax	Foreign travel tax	Inland air travel tax			
	718.4	5.3	163.6	393.7	64.0	505.0	<b>1850.1</b>	NA	NA	NA	0.0	0.2	<b>0.2</b>	<b>1850.3</b>

CENTRE													
Customs	Excise					Service Tax							Centre Total
Motor vehicles and parts thereof	Tyre, tubes and flaps	Motor cars and other motor vehicles for the transport of persons	Public transport type passenger motor vehicles and motor vehicles for the transport of goods	Two wheelers	Parts and accessories of motor vehicles	Rent-a-cab scheme operator services	Tour operator services	Goods transport operator services	Service on repair provided by authorised service station for motor car and two wheeled vehicles	Cargo handling services	Transport of goods by good	Travel agents (other than Air travel agents )	
4111.6	596.8	3958.4	640.7	319.1	1218.1	237.0	147.9	5.4	287.5	485.9	2644.0	11.3	<b>14663.8</b>
STATES													
Taxes on Sales, Trade, etc.			Taxes on Vehicle										
Central Sales Tax Act	State Sales Tax Act / VAT	Surcharge on sales tax	Indian Motor Vehicles Act	State Motor Vehicles Taxation Act	State toll tax	Services and service fees	Other receipts	Deduct - refunds	Total				
NA	NA	NA	4378.1	14071.3	0.0	2.0	1071.1	0.0	19522.5				
STATES										Total Centre and States			
Taxes on goods and passengers							States Total						
Tax collections	Tolls on roads	Tax collections-passenger tax	Tax collections - goods tax	Services and service fees	Other receipts	Total							
26.0	331.4	430.6	299.2	0.0	153.3	9793.9	<b>29316.4</b>			<b>43980.2</b>			

Rail	CENTRE					STATES					Total Centre and States
	Customs	Excise	Service Tax		Centre Total	Taxes on Sales, Trade, etc.			Other Taxes and Duties on Commodities and Services	States Total	
	Railway locomotive and materials	Railway or tramway locomotives rolling stock and parts thereof	Rail travel agent services	Transport of goods in container by rail by any person		Central Sales Tax Act	State Sales Tax Act / VAT	Surcharge on sales tax	Tax on railway passenger fares		
	277.7	105.7	13.0	119.2	515.6	NA	NA	NA	0.3	0.3	515.9

Water	CENTRE								STATES				Total Centre and States	
	Customs	Excise	Service Tax				Centre Total	Taxes on Sales, Trade, etc.			States Total			
		Ships, boats and floating structures	Steamer Agent Services	Port Services	Dredging Service of River, Port, Harbour, Backwater or Estuary	Ship management services	Transport of persons by cruise ship	Transport of Coastal Goods & Goods Through National Waterways		Central Sales Tax Act	State Sales Tax Act/VAT	Surcharge on Sales Tax		
	NA	0.6	75.9	1030.4	198.0	65.9	1.5	76.7	1448.9	NA	NA	NA	NA	1448.9

Petroleum	CENTRE				STATES			Total Centre and States	
	Customs duty	Cess On crude oil	Excise duty	Others (includes service tax)	Centre Total	Sales Tax / VAT	Octroi, duties (including electricity duty)		States Total
	4562.7	6558.6	62480.0	981.9	<b>74583.2</b>	64998.7	1888.0	<b>66886.7</b>	<b>141469.9</b>
Petroleum in transport sector (@ 50% of total petroleum)					<b>37291.6</b>			<b>33443.4</b>	<b>70735.0</b>

*Notes:*

1. Custom revenue figures for vessels and other water-transport-related goods are not available separately. The statistics published by DGCI&S combine vessels and aircraft together. Therefore, custom revenue of civil aviation includes customs on aircraft and vessels.
2. Inland Air Travel Tax and Foreign Travel Tax for states are aggregated under civil aviation.
3. State VAT / sales tax revenue figures for transport related commodities are not available and, therefore, sales tax revenues are not included in state column.
4. Tax on goods and passengers includes taxes on inland waterways transport as well. However, we aggregate this revenue under road transport.
5. State revenue in rail consists of "Tax on Railway Passenger Fares" under the head "Other Taxes and Duties on Commodities and Services" for Chhattisgarh, Punjab, and West Bengal.
7. Taxes on vehicles and taxes on goods and passengers collected by UTs are aggregated under state revenue column.
8. Fifty per cent of total petroleum products is used by the transport sector according to Energy Statistics 2011 by CSO.
9. Revenues from service tax on tour operator services, goods transport operator services, and cargo handling services are not available by modes. We assumed these revenues under road transport sector.

*Sources:*

1. Statistics of the Customs and Excise Revenue Collections of the Indian Union, DGCI&S, Ministry of Commerce and Industry, Gol.
2. Petroleum Planning and Analysis Cell (PPAC) (Ministry of Petroleum and Natural Gas, Government of India)
3. Budget documents of state and Centre
4. National Accounts Statistics, Centrals Statistical Organisation (CSO)
5. Energy Statistics 2011, CSO

**Table A.2.1 – part 2 (Non-Tax revenue aggregation scheme)**

Civil aviation
<b>Major Head 1053-ACCOUNT of RECEIPTS from CIVIL AVIATION</b>
501-Service and Service Fees
800-Other Receipts
900-Deduct-Refunds
<b>Total: Receipts from Civil Aviation</b>
Road
<b>Major Head 1054-ACCOUNT of RECEIPTS from ROADS AND BRIDGES</b>
011-Rent
101-National High Ways Permanent Bridges
102-Tolls on Roads
800-Other Receipts
900-Deduct-Refunds
<b>Total: Receipts from Roads and Bridges</b>
<b>Major Head 1055-ACCOUNT of RECEIPTS from ROAD TRANSPORT</b>
101-Receipts under Rail Road Co-ordination
201-Government Transport Services
701-Government Transport Services
800-Other Receipts
900-Deduct-Refunds
<b>Total: Receipts from Road Transport</b>
Rail
<b>Major Head 0050--Dividends and Profits--</b>
102 Contributions from Rlys
104 Contributions in lieu of tax on Railway Passenger fare
<b>Major Head 1001--Indian Railways--Miscellaneous Receipts--</b>
<b>01--Commercial Lines--</b>
102-Subsidy from General Revenues towards Dividend Relief and Other concessions
103-Government share of Surplus Profits from subsidised companies
105-Railway Recruitment Board
200-Miscellaneous Receipts
<b>TOTAL (01)</b>

<b>02--Strategic Lines--</b>
102-Subsidy from General Revenues towards Dividend Relief and Other Concessions
<b>TOTAL (02)</b>
<b>TOTAL 1001</b>
<b>Major Head 1002--Indian Railways--Commercial Lines--</b>
01--Coaching Earnings--
03--Sundry Other Earnings
0--Suspense
<b>TOTAL 1002</b>
<b>Major Head 1003--Indian Railways--Strategic Lines--</b>
01-- Coaching Earnings--
02-- Goods Earnings
03-- Sundry Other Earnings
<b>TOTAL 1003</b>
<b>Water</b>
<b>Major Head 1051-ACCOUNT of RECEIPTS from PORTS AND LIGHT HOUSES</b>
<b>01-Major Ports-</b>
101-Receipts from Ferry Services
103-Registration and other fees
800-Other Receipts
<b>Total: 01</b>
<b>02-Minor Ports-</b>
102-Receipts from Welfare Organisations for seamen
103-Registration and other fees
800-Other Receipts
900-Deduct- Refunds
<b>Total: 02</b>
<b>03-Light Houses and Lightships-</b>
101-Light Dues
800-Other Receipts
<b>Total: 03</b>
<b>80-General-</b>
800-Other Receipts



900-Deduct-Refunds
<b>Total: 80</b>
<b>Total: Receipts from Ports and Light Houses</b>
<b>Major Head 1052-ACCOUNT of RECEIPTS from SHIPPING</b>
<b>01-Overseas Shipping-</b>
103-Receipts from Shipping services
800-Other Receipts
<b>02-Coastal Shipping-</b>
101-Survey Fees
102-Registration and Other Fees
103-Receipts from Shipping services
800-Other Receipts
<b>80-General-</b>
800-Other Receipts
<b>Total: Receipts from Shipping</b>
<b>Major Head 1056-ACCOUNT of RECEIPTS from INLAND WATER TRANSPORT</b>
101-River Navigation Department/ Passenger Launch Services in Chilika Lake
103-Passenger Launch Services on other places
201- Water Transport Services
800-Other Receipts
900-Deduct- Refunds
<b>Total: Receipts from inland water Transport</b>

Source: Budget documents of state and Centre

# Central Taxes

**Table A.2.2: Excise and Customs Revenue (Rs 000') 2009–10**

<b>Sector</b>	<b>Customs (0037*)</b>		<b>Excise (0038*)</b>	
Civil aviation	Aircraft and vessels# (47)	7,184,429	Aircraft, spacecraft and parts thereof (131)	53,142
Roads	Motor vehicles and parts thereof (46)	41,115,579	Tyre, tubes and flaps (62)	5,968,309
			Motor cars and other motor vehicles for the transport of persons (128)	39,583,522
			Public transport type passenger motor vehicles and motor vehicles for the transport of goods (129)	6,407,491
			Two wheelers (130)	3,191,382
			Parts and accessories of motor vehicles (130A)	12,181,461
Rail	Railway locomotive and materials (45)	2,776,764	Railway or tramway locomotives rolling stock and parts thereof (126)	1,057,056
Water Transport			Ships, boats and floating structures (132)	5,781
Energy	Petroleum oils and oils obtained from bituminous minerals, crude (7)	17,516,680	Motor spirit (34)	248,094,467
	Petroleum oils and oils obtained from bituminous minerals, other than crude (8)	33,781,589	Kerosene (35)	2,230,468
	Other mineral fuels, oils, waxes and bituminous substances (9)	26,249,345	R.D. oil (36)	231,300,454
			Diesel oil N.E.S. (37)	1,879,202
			Petroleum gases and other gaseous hydrocarbons (39)	7,054,439
Total		128,624,386		559,007,174
Gross total of all commodities		<b>858,473,492</b>		1,181,105,728

*Source:* Statistics of the Customs and Excise Revenue Collections of the Indian Union, DGCI&S, Ministry of Commerce and Industry, GOI.

*Notes:* Numbers in parenthesis are budget head.

\* Major head of accounting structure of union and state governments

# Custom revenue figures for vessels and other water transport related goods are not available separately. The statistics published by DGCI&S combine vessels and aircraft together. Therefore, custom revenue of civil aviation includes customs on aircraft and vessels.

**Table A.2.3: Customs Tariff Rate of Air Transport Related Goods as on 1-03-2011 (%)**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Basic	CVD	Spl CVD	Total Duty with 2% + 1% E/C	Import Policy
Chapter 88: Aircraft, spacecraft and parts thereof	8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	88021100	Helicopters of an unladen weight not exceeding 2000 kg.	10	Note	4		Restd
			88021200	Helicopters of an unladen weight exceeding 2000 kg.	10	Note	4		Restd
			88022000	Aeroplanes and other aircraft of an unladen weight not exceeding 2000 kg.	2.5	Note	4		Restd
			88023000	Aeroplanes and other aircraft of an unladen weight exceeding 2000 kg but not exceeding 15000 kg.	2.5	Note	4		Restd
			88024000	Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg.	2.5	Note	4		Restd
	8803	Parts of goods of heading 8801 or 8802	88031000	Propellers and rotors and parts thereof	2.5	0	4	6.678	Free
			88033000	Other parts of aeroplanes or helicopters	2.5	0	4	6.678	Free
			88039000	Other	10	0	4	14.712	Free
	8805	Aircraft landing gear; deck arrestors or similar gear; ground flying trainers; parts of the foregoing articles	88052100	Air combat simulators and parts thereof	10	0	4	14.712	Free

Source: Goyal, Arun (2011), Big's Easy Reference Customs Tariff 2011–2012, 30th Edition (as on 01-03-2011)

Note: Private aircrafts are levied excise duty at 10% plus "Education Cess" (2%) and "Secondary and Higher Education Cess" (1%)

**Table A.2.4: Customs Tariff Rates of Road Transport Related Goods as on 1-03-2011 (%)**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Basic	CVD	Spl CVD	Total Duty with 2% + 1% E/C	Import Policy
Chapter 87: Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	8702	Motor vehicles for the transport of ten or more persons, including the driver	87029099	Other	10	10.3	4	26.849	Free
	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	87032391	Of cylinder capacity exceeding 1500 cc but not exceeding 3000 cc: Motor cars	100	22.66	4	159.667	Free
			87032410	Of cylinder capacity exceeding 3000 cc: Vehicles principally designed for the transport of more than seven person, including the driver	100	22 + Rs 15,000 per unit	4		Free
			87032491	Motor cars	100	22.66	4	159.667	Free
			87032499	Others	100	22.66	4	159.667	Free
			87033291	Other vehicles, with compression Ignition internal combustion piston engine (diesel or semi-diesel) of cylinder capacity exceeding 1500 cc but not exceeding 2500 cc: Motor cars	100	22.66	4	159.667	Free
			87033299	Of cylinder capacity exceeding 1,500 cc	100	22.66	4	159.667	Free

				but not exceeding 2,500 cc : Others					
			87033391	Of cylinder capacity exceeding 2,500 cc : Motor cars	100	22.66	4	159.667	Free
			87033399	Others	100	22.66	4	159.667	Free
			87039090	Other : Others (not electrically operated)	100	22.66	4	159.667	Free
	8704	Motor vehicles for the transport of goods	87041010	Dumpers designed for off-highway use: with net weight (excluding payload) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	10	10.3	4	26.849	Free
			87041090	Dumpers designed for off-highway use : Other	10	22.66	4	41.413	Free
			87042319	g.v.w. exceeding 20 tonnes : Lorries and trucks: Other	10	10.3	4	26.849	Free
			87042390	Other	10	10.3	4	26.849	Free
			87049090	Other: Lorries and trucks:: other	10	22.66	4	41.413	Free
	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods			10	10.3	4	26.849	Free
	8706	Chassis fitted with engines, for the motor vehicles of heading 8701 to 8705	87060029	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 : For the vehicles of heading 8702: Other	10	10.3 + 10000 per chassis	4		Free
	8707	Bodies (including cabs), for the motor vehicles of heading 8701 to 8705			10	10.3	4	26.849	Free
	8708	Parts and accessories of the motor vehicles of heading 8701 to 8705			10	10.3	4	26.849	Free
	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the	87091900	Vehicles : Other	10	10.3	4	26.849	Free

		type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the foregoing vehicles							
			87099000	parts	10	10.3	4	26.849	Free
	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars			100	10.3	4	133.187	Free
	8712	Bicycles and other cycles (including delivery tricycles), not motorised			10	0	4	14.712	Free
	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled			10	0	4	14.712	Free
	8714	Parts and accessories of vehicles of heading 8711 to 8713			10	10.3	4	26.849	Free
	8715	Baby carriages and parts thereof			10	10.3	4	26.849	Free
	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof			10	10.3	4	26.849	Free

Source: Goyal, Arun (2011), Big's Easy Reference Customs Tariff 2011–2012, 30th Edition (as on 01-03-2011)

**Table A.2.5: Customs Tariff Rates of Rail Transport Related Goods as on 1-03-2011 (%)**

Chapter	Sub-heading	Sub-heading description	Basic	CVD	Spl CVD	Total duty with 2% + 1% E/C	Import policy
Chapter 86: Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fitting and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	10	5.15	4	20.78	Free
	8604	Railway or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)	10	5.15	4	20.78	Free
	8606	Railway or tramway goods vans and wagons, not self-propelled	10	5.15	4	20.78	Free
	8607	Parts of railway or tramway locomotives or rolling-stock	10	10.3	4	26.849	Free
	8608	Railway or tramway track fixtures and fittings; mechanical (including electro mechanical) signalling, safety or traffic control equipments for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing	10	10.3	4	26.849	Free

Source: Goyal, Arun (2011), Big's Easy Reference Customs Tariff 2011–2012, 30th Edition (as on 01-03-2011)



**Table A.2.6: Customs Tariff Rates of Water Transport Related Goods as on 1-03-2011 (%)**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Basic	CVD	Special CVD	Total Duty with 2% + 1% E/C	Import Policy
Chapter 89: Ships, Boats and Floating Structure	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods			10	5.15	4	20.78	Free
	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products			10	0	4	14.712	Free
	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes			10	10.3	4	26.849	Free
	8904	Tugs and pusher craft			10	5.15	4	20.78	Free
	8905	Light vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms			10	5.15	4	20.78	Free
	8906	Other vessels, including warships and lifeboats other than rowing boats			10	5.15	4	20.78	Restd (warships only)
	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)	89079000	Other	10	10.3	4	26.849	Free
	8908	Vessels and other floating structure for breaking up			2.5	10.3	0	13.449	Free

Source: Goyal, Arun (2011), Big's Easy Reference Customs Tariff 2011–2012, 30th Edition (as on 01-03-2011)

**Table A.2.7: Central Excise and Customs Tariff on Petroleum Products 2011–12 (effective 01-03-11)**

Particulars		CUSTOMS			CENTRAL EXCISE		
		Basic Customs Duty	Additional Customs Duty (CVD)	Additional Customs Duty	Basic CENVAT	Special Additional Excise Duty	Additional Excise Duty
<b>Crude Petroleum</b>		5% + Rs 50/MT as NCCD			Nil + Rs2500/MT as Cess + Rs50/ MT as NCCD		
<b>Petrol</b>		7.5%	Rs 6.35/l + Rs 6.00/l SAD	Rs 2.00/ltr.	Rs 6.35/l	Rs 6/l	Rs 2.00/l
<b>Petrol (branded)</b>					Rs 7.50/l	Rs 6/l	Rs2.00/l
<b>High Speed Diesel</b>		7.5%	Rs 2.60/l	Rs 2.00/l	Rs 2.60/l		Rs 2.00/l
<b>High Speed Diesel (branded)</b>					Rs 3.75/l		Rs 2.00/l
<b>LPG</b>	Domestic	Nil	Nil		Nil		
	Non - domestic	5.0%	8.0%		8.0%		
<b>Kerosene</b>	PDS	Nil	Nil		Nil		
	Non PDS	10.0%	14.0%		14.0%		
<b>Aviation Turbine Fuel</b>		Nil	8%		8%		
<b>Naphtha</b>	Non- fertilizer	5.0%	14.0%		14.0%		
	Fertilizer	Nil	Nil		Nil		
<b>Bitumen and Asphalt</b>		10.0%	14.0%		14.0%		
<b>Furnace Oil</b>	Fertilizer	Nil	Nil		Nil		

	Non- fertilizer	10.0%	14.0%		14.0%		
<b>Light Diesel Oil</b>		10.0%	14% + Rs. 2.50/ Ltr		14% + Rs. 2.50/ Ltr		
<b>Liquefied Natural Gas</b>		5.0%	Nil		Nil		
<b>Low Sulphur Heavy Stock/ HPS and Other Res.</b>	Fertilizer	10.0%	Nil		Nil		
	Non- fertilizer	10.0%	14.0%		14.0%		
<b>Lube Oil/Greases</b>		10.0%	14.0%		14.0%		
<b>Natural Gas [Gaseous state]</b>		5.0%	Nil		Nil		
<b>Petroleum Coke</b>		2.5%	14.0%		14.0%		
<b>Petroleum Jelly</b>		10.0%	14.0%		14.0%		
<b>Waxes all types</b>		10.0%	14.0%		14.0%		

Source: Petroleum Planning & Analysis Cell (PPAC), Ministry of Petroleum and Natural Gas, Government of India.

**Table A.2.8: Central Excise Tariff Rate of Air Transport Related Goods as on 1-03-2011**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
Chapter 88: Aircraft, spacecraft and parts thereof	8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	88021100	Helicopters of an unladen weight not exceeding 2000 kg.	u	10
			88021200	Helicopters of an unladen weight exceeding 2000 kg.	u	10
			88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg.	u	10
			88023000	Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg. but not exceeding 15000 kg.	u	10
			88024000	Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg.	u	10
			88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Nil
	8803	Parts of goods of heading 8801 or 8802	88031000	Propellers and rotors and parts thereof	kg	10
			88032000	Under-carriages and parts thereof	kg	10
			88033000	Other parts of aeroplanes or helicopters	kg	10
			88039000	Other	kg	10
	8805	Aircraft landing gear; deck arrestors or similar gear; ground flying trainers; parts of the foregoing articles	880510	Aircraft landing gear and parts thereof; deck arrestor or similar gear and parts thereof:	u	5

Source: Jain, R. K. (2011), Central Excise Tariff of India 2011–12, 61st Edition (as on 01-03-2011).

Note: "Education Cess" (2%) and "Secondary and Higher Education Cess" (1%)

**Table A.2.9: Central Excise Tariff of Land Transport Related Goods as on 1-03-2011**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
Chapter 87: Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	8702	Motor vehicles for the transport of ten or more persons, including the driver	870210	With compression-ignition internal combustion piston engine (diesel or semi-diesel)		
				Vehicles for transport of not more than 13 persons, including the driver:		
			87021011	Integrated monocoque vehicle	u	22% + Rs 20,000 per unit
			87021012	Air-conditioned vehicle	u	22% + Rs 20,000 per unit
			87021019	Vehicles for transport of not more than 13 persons, including the driver: Other	u	22% + Rs 20,000 per unit
				Other		
			8702 10 91	Integrated monocoque vehicle	u	10
			8702 10 92	Air-conditioned vehicle	u	10
			8702 10 99	Other	u	10
			8702 90	Other		
				Vehicles for transport of not more than 13 persons, including the driver:		
			8702 90 11	Integrated monocoque vehicle	u	22% + Rs 20,000 per unit
			8702 90 12	Air-conditioned vehicle	u	22% + Rs 20,000 per unit

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
			8702 90 13	Electrically operated	u	22% + Rs 20,000 per unit
			8702 90 19	Other	u	22% + Rs 20,000 per unit
			8702 90 20	Electrically operated vehicles not elsewhere included or specified	u	10
				Other		
			8702 90 91	Integrated monocoque vehicle	u	10
			8702 90 92	Air-conditioned vehicle	u	10
			8702 90 99	Other	u	10
	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	8703 10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	u	22
			8703 21	Of cylinder capacity not exceeding 1,000 cc	u	22
			8703 22	Of cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	22
			8703 23	Of cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	u	22% + Rs 20,000 per unit
			8703 24	Of cylinder capacity exceeding 3,000 cc	u	22% + Rs 20,000 per unit
			8703 31	Of cylinder capacity not exceeding 1,500 cc	u	22
			8706 32	Of cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc		

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
			8703 32 10	Vehicles principally designed for the transport of more than seven persons, including the driver	u	22% + Rs 20,000 per unit
			8703 32 20	Three-wheeled vehicles	u	22
				Other		
			8703 32 91	Motor cars	u	22% + Rs 20,000 per unit
			8703 32 92	Specialised transport vehicles such as ambulances, prison vans and the like	u	22% + Rs 20,000 per unit
			8703 32 99	Other	u	22% + Rs 20,000 per unit
			8703 33	Of cylinder capacity exceeding 2,500 cc	u	22% + Rs 20,000 per unit
			8703 90	Other		
			8703 90 10	Electrically operated		22
			8703 90 90	Other		22% + Rs 20,000 per unit
	8704	Motor vehicles for the transport of goods	87041010	Dumpers designed for off-highway use with net weight (excluding payload) exceeding 8 tonnes and maximum pay-load capacity not less than 10 tonnes	u	10
			87041090	Other		22

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
			870421	g.v.w. not exceeding 5 tonnes	u	10
			870422	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	u	10
			870423	g.v.w. exceeding 20 tonnes	u	10
			870431	g.v.w. not exceeding 5 tonnes		
			8704 31 10	Refrigerated	u	22
			8704 31 20	Three-wheeled motor vehicles	u	10
			8704 31 90	Other	u	22
			870432	g.v.w. exceeding 5 tonnes		22
			870490	Other	u	22
	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods			u	10
	8706	Chassis fitted with engines, for the motor vehicles of heading 8701 to 8705	870600	Chassis fitted with engines, for motor vehicles of headings 8701 to 8705:		
				For the tractors of heading 8701		
			8706 00 11	Of engine	u	10
			8706 00 19	Other	u	10
				For the vehicles of heading 8702		
			8706 00 21	For transport of not more	u	22



Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
				than 13 persons, including the driver		
			8707 00 29	Other	u	10% + Rs 10,000 per chassis
				For the motor vehicles of heading 8703		
			8706 00 31	For three-wheeled vehicles	u	10
			8706 00 39	Other	u	22
				For the motor vehicles of heading 8704	u	10
			8706 00 41	For three-wheeled motor vehicles	u	10
			8706 00 42	For vehicles other than petrol driven	u	10% + Rs 10,000 per chassis
			8706 00 43	For dumpers covered in the heading 8704	u	22% + Rs 10,000 per chassis
			8706 00 49	Other	u	22% + R. 10,000 per chassis
			8706 00 50	For the motor vehicles of heading 8705	u	10
	8707	Bodies (including cabs), for the motor vehicles of heading 8701 to 8705			u	10
	8708	Parts and accessories of the motor vehicles of heading 8701 to 8705	8708 21 00	safety seat belts	u	10
				All others	kg.	10
	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, tractors of the type used on railway station platforms, parts of the	8709 90 00	Parts	kg.	10

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
		foregoing vehicles				
				All others	u	10
	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars			u	10
	8712	Bicycles and other cycles (including delivery tricycles), not motorised			u	10
	8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled			u	Nil
	8714	Parts and accessories of vehicles of heading 8711 to 8713			Kg./u	10
	8715	baby carriages and parts thereof			Kg./u	10
	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof			Kg./u	10

Source: Jain, R. K. (2011), Central Excise Tariff of India 2011–12, 61st Edition (as on 01-03-2011)

Note: "Education Cess" (2%) and "Secondary and Higher Education Cess" (1%)

**Table A.2.10: Central Excise Tariff Rates of Rail Transport Related Goods as on 1-03-2011**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
Chapter 86: Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fitting and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	8601	Rail locomotives powered from an external source of electricity or by electric accumulators			u	10
	8602	Other rail locomotives; locomotive			u	10
	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604			u	10
	8604	Railway or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)			u	10
	8606	Railway or tramway goods vans and wagons, not self-propelled			u	10
	8607	Parts of railway or tramway locomotives or rolling-stock			kg.	10
	8608	Railway or tramway track fixtures and fittings; mechanical (including electro mechanical) signalling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing			kg.	10

Source: Jain, R. K. (2011), Central Excise Tariff of India, 2011–12, 61st Edition (as on 01-03-2011)

**Table A.2.11: Central Excise Tariff of Water Transport Related Goods as on 1-03-2011**

Chapter	Sub-heading	Sub-heading Description	HS Code	Item Description	Unit	Rate of Duty (%)
Chapter 89: Ships, boats and floating structure	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods			u	5
	8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products			u	Nil
	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes			u	10
	8904	Tugs and pusher craft			u	5
	8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms			u	5
	8906	Other vessels, including warships and lifeboats other than rowing boats	8906 10 00	Warships	u	Nil
			8906 90 00	Other	u	5
	8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)			u	10
	8908	Vessels and other floating structure for breaking up			u	10

Source: Jain, R. K. (2011), Central Excise Tariff of India 2011–12, 61st Edition (as on 01-03-2011)

**Table A.2.12: Revenue from Service Tax (0044\*) of Union Government (Rs 000') 2009–10**

Sectors	Services	Revenue	Date of Introduction
Civil aviation	Air travel agent services	1635706	01-07-1997
	Airport services	3937417	10-09-2004
	Transport of goods by air	639769	10-09-2004
	Transport of passengers embarking on international journey by air, other than economic class passengers	5050368	01-05-2006
Total		11263260	
Roads	Rent-a-cab scheme operator services	2369760	16-07-1997
	Tour operator services <sup>#</sup>	1478676	01-09-1997
	Goods transport operator services <sup>#</sup>	54427	
	Service on repair provided by authorised service station for motor car and two wheeled vehicles	2874669	
	Cargo handling services <sup>#</sup>	4859035	16-08-2002
	Transport of goods by road	26440107	01-01-2005
	Travel agents (other than Air travel agents)	113488	10-09-2004
	Total		38190162
Rail	Rail travel agent services	130082	16-08-2002
	Transport of goods in container by rail by any person	1192413	01-05-2006
Total		1322495	
Water transport	Steamer agent services	759005	15-06-1997
	Port services	10303745	16-07-2001 (Major) 01-0716-06-2005-2003 (Other)
	Dredging service of river, port, harbour, backwater or estuary	1980057	
	Ship management services	658501	01-05-2006
	Transport of persons by cruise ship	14925	01-05-2006
	Transport of coastal goods and goods through national waterways	766614	01-09-2009
	Total		14482847
Grand total (all services)		4,12,20,42,56	

Source: Finance Accounts, Union Government, 2009–10, Controller General of Accounts, Department of Expenditure, and Directorate of Service Tax, Mumbai, Department of Revenue, Ministry of Finance, Government of India.

Note: This table shows the revenues for union government only. Service wise state level revenue figures are not available.

\* Major head of accounting structure of union and state governments.

# Revenues from service tax on tour operator services, goods transport operator services, and cargo handling services are not available by modes. We assumed these revenues under road transport sector.

**Table A.2.13: Toll Tax Collection Statement for the Period from 2009–10 to 2010–11 (Rs lakh)**

Sl.	State	Station	Bridge/Setu	2009–10	2010–2011	
1	Chattisgarh	Raipur-I	Shakti Nala	171.14	209.37	
2		Raipur-I I	Shivnath River	169.19	309.39	
3		Jagdapur	Indrawati	73.64	103.51	
		Sub-Total		413.97	622.27	
4		Haldwani	Koshi Setu	80.75	75.85	
5		Uttarkashi/ Bhakhari	Yamunotri /Dharasu	6.35	0.00	
6	Uttarakhand	Roorkee	Song Setu	70.87	91.42	
7		Roorkee	Rwasan Setu	140.04	163.53	
8		Roorkee	Ghadera Setu	0.00	0 <sup>.00</sup>	
		Sub-Total		298.01	330.80	
9		Varanasi	Sai Bridge	106.55	106.55	
10		Lucknow	Sarayan Setu	137.11	80.05	
11		Gorakhpur	Ami Setu	61.49	36.67	
12		Mirzapur	Khajuri Bridge	48.63	74.31	
13		Ghazipur	Beso Bridge	98.17	26.77	
14		Ghazipur	Mahighat/Jai Prabha	13.01	14.76	
15		Lucknow/Bareilly	Garra Setu	159.66	79.83	
16		Sultanpur	Pipari Setu	148.66	132.96	
17		Uttar Pradesh	Mirzapur	Rihand Bridge	29.25	31.44
18			Mirzapur	Kanhar Bridge	13.41	14.42
19			Ghazipur	Veer Abdul Hamid	16.84	19.14
20			Allahabad	C.S.Azad Setu	113.16	114.17
21	Allahabad		Tones Setu	26.55	26.55	
22	Jhansi		Kane Setu	22.87	75.03	
23	Ghaziabad/Meerut		Yamuna River Setu	128.80	134.47	
24	Dhampur		Barrage Setu	66.00	127.48	
	Banda		Banda Ghat Setu	0.00	16.25	
	Sub-Total			1190.16	1110.85	
25	Jabalpur		Hiran Bridge	201.64	0.00	
26	Jabalpur		Tilwarghat	167.46	12.16	
27	Madhya Pradesh	Obaidulla Ganj	Parwati Bridge	147.51	0.00	
28		Shivpuri	Degree Nalla Bridge	617.60	0.00	
29		Indore	Kshipra Bridge	1208.85	452.60	
		Sub-Total		2343.06	464.76	
30		Nagpur	Waghadi/ Amravati	0.00	0.00	
31	Solapur	Wadakbal Bridge	79.67	206.81		
32	Shetphal	Lamboti Bridge	268.26	338.42		
33	Maharashtra	Nagpur	Khuni Bridge	0.00	0.00	
34		Osmanabad	Yenegur Bridge	192.51	284.68	

Sl.	State	Station	Bridge/Setu	2009-10	2010-2011
35		Pen Raigad	Savitri Bridge	355.09	338.81
		Sub-Total		895.53	1168.72
36	Kerala	Aluva/ Thiruvananthapuram	NH 47 Akkulam	136.58	156.25
37		Aroor-Palarivattom	Kundanoor Bridge	136.24	130.55
38		Kottapuram	Varapuzha NH.527	141.64	131.87
39		Kozhikode	Kozhikode Arapuzha	201.92	214.04
40		Kodungallur	Puduponnal	0.00	0.00
41		Kodungallur	Kottapuram 353/KL/17	20.79	12.44
42		Kodungallur	Chettuvai (Job 360)	11.81	7.31
43		Edapally	Cochi Bypass Panangad	270.54	236.04
			Sub-Total		919.52
44	Karnataka	Karwar	Sharavathi Bridge	130.46	151.21
45		Chitradurga Hospet	Hagari Bridge	108.29	121.49
46		Mangaluru	Nethravathi	120.39	135.06
47		Bengaluru	Veervaishnavi	118.59	108.15
			Sub-Total		477.73
48	Gujarat	Rajkot	Utawali Bridge	0.00	0.00
49		Ahmedabad	Sabarmati Bridge/LR	274.87	218.30
			Sub-Total		274.87
50	Andhra Pradesh	Hyderabad	Rudram Village Road	0.00	0.00
51		Hyderabad	Muniyaru Brige	0.00	0.00
52		Perkit	Nizamebad-Jagdapur	326.38	206.98
			Sub-Total		326.38
53	Manipur	Imphal	Senapati Bridge	0.00	4.00
54		Imphal	Liong Bridge	0.00	0.00
			Sub-Total		0.00
55	Assam	Jakhalabandha	Kaliabho more Road	32.74	98.25
56		Golakganj Abhayap	Gangadhara Bridge	160.51	72.91
			Sub-Total		193.25
57	Bihar	Guljar Bagh	M.G. Setu Bridge	828.40	538.49
58		Biharsharif	Ranjoli/Dulianala	0.00	0.00
59		Darbhanga (Ghosa Ghat)	Jhanjharpur Bridge	0.00	0.00
60		Purnea	Kari Kosi Setu	148.03	62.29
			Sub-Total		976.43
61	Tamil Nadu	Ramanathapuram	Annai Indira Gandhi	18.45	10.73

Sl.	State	Station	Bridge/Setu	2009-10	2010-2011
			Br.		
62		Namkkal	High level Br, Km 271	0.00	0.00
63		Thoothukudi	Bridge at KM 38/6 of NH-7A	0.19	0.10
		Sub-Total		18.64	10.83
64	Punjab	Mohali/Roopnagar	Sirsa Nadi Bridge	203.82	53.99
		Sub-Total		203.82	53.99
65	Rajasthan	Jaipur/Dausa	Banganga Bridge	15.14	23.08
66		Jaipur	Banas/Tonk Bridge	365.98	393.53
67		Jhalawada	ChanderBhaga	103.00	104.97
68		Reengus	ROB, Reengus	138.51	129.18
		Sub-Total		622.63	650.76
69	Orissa	Banki	Bhramani Bridge	43.72	56.59
70		Jashipur	Bandhan Bridge	75.51	73.93
71		Angul	Lingara Nallah Bridge	100.70	119.11
		Sub-Total		219.93	249.63
72	Himachal Pradesh	Pandoh	Jia Bridge		45.37
	<b>Grand Total</b>			<b>9373.93</b>	<b>7313.61</b>

Source: Rajya Sabha unstarred question no. 402 dated 24.11.2011



**Table A.2.14: State-wise Total Toll Collection of Plazas (for 2008–09, 2009–10, 2010–11 and 2011–12)**

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008–09	2009–2010	2010–11	2011–12
<b>Public Funded</b>								
1	5	Ankapalli–Visakhapatnam	Agnampudi	Andhra	872.88	915.47	972.22	1125.18
2	5	Nadigama–Icchapuram	Madapam	Andhra	1563.57	1722.97	1800.28	2003.64
3	5	Icchapuram–Srikakulam	Laxmipuram	Andhra	1206.4	1415.02	1483.66	1612.09
4	5	Chilikaluripet–Vijayawada	Kaza	Andhra	3438.22	291.59	0	
5	5	Vijayawada–Gundugolanu(31/8Km)	Pattipadu	Andhra	1323	1453.18	1662.7	1745.35
6	5	Vijayawada–Gundugolanu(53/3Km)	Kalaparru	Andhra	1363.15	1488.16	1723.67	1819.03
7	5	Rajamundry–Tuni	Krishnavaram	Andhra	2928.95	3116.74	3315.26	3567.41
8	5	Tuni–Ankapalli	Vemapadu	Andhra	3418.26	3606.68	3838.4	4102.69
9	5	Visakhapatnam–Champawati	Nathavalasa	Andhra	1177	1295.02	1464.64	1419.85
10	5	Bommuru–Gondugolanu	Tanuku	Andhra	2701.37	3281.19	3705.04	3900.47
11	5	Kavalli–Ongole	Tangtur	Andhra	3150.58	3371.65	3493.57	2492.78
12	5	Ongole–Chilikaluripet	Bolapalli	Andhra	2059.31	2100.88	2412.33	1532.86
13	5	Srikakulam–Chilakpalem	Chilkapalem	Andhra	1422.87	1659.45	1807.77	1864.7
14	5	Kavali–Nellore	Sunnambatti	Andhra	2074.2	2273.94	2415.85	2092.15

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
15	7	Islam Nagar-Katdal	Rolmamba	Andhra			1416.6	2770.9
16	7	Kadtal-Armur	Ganjaj	Andhra		856.46	1648.32	1777.88
17	7	Kothakota bypass-Kurnool	Km 200.95 (AP5)	Andhra		1158.31	4612.84	5012.73
18	7	Kurnool-Karidikonda	Amakathadu	Andhra			361.79	3074.56
19	7	Karidikonda-Marur	Kasepalli	Andhra			350.37	3086.8
20	7	Marur-AP/Karnataka Border	Marur	Andhra			836.71	2133.38
21	7	Adloor Yellareddy-Gundla Pochampally	Manoharabad	Andhra		2362.76	2862.9	3290.41
		<b>TOTAL AP</b>			<b>28699.76</b>	<b>32369.48</b>	<b>42184.9</b>	<b>50424.84</b>
<b>Public Funded</b>								
1	2	Barun-Barachatti	Sau - kala	Bihar	3329.63	3416.78	3635.84	2664.23
2	2	Monia-Barun	Sasaram	Bihar	1686.07	2509.05	2727.95	1331.73
3	57	Muzaffarpur-Darbhanga	Maithi	Bihar				481.57
4	57	Forbesganj-Purnea	Hariabara	Bihar				269.05
		<b>TOTAL BIHAR</b>			<b>5015.7</b>	<b>5925.83</b>	<b>6363.79</b>	<b>4746.58</b>
<b>Public Funded</b>								
1	8	Ratanpur-Himatnagar	Vantada	Gujarat	872.36	886	1008.88	1277.16
2	8	Himmatnagar-Chiloda	Kathpur	Gujarat	1353.82	1407.8	1501.43	1652.06

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
3	8	Vadodara-Bharuch	Manglej	Gujarat	0			
4	8	Bharuch-Surat	Chalthan	Gujarat	0			
5	8	Chalthan-Wagaldhara	Boriach	Gujarat	3002.56			
6	8	Wagaldhara-Kajali	Bhagwada	Gujarat	3391.05			
7	8A	Bamanbore-Garamore	Vaghasia	Gujarat		332.04	723.48	1029.29
8	8A	Garamore-Samakhiali	Surajbari	Gujarat				1870.98
9	8A	Samakhiali-Gandhidham	Samkhayali	Gujarat	2516.84	2491.27	1034.56	
10	8B	Porbander-Bhiladi	Vanana	Gujarat	248.14	248.38	77.75	
11	8B	Bhiladi-Jatpur	Dumiyani	Gujarat	71.87	427.89	126.51	
12	14	Palanpur/ Khemana-Aburoad	Khemana	Gujarat		1366.86	1778.14	1910.48
13	14	Radhanpur-Palanpur	Bhiladi	Gujarat	543.5	1437.31	96.95	
14	15	Radhanpur-Adesar	Varahi	Gujarat	928.77	1314.22	89.24	
15	15	Adesar-Samakhayali	At km 226 Makhel	Gujarat		1073.81	104.44	
<b>OMT</b>								
1	14	Palanpur-Samkhayali (EW)	Varahi	Gujarat			5958.33	7095.83
	&		Makhel					
	15		Bhiladi					
			Belgam					
2	8B	Porbandar-Bhiladi, Bhiladi-Jetpur	Vanana	Gujarat			337.5	483.75
			Dumiyani					
<b>TOTAL GUJARAT</b>					<b>12928.91</b>	<b>10985.59</b>	<b>12837.2</b>	<b>15319.56</b>
<b>Public Funded</b>								

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
1	1	Panipat-Ambala	Karnal	Haryana	6111.2	561.44		
2	2	Badarpur-Kosi	Srinagar	Haryana	2666.22	2131.66	2305.74	2658.4
3	8	Gurgaon-Kotputli	Bilaspur	Haryana	0			
		<b>TOTAL HARYANA</b>			<b>8777.42</b>	<b>2693.1</b>	<b>2305.74</b>	<b>2658.4</b>
<b>Public Funded</b>								
1	2	Barachatti-Gorahar	Rasoiyadhamna	Jharkhand	2631.03	2656.01	2790.08	2788.19
2	2	Barwa- Adda-Panagarh	Garui	Jharkhand	2200.85	2048.11	2033.36	1823.5
3	2	Gorhar-Barwa Adda	Basaijam	Jharkhand			636.3	1602.55
		<b>TOTAL JHARKHAND</b>			<b>4831.88</b>	<b>4704.12</b>	<b>5459.75</b>	<b>6214.24</b>
<b>Public Funded</b>								
1	4	Belgam-Maharastra Border	Kognoli	Karnataka	1546.3	1760.87	2030.17	2125.54
2	4	Hirebagewadi-Hattargi	Hattargi	Karnataka	1871.73	1994.35	2168.23	1057.82
3	4	Hirebagewadi-Dharwad	Hirebagewadi	Karnataka	1471.84	1516.13	1646.81	162.84
4	4	Anthrasanahally-Tavarakere	Karajeevanahally	Karnataka	3814.86	3741.16	4222.32	859.59
5	4	Gabbur-Devegiri	Bankapur	Karnataka	1797.36	1960.38	1884.36	2211.67

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
6	4	Tavarekare-Daddasidanahally	Guilalu	Karnataka	3577.78	3487.8	3824.06	796.09
7	7	AP/ Karnataka Border-Devanhalli	km 464.774 Bagepalli	Karnataka		451.6	2202.9	2501.3
		<b>TOTAL KARNATAKA</b>			<b>14079.87</b>	<b>14912.29</b>	<b>17978.85</b>	<b>9714.85</b>
		<b>Public Funded</b>						
1	4	Satara-Khandala	Anewadi	Maharashtra	1905.66	2002.53	952.07	
2	4	Westerly Diversion	Khedshivapuram	Maharashtra	3787.31	4049.2	2009.18	
3	6	Amravati Bypass	Amravati Bypass	Maharashtra	505.72	508.32	540.87	636.22
4	8	Kajali-Manor	Charoti	Maharashtra	2742.96			
5	8	Manor-Dahisar	Khanwade	Maharashtra	2560.52			
		<b>TOTAL MAHARASHTRA</b>			<b>11502.18</b>	<b>6560.05</b>	<b>3502.12</b>	<b>636.22</b>
		<b>Public Funded</b>						
1	3	Agra-Dholpur	Baraetha	Madhya Pradesh (MP)	556.29	582.14	641.93	772.05
2	3	Agra-Gwalior	Choundha	MP	732.17	729.99	775.94	905.19
3	7	Lakhnadon-Mohagaon	Allonia	MP.				576.62
4	25	Amola-Jhansi Bypass	At km 80.000 Raksa	MP		389.73	658.54	307.67
5	26	Jhansi-Lakhnadon	Titerpani	MP				55.9
6	76&25	Raj/MP Boarder-Amola Vill	Ramnagar	MP		79.2	99.42	27.09

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
<b>OMT</b>								
7	76	Gadawali River-Raj/MP Boarder	Mundiyar	MP				798.58
	76&25	Raj/MP Boarder-Amola Vill	Ramnagar	MP				
	25	Amola-Jhansi Bypass	At km 80.000 Raksa	MP				
		<b>TOTAL MADHYA PRADESH</b>			<b>1288.46</b>	<b>1781.06</b>	<b>2175.84</b>	<b>3443.11</b>
<b>Public Funded</b>								
1	5	Bhubaneswar-Cuttack-Jagatpur	Gopalpur/ Manguli	Orissa	1308.95	2104.96	2978.44	2566.07
2	5	Chetia-Bhadrak	Panikholi	Orissa	954.86	1945.7	2776.03	2550.07
3	5	Bhadrak-Balasore	Sergarh	Orissa				411.39
4	5	Sunakhala-Bhubaneshwar	Gangapada	Orissa	171.07	1468.53	1811.99	1518.11
		<b>TOTAL ORISSA</b>			<b>2434.88</b>	<b>5519.19</b>	<b>7566.45</b>	<b>7045.64</b>
<b>Public Funded</b>								
1	1	Khanna-Jalandhar	Doraha	Punjab	4095.35	542.41	0	
2	1	Ambala-Khanna	Sambhu	Punjab	2449.32	238.18	0	
3	1	Amritsar-Wagah (km 456.100 km 492.030)	Chhiddan	Punjab			181.18	294.83
		<b>TOTAL PUNJAB</b>			<b>6544.67</b>	<b>780.59</b>	<b>181.18</b>	<b>294.83</b>
<b>Public Funded</b>								
1	8	Kotputli-Jaipur Bypass	Manoherpur	Rajasthan	4845.7	30.83	0	
2	8	Gurgaon-Kotputli	Shajhanpur	Rajasthan	6519.97	41.97	0	
3	8	Jaipur Bypass Phases I and II	Daulatpura	Rajasthan	2559.46	13.96	0	
4	8	Udaipur-Kherwara	Paduna	Rajasthan	2744.7	2790.28	3009.28	3588.38
5	8	Kherwara-Ratanpur	Khandi Obri	Rajasthan	1562.88	1673.1	1728.51	1919.49
6	14	Abu road-Pindwara	Undvariya	Rajasthan		1518.92	2056.14	1869.12
7	76	Rithola-Udaipur	Narayanpura	Rajasthan	1595.11	1691.67	1969.08	2691.56
8	76	Chittorgarh-Bichoor	Bassi	Rajasthan	1.79	644.41	738.26	306.27

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
9	76	Bichoor-Bijoliya	Aroli	Rajasthan	2.16	588.26	640.13	221.16
10	76	Bijoliya-Kharipur	Dhaneshwar	Rajasthan	1.95	624.98	704.02	263.63
11	76	Pindwara-Jaswantgarh	Malera	Rajasthan		174.27	241.29	82.79
12	76	Jaswantgarh-Debri	Jaswantgarh	Rajasthan		64.3	390.03	152.94
13	76	Gadawali River-Raj/MP Boarder	Mundiyar	Rajasthan		80.67	124.96	59.99
14	76	Kota Bypass-Derumata Temple	Simliya	Rajasthan		190.83	505.99	284.97
15	76	Derumata Temple-Gadawali River	Fatehpur	Rajasthan		95.89	364.89	167.22
16	79	Bhilwara-Chittorgarh	Jojro Ka Kheda	Rajasthan	3568.39	3894.15	4099.86	5178.14
17	79&79A	Kishangarh-Bhilwara	Kavalias	Rajasthan	4199.05	4614.17	4921.27	6210.63
18	79&76	Chittorgarh Bypass	Rithola	Rajasthan		484.41	2636.58	3242.05
<b>OMT</b>								
19	76	Chittorgarh-Bichoor	Bassi	Rajasthan				1482
	76	Bichoor-Bijoliya	Aroli	Rajasthan				
	76	Bijoliya-Kharipur	Dhaneshwar	Rajasthan				
20	76	Kota Bypass-Derumata Temple	Simliya	Rajasthan				536.25
	76	Derumata Temple-Gadawali River	Fatehpur	Rajasthan				
21	76	Pindwara-Jaswantgarh	Malera	Rajasthan				283.5
	76	Jaswantgarh-Debri	Jaswantgarh	Rajasthan				
<b>TOTAL RAJASTHAN</b>					<b>27601.17</b>	<b>19217.07</b>	<b>24130.3</b>	<b>28540.09</b>
<b>Public Funded</b>								
1	4	Kanchipuram-Walajapet	Chennasamudram	Tamil Nadu	2369.05	2440.32	2551.53	2961
2	4	Kanchipuram-Chennai	Sriperumbudur	Tamil Nadu	2840.89	2653.85	3374.06	3510
3	7	Hosour-Krishnagiri	Krishnagiri	Tamil Nadu	3044.01	3550.17	3919.61	685.51
4	7	Madurai-Kanyakumari	Etturuvattam	Tamil Nadu				820.78
5	7	Kovilpatty-Kayathar	Salaipudhur	Tamil Nadu				1081.32
6	7	Tirunelveli-Panangudi	Nanguneri	Tamil Nadu				2408.27
7	45	Tambaram-Tindivaram	Parinur	Tamil Nadu	2502.66	2316.74	2159.35	3060
8	45	Tambaram-Tindivaram	Athur	Tamil Nadu	2177.64	2071.12	2255.86	3330.37

SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
9	45	Chennai Bypass	Chennai Bypass	Tamil Nadu	659.53	1467.79	1900.18	2250
10	45B	Tovrankurichi bypass end to Madurai	Chittampatti village	Tamil Nadu		26.91	1900.4	2375.41
11	45B	Trichi-Tovrankurichi	km 21.020 (Boothakudi vill)	Tamil Nadu			1538.36	1652.95
12	46	Krishnagiri-Ambur	Ambur	Tamil Nadu	1755.8	2024.24	2474.47	417.04
13	46	Ambur-Walajahpet	Pallikonda	Tamil Nadu	2960.53	2990.25	3610.28	599.05
		<b>TOTAL TAMILNADU</b>			<b>18310.1</b>	<b>19541.4</b>	<b>25684.1</b>	<b>25151.71</b>
<b>Public Funded</b>								
1	2	Kosi-Agra	Mahuvan	UP	2432.36	2118.13	2347.61	2750.07
2	2	Rampur Thariwan-Kokhraj	Katoghan	UP	1436.09	1454.09	1583.32	1804.31
3	2	Sikandera-Bhaunti	Sikandera	UP	1047.53	1007.84	1082.13	1275.07
4	2	Handia-Rajatalab	Lalanagar	UP	1757.54	1873.58	1985.02	2144.02
5	2	Varanasi-Monia	VRM Bypass	UP	2361.09	2857.63	3079.71	1331.32
6	2	Etawah-Sikandera	Anantram	UP	1981.07	2106.21	2248.24	2763.37
7	2	Shikohabad-Etawah	Semra Atikabad	UP	928.04	1958.5	2181.29	2490.85
8	2	Bhaunti-Fatehpur	Purwameer	UP		1835.33	2154.63	2692.63
9	2	Tundla-Makhanpur	Tundla	UP		1219.75	1487.11	1768.55
10	24	Ghaziabad-Hapur & Hapur Bypass	Dasna	UP	1102.75	976.35	1109.63	1262.64



SI No.	NH No.	Section	Name of Plaza	State	Collection (Rs lakh)			
					2008-09	2009-2010	2010-11	2011-12
11	24	Garhmukteshwar-Moradabad	Joya	UP			1613.85	3629.76
12	25	Lucknow-Kanpur	Nawabganj	UP	1.84	1834.27	2147.06	2995.79
13	25	Jhansi-Pooch	Semari	UP				155.18
14	26	Jhansi-Lalitpur	Vigakhet	UP				12.22
		<b>TOTAL UTTAR PRADESH</b>			<b>13048.31</b>	<b>19241.67</b>	<b>23019.61</b>	<b>27075.78</b>
1	2	Budbud-Pulsit	Palsit	WB	3342.71	3521.75	3936.11	4227.86
2	2	Palsit-Dankuni	Dankuni	WB	3098.46	3267.51	3732.26	4132.98
3	6	Kolaghat-Kharagpur	Debra/Baramulla	WB	1182.93	2475.11	2766.81	1750.49
4	6	Dankuni-Kolaghat	Jaladhulagori	WB	3494.11	3644.48	4063.14	2357.54
5	31	Purnea-Kishanganj	Surjapur	WB			58.43	0
6	60	Dantun-Kharagpur	Rampura	WB	800.65	908.7	979.4	1003.74
7	60	Dantan-Balasore	Santoshpura/Laxmannath	WB	979.02	1015.14	1172.87	1083.66
		<b>TOTAL WEST BENGAL</b>			<b>12897.88</b>	<b>14832.69</b>	<b>16709.01</b>	<b>14556.28</b>

Source: Ministry of Road Transport and Highways

**Table A.2.15: State-wise Allocation of Fund under State Road Improvement Scheme (CRF) (Rs Crore)**

Sl. No.	State/UTs	2005-06	2006-07	2007-08	2008-09	2009-10
1	Andhra Pradesh	131.71	131.07	131.07	143.63	148.91
2	Arunachal Pradesh	16.22	16.26	16.74	18.26	31.38
3	Assam	24.72	24.61	26.13	27.42	35.05
4	Bihar	39.57	38.65	38.52	40.59	46.28
5	Chhattisgarh	37.13	38.63	40.35	43.66	58.43
6	Goa	7.54	7.95	8.18	8.93	5.87
7	Gujarat	97.72	96.60	97.07	104.84	107.48
8	Haryana	53.51	56.57	61.56	66.18	47.55
9	Himachal Pradesh	17.23	17.24	18.07	19.34	24.81
10	Jammu and Kashmir	48.60	49.04	50.86	54.92	86.81
11	Jharkhand	32.09	34.03	35.37	34.85	39.44
12	Karnataka	95.13	94.70	97.92	103.82	105.84
13	Kerala	46.21	45.92	48.42	48.58	36.54
14	Madhya Pradesh	93.29	93.69	93.85	100.29	133.63
15	Maharashtra	158.71	156.61	161.49	175.89	174.92
16	Manipur	5.07	5.09	5.28	5.84	8.90
17	Meghalaya	7.57	7.73	8.12	8.54	10.40
18	Mizoram	4.59	4.59	4.74	5.14	8.20
19	Nagaland	3.82	3.98	4.13	4.34	6.61
20	Orissa	48.87	50.63	52.14	56.25	70.56
21	Punjab	63.05	63.82	62.90	65.39	48.69
22	Rajasthan	121.16	119.80	119.83	130.60	158.91
23	Sikkim	1.99	2.01	2.13	2.15	2.99
24	Tamil Nadu	103.50	104.74	106.78	110.92	93.98
25	Tripura	3.16	3.15	3.29	3.54	4.62
26	Uttarakhand	18.25	18.46	19.07	20.96	25.74
27	Uttar Pradesh	142.00	142.17	143.11	145.55	140.65
28	West Bengal	56.14	54.21	53.65	55.40	53.02
29	A&N Islands	2.90	1.86	1.90	3.27	3.50
30	Chandigarh	3.47	2.24	2.28	3.51	3.75
31	Dadra and Nagar Haveli	1.69	1.08	1.10	1.64	1.75
32	Daman and Diu	1.22	0.77	0.79	1.24	1.33
33	Delhi	43.84	43.84	44.69	48.45	51.78
34	Lakshadweep	0.09	0.12	0.12	0.12	0.13
35	Puducherry	3.60	3.60	3.67	7.59	8.11

Source: Rajya Sabha Unstarred Question Number 1134 dated on 04.08.2010

**Table A.2.16: State-wise Allocation of Fund under Economic Importance and Inter-state Connectivity Scheme (EI & ISC) (Rs crore)**

SI No.	State/UTs	2005-06	2006-07	2007-08	2008-09	2009-10
1	Andhra Pradesh	14.91	5.83	5.91	5.29	9.55
2	Arunachal Pradesh	5.21	3.88	6.38	6.53	11.90
3	Assam	10.73	12.24	6.38	0.40	1.62
4	Bihar	6.71	3.22	3.15	0.00	6.44
5	Chhattisgarh	2.96	0.50	2.00	0.00	1.97
6	Goa	0.00	0.00	0.00	0.00	0.00
7	Gujarat	22.00	12.15	6.40	1.46	16.98
8	Haryana	8.64	7.81	6.62	4.60	6.99
9	Himachal Pradesh	2.00	2.09	2.05	9.91	8.37
10	Jammu and Kashmir	1.30	0.99	1.73	0.00	0.00
11	Jharkhand	0.00	0.50	0.94	1.99	14.13
12	Karnataka	11.86	27.09	23.32	20.36	10.27
13	Kerala	0.00	0.25	2.68	1.25	11.34
14	Madhya Pradesh	6.55	8.83	12.81	0.00	6.07
15	Maharashtra	9.52	5.57	20.71	0.00	2.57
16	Manipur	0.55	1.54	0.08	0.00	4.80
17	Meghalaya	0.51	2.46	0.72	0.00	1.07
18	Mizoram	6.09	0.34	2.92	13.39	2.85
19	Nagaland	3.97	3.68	5.75	4.75	4.75
20	Orissa	8.70	17.03	12.08	35.04	14.87
21	Punjab	5.20	5.03	2.83	8.47	4.05
22	Rajasthan	7.28	7.31	5.91	20.81	5.57
23	Sikkim	8.27	4.68	12.70	16.80	9.32
24	Tamil Nadu	0.00	0.25	0.16	4.19	13.64
25	Tripura	0.84	1.47	1.97	1.29	0.38
26	Uttarakhand	8.93	6.87	6.38	0.00	5.59
27	Uttar Pradesh	8.50	12.85	6.65	17.82	6.15
28	West Bengal	0.82	7.60	5.70	1.30	1.49
29	A&N Islands	0.00	0.00	0.00	0.00	1.00
30	Chandigarh	0.00	0.00	1.00	3.00	0.50
31	Dadra and Nagar Haveli	0.50	0.50	2.00	0.50	0.00
32	Daman and Diu	0.00	2.40	2.00	1.50	0.00
33	Delhi	0.00	0.00	0.00	0.00	0.00
34	Lakshadweep	0.00	0.00	0.00	0.00	0.00
35	Puducherry	0.00	0.00	0.00	0.00	0.00

Source: Rajya Sabha Unstarred Question Number 1134 dated on 04.08.2010

# State Taxes

**Table A.2.17: State Level Sales Tax / VAT Schedule of Transport Related Goods as on 1-03-2011 (%)**

State	Bicycles, tricycles, cycle rickshaws and parts and accessories thereof	Rail coaches, engines, wagons and parts thereof	Ships and other vessels	Used motor vehicle	All other transport goods
Andhra Pradesh	5.00	5.00	5.00		14.50
Arunachal Pradesh	4.00	4.00	4.00		12.50
Assam	5.00	5.00	5.00	Rs 3000 / 5000 per car	13.50
Bihar	4.00	4.00	4.00	4.00	12.50
Chhattisgarh	5.00	5.00	5.00	5.00	14.00
NCT Delhi	4.00	4.00	4.00		12.50
Goa	0.00	5.00	5.00	5 (on 50% of sale value)	12.50
Gujarat	4.00		4.00		12.50
Haryana	4.00	4.00	4.00	4.00	10 - 15
Himachal Pradesh	4.00	4.00	4.00	4.00	13.75
Jammu and Kashmir	4.00	4.00	4.00		13.50
Jharkhand	4.00	4.00	4.00	4.00	12.50
Karnataka	4.00	4.00	4.00		12.50
Kerala	4.00	4.00	4.00	4.00	12.50
Madhya Pradesh	4.00	4.00	4.00	1.50	12.50
Maharashtra	5.00	5.00	5.00		12.50
Manipur	5.00	5.00	5.00		13.50
Meghalaya	4.00	4.00	4.00	4.00	12.50
Mizoram	4.00	4.00	4.00		12.50
Nagaland	4.00	4.00	4.00		12.50
Orissa	4.00	4.00	4.00		12.50
Punjab	4.00	4.00	4.00		12.50
Rajasthan	4.00	4.00	4.00	4.00	12.50
Sikkim	4.00	4.00	4.00		12.50
Tamil Nadu	5.00	5.00	5.00	5.00	14.50
Tripura	4.00	12.50	4.00		12.50
Uttar Pradesh	4.00	4.00	4.00	4.00	12.50
Uttarakhand	4.00	4.00	4.00	4.00	12.50
West Bengal	4.00	4.00	4.00	4.00	13.50

*Source:* Department of Commercial Taxes, different states (web and other sources)

*Notes:*

1. Arunachal Pradesh: Motor vehicles designed for transporting fewer than 8 passengers; motor cycles, motor scooters and other motorised two-wheeled vehicles are in "List of non-creditable goods" (Seventh Schedule)
1. Assam: VAT exempted on sales of tyres and tubes used for bicycle, tricycle, rickshaw and wheel chair.
2. Assam: Spare parts of motor vehicles at 5%
3. Tamil Nadu: Cycle rickshaw (without motor) VAT is nil.
4. Tamil Nadu: Motor vessels, components, spare parts and accessories thereof are levied 14.5% VAT

**Table A.2.18: Revenue from Taxes on Vehicles (0041\*) (Rs 000') 2009–10**

Union Government / UT / States	Indian Motor Vehicles Act # (101**)	State Motor Vehicles Taxation Act (102)	Other Receipts (800)	Deduct – Refunds(900)	Total
Union government <sup>s</sup>	20222	68269	511626	--	600117
UT government Puducherry	50377	297214	2	-55	347538
Andhra Pradesh	4085014	15287524	580485	--	19953023
Arunachal Pradesh	--	109715	20993	--	130708
Assam	874448	706561	191558	--	1772567
Bihar	429160	3010817	11530	-219	3451288
Chhattisgarh	281910	490881	2746010	--	3518801
NCT Delhi	1228333	3290973	107213	--	4626519
Goa	110000	932493	8706	--	1051199
Gujarat	4884349	10484476	57560 +28†	--	15426413
Haryana	1358451	744480	667751	--	2770682
Himachal Pradesh	253785	1081105	4813	--	1339703
Jammu and Kashmir	--	830972	--	--	830972
Jharkhand	1642176	699894	--	--	2342070
Karnataka	938227	17874866	802932	--	19616025
Kerala	1344551	9868162	98302	--	11311015
Madhya Pradesh	3016810	5369961	803357	--	9190128
Maharashtra	4692981	21707538	402451 + 19984‡	--	26822954
Manipur	2698	40710	47	--	43455
Meghalaya	28640	96448	11030	--	136118
Mizoram	13138	51478	2454	--	67070
Nagaland	--	7265	160034	--	167299
Orissa	896661	4052848	1162759	--	6112268
Punjab	382420	5038789	126207	--	5547416
Rajasthan	--	13677708	51005	--	13728713

Union Government / UT / States	Indian Motor Vehicles Act # (101**)	State Motor Vehicles Taxation Act (102)	Other Receipts (800)	Deduct – Refunds(900)	Total
Sikkim	--	78838	--	--	78838
Tamil Nadu	2046366	17296553	903466	--	20246385
Tripura	5618	365578	229	--	371425
Uttar Pradesh	10729756	2310780	994458	--	14034994
Uttarakhand	1734714	110889	--	--	1845603
West Bengal	2729932	4729271	284192	--	7743395

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi.

\* Major head of accounting structure of union and state governments.

\*\* Numbers in parenthesis indicate minor head.

# Driving licence fees, registration fees, permit fees, etc.

\$ Includes all union territories

† Only Gujarat imposes State Toll Tax (103) under tax on vehicles (Tolls on roads are different).

‡ Only Maharashtra imposes Services and Service Fees (501).



**Table A.2.19: Revenue from Taxes on Goods and Passengers (0042\*) (Rs 000') 2009-10**

Union Government / UT / States	Tax Collections (101**)	Tolls on Roads (102)	Tax Collections – Passenger Tax (103)	Tax Collections – Goods Tax (104)	Tax on Entry of Goods into Local Areas (106)	Other Receipts (800)	Total
Union government <sup>b</sup>	--	--	--	--	--	46571	46571
UT government Puducherry	--	--	--	--	--	--	0
Andhra Pradesh	--	10379	--	--	92413	--	102792
Arunachal Pradesh	--	--	--	--	--	16	16
Assam	177946	4895	--	--	5266422	4862	5454125
Bihar	--	31993	--	--	16087787	11853	16131633
Chhattisgarh	--	62795	7737	--	6056519	833961	6961012
NCT Delhi	--	--	--	--	--	--	0
Goa	--	--	103564	124	1503595	--	1607283
Gujarat	--	--	63789	5266	--	--	69055
Haryana	75920	--	1730551	1886771	167083	54220	3914545
Himachal Pradesh	--	--	237484	631477	--	18399	887360
Jammu and Kashmir	--	2933521	60794	--	--	--	2994315
Jharkhand	--	122028	--	--	2385	--	124413
Karnataka	--	--	--	--	12911341	--	12911341
Kerala	--	--	--	--	--	5	5
Madhya Pradesh	--	139837	--	--	12943558	245433	13328828
Maharashtra	--	--	--	--	9760828	4737 +386‡	9765951
Manipur	5948	--	1173	982	--	--	8103
Meghalaya	--	--	35042	--	--	--	35042
Mizoram	--	--	2380	11559	--	--	13939
Nagaland	--	--	745	--	--	38842	39587
Orissa	--	--	--	--	8070341	82203	8152544
Punjab	--	--	--	--	--	--	0

Union Government / UT / States	Tax Collections (101 <sup>**</sup> )	Tolls on Roads (102)	Tax Collections – Passenger Tax (103)	Tax Collections – Goods Tax (104)	Tax on Entry of Goods into Local Areas (106)	Other Receipts (800)	Total
Rajasthan	--	--	--	--	1761046	--	1761046
Sikkim	--	--	--	--	--	--	0
Tamil Nadu	--	8231	--	--	10910943	--	10919174
Tripura	--	--	--	--	--	--	0
Uttar Pradesh	--	--	2062292	455971	--	192243	2710506
Uttarakhand	--	--	3	--	--	--	3
West Bengal	--	2	--	115	89	--	206

*Source:* Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi  
\* Major head of accounting structure of union and state governments.  
\*\* : Numbers in parenthesis indicate minor head.  
\$ Includes all union territories  
‡ : Only Maharashtra imposes Services and Service Fees (501).

**Table A.2.20: State-wise Rates of Motor Vehicles Taxes on Goods Transport in India**

States/UTs	Description
<b>Andhra Pradesh</b>	
Three wheeler (goods)	Rs 510 per seat/per quarter.
Trucks	In terms of laden weight:
	i) not exceeding 300 kg: Rs 404
	ii) 12000 kg to 15000 kg: Rs 2967
	iii) Exceeding 15000 kg of laden weight: Rs 2967 + Rs 66 for every 250 kg in excess of 15000 kg.
Trailers	In terms of Laden Weight:
	i) Rs 230(not more than 762 kg) to Rs 345 (3048 kg to 4000 kg)
	ii) Exceeding 4000 kg in laden weight: Rs 345 plus Rs 40 for every 250 kg exceeding 4000 kg.
Tractors	In terms of laden weight:
	i) Rs 230 (not more than 762 kg) to Rs 690 (3048 kg to 4000 kg)
	ii) Exceeding 4000 kg in laden weight: Rs 690- plus Rs 80 for every 250 kg in excess of 4000 kg
<b>Arunachal Pradesh</b>	
Trucks	Rs 2960 per year
Trailers	Rs350 per year
Tractors	Rs400 per year
<b>Assam</b>	
Trucks	(i) Authorised to carry 1 MT or less: Rs1750 per year or Rs 500 quarterly
	(ii) Exceeding 1 MT to 3 MT: Rs 3500 per year or Rs 1000 quarterly
	(iii) Exceeding 3 MT to 9 MT: Rs 3500 plus Rs 700 for every additional MT above 3 MT per year or Rs 1000 plus Rs 175 for every additional MT above 3 MT quarterly.
	(iv) Exceeding 9 MT: Rs 8000 plus Rs 200 for every additional MT above 9 MT per year or Rs 2200 plus Rs 50 for every additional MT above 9 MT quarterly.
	(v) 12 MT and above: Rs 10000 plus Rs 300 for every additional MT above 12 MT per year or 2800 plus Rs 75 for every additional MT above 12 MT quarterly.
Trailers	(i) Light trailer: Rs 600 per year or Rs 150 quarterly.
	(ii) Medium trailer: Rs1500 per year or Rs 375 quarterly.
	(iii) Heavy trailer: Rs 2500 per year or Rs 675 quarterly.
Tractors	(i) Not exceeding 2 MT: Rs 600 per year or Rs 150 quarterly.
	(ii) Above 2 MT up to 5 MT: Rs1200 per year or Rs 300 quarterly.
	(iii) Exceeding 5 MT: Rs 2000 per year or Rs 500 quarterly.
<b>Bihar</b>	
Trucks	i) Up to 500 kg RLW: Rs 298.50 per annum + Rs 310 per annum (motor vehicle tax + additional tax)

States/UTs	Description
	<p>ii) Exceeding 500 kg, but not exceeding 2000 kg RLW: Rs298.50 per annum + Rs 34 for every additional 250 kg or part thereof above 500 kg (Motor Vehicle Tax) + Rs 310 + Rs 232.50 per annum for every additional 500 kg or part thereof above 500 kg (Additional Tax)</p> <p>iii) Exceeding 2000 kg, but not exceeding 4000 kg RLW: Rs 502.50 per annum + Rs 42 for every additional 250 kg or part thereof above 2000 kg (Motor Vehicle Tax) + Rs 310 + Rs 232.50 per annum for every additional 500 kg or part thereof above 2000 kg (Additional Tax)</p> <p>iv) Exceeding 4000 kg but not exceeding 8000 kg RLW: Rs838.50 per annum + Rs 51.50 for every additional 250 kg or part thereof above 4000 kg (Motor Vehicle Tax) + Rs310 + Rs 232.50 per annum for every additional 500 kg or part thereof above 4000 kg (Additional Tax)</p> <p>v) Exceeding 8000 kg RLW: Rs1662.50 per annum + Rs 186.50 for every additional 250 kg or part thereof above 8000 kg (Motor Vehicle Tax) + Rs310 + Rs 232.50 per annum for every additional 500 kg or part thereof above 8000 kg (Additional Tax)</p>
Trailers	<p>i) Up to 500 kg RLW: Rs 253 per annum + Rs 1440 per annum (Motor Vehicle Tax + Additional Tax)</p> <p>ii) Exceeding 500 kg but not exceeding 2000 kg RLW: Rs 253 per annum + Rs 29 for every additional 250 kg or part thereof above 500 kg + Rs1440 (Motor Vehicle Tax + Additional Tax)</p> <p>iii) Exceeding 2000 kg but not exceeding 4000 kg RLW: Rs 432 per annum + Rs 40 for every additional 250 kg or part thereof above 2000 kg + Rsk1440 (Motor Vehicle Tax + Additional Tax)</p> <p>iv) Exceeding 4000 kg but not exceeding 8000 kg RLW: Rs 760 per annum + Rs 49.50 for every additional 250 kg or part thereof above 4000 kg + Rs 1440 + Rs160 per annum for every additional 1000 kg or part thereof above 5000 kg (Motor Vehicle Tax + Additional Tax)</p> <p>v) Exceeding 8000 kg RLW: Rs1568 per annum + Rs 120 for every additional 250 kg or part thereof above 8000 kg + Rs1440 + Rs160 per annum for every additional 1000 kg or part thereof above 5000 kg (Motor Vehicle Tax + Additional Tax)</p>
Tractors	Rs 100 per annum
<b>Chhattisgarh</b>	
Three wheelers	<p><b>Goods</b></p> <p>i) Life time tax of 12% of the cost of the vehicle where GVW does not exceed 3500 kg and cost does not exceed Rs 2.5 lakh</p> <p>ii) Life time tax of 10% of the cost of the vehicle where GVW does not exceed 3500 kg and cost exceeds Rs 5 lakh</p>

<b>States/UTs</b>	<b>Description</b>
Trucks	Rs 300 per quarter up to 2000 kg GVW. Thereafter Rs 300 per quarter plus Rs 75 per quarter for each additional 500 kg or part thereof.
Trailers	Rs 75 per 500 kg per quarter
	Rs 175 per quarter in case ULW does not exceed 1000 kgs
	Rs 255 per quarter in case ULW exceeds 1000 kg but does not exceed 2000 kg
	Rs 300 per quarter thereafter for each additional 1000 kg or part thereof. Trailer for agriculture: exempted.
Tractors	Rs 175 per quarter up to 1000 kg ULW.
	Rs 255 per quarter for 1000 to 2000 kg ULW for agricultural purpose.
<b>Goa</b>	
Trucks	RLW Up to 1000 kg: Rs 800 (annual)
	RLW exceeds 1000 kg but does not exceed 2000 kg: Rs 1800 (annual)
	RLW exceeds 2000 kg but does not exceed 3000 kg: Rs 2200 (annual)
	RLW exceeds 3000 kg but does not exceed 4000 kg: Rs 2700 (annual)
	RLW exceeds 4000 kg but does not exceed 5000 kg: Rs 3100 (annual)
	RLW exceeds 5000 kg but does not exceed 6000 kg: Rs 3600 (annual)
	RLW exceeds 6000 kg but does not exceed 7000 kg: Rs 3900 (annual)
	RLW exceeds 7000 kg but does not exceed 8000 kg: Rs 4100 (annual)
	RLW exceeds 8000 kg but does not exceed 9000 kg: Rs 4600 (annual)
	RLW exceeds 9000 kg but does not exceed 10000 kg: Rs 4900 (annual)
	RLW exceeds 10000 kg but does not exceed 11000 kg: Rs 5300 (annual)
	RLW exceeds 11000 kg but does not exceed 12000 kg: Rs 5800 (annual)
	RLW exceeds 12000 kg but does not exceed 13000 kg: Rs 6100 (annual)
	RLW exceeds 13000 kg but does not exceed 14000 kg: Rs 6400 (annual)
	RLW exceeds 14000 kg but does not exceed 15000 kg: Rs 6900 (annual)
	RLW exceeds 15000 kg but does not exceed 16500 kg: Rs 7500 (annual)
	For every additional 1000 kg in excess of 16500 kg, an additional amount of Rs 400 per year.
Trailers	N.A.
Tractors	N.A.
<b>Gujarat</b>	
Goods vehicles and trucks	Gross vehicle weight (GVW) up to 7500 kg: 6% of sales price
	GVW exceeding 7500 kg: 6% of sale price plus Rs 650 per annum per 1000 kg or part thereof
	Medium goods vehicles
	GVW 7500 kg up to 12000 kg: 8% of sale price

States/UTs	Description
	Heavy goods vehicles
	GVW exceeding 12000 kg: 12% of sale price
Trailers	NA
Tractors	Exceeding 2 tonne: Rs 2000 per annum plus Rs 400 for every 1000 kg or part exceeding 2 tonne.
<b>Haryana</b>	
Trucks	i) GVW up to 1.2 tonnes: Rs 300 per annum.
	ii) GVW exceeding 1.2 tonnes but not exceeding 6 tonnes: Rs 1200 per annum
	iii) GVW exceeding 6 tonnes but not exceeding 16.2 tonnes: Rs 2400 per annum.
	iv) GVW exceeding 16.2 tonnes but not exceeding 25 tonnes: Rs 3500 per annum.
	GVW exceeding 25 tonnes: Rs 4500 per annum.
Trailers	NA
Tractors	NA
<b>Himachal Pradesh</b>	
Trucks	Light motor vehicles: Rs 1500 per annum.
	Medium goods vehicles: Rs 2000 per annum.
	Heavy goods vehicles: Rs 2500 per annum.
Trailers	Rs 1500 per annum.
Tractors	Rs 1500 per annum.
<b>Jammu and Kashmir</b>	
Trucks	NA
Trailers	Rs 1100 per quarter.
Tractors	Exempted
<b>Jharkhand</b>	
Three Wheelers (Goods)	Up to 500 kg RLW: Rs 253 (annual) plus Rs 29 for every additional 250 kg or part thereof.
Trucks	Exceeding 500 kg but not exceeding 2000 kg RLW: Rs 253 (annual) plus Rs 29 for every additional 250 kg or part thereof above 500 kg.
	Exceeding 2000 kg but not exceeding 4000 kg RLW: Rs 432 (annual) plus Rs 40 for every additional 250 kg or part thereof above 2000 kg.
	Exceeding 4000 kg but not exceeding 8000 kg RLW: Rs 760 (annual) plus Rs 49 to 50 for every additional 250 kg or part thereof above 4000 kg.
Trailers	Up to 8000 kg RLW: Rs 1568 (annual).
	Exceeding 8000 kg RLW: Rs 1568 (annual) plus Rs 120 for every additional 250 kg or part thereof above 8000 kg.
Tractors	Rs 100 annual.
<b>Karnataka</b>	

<b>States/UTs</b>	<b>Description</b>
Trucks	<b>Laden Weight</b>
	i) Not exceeding 15000 kg: Rs 2200 per quarter
	ii) Exceeding 15000 kg: Rs 2200 per quarter plus Rs 75 for every 2500 kg in excess of 15000 kg per quarter.
Trailers	Life time tax of Rs 500.
Tractors	Life time tax of Rs 1500.
<b>Kerala</b>	
Three Wheelers (Goods)	Rs 880 per annum.
Trucks	i) Trucks not exceeding 300 kg in ULW: Rs 135 per quarter.
	ii) Vehicles not exceeding 1000 kg in ULW: Rs 220 per quarter.
	iii) Vehicles exceeding 1000 kg but not exceeding 1500 kg in ULW: Rs 420 per quarter.
	iv) Vehicles exceeding 1500 kg but not exceeding 2000 kg in ULW: Rs 550 per quarter.
	v) Vehicles exceeding 2000 kg but not exceeding 3000 kg in ULW: Rs 705 per quarter.
	vi) Vehicles exceeding 3000 kg but not exceeding 4000 in ULW: Rs 840 per quarter.
	vii) Vehicles exceeding 4000 kg but not exceeding 5500 kg in ULW: Rs 1210 per quarter.
	viii) Vehicles exceeding 5500 kg but not exceeding 7000 kg in ULW: Rs 1430 per quarter.
	ix) Vehicles exceeding 7000 kg but not exceeding 9000 kg in ULW: Rs 1760 per quarter.
	x) Vehicles exceeding 9000 kg but not exceeding 9500 kg in ULW: Rs 1870 per quarter.
	xi) Vehicles exceeding 9500 kg but not exceeding 10500 kg in ULW: Rs 2090 per quarter.
	xii) Vehicles exceeding 10500 kg but not exceeding 11000 kg in ULW: Rs 2310 per quarter.
	xiii) Vehicles exceeding 11000 kg but not exceeding 12000 kg in ULW: Rs 2530 per quarter.
	xiv) Vehicles exceeding 12000 kg but not exceeding 13000 kg in ULW: Rs 2750 per quarter.
	xv) Vehicles exceeding 13000 kg but not exceeding 14000 kg in ULW: Rs 2970 per quarter.
	xvi) Vehicles exceeding 14000 kg but not exceeding 15000 kg in ULW: Rs 3080 per quarter.
	xvii) Vehicles exceeding 15000 kg in ULW: Rs 3080 + Rs110 for every 250 kg or part thereof in excess of 15000 kg per quarter.
Trailers (used for carrying goods)	Vary as per weight – starting from Rs 155 per quarter for 1000 kg
	Other categories - Not available
Tractors	Other categories - Not available
<b>Madhya Pradesh</b>	
Trucks (from 2005 onwards)	RLW Up to 2000 kg: Rs 600 per quarter or life term
	RLW exceeds 2000 kg but does not exceed 4000 kg: Rs 900 per quarter
	RLW exceeds 4000 kg but does not exceed 6000 kg: Rs 1300 per quarter

States/UTs	Description
	RLW exceeds 6000 kg but does not exceed 8000 kg: Rs 1700 per quarter
	RLW exceeds 8000 kg but does not exceed 10000 kg: Rs 2100 per quarter
	RLW exceeds 10000 kg but does not exceed 12000 kg: Rs 2500 per quarter
	RLW exceeds 12000 kg but does not exceed 14000 kg: Rs 2900 per quarter
	RLW exceeds 14000 kg but does not exceed 16000 kg: Rs 3300 per quarter
	RLW exceeds 16000 kg but does not exceed 18000 kg: Rs 3700 per quarter. Thereafter for each additional 2000 kg or part thereof: Rs 500 per quarter
Trailers	N.A.
Tractors	N.A.
<b>Maharashtra</b>	
Trucks	i) Light Motor Vehicles (Goods) up to 7500 kg: Rs 5400 per annum or Rs 37800 (7 times annual rate) as one time tax. ii) Medium Goods Vehicle (G.V.W. 7501 kg to 12000 kg): Rs 7500 per year or 7 times annual rate as one time tax. iii) Heavy Goods Vehicles (G.V.W. of above 12000 kg): Rs 12150 per year or 7 times of annual rate as one time tax.
Trailers	i) Goods trailers having G.V.W. 16500 kg: Rs 12150 per annum. ii) G.V.W. exceeding 16500 kg: Rs 12150 plus Rs 450 for every 500 kg or its part per annum.
Tractors	N. A.
<b>Manipur</b>	
Three Wheeler (Goods)	i) Diesel vehicle: Rs 300 per year + Rs 500 as goods tax per year. ii) Petrol vehicles: Rs 200 per year + Rs 500 as goods tax per year.
Trucks	Rs 1880 per annum up to 5 tonnes, Rs 320 for every additional 1 tonne, plus goods tax of six paise/rupee on freight or on lumpsum.
Trailers	Rs 60 per annum
Tractors	Rs 80 per annum
<b>Meghalaya</b>	
Three Wheeler (Goods)	i) Rs 600 per year.
Trucks	i) a. Public carrier 10 MT: Rs 3840 per annum. b. Private carrier 10 MT: Rs 3920 per annum. ii) a. Public carrier 9 MT: Rs 3480 per annum.



States/UTs	Description
	b. Private carrier 9 MT: Rs 3500 per annum.
Articulated Vehicles	Up to 22600 kg G.V.W.: Rs 8000 per annum.
	Exceeding 50000 kg G.V.W.: Rs 22000 per annum.
Trailers	One time tax of Rs 650 ( for 10 years)
Tractors	Light: Rs 120 per annum
	Medium: Rs 240 per annum
	Heavy: Rs 460 per annum
<b>Mizoram</b>	
Three Wheeler (Goods)	Rs 350 per annum + goods tax of Rs 400 per annum.
Trucks	Rs 840 carrying goods up to 1 M.T. (annual) plus Rs 2900 (Goods Tax) per annum. For every additional ½ M.T. of goods: Rs 205 per annum.
Trailers	Rs 250 per annum
Tractors	i) Authorised to carry goods not exceeding 2 M.T.: Rs 125 per annum
	ii) Carrying between 2 and 3.50 M.T.: Rs 250 per annum.
	iii) Carrying goods exceeding 3.5 M.T.: Rs 700 per annum.
<b>Nagaland</b>	
Three Wheeler (Goods)	Rs 340 per annum + goods tax of Rs 500 per annum.
Trucks	Rs 490 for first M.T. plus Rs 150 for half of every subsequent M.T. per annum
	Rs 150 per annum for every additional ½ M.T.
Trailers	i) Light: Rs 2400 per annum.
	ii) Medium: Rs 3600 per annum.
	iii) Heavy: Rs 4350 per annum.
Tractors	i) For agricultural purpose: Rs 420 per annum
	ii) For commercial purpose: Rs 540 per annum
<b>Orissa</b>	
Trucks	Laden Weight (LW) not exceeding 1000 kg: Rs 540 per annum.
	LW between 1000 and 2000 kg: Rs 2356 per annum
	LW between 2000 and 5000 kg: Rs 2890 per annum
	LW between 5000 and 10000 kg: Rs 4955 per annum
	LW between 10000 and 13000 kg: Rs 7179 per annum
	LW between 13000 and 16200 kg: Rs 10440 per annum
	LW exceeding 16200 kg: Rs 10440 per annum plus Rs 375 for every additional 500 kg or part thereof in excess of 16200 kg.
	Any new vehicle having LW up to 3000 kg and registered on or after 14.5.2010: The tax rate would be either 5% of the cost of the vehicle or the amounts indicated above, whichever is higher.

States/UTs	Description
Trailers and Trolleys	Not exceeding 100 kg in LW: Rs210 per annum.
	Between 1000 kg and 2000 kg of LW: Rs 808 per annum.
	Exceeding 3000 kg of LW: Rs 1625 per annum
Tractors	N. A.
<b>Punjab</b>	
Trucks	Goods vehicle not exceeding 1.2 tonnes in GVW: Rs 3000 per annum.
	Goods vehicle exceeding 1.2 tonnes but not exceeding 6 tonnes in GVW : Rs 4000 per annum
	Goods vehicle exceeding 6 tonnes but not exceeding 16.2 tonnes in GVW : Rs 5000 per annum
	Goods vehicle exceeding 16.2 tonnes but not exceeding 25 tonnes in GVW : Rs 8000 per annum
	Goods vehicle exceeding 25 tonnes in GVW : Rs 15000 per annum.
Trailers	N.A.
Tractors	Permit holders of tractors with trolleys used for commercial purposes within a radius of 25 km of the place of permit holders residence: Rs 2000 per annum.
<b>Rajasthan</b>	
Trucks	<b>1. Articulated Vehicle:</b>
	a) Cost of the vehicle / chassis up to Rs 10 lakh: 2% of the cost of the horse (annual road tax) + S.R.T. of 0.40% of the cost of the horse. b) Cost of the vehicle / chassis above Rs 10 lakh Rs 20,000 +Rs 50 for every Rs one lakh or part thereof of cost exceeding Rs 10 lakh (Annual Road Tax) + Rs 4000 (S.R.T.) + Rs 50 for every Rs one lakh or part thereof of cost exceeding Rs 10 lakh (S.R.T.)
	<b>2. Other than Articulated Vehicle:</b>
	a) Cost of the chassis / vehicle up to Rs 3 lakh: 1.5% of the cost of the chassis / vehicle subject to a maximum of Rs 2250 (Annual Road Tax) + 1% of the cost of the chassis / vehicle (S.R.T.)
	b) Cost of the chassis / vehicle more than Rs 3 lakh and up to Rs 6 lakh: Rs2250 plus 0.75% of the cost of the chassis / vehicle exceeding Rs 3 lakh (Annual Road Tax) + Rs 2000 + 0.35% of the cost of the chassis / vehicle exceeding Rs 3 lakh (S.R.T.)
	c) Cost of the chassis / vehicle more than 6 lakh and up to Rs 10 lakh: Rs 4500 plus 0.95% of the cost of the chassis / vehicle exceeding Rs 6 lakh (Annual Road Tax) + Rs 3050 + 0.5% of the cost of the chassis / vehicle exceeding Rs 6 lakh (S.R.T.).
	d) Cost of the chassis / vehicle more than Rs 10 lakh: Rs 8300 plus Rs 50 for every Rs 1 lakh or part thereof of cost exceeding Rs10 lakh (Annual Road Tax) + Rs 5050 + Rs 50 for every Rs 1 lakh or part thereof of cost exceeding Rs10 lakh.
	<b>OR Optional ( Lump Sum Tax)</b>
	1. Articulated vehicle: 20% of cost of the horse.
	2. Other than articulated vehicle
	a) 3 wheeled: 9% of cost of vehicle / chassis.

States/UTs	Description
	b) 4 wheeled up to 3000 kg: 10% of cost of vehicle / chassis.
	c) 4 wheeled more than 3000 kg:
	i. Cost of chassis / vehicle up to Rs 6,00,000: 9% of cost of vehicle / chassis
	ii. Cost of chassis / vehicle above Rs 6,00,000: 11% of cost of vehicle / chassis.
	Notes: (i) S.R.T. = special road tax (ii) Lump sum tax is compulsory on all 3 wheeled and 4 wheeled goods vehicles up to 3000 kg registered or assigned in the state after 31.3.2007.
Trailers (used as goods vehicle)	4% of the cost of the trailer
Tractors	N. A.
	OR Optional (lump sum tax)
	Non-agricultural tractor trailers (used as goods vehicles): 9% of cost of tractor to which trailer is attached.
<b>Sikkim</b>	
Trucks	Based on GVW
	Minimum Rs 1456 per annum.
	Maximum Rs 6508 per annum.
Trailers	N.A.
Tractors	Rs 1325 fixed.
<b>Tamil Nadu</b>	
Three Wheeler (Goods)	(i) Up to 3000 kg of RLW: Life time tax of Rs 19200
	(ii) RLW between 3001 and 5500 kg: Rs 950 per quarter.
	(iii) RLW between 5501 and 9000 kg: Rs 1500 per quarter.
	(iv) RLW between 9001 and 12000 kg: Rs 1900 per quarter.
	(v) RLW of 12001 to 13000 kg: Rs 2100 per quarter.
	(vi) RLW of 13001 to 15000 kg: Rs 2500 per quarter.
	(vii) RLW exceeding 15000 kg: Rs 2500 per quarter + Rs 75 per quarter for every 250 kg and part thereof in excess of 15000 kg in RLW.
Trucks	Up to 3000 kg of RLW: Life time tax of Rs 19200
	RLW of 3001 to 5500 kg: Quarterly tax of Rs 950
	RLW of 5501 to 9000 kg: Quarterly tax of Rs 1500
	RLW of 9001 to 12000 kg: Quarterly tax of Rs 1900
	RLW of 12001 to 13000 kg: Quarterly tax of Rs 2100
	RLW of 13001 to 15000 kg: Quarterly tax of Rs 2500

States/UTs	Description
	RLW exceeding 15000 kg: Rs 2500 per quarter + Rs 75 per quarter for every 250 kg and part thereof in excess of 15000 kg in RLW.
Trailers	Up to 3000 kg of RLW: Life time tax of Rs 3400
	RLW of 3001 to 5500 kg: Quarterly tax of Rs 400
	RLW of 5501 to 9000 kg: Quarterly tax of Rs 700
	RLW of 9001 to 12000 kg: Quarterly tax of Rs 810
	RLW of 12001 to 13000 kg: Quarterly tax of Rs 1010
	RLW of 13001 to 15000 kg: Quarterly tax of Rs 1220
	RLW exceeding 15000 kg: Rs 1220 + Rs 50 for every 250 kg and part thereof in excess of 15000 kg (quarterly).
Tractors	ULW up to 2500 kg: Quarterly tax of Rs 110.
	ULW more than 2500 kg: Quarterly tax of Rs 160.
<b>Tripura</b>	
Three Wheeler (Goods)	Rs 105 per annum.
Trucks	Up to 3000 kg RLW: Rs 500 per annum.
	RLW between 3001 and 5560 kg: Rs 750 per annum.
	RLW between 5560 to 8860 kg: Rs 1350 per annum.
	RLW between 8860 to 12219 kg: Rs 2100 per annum.
	RLW exceeding 12219 kg: Rs 4200 per annum.
Trailers	Up to 500 kg RLW: Rs 400 per annum + Rs 50 per year for every additional 200 kg or part thereof.
Tractors	Up to 500 kg ULW: Rs 500 per annum + Rs 200 per year for every additional 250 kg.
<b>Uttar Pradesh</b>	
Three Wheeler (Goods)	Rs 85 per ton quarterly + goods tax of Rs 130 per quarter.
Trucks	Regional motor vehicle taxes of Rs 70 per quarter per metric tonne of GVW of the vehicle or part thereof - (for one region) + Goods tax of Rs 100 per quarter.
	All U.P. and national permit vehicles: Motor vehicle taxes of Rs 85 per quarter per metric tonne of GVW of the vehicle or part thereof + Goods tax of Rs130 per quarter.
Trailers	Regional motor vehicle taxes of Rs 70 per quarter per metric tonne of GVW of the vehicle or part thereof - (for one region) + Goods tax of Rs100 per quarter.
	All U.P. and national permit vehicles: motor vehicle taxes of Rs 85 per quarter per metric tonne of GVW of the vehicle or part thereof (for more than one region in U.P. and for national permit vehicles) + Goods tax of Rs 130 per quarter.
Tractors	Rs 45 per quarter (fixed).
<b>Uttarakhand</b>	
Trucks	Rs 70 per metric tonne per quarter for one region
	Rs 85 per metric tonne per quarter above one region plus goods tax of Rs 210 per metric tonne or part thereof per quarter and Rs 85 per metric tonne for plain routes of uttarakhand.

States/UTs	Description
Tractors	Rs 70 per metric tonne per quarter for one region
	Rs 85 per metric tonne per quarter above one region quarterly plus goods tax of Rs 210 per metric tonne per quarter and Rs 85 per metric tonne for plain routes of Uttarakhand.
Trailers	Rs 70 per metric tonne per quarter for one region
	Rs 85 per metric tonne per quarter above one region quarterly plus goods tax of Rs 210 per metric tonne per quarter and Rs 85 per metric tonne for plain routes of Uttarakhand.
Three Wheelers (Goods)	Rs 70 per quarter per metric tonne for one region
	Rs 85 per quarter per metric tonne above one region plus goods tax of Rs 210 per quarter per metric tonne or part thereof and Rs 85 per quarter per MT for plain routes of Uttarakhand.
<b>West Bengal</b>	
Three Wheeler (Goods)	Up to 2000 kg GVW: Rs 600 per annum.
Trucks	Up to 2000 kg: Rs 150 per quarter
	Up to 3500 kg: Rs 262.50 per quarter
	Up to 5500 kg: Rs 525 per quarter
	Up to 7000 kg: Rs 712.50 per quarter
	Up to 9000 kg: Rs 862.50 per quarter
	Up to 12000 kg: Rs 1387.50 per quarter
	Up to 14000 kg: Rs 1875 per quarter
	Up to 15000 kg: Rs 2062.50 per quarter
	Up to 16250 kg: Rs 2325 per quarter
	Above 16250 kg: Rs 1550 per quarter + Rs 37.50 per quarter for every additional 250 kg + 50% of quarterly tax (above 16250 kg).
	Rs 4293.75 per quarter (vehicles having RLW of 25000 kg).
	Rs 4631.25 per quarter (vehicles having RLW of 26400 kg).
	Rs 5643.75 per quarter (vehicles having RLW 31000 kg.)
	Rs 5643.75 per quarter (vehicles having RLW 31000 kg.)
Trailers	Rs 437.50 per quarter (up to 2000 kg)
	Rs 587.50 per quarter (up to 4000 kg).
	Rs 756.25 per quarter (up to 6000 kg).
	Rs 981.25 per quarter (up to 8000 kg)
	Rs 1337.50 per quarter (up to 10000 kg)
	Rs 1862.50 per quarter (up to 12000 kg)
	Rs 2218.75 per quarter (up to 13000 kg)
	Rs 2481.25 per quarter (up to 14000 kg)
	Rs 2743.75 per quarter (up to 15000 kg)
	Rs 2743.75 per quarter (up to 15000 kg)
	Rs 2743.75 per quarter + Rs 50 for every additional 250 kg (above 15000 kg)

States/UTs	Description
Tractors	Rs 1600 per annum (ULW 500 kg)
	Rs 1705 per annum (ULW 750 kg)
	Rs 1810 per annum (ULW 1000 kg)
	Rs 1915 per annum (ULW 1250 kg)
	Rs 2020 per annum (ULW 1500 kg)
	Rs 2125 per qnnum (ULW 1750 kg)
	Rs 2230 per annum (ULW 2000 kg)
	Rs 2380 per annum (ULW 2250 kg)
	Rs 2530 per annum (ULW 2500 kg)
	Rs 2680 per annum (ULW 2750 kg)
	Rs 2830 per annum (ULW 3000 kg)
	Rs 2980 per annum (ULW 3250 kg)
	Rs 3130 per annum (ULW 3500 kg)
	Rs 3280 per annum (ULW 3750 kg)
	Rs 3430 per annum (ULW 4000 kg)
	Rs 3955 per annum (ULW 4250 kg)
	Rs 4480 per annum (ULW 4500 kg)
	Rs 5005 per annum (ULW 5000 kg)
	Rs 5530 per annum (ULW 5250 kg)
	Rs 6055 per annum (ULW 5500 kg)
	Rs 6580 per annum (ULW 5750 kg)
	Rs 7105 per annum (ULW 6000 kg)
	Rs 7630 per annum (ULW 6250 kg)
	Rs 8155 per annum (ULW 6500 kg)
	Rs 8680 per annum (ULW 6750 kg)
	Rs 9205 per annum (ULW 7000 kg)
	Rs 9730 per annum (ULW 7250 kg)
	Rs 10255 per annum (ULW 7500 kg)
	Rs 10780 per annum (ULW 7750 kg)
	Rs 11305 per annum (ULW 8000 kg)
Rs 11830per annum (ULW 10000 kg)	
Rs 16630 per annum (ULW 15000 kg)	
Rs 28630 per annum (ULW 20000 kg)	
Rs 40630 per annum (ULW 25000 kg)	

States/UTs	Description
	Rs 52630 per annum (ULW 30000 kg)
<b>Andaman and Nicobar Islands</b>	
Three Wheeler (Goods)	Rs 60 per annum.
Trucks	Rs150 per annum.
Trailers	N.A.
Tractors	Rs150 per annum.
<b>Chandigarh</b>	
Three Wheelers (Goods)	Rs 320 per annum.
Trucks	ULW less than 1 tonne: Rs 337 per annum ULW 1–2 tonne: Rs 660 per annum ULW 2–3 tonne: Rs 840 per annum ULW 3–4 tonne: Rs 1200 per annum ULW above 4 tonne: Rs 1500 per annum
Trailers	NIL
Tractors	Rs 840 per annum
<b>Dadra and Nagar Haveli</b>	
Trucks	Rs 6232 per annum for laden weight up to 35200 kg
Trailers	Rs 360 per annum for un laden weight up to 2045 kg
Tractors	Rs1248 per annum for laden weight up to 5200 kg
<b>Daman and Diu</b>	
Three Wheeler (Goods)	Additional goods tax @ Rs 37.50 per annum up to 1000 kg of RLW.
Trucks (including three wheeler pick - up vans)	i) Diesel driven: For every 100 kg of RLW or part thereof: Rs 18 per annum ii) Driven on fuel other than diesel – For every 100 kg of RLW or part thereof: Rs 15 per annum plus hoods tax of Rs 37.50 annually up to 1000 kg of RLW; and Rs 60 annually for more than 1000 kg of RLW.
Trailers	N.A.
Tractors	N.A.
<b>Delhi</b>	
Trucks	Less than 1 tonne: Rs 665 per annum More than 1 tonne and less than 2 tonne: Rs940 per annum More than 2 tonne and less than 4 tonne: Rs1430 per annum More than 4 tonne and less than 6 tonne: Rs1915 per annum More than 6 tonne and less than 8 tonne: Rs 2375 per annum More than 8 tonne and less than 9 tonne: Rs 2865 per annum More than 9 tonne and less than 10 tonne: Rs 3320 per annum

States/UTs	Description
	Above 10 tonne: Rs 3790 per annum+ Rs 470 per each additional tonne
Trailers	(i) Additional of 10 tonne + less than 2 tonne of trailer: Rs 3790 + Rs 470 per tonne + Rs 465 (ii) Additional of 10 tonne + more than 2 tonne of trailer: Rs 3790 + Rs 470 per ton + Rs 925
Tractors	N.A.
<b>Puducherry</b>	
Trucks	(i) RLW up to 3000 kg: Rs 350 per quarter. (ii) Above 3000 kg up to 5500 kg: Rs 700 per quarter. (iii) Above 5500 kg up to 9000 kg: Rs 1000 per quarter. (iv) Above 9000 kg up to 12000 kg: Rs 1500 per quarter. (v) Above 12000 kg up to 13000 kg: Rs 1600 per quarter. (vi) Above 13000 kg up to 15000 kg: Rs 1800 per quarter. (vii) Above 15000 kg: Rs 1800 plus Rs 50 for every additional 250 kg per quarter.
Trailers	N.A.
Tractors	Up to 2500 kg ULW: Rs 120 per quarter Above 2500 kg ULW: Rs 150 per quarter

Source: Ministry of Road Transport and Highways, Government of India.

Notes RLW: registered laden weight.

ULW: unladen weight.

NA: not available.



**Table A.2.21: State-wise Rates of Motor Vehicles Taxes on Passengers Transport in India (as on 31.03.2009)**

State/UT	Description
<b>Andhra Pradesh</b>	
Stage Carriage	<b>APSRTC:</b> i) Moffusil services: 7% on gross traffic earnings. ii) Urban services: 5% on gross traffic earnings. <b>Private – Town Service:</b> a) Ordinary services: Rs 330 to Rs 660 (on daily kilometerage) b) Express services: Rs 822
Contract Carriage	<b>Covered by:</b> All India tourist permits: Rs 3675 per seat/per quarter. State-wide permits: Rs 2625 per seat/per quarter. District-wide permits: Rs 1207 per seat/per quarter. Idle contract carriage: Rs 850 per seat/per quarter.
<b>Arunachal Pradesh</b>	
Buses	One yime tax of Rs 40,000
<b>Assam</b>	
Buses	<b>On Passenger Carrying Capacity</b> (i) Capacity – 13 to 30 passengers: Annual tax of Rs 8000 per annum or Rs 2200 per quarter. (ii) More than 30 passengers: Rs 8000 per annum plus Rs 90 per annum for every seat above 30 or Rs 2200 per quarter plus Rs 23 per quarter for every additional seat above 30. (iii) Omni tourist bus: Rs 14000 per annum or Rs 3500 per quarter (iv) Deluxe express buses with capacity of more than 30 passengers: Rs 10000 per annum plus Rs 100 per annum for every seat above 31 or Rs 2500 per quarter plus Rs 25 per quarter for every additional seat above 31. (v) All Assam super deluxe contract carriage: Rs 50000 per annum or Rs 12500 per quarter.
<b>Bihar</b>	
Buses	a) Seating capacity of not less than 13 persons and not more than 26 persons: Rs1583.50 per annum for 13 persons + Rs 105.50 for every additional person beyond 13 and up to 26 persons + Additional tax of Rs 240 for every seat per annum for seating capacity more than 6 but not exceeding 15 persons exclusive of driver. b) Seating capacity of not less than 27 persons and not more than 32 persons: Rs 3036 per annum for 27 persons + Rs 79 for every additional person beyond 27 and up to 32 persons + Additional tax of Rs 320 for every seat per annum for seating capacity of more than 15 but not exceeding 32 persons exclusive of driver.

State/UT	Description
	c) Seating capacity of more than 33 persons: Rs 3485 per annum for 33 persons plus Rs 53 for every additional person beyond 33 persons + Additional tax of Rs 416 per seat per annum for seating capacity exceeding 32 persons exclusive of driver and conductor.
<b>Chhattisgarh</b>	
Buses	(i) Ordinary bus up to 100 km: Rs 160 per seat/per month (ii) Deluxe air-conditioned bus up to 100 km: Rs 230 per seat/per month (iii) Express bus up to 100 km: Rs 180 per seat/per month (iv) In respect of ordinary, deluxe and express buses beyond 100 km: Rs 10 per seat per month for each 10 km without a reciprocal agreement.
<b>Goa</b>	
Buses	<b>a) Stage Carriage:</b> Rs 50 per seat per annum plus Rs 30 per seat per month as passenger tax. Also passenger tax of Rs 10 per head for standing passengers. <b>b) Contract Carriage:</b> i) Rs 50 per seat per annum + Rs 50 per seat per month as passenger tax. ii) a) For those buses registered in Goa and permit issued under Section 88 (9): Big buses: Rs 50 per seat per annum + Rs 100 per seat per month or Rs 3500 whichever is higher as passenger tax. (b) Mini Bus: Rs 50 per seat per annum + Rs 100 per seat per month or Rs 2500 whichever is higher as passenger tax. (iii) For those buses registered in a state other than Goa and permit issued under Section 88 (9): Big Buses: Rs 50 per seat per annum + Rs 200 per seat per month or Rs 7000 whichever is higher as passenger tax.
<b>Gujarat</b>	
Stage Carriage	Seating capacity up to 9: Rs 1200 per annum. Seating capacity exceeding 9: Rs 1200 per year plus Rs 80 per passenger seat plus Rs 40 per standing passenger annually.
Contract Carriage	<b>A. Ordinary Omni Buses</b> <b>Seating Capacity:</b> Up to 12 seats: Rs 1200 per seat per annum 13 to 20 seats: Rs 3000 per seat per annum More than 20 seats: Rs 3600 per seat per annum <b>B. Luxury Omni Buses</b> Up to 20 seats: Rs 4620 per seat per annum More than 20 seats: Rs 6000 per seat per annum

State/UT	Description
	<b>C.Sleeper Omni Buses</b>
	Berth / sleeper capacity up to 20 seats: Rs 9000 per seat per annum
	Berth / sleeper capacity exceeding 20 seats: Rs 12000 per seat per annum.
	<b>D. Maxi Cabs – 7 to 12 passengers</b>
	Rs 1200 per annum per seat.
<b>Haryana</b>	
Stage Carriage	i) Stage carriages plying for hire and used for transport of passengers excluding the driver and conductor: Rs 550 per seat per annum subject to a maximum of Rs 35,000 ii) Stage carriages plying for hire under a permit issued under the Faridabad and Gurgaon City Private Bus Service Scheme, 2004: Rs18000 per annum (for half body bus) and Rs 30,000 per annum (for full body bus)
Contract Carriage	i) Contract carriages plying under a permit issued under the Faridabad and Gurgaon City Private Bus Service Scheme, 2004: Rs18000 per annum (for half body bus) and Rs 30,000 per annum (for full body bus) ii) Contract carriages owned by any religious institution and used exclusively for the carriage of its personnel and devotees as the case may be: Rs 200 per seat per annum.
<b>Himachal Pradesh</b>	
Buses (Stage Carriage)	Ordinary/express/semi deluxe/deluxe/air-conditioned buses (for first 15 years from the date of registration): Rs 500 per seat per annum. Plus special road tax at varying rates for different categories of roads in hills and plain areas (on a per-seat-per-km basis)
<b>Jammu and Kashmir</b>	
Buses	Motor vehicle taxes of Rs 1100 per quarter plus passenger tax of Rs 200 per seat per quarter.
<b>Jharkhand</b>	
Buses	Seating capacity not less than 27 persons and not more than 32: Rs 3036 for 27 persons plus Rs 79 for every additional person (annual). Seating capacity of 33 persons or more: Rs 3485 for 33 persons plus Rs 53 for every additional person (annual).
<b>Karnataka</b>	
Stage Carriages	(a) City service buses: Rs 300 per seat per quarter. (b) Moffusil service buses: Rs 500 per seat per quarter. i) Service buses: Complying with Rule 151(2) of the KMV Rules 1989: Rs 1000 per seat per quarter ii) Service buses other than above: Rs 2500 per seat per quarter

State/UT	Description
	iii) Special permit buses: Complying with Rule 128 of CMV Rules, 1989: Rs 700- per seat per quarter
	iv) Luxury buses complying with Rule 128 of CMV Rules,1989: Rs2500 per seat per quarter
	v) Fleet owner buses (city services): 5% of revenue.
	vi) Fleet owner buses (moffusil services): 7% of revenue.
<b>Kerala</b>	
Stage Carriage	i) Ordinary services: For every seated passenger (other than driver and conductor) – Rs 600 per seat per quarter plus Rs 210 per standing passenger per quarter as city service tax.
	ii) Fast Passenger and Express services for every seated passenger (other than driver and conductor) – Rs 690 per seat per quarter plus Rs 150 per standing passenger per quarter as city service tax.
Contract Carriage	i) Vehicles permitted to operate within the state with more than 12 passengers but not more than 20 passengers: Rs 530 per quarter per passenger
	ii) More than 20 passengers: Rs 780 per quarter per passenger
	iii) Vehicles operating on interstate routs: Rs1540 per quarter per passenger
	iv) Maxi cabs (carrying 7–12 passengers): Rs 310 per quarter per passenger.
<b>Madhya Pradesh</b>	
Buses (From 2008 Onwards)	<b>Up to 100 km</b>
	i) AC / Deluxe: Rs 250 per seat per month.
	ii) Express: Rs 200 per seat per month.
	iii) Ordinary: Rs 160 per seat per month.
	<b>More than 100 km</b>
	i) AC/ Deluxe: For every additional 10 km, Rs 20 per seat per month.
	ii) Express: For every additional 10 km, Rs 15 per seat per month.
	iii) Ordinary: For every additional 10 km, Rs 10 per seat per month.
<b>Maharashtra</b>	
Stage Carriage, MSRTC, Best and Others	Rs 71 per passenger per annum plus passenger tax of 3.5% in municipal area and 17.5% in other areas on fare collected.
Contract Carriage	Rs1500 per passenger per annum
Ordinary Omni Bus	1) Permitted to carry between 6 to 12 passengers (excluding driver): Rs 1000 per passenger per annum.
	2) Permitted to carry between 12 to 24 passengers (excluding driver): Rs 1700 per passenger per annum.
	3) Permitted to carry more than 24 passengers (excluding drivers): Rs 1900 per passenger

State/UT	Description
	per annum.
Tourist Buses	Rs 5500 per passenger per annum.
AC Tourist Buses (Maharashtra Operation)	Rs 6500 per passenger per annum.
Non AC Sleeper Berth Coach	Rs 5000 per berth per year.
AC Sleeper Berth Coach	Rs 7000 per berth per year.
Ordinary Buses Plying on Special Permit under Section 88 (8), (2X2 Buses and 3X2 Buses Both).	Rs 5000 per passenger per year.
<b>Manipur</b>	
Buses	Rs 1000 per annum up to 16 seats and Rs 80 for every additional seat plus passenger tax of Rs 960 (up to 16 passengers) and Rs 80 for every additional seat.
<b>Meghalaya</b>	
Stage Carriage	Up to 30 seats: Rs 100 per seat per annum. Above 30 seats: Rs 80 per seat per annum.
Contract Carriage	Tourist Buses: Rs 120 per seat per annum
<b>Mizoram</b>	
Buses	Annual: Rs 100 per seat per year plus Rs 1400 (passenger tax) per year.
Nagaland	i) Rural service bus: Rs 80 per seat per year + Rs 1750 passenger tax + Rs 600 other tax per annum.
Buses	ii) Inter-district bus: Rs 120 per seat per year + Rs 1750 passenger tax + Rs 600 other tax per annum.
	iii) City bus service: Rs 120 per seat per year + Rs 1750 passenger tax + Rs 600 other tax per annum.
	iv) Inter-state bus: Rs 300 per seat per year + Rs 2000 passenger tax + Rs 300 other tax per annum.
	v) All India tourist bus: Rs 300 per seat per year + Rs 2000 passenger tax + Rs 48000 other tax per annum.
<b>Orissa</b>	
Stage Carriage	<b>For ordinary and Express services:</b> Up to 160 km distance covered a day: Rs 748 per seat per annum (ordinary) and Rs 1067

State/UT	Description
	per seat per annum (Express).
	Between 161 km and 240 km: Rs 916 per seat per annum (ordinary) and Rs 1316 per seat per annum (Express).
	Between 241 km and up to 320 km: Rs1200 per seat per annum (ordinary) and Rs 1795 per seat per annum (Express).
	Exceeding 320 km: Rs 1440 per seat per annum (ordinary); Rs 2040 per seat per annum (Express).
	<b>For Deluxe services:</b>
	Up to 160 km a day: Rs 1336 per seat per annum.
	Between 161 km and 240 km: Rs 1652 per seat per annum.
	Between 241 km and 320 km: Rs 2260 per seat per annum.
	Exceeding 320 km a day: Rs 2564 per seat per annum. In addition, tax of Rs 152 per standing passenger per annum.
Contract Carriage	For seating up to 3 persons excluding driver: Rs 148 per seat per quarter.
	For seating between 4 and 25 Persons, excluding the driver: Rs 720 per seat per annum
	For seating more than 25 persons, excluding the driver: Rs 1800 per seat per annum
<b>Punjab</b>	
Stage Carriage	<b>1. Big Buses:</b>
	a) Ordinary buses: Rs 2.25 per km per vehicle per day
	b) Ordinary HV AC buses (3x2 seats): Rs 1.00 per km per vehicle per day
	c) Integral coach (2x2 seats buses): Rs 0.50 per km per vehicle per day
	<b>2. Stage carriage buses coming from other states:</b>
	a) Buses registered in other states plying as stage carriage in punjab which are countersigned under reciprocal agreements: Rs 3.70 per km per vehicle per day
	b) Buses registered in other states plying as stage carriage in Punjab which are not countersigned under reciprocal agreements: Rs 5.00 per km per vehicle per day
	<b>3. Mini buses registered in the state of Punjab: Rs 30,000 per annum.</b>
	<b>4. City bus service: Buses plying in municipal limits: Rs 60 per seat per quarter</b>
	<b>5. City bus service: Buses plying outside municipal limits:</b>
	a) Ordinary us: Rs 4.50 per km per bus per day.
	b) HV AC buses: Rs 2.00 per km per bus per day.
	c) Integral coach bus: Re. 1.00 per km per bus per day.
Contract Carriage	<b>1. Tourist Buses:</b>
	a) Ordinary: Rs. 6,000 per seat per annum
	b) Deluxe: Rs 6,000 per seat per annum

State/UT	Description				
	c) Air conditioned: Rs 5,000 per seat per annum				
	d) Integral coach: Rs 4,000 per seat per annum				
	<b>2. All India tourist permits or any other similar permits registered in other states entering the state of Punjab:</b>				
	a) Ordinary buses: Rs 2,000 per day per vehicle (on 24 hours basis)				
	b) Deluxe buses: Rs 3,000 per day per vehicle (on 24 hours basis)				
	c) Air conditioned buses: Rs 4,000 per day per vehicle (on 24 hours basis)				
	3. Omni bus having nine Seats excluding driver, registered in other states entering and plying in the state of Punjab: Rs 150 per day				
<b>Rajasthan</b>					
Stage Carriage (Covered By Permit)	<b>Purchased as complete vehicle:</b>				
	Cost of vehicle up to Rs 4 lakh: 0.45% of the cost of the vehicle (maximum of Rs 12000) (Annual road tax) + S.R.T. as applicable cost of vehicle above Rs 4 lakh: 0.70% of the cost of vehicle (maximum of Rs 12000) (Annual road tax) + S.R.T. as applicable.				
	<b>Purchased as chassis:</b>				
	Cost of chassis up to Rs 4 lakh: - 0.50% of the cost of vehicle (maximum of Rs 12000) (Annual road tax) + S.R.T. as applicable				
	Cost of the chassis above Rs 4 lakh: 1.00% of the cost of vehicle (maximum of Rs 12000) (Annual road tax) + S.R.T. as applicable.				
	<b>Special Road Tax (S.R.T.): For stage carriage plying exclusively within municipal limits:</b>				
<b>Cost of Vehicles</b>	<b>0-2 (Rs lakh)</b>	<b>2.01 to 4 (Rs lakh)</b>	<b>More than 4 (Rs lakh)</b>		
Purchased as complete vehicle	1.2% of cost of vehicle	1.5% of cost of vehicle	1.5% of cost of vehicles		
Purchased as chassis	0.70% of cost of chassis	0.70% of cost of chassis	0.80% of cost of chassis		
<b>Distance covered per day (in km)</b>	<b>Under Reciprocal Agreement</b>		<b>Plying Without Agreement</b>		
	<b>R.T.</b>	<b>S.R.T</b>	<b>R.T.</b>		<b>S.R.T</b>
		<b>Per Day</b>	<b>S.C.47 in all</b>	<b>S.C. above 47 in all</b>	<b>Per day</b>

State/UT	Description						
	Up to 20	No R. T.	25/-	2.50/-	Rs.	25/-	
	21 to 40	"	50/-	per	1.50/-	50/-	
	41 to 80	"	150/-	seat	per	150/-	
	81 to 160	"	300/-	per	seat	300/-	
	161 to 240	"	400/-	day	per	400/-	
	241 to 400	"	500/-		day	500/-	
	More than 400	"	700/-			700/-	
	N.B. Maximum limit of road tax SRT for vehicles with seating capacity of: (i) 26 in all is Rs 4000; (ii) 27 to 32 in all is Rs 5000; and (iii) more than 32 in all is Rs 10000.						
Contract Carriage (Covered By Permit)	<b>Purchased as complete vehicle:</b>						
	Cost of vehicle up to Rs 4 lakh: 0.45% of the cost of vehicle (maximum of Rs 12000) (annual road tax) + Special road tax as applicable						
	Cost of vehicle above Rs 4 lakh: 0.70% of the cost of vehicle (maximum of Rs 12000) (Annual road tax) + Special road tax as applicable						
	<b>Purchased as chassis:</b>						
	Cost of chassis up to Rs 4 lakh: 0.50% of the cost of vehicle (maximum of Rs 12000) (Annual road tax) + Special road tax as applicable.						
	Cost of the chassis above Rs 4 lakh: 1.00% of the cost of vehicle (maximum of Rs 12000) (Annual road tax) + Special road tax as applicable						
	<b>Special Road Tax:</b>						
	<b>Seating Capacity (Passengers)</b>		<b>Purchased as Vehicle</b>	<b>Purchased as Chassis</b>			
	<b>A. For Vehicles Plying on Other than Tourist Permits</b>						
	Up to 5 in all		0.80%	-			
	5 to 6 in all		1.75%	-			
	10 in all		3.00%	-			
	11 to 14 in all		6	6%			
15 to 22 in all		9%	12%				
23 to 32 in all		12%	18%				
33 to 42 in all		16%	21%				
More than 42 in all		18%	24%				
<b>B. For Vehicles Plying on Tourist Permits</b>							



State/UT	Description					
	<b>1. Four Wheeler</b>					
	Up to 5 in all	0.80%	-			
	5 to 6 in all	1.75%	-			
	10 in all	3.00%	-			
	11 to 14 in all	6	6%			
	15 to 22 in all	14%	16%			
	23 to 32 in all	22%	30%			
	More than 32 in all	22%	36%			
	<b>2. Four Wheeled Sleeper Coaches</b>					
	23 to 32 in all	20%	30%			
	33 to 42	24%	36%			
	More than 42	28%	42%			
<b>Sikkim</b>						
Buses	<b>Based on seating capacity</b>					
	i) Minimum Rs 3128 per annum					
	ii) Maximum Rs 5356 per annum					
<b>Tamil Nadu</b>						
Stage Carriage	i) Plying exclusively within Chennai metropolitan area: Rs 80 per seat per quarter plus surcharge of 25% of tax.					
	ii) Plying exclusively within the limits of the city or within the limits of the city or more contiguous municipalities or on other town service routes: Rs 325 per seat per quarter plus 25% surcharge on tax.					
	iii) Buses plying on routs / areas other than (i) and (ii) above: Rs 325 per seat per quarter plus 25% surcharge on tax.					
	iv) Express service: Rs 400 per seat per quarter (excluding driver and conductor) plus surcharge of 25% of tax.					
	v) Other than express service: Rs 400 per seat per quarter (excluding driver and conductor) plus surcharge of 25% of tax.					
Mini Buses	A) Unreserved rural areas of all districts except Chennai Metropolitan Development Area: Rs 160 per seat per quarter plus surcharge of 25% of tax.					
	B) Buses plying in ghat sectors: Rs100 per seat per quarter plus surcharge of 25% of tax.					
Tourist Omni Buses	Rs 3000 per seat per quarter.					
<b>Tripura</b>						
Stage Carriage	i) Between 8 and 26 seats: Rs 425 per annum for 8 seats + Rs 50 per annum for every seat beyond 26.					
	II) Between 26 and 52 seats: Rs 1420 per annum for 27 seats + Rs 42 per annum for every additional seat beyond 27.					
Tourist Bus	Between 12 and 36 seats: Rs 5200 per annum.					

State/UT	Description
Taxis (Other than Stage Carriage)	i) Not more than 3 passengers: Rs150 per annum.
	ii) Not more than 5 passengers: Rs400 per annum.
	iii) More than 5 passengers: Rs 400 per annum for 5 passengers + Rs 40 per annum for every additional passenger beyond 5.
	iv) Tourist cabs (up to 6 seats): Rs 500 per annum.
	v) Tourist vehicle (Between 6 and 12 seats): Rs 1500 per annum.
<b>Uttar Pradesh</b>	
Buses	Rs 40 per seat per quarter (average motor vehicle taxes) + Rs 350 per seat per quarter (average passenger taxes)
<b>Uttarakhand</b>	
Buses	Up to 20 seats: Rs 350 per quarter plus Rs 30 per seat per quarter.
	Up to 35 seats: Rs 590 per quarter plus Rs 35 per seat per quarter
	Contract carriage: Rs 160 per seat per month
<b>West Bengal</b>	
Stage Carriage	Ordinary stage carriage: Rs 31.25 per quarter for each seat + 10% of quarterly total tax
Contract Carriage	N.A.
<b>Andaman and Nicobar Islands</b>	
Buses	Rs 100 per annum.
<b>Chandigarh</b>	
Buses	Seating capacity less than 30: Rs 3000 per annum
	Seating capacity more than 30: Rs 4200 per annum
<b>Dadra and Nagar Haveli</b>	
Buses	Passenger tax of Rs 4920 per bus per annum (bus seating capacity of 56)
<b>Daman and Diu</b>	
Buses	i) Up to 18 seats: Rs 600 per annum.
	ii) For every additional seat above 18 seats: Rs 35 per annum.
	iii) Plus passenger tax of Rs 1.50 per seat per km annually of total daily km permitted or Rs 24 per seat per month (at the option of operator).
<b>Delhi</b>	
Buses (Transport Passenger Vehicles)	<b>Seating Capacity of Passenger Vehicles:</b>
	Not more than 2 excluding driver: Rs 305 per year.
	More than 2 and less than 4 excluding driver and conductor: Rs 605 per year
	More than 4 and less than 6 excluding driver and conductor: Rs 1130 per year.

State/UT	Description
	More than 6 and less than 18 excluding driver and conductor: Rs 1915 per year.
	More than 18 excluding driver and conductor: Rs 1915 + Rs 280 per passenger per year.
<b>Puducherry</b>	
Stage Carriage	Urban areas: Rs 125 per seat per quarter.
	Intra-state: Rs 250 per seat per quarter.
	Inter-state express: Rs 350 per seat per quarter.
	Inter-state ordinary: Rs 340 per seat per quarter.
Contract Carriage	13 to 27 seats: Rs 250 per seat per quarter.
	Above 27 seats: Rs 300 per seat per quarter.
	Above 54 seats (ordinary): Rs 350 per seat per quarter.
	Tax in respect of tourist vehicle: Rs 750 per seat per quarter.

Source: Ministry of Road Transport and Highways, Government of India.

**Table A.2.22: State-wise Rates of Motor Vehicles Taxes on Personalised Vehicles, Taxis and Auto Rickshaws in India (As on 31.03.2009)**

State/UT	Description
<b>Andhra Pradesh</b>	
Two wheelers	One time tax 9% of the cost of the vehicle; 12% in case of 2nd vehicle.
Cars	One time tax 9% of the cost of the vehicle; 12% in case of 2nd vehicle.
Taxis	Rs 311 per seat per quarter.
Three wheelers	6 seater: Rs 200 per seat per quarter.
	4 seater: Rs 100 per seat per quarter.
<b>Arunachal Pradesh</b>	
Two wheelers	One time tax (5 Years): Rs 400
Cars	One time tax (5 Years): Rs 2000
Taxis	Rs 1400 per year.
Three wheelers	One time tax (3 Years): Rs 450
<b>Assam</b>	
Two wheelers	One time tax (for 15 years): Less than 65 kg ULW: Rs 1500
	From 65 to 90 kg ULW: Rs 2500
	From 90 to 135 kg ULW: Rs 3500
	More than 135 kg: Rs 4000
Cars	One time tax (for 15 Years): Original cost price up to Rs 3 lakh: 3% of the cost.
	Original cost price up to 15 lakh: 4% of the cost.
	Original cost price above 15 lakh:- 5% of the cost.
	Original cost price above 20 lakh: 7% of the cost.
Taxis/Maxi cabs	Carrying up to 6 passengers
	i) Rs 2750 per year or Rs 750 per quarter for operating in one city or region.
	ii) Rs 5000 per year or Rs 1350 per quarter for operating all over the State.
	Carrying capacity of 7 to 12 persons: Rs 6000 per year or Rs 1600 per quarter.
Three wheelers	Carrying capacity of 3 or less persons: Rs1000 per year or Rs 300 per quarter.
<b>Bihar</b>	
Two wheelers	One time tax: 3% of the cost of the vehicle excluding sales tax or specified tax, whichever is higher.
	Up to 50 kg: Rs 900
	50 to 100 kg: Rs 1200
	More than 100 kg: Rs 1500
Cars/Jeeps	One time tax 3% of the cost of vehicles excluding sales tax or Rs 3750, whichever is higher.

Taxis	Rs 528 per annum + Rs1600 per annum (MVT +Additional tax)
Three wheelers	Rs 528 per annum + Rs1600 per annum (MVT + Additional tax)
<b>Chhattisgarh</b>	
Two wheelers	Life time tax @ 4% of the cost of the vehicle.
Cars	Life time tax @ 5% of the cost of up to Rs 5 lakhs. Beyond Rs 5 lakh, 6% of the cost of the vehicle.
Taxis	i) Rs 200 per seat per quarter for All India tourist permit. ii) Rs 150 per seat per quarter for other than All India tourist permit.
Three wheelers	i) Life time tax @ 2% of the cost of the vehicle. Vehicles purchased taking loans under various schemes and conditions as decided by the state government and owned by any person belonging to scheduled castes, scheduled tribes, other backward classes, or minority community. ii) Life time tax @ 5% of the cost of the vehicle. Where vehicles purchased and owned by the person(s) other than the person mentioned in (i) above.
<b>Goa</b>	
Two wheelers	One time tax @ 7% of vehicle cost (invoice amount).
Cars	i) For vehicle costing Rs 6 lakh or less: One time tax @ 5% of vehicle cost (invoice amount) ii) For vehicle costing above Rs 6 lakh: One time tax @ 6% of vehicle cost (invoice amount).
Taxis	i) Taxi non-AC: Rs 125 per seat per annum. ii) Taxi AC: Rs 200 per seat per annum. iii) Maxi cabs (7–12 persons) (All Goa tourist permit): Rs 200 per seat per annum + Passenger tax of Rs 50 per seat per month. iv) Maxi cabs (7–12 persons) (All India Tourist permit): Rs 200 per seat per annum + Passenger tax of Rs 70 per seat per month. v) Taxi cabs of other states entering Goa (a) Seating capacity up to 4: Rs 1200 per year (b) Seating capacity exceeding 4 and up to 6: Rs 1200 per year + Rs 150 per passenger exceeding 4.
Three wheelers	Passenger vehicles: Rs 155 per annum goods vehicles: Rs 800 per annum (up to RLW of 1000 kg)
<b>Gujarat</b>	
Two wheelers	6% of sale price.
Cars/Jeeps	6% of sale price.
Taxis	6% of sale price.
Three wheelers	6% of sale price. Seating capacity up to 3: 2.5% of sale price. Seating capacity exceeding 3 up to 6: 6% of sale price.
<b>Haryana</b>	
Two wheelers	Moped with ULW below 90.72 kg: Rs150 per annum

	Motorcycle / scooter having ULW 90.72 kg: Rs 500 per annum.
Cars	Lump sum one time tax :
	i) Value of car up to Rs 4 lakh: Rs 2000
	ii) Value of car above 4 lakh and up to 10 lakhs: 1% of the value of the car.
	iii) Value of car above 10 lakh: 1.5% of the value of the car.
Maxi cabs (Contract Carriage)	Plying on contract for hire or reward and used for the transport of passenger excluding the driver: Rs 200 per seat per annum
Motor cabs (Contract Carriage)	Plying on contract carriage for hire or reward and used for the transport of passengers excluding the driver: Rs 100 per seat per annum
<b>Himachal Pradesh</b>	
Two wheelers	i) Up to 50 cc: 3% of the cost of the vehicle (one time tax)
	ii) Exceeding 50 cc: 4% of the cost of the vehicle (one time tax)
Cars	i) Up to 1000 cc: 2.5% of the cost of the vehicle (one time tax)
	ii) Exceeding 1000 cc: 3% of the cost of the vehicle (one time tax)
Maxi Cabs	Rs 750 per seat per annum.
Motor Cab (Taxi)	Rs 350 per seat per annum.
Three wheelers (passenger)	Rs 200 per seat per annum.
<b>Jammu and Kashmir</b>	
Two wheelers	Scooter: One time tax of Rs 2400
	Motor cycle: One time tax of Rs 4000
Cars	One time tax of Rs 6000 up to 1400 cc
	One time tax of Rs 20000 above 1400 cc
Taxis	Rs 250 per quarter + passenger tax of Rs 500
Three wheelers	i) Passenger:- Rs 375 per quarter + passenger tax of Rs 120
	ii) Goods: Rs 250 per annum.
<b>Jharkhand</b>	
Two wheelers (up to 150 cc)	One time tax of Rs 352
Cars	Rs 616 (annual)
Jeeps	Rs 616 (annual) for 5 persons plus Rs 105.50 for every additional person.
Taxis	Rs 616 (annual) for 5 persons plus Rs 105.50 for every additional person.
Three wheelers	Passengers not more than 4 persons: Rs 352(annual) plus Rs105.50for every additional person.
<b>Karnataka</b>	
Two wheelers	Cost of vehicle up to Rs 50,000: 8% of the cost of the vehicle. (Life time tax)
	Cost of the vehicle exceeding Rs 50,000:10% of the cost of the vehicle (Life time tax).
Cars	a) Cost of vehicle up to Rs 5 lakh: 12% of the cost of the vehicle (Life time tax).

	b) Cost of vehicle above Rs 5 lakh and up to Rs10 lakh: 13% of the cost of the vehicle (Life time tax).
	c) Cost of vehicle exceeding Rs10 lakh: 16% of the cost of the vehicle (Life time tax)
Taxis	Rs 100 per passenger per quarter.
Three wheelers	Life time tax for both passenger and goods vehicles: Laden weight up to 1500 kg: Rs 2500 (Life time tax)
<b>Kerala</b>	
Two wheelers	6% of price of vehicle Life time tax (15 years) Old motor cycles: Below 95 cc: Rs 280 (for 2 years) Above 95 cc: Rs 360(for 2 years)
Car	6% of price of vehicle Life time tax (15 years) Old motor cars: Below 750 ULW of 750 kg @ Rs 2320 (for 2 years) ULW of above 750 kg and below 1500 kg @ Rs 3440 (for 2 years).
Three wheelers (passenger)	ULW of above 750 kg and below 1500 kg @ Rs 3440 (for 2 years) ULW of above 1500 kg @ Rs 4240 (for 2 years) Carrying up to 2 passengers: Rs 240 per annum. Carrying up to 3 passengers: Rs 480 per annum.
Taxis (Motor cab)	i) Rs 980 per annum (petrol vehicle). ii) Rs1040 per annum (diesel vehicle).
<b>Madhya Pradesh</b>	
Two wheelers (from 2009 onwards)	7% of cost of vehicle (Life time tax).
Cars (from 2005 onwards)	5% of cost of vehicle (Life time tax).
Taxis (from 2005 onwards)	Rs 150 per seat per quarter.
Three wheelers (passenger)	Rs 150 per seat per quarter.
<b>Maharashtra</b>	
Two wheelers	One time (Life time) tax of 7% of the cost of vehicle
Cars	i) Up to Rs 10 lakh: 7% of cost of vehicle. ii) Between Rs 10 lakh and Rs 20 lakh: 8% of cost of vehicle. iii) Above Rs 20 lakh: 9% of cost of vehicle
Taxis	1) Tourist taxi (Indian) AC: Rs 400 per passenger per annum Non-AC: Rs 300 per passenger per annum Luxury cabs (Non-AC, 4+1 capacity): Rs 1200 per vehicle per annum. 2) Tourist taxi (Imported): Rs 600 per passenger per year 3) Other taxis: Taxi cab (4 passengers): Rs 450 per annum 5 Seater jeeps / Unmetered taxi cab: Rs 550 per annum. 6 Seater jeep type cab (black and yellow): Rs 650 per annum.

	7 Seater jeeps / Unmetered taxi cab: Rs 642 for every passenger (excluding driver ).
	8 Seater jeeps / Unmetered taxi cab: Rs 562 for every passenger (excluding driver ).
	9 Seater jeeps / Unmetered taxi cab: Rs 500 for every passenger (excluding driver ).
	10 Seater jeeps / Unmetered taxi cab: Rs 450 for every passenger (excluding driver ).
	11 Seater jeeps / Unmetered taxi cab: Rs 409 for every passenger (excluding driver ).
	12 Seater jeeps / Unmetered taxi cab: Rs 375 for every passenger (excluding driver ).
	Cool cab (4+1 capacity): Rs 200 per passenger per year (excluding driver).
Three wheelers	(3 passengers): Rs 350 per annum.
<b>Manipur</b>	
Two wheelers	i) Below 100 kg: Rs 60 per annum.
	ii) Above 100 kg: Rs 100 per annum.
Cars	i) Rs 320 per annum (petro vehicles).
	ii) Rs 400 per annum (diesel vehicles).
Taxis	Rs 400 /-per annum plus Rs 800 passenger tax per annum..
Three wheelers (passenger)	i) Diesel vehicles: Rs 300 per annum plus Rs 800 as passenger tax per annum.
	ii) Petrol vehicles: Rs 200 per annum plus Rs 300 as passenger tax per annum.
<b>Meghalaya</b>	
Two wheelers	One time tax of Rs 1000 (for 10 years).
Cars	One time tax of Rs 2250(for 10 years)
Taxis	Rs 460 per annum
Three wheelers (passenger)	Rs 200per annum.
<b>Mizoram</b>	
Two wheelers	Rs 150 per annum
Cars	Rs 500 per annum
Taxis	Rs 700 per annum + Passenger tax of Rs 600 per annum
Three wheelers (passenger)	Rs 250 per annum + Passenger tax of Rs 400 per annum.
<b>Nagaland</b>	
Two wheelers	One time tax for fifteen years:
	H.P. 100 cc: Rs 980
	H.P. 100 to 150 cc: Rs 1500
	H.P. 150 to 250 cc: Rs 1680
Cars	One time tax for fifteen years:
	ULW 750 kg: Rs 2400
	ULW 750 to 1000 kg: Rs 3120
	ULW 1000 to 1500 kg: Rs 3840
Taxis	a) Local: Rs 600 + Rs1000 (passenger tax)+ Rs 200(other tax) per annum



	b) Zonal (Motor cabs): Rs 800 + Rs 750 (passenger tax) + Rs 250 (other tax) per annum
	c) Zonal (Maxi cabs): Rs 4000 + Rs 1750 (passenger tax) + Rs 250 (other tax) per annum
	d) All Nagaland Tourist Taxi (Maxi cabs): Rs 5000 + Rs 1750 (passenger tax) + 250 (other tax) per annum
	e) All India Tourist Taxi (Maxi cabs): Rs 6000 + Rs 1750 (passenger tax) + Rs 300 (other tax) per annum
Three wheelers (passenger)	Rs 300 + Rs 370 (passenger tax) + Rs 150 (other tax) per annum.
<b>Orissa</b>	
Two wheelers	For New Vehicles: i) Not exceeding 91 kg ULW: One time tax of Rs 1500 or 5% of cost of vehicle, whichever is higher. ii) Exceeding 91 kg ULW: One time tax of Rs 2000 or 5% of cost of vehicle whichever is higher.
Cars	For New Vehicles: i) Not exceeding 762 kgs ULW: 5% of the cost of the vehicle or 10 times annual tax (Rs 9800), whichever is higher. ii) Between 762 kg and 1524 kg ULW: 5% of the cost of the vehicle or 10 times annual tax (Rs 14100), whichever is higher. III) Between 1524 g but below 2286 kg ULW: 5% of the cost of the vehicle or 10 times annual tax (Rs 20800), whichever is higher.
Taxis/Motor cabs	For New Vehicles: i) Not exceeding 762 kg ULW: 5% of the cost of the vehicle or 10 times annual tax, whichever is higher. ii) Between 762 kg and 1524 kg ULW: 5% of the cost of the vehicle or 10 times annual tax, whichever is higher. III) Between 1524 kg but below 2286 kg ULW: 5% of the cost of the vehicle or 10 times annual tax, whichever is higher.
Three wheelers	Passenger: One time tax of 5% of the cost of the vehicle or ten times of annual tax, whichever is higher. Rs148 per seat per annum for 3 seaters excluding drivers.
<b>Punjab</b>	
Two wheelers	Value of motor cycle not exceeding Rs15,000: Lump sum tax of 3% of the value of motor cycle. Value of motor cycle exceeding Rs15,000: Lump sum tax of 4% of the value of motor cycle.
Cars	Lump sum tax of 2% of the value of motor vehicle.
Taxis	i) Contract carriage: Maxi cab: Rs 750 per seat per annum Motor cab: Rs 750 per seat per annum ii) All India tourist permits or similar permits, registered in other states entering state of Punjab: Maxi cab: Rs 600 per day (on 24 hours basis.) Motor cab: Rs 300 per day (on 24 hours basis.) iii) Tourist permit vehicles registered in Punjab: Maxi cab

	i) Rs 750 per seat per annum (non-AC)
	ii) Rs 500 per seat per annum (AC)
	Motor cab
	i) Rs 750 per seat per annum (non-AC)
	ii) Rs 500 per seat per annum (AC)
Three wheelers	Autorickshaw up to 6 seats excluding driver: Rs 400 per seat per annum
<b>Rajasthan</b>	
Two wheelers	Up to engine capacity of 100 cc: 5% of the cost of the Vehicle (one time tax)
	Exceeding 100 cc and up to 150 cc: 6% of the cost of the vehicle (one time tax)
	Above 150 cc: 7% of the cost of the vehicle (one time tax)
Cars	Seating capacity up to 5 including driver:
	i) Cost up to 4 lakh: 4% of the cost of the vehicle (one time tax)
	ii) Cost more than 4 lakh and up to 8 lakh: 5% of the cost of the vehicle (one time tax)
	iii) Cost more than 8 lakh: 6% of the cost of the vehicle (one time tax).
	Seating capacity more than 5 and up to 10 including driver:
	i) Cost up to 4 lakh: 5.5% of the cost of the vehicle (one time tax).
	ii) Cost more than 4 lakh and up to 8 lakh: 6.5% of the cost of the vehicle (one time tax).
	iii) Cost more than 8 lakh: 7% of the cost of the vehicle (one time tax).
Taxis	N.A.
Three wheelers	N.A.
<b>Sikkim</b>	
Two wheelers	i) 80 cc to 170 cc: Rs 200 per annum.
	ii) 170 cc to 250 cc: Rs 300 per annum.
	iii) Above 250 cc: Rs 400 per annum.
Cars	i) Up to 900 cc: Rs 1000 per annum.
	ii) 900 cc to 1490 cc: Rs 1200 per annum.
	iii) 1490 cc to 2000 cc: Rs 2500 per annum.
	iv) Above 2000 cc: Rs 3000 per annum.
Taxis	i) Car/van with seating capacity 4+1: Rs 1050 per annum.
	ii) Jeep/Maxx with seating capacity 10+1: Rs 2400 per annum.
Three wheelers	N.A.
<b>Tamil Nadu</b>	
Two wheelers	Life time tax of 8% of cost of the vehicle.
Cars	Life time tax of 8% of cost of the vehicle.
Taxis	Ordinary taxi: Permit period tax of Rs 4000 every five years.
	Tourist taxi: Permit period tax of Rs 6500 every five years.

Three wheelers (passenger)	Annual tax of Rs 280 or permit period tax of Rs 1400 for five years..
<b>Tripura</b>	
Two wheelers	1. Moped: Rs 50 per annum. 2. Motor cycles / scooters: Rs110 per annum.
Cars	Rs 275 per annum.
Taxis	Rs 560 Per Annum.
Three wheelers	Passengers: Rs150 per annum
<b>Uttar Pradesh</b>	
Two wheelers	Less than 50 cc: Rs1000 (one time tax) 50cc and above: Rs1600 (one time tax)
Cars	Petrol driven vehicle: One time tax of 2.5% of the cost of the vehicle. Diesel driven vehicle: One time tax of 5% of the cost of the vehicle.
Taxis	Seating capacity of 6+1: Quarterly Motor Vehicle Tax of Rs 230 + Passenger tax of Rs 2000 Seating capacity of 10+1: Quarterly Motor Vehicle Tax of Rs 350 + Passenger tax of Rs10,000
Three wheelers (passenger)	Seating capacity of 3+1: Quarterly Motor Vehicle Tax of Rs 95 + Passenger tax of Rs 300 Seating capacity of 6+1: Quarterly Motor Vehicle Tax of Rs 185 + Passenger tax of Rs 600
<b>Uttarakhand</b>	
Two wheelers	One time tax of Rs 800 up to 80 cc and Rs 1500 for above 80 cc
Cars/Jeeps	One time tax of 2.5% of the cost of vehicle
Taxis	Rs 230 per quarter up to 6 seats and Rs 350 per quarter up to 12 seats plus Passenger tax of Rs 85 per month per seat up to 7 seats and Rs 125 per month per seat up to 12 seats.
Three wheelers (passenger)	Rs 95 per quarter up to 3 seats Rs 185 per quarter up to 6 seats plus Passenger tax of Rs 30 per quarter per seat.
<b>West Bengal</b>	
Two wheelers (passenger)	Life time tax of Rs1560 (Up to 80 cc) Life time tax of Rs 3125 (Above 80cc and up to 170 cc) Life time tax of Rs 4685 (Above 170 cc and up to 250 cc) Life time tax of Rs 6250 (Above 250 cc)
Cars (one time tax for 5 years)	Up to 900 cc: Rs 10550 + Special tax of Rs 4000 900 cc and up to 1490 cc: Rs 13900 + Special tax of Rs 7500 1490 cc and up to 2000 cc: Rs 21800 + Special tax of Rs 10000 2000 cc and up to 2500cc: Rs 28000 + Special tax of Rs 12500 Beyond 2500cc: Rs 30000 + Special tax of Rs 15000
Taxis	Up to 5 seats: Rs 1600 per annum
Three wheelers (passenger)	Passenger up to 4 seats: Rs 660 per annum
<b>Andaman and Nicobar Islands</b>	

Two wheelers	Rs 25 per annum.
Cars	Rs 60 per annum.
Taxis	Rs 75 per annum.
Three wheelers	Passengers: Rs 60 per annum.
<b>Chandigarh</b>	
Two-wheelers	Moped: One time tax of Rs 150 (for 15 yrs) Motor cycles/scooter: One time tax of Rs 500 (for 15 yrs.)
Cars	4 seats: One time tax of Rs1800 (for 15 yrs)
	5 seats: One time tax of Rs 2100 (for 15 yrs)
	6 seats: One time tax of Rs 2400 (for 15 yrs)
	7 seats: One time tax of Rs 4260 (for 15 yrs)
	8 seats: One time tax of Rs 5010 (for 15 yrs)
	9 seats: One time tax of Rs 5760 (for 15 yrs)
	10 seats: One time tax of Rs 6510 (for 15 yrs)
	11 seats: One time tax of Rs 8010 (for 15 yrs)
12 seats: One time tax of Rs 9510 (for 15 yrs)	
Taxis	Rs 100 per seat per year.
Three wheelers (passengers)	Rs 320 per annum
<b>Dadra and Nagar Haveli</b>	
Two wheelers	Not exceeding 100 kg of ULW: Rs 70 per annum Above 100 kg of ULW: Rs 90 per annum
Cars	ULW up to 750 kg: Rs120 per annum
	750 to 2250 kg: Rs 270 per annum
	2250 to 3000 kg: Rs 300 per annum
	3000 to 3750 kg: Rs 375 per annum
Taxis	Rs 360 per annum
Auto Rikshaws	Rs 240 per annum
<b>Daman and Diu</b>	
Two wheelers	Upto 50 cc: Rs 15 per annum Above 50 cc: Rs 60 per annum
Cars	ULW up to 850 kg: Rs 200 per annum
	Between 850 and 1200 kg ULW: Rs 250 per annum
	Between 1200 and 2500 kg ULW: Rs 350 per annum
	Between 2500 and 5000 kg ULW: Rs 400 per annum
	For every 1000 kg or part thereof in excess of 5000 kg ULW: Rs 60 per annum
Taxis	Up to 3 seats: Rs 225 per annum

	Up to 4 seats: Rs 250 per annum
	Up to 5 seats: Rs 270 per annum
	For every additional seat up to maximum 7 seats: Rs 25 per annum
Three wheelers	Up to 3 seats used for private purpose: Rs 60 per annum
	Up to 3 seats used for hire: Rs 90 per annum.
<b>Delhi</b>	
Two wheelers	Cost of vehicle; Up to Rs 25000: 2% of cost (one time tax)
	Between Rs 25000 and Rs 40000: 4% of cost (one time tax)
	Between Rs 40000 and Rs 60000: 6% of cost (one time tax).
	Above Rs 60000: 8% of cost (one time tax).
Cars	Cost of vehicle; Up to Rs 6 lakh: 4% of cost (one time tax)
	Between Rs 6 lakh and Rs 10 lakh: 7% of cost (one time tax)
	Above Rs 10 lakhs: 10% of cost (one time tax).
Taxis	N.A.
Three wheelers	N.A.
	For vehicles other than these fitted solely with pneumatic tyres: Additional 50% of tax calculated as above.
<b>Puducherry</b>	
Two wheelers	i) Motor cycles up to 55 cc: Nil.
	ii) Motor cycles from 56 cc to 75 cc: Rs 350 (one time tax) + annual tax of Rs 50
	iii) Motor cycles from 75 cc to 170 cc: Rs 700 (one time tax) plus Rs 100 (annual).
	iv) Motor cycles exceeding 170 cc and tricycle: Rs1000 (one time tax) plus Rs 150 (annual).
Cars	i) Not more than 700 kg of ULW: Rs 4500 (one time tax) + Rs 500 (annual).
	ii) Between 700 kg and 1500 kg of ULW: - Rs 5500 (one time tax) + Rs 650 (annual).
	ii) Between 1500 kg and 2000 kg of ULW: Rs 7500 (one time tax) + Rs 800 (annual).
	iv) Between 2000 kg and 3000 kg of ULW: Rs 7500 (one time tax) + Rs 850 (annual).
	v) Exceeding 3000 kg of ULW: Rs 7500 (one time tax) + Rs 900 (annual).
Taxis	Tax in respect of tourist taxi: Rs 190 per quarter lump sum.
	Tax in respect of maxi cab: Rs 110 per seat per quarter (for 12 seats).
	Tax in respect of Vikram: Rs 95 per seat per quarter.
Three wheelers / Tricycle (non-transport)	Rs 65 per quarter lump sum.

Source: Ministry of Road Transport and Highways, Government of India

**Table A.2.23: Special Road Tax on a per Seat per km Basis in Himachal Pradesh for Roads in Hills (In Paise)**

Category	N.H. (Inter-State Routes)	N.H. (Intra-State routes)	S. H.	Rural Roads	Local Mini buses (within a radius of 30 km)
Ordinary service	8.04	6.04	5.03	4.03	4.05
Exp. service / night service	10.05	7.55	6.29	5.04	-
Semi deluxe service	12.06	9.06	7.54	6.05	-
Deluxe bus service	16.08	12.08	10.06	8.06	-
Air conditioned bus service	16.08	12.08	10.06	8.06	-

Source: Ministry of Road Transport and Highways, Government of India.

**Table A.2.24: Special Road Tax on a per Seat per km Basis in Himachal Pradesh for Roads in Plain (In Paise)**

Category	N.H.(Inter-State routes)	N.H. (Intra-State routes)	S. H.	Rural Roads	Local Mini buses (within a radius of 30 km)
Ordinary service	5.17	3.89	3.23	2.59	2.59
Exp. service / night service	6.46	4.86	4.04	3.24	-
Semi deluxe service	7.76	5.83	4.85	3.89	-
Deluxe bus service	10.34	7.78	6.46	5.18	-
Air conditioned bus service	10.34	7.78	6.46	5.18	-

Source: Ministry of Road Transport and Highways, Government of India.

**Table A.2.25: Statement of State- wise Taxes being Recovered in Retail Selling Price (RSP) for Sensitive Petroleum Products**

	State and Taxes	MS	HSD	SKO (PDS)	LPG (Domestic)
<b>1</b>	<b>PUNJAB</b>				
	VAT	27.50	8.80	5.00	4.00
	Cess	Rs 1000 /kl			
	Additional tax on VAT	10.00	10.00	10.00	
<b>2</b>	<b>JAMMU and KASHMIR</b>				
	Sales tax	20.00	12.00		
	VAT			5.00	4.00
	Employment cess	Rs 3000/kl	Rs1000/kl		
<b>3</b>	<b>HIMACHAL PRADESH</b>				
	VAT	25.00	14.00	NIL	4.00
<b>4</b>	<b>DELHI</b>				
	VAT	20.00	12.50	5.00	NIL
	Air Ambience charges		250/kl		
<b>5</b>	<b>HARYANA</b>				
	VAT	20.00	8.80	5.00	NIL
	Additional tax on VAT	5.00	5.00	5.00	
<b>6</b>	<b>CHANDIGARH</b>				
	VAT	20.00	12.50	5.00	NIL
	Cess	Rs 10/kl	Rs 10/kl		
	Central state tax	2.00	2.00	2.00	NIL
	<i>Note: CST is being recovered at 2% in retail selling price of domestic LPG in Chandigarh since its pricing is from a location in Punjab where CST @ 2% is applicable.</i>				
<b>7</b>	<b>ASSAM</b>				
	VAT	27.50	16.50	5.00	4.00
<b>8</b>	<b>CHATTISGARH</b>				
	VAT	25.00	25.00	4.00	NIL
	Entry tax				1.00
<b>9</b>	<b>ORISSA</b>				
	VAT	18.00	18.00	4.00	4.00
	Entry tax	1.00	1.00	1.00	1.00

	State and Taxes	MS	HSD	SKO (PDS)	LPG (Domestic)
<b>10</b>	<b>WEST BENGAL</b>				
	Sales tax	25.00	17.00		
	Sales tax rebate		Rs 290/kl		
	Cess	Rs 1000/kl	Rs 1000/kl		
	VAT			Nil	4.00
<b>11</b>	<b>JHARKAND</b>				
	VAT	20.00	18.00	4.00	4.00
	VAT setoff against state subsidy on domestic LPG of Rs 11 per 14.2 kg cylinder imposed vide notification dated 19.04.2010 has been withdrawn vide notification dated 19.02.2011.				
<b>12</b>	<b>MAHARASHTRA</b>				
	VAT	25.00	23.00	5.00	NIL
	Additional surcharge	Re 1/l			
	<i>Note:</i> In Mumbai, Thane, and Navi Mumbai area, the rate of VAT for MS and HSD is 26% and additional surcharge of Re1/l on MS.				
<b>13</b>	<b>MADHYA PRADESH</b>				
	VAT	28.75	23.00	5.00	4.00
<b>14</b>	<b>GOA</b>				
	VAT	22.00	20.00	5.00	Nil
	VAT rate on HSD from bond sold to foreign going vessels is 4% w.e.f. 10.02.2011.				
	VAT rates on MS revised from 20% to 22% and on HSD from 18% to 20% w.e.f. 01.04.2011.				
<b>15</b>	<b>TAMIL NADU</b>				
	VAT	27.00	21.43	4.00	4.00
	VAT rate on MS has been revised from 30% to 27% vide notification dated 01.03.2011, implemented w.e.f. 02.03.2011.				
<b>16</b>	<b>KERALA</b>				
	Sales tax	29.01	24.69		
	Social Security Cess @1% on Sales tax	1.00	1.00		
	VAT			4.00	4.00
	Social Security Cess @1% on VAT			1.00	
<b>17</b>	<b>PONDICHERRY</b>				
	VAT	15.00	14.00	NIL	1.00
	Central state tax	2.00	2.00	NIL	1.00



	State and Taxes	MS	HSD	SKO (PDS)	LPG (Domestic)
<b>18</b>	<b>RAJASTHAN</b>				
	VAT	28.00	18.00	NIL	NIL
	Cess	Rs.500/KL	Rs.500/KL		
	VAT rates on SKO (PDS) revised from 5% to NIL w.e.f. 09.03.2011.				
<b>19</b>	<b>GUJARAT</b>				
	VAT	23.00	21.00	NIL	NIL
	Cess	2.00	3.00		
	Cess is on VAT + Town rate. Town rate is assessable value + Excise duty + Delivery charges				
<b>20</b>	<b>UTTAR PRADESH</b>				
	VAT	26.55	17.23	4.00	NIL
	Additional tax on VAT			1.00	
<b>21</b>	<b>BIHAR</b>				
	VAT	24.50	18.36	5.00	1.00
	VAT rates on SKO (PDS) revised from 4% to 5% w.e.f. 01.04.2011.				
<b>22</b>	<b>UTTARAKHAND</b>				
	VAT	25.00	21.00	4.00	NIL
	Additional tax on VAT			0.50	
<b>23</b>	<b>KARNATAKA</b>				
	Sales tax	25.00	18.00		
	Entry tax	5.00	5.00		
	VAT			5.00	1.00
<b>24</b>	<b>ANDHRA PRADESH</b>				
	VAT	33.00	22.25	4.00	4.00
<b>25</b>	<b>MEGHALAYA</b>				
	VAT	20.00	12.50	5.00	4.00
	<i>Note: Surcharge @ 2% on MS and HSD w.e.f. 31.12.1999</i>				
<b>26</b>	<b>MANIPUR</b>				
	VAT	20.00	13.50	5.00	4.00
<b>27</b>	<b>NAGALAND</b>				
	VAT	20.00	12.00	5.00	4.00
	<i>Notes: Surcharge @ 5% on MS, HSD and SKO w.e.f. 16.11.2004</i>				

	State and Taxes	MS	HSD	SKO (PDS)	LPG (Domestic)
<b>28</b>	<b>SIKKIM</b>				
	VAT	15.00	7.50	NIL	4.00
	<i>Notes : 1. Sikkim cess @ Rs 2000 on MS and HSD per kl w.e.f. 01.04.2006</i>				
	<i>2. Sikkim consumer welfare @ Rs 20/kl on MS and HSD retail w.e.f. 01.10.08</i>				
<b>29</b>	<b>TRIPURA</b>				
	VAT	15.00	10.00	NIL	1.50
<b>30</b>	<b>ARUNACHAL PRADESH</b>				
	VAT	20.00	12.50	4.00	4.00
<b>31</b>	<b>MIZORAM</b>				
	VAT	18.00	10.00	NIL	2.00
<b>32</b>	<b>UT - DADRA AND NAGAR HAVELI</b>				
	VAT	20.00	20.00	4.00	4.00
<b>33</b>	<b>UT - DAMAN AND DIU</b>				
	VAT	20.00	20.00	4.00	4.00
<b>34</b>	<b>UT- LAKSHADWEEP</b>				
	VAT	NIL	NIL	NIL	NIL
<b>35</b>	<b>UT - ANDAMAN &amp; NICOBAR ISLANDS</b>				
	VAT	NIL	NIL	NIL	NIL

Source: Petroleum Planning and Analysis Cell (PPAC), Ministry of Petroleum and Natural Gas, Government of India.

**Table A.2.26: VAT/Sales tax rates (%) on Aviation Turbine Fuel (ATF)**

State	VAT	Sales Tax	Additional Tax	Remarks
Andhra Pradesh		16		
Arunachal Pradesh	20			
Assam		22		Sales tax rate is 5% for ATF sold to an aircraft with a maximum take off mass of less than 40,000 kg operated by scheduled airlines
Bihar		29		
Chandigarh		20		
Chhattisgarh	5			
Daman and Diu		20		
Delhi		20		
Goa	22			
Haryana	20		Surcharge : 5% on tax	Four per cent VAT for ATF, petrol, gasohol, HSD, LDO, super light diesel oil, kerosene, LPG, low sulphur heavy stock and furnace oil when sold by one oil company to another for the purposes of resale in and outside the state (after their export out of state), or in the course of inter-state trade or commerce.
Himachal Pradesh	25			
Jharkhand	20			
Karnataka	0			
Kerala	25			
Madhya Pradesh	28.75			
Maharashtra		30		
Manipur	20			
Meghalaya	0			
Orissa	20			Four per cent VAT for ATF sold to aircraft with a maximum take-off mass of less than 40,000 kg operated by scheduled airlines.
Puducherry	1			
Punjab		20		
Rajasthan	20			
Tamil Nadu		29		
Uttarakhand		20		

Source: Departments of Commercial Taxes, State Governments.

**Table A.2.27: Contribution to Central and State Exchequer by Petroleum Sector for 2006–07 to 2009–10 (Rs crore)**

Particulars	2006–07	2007–08	2008–09	2009–10
Customs duty	10043	12626	6299	4563
Cess on crude oil	6899	6924	6758	6559
Excise duty	51922	54761	54117	62480
Royalty	2794	3064	3146	3859
Corporate tax	12153	16319	12031	17935
Dividend	7963	7646	4504	8066
Tax on dividend	1362	1850	1077	1864
Profit petroleum	3462	4152	4710	5471
Others (includes service tax)	666	944	870	982
<b>Contribution to Central Exchequer</b>	<b>97264</b>	<b>108286</b>	<b>93513</b>	<b>111779</b>
Sales tax/VAT	53949	56445	63349	64999
Royalties	3568	4184	2451	3349
Dividend to state government	22	28	20	17
Octroi, duties (including electricity duty)	1891	1683	1941	1888
Others	525	1105	525	1829
<b>Contribution to State Exchequer</b>	<b>59955</b>	<b>63445</b>	<b>68285</b>	<b>72081</b>
<b>Total Contribution to Exchequer</b>	<b>157219</b>	<b>171731</b>	<b>161798</b>	<b>183860</b>

Source: Petroleum Planning and Analysis Cell (PPAC), Ministry of Petroleum and Natural Gas, Government of India

# Non-Tax

**Table A.2.28: Account of Receipts from Ports and Light Houses for the Year Ended 31st March 2010 (1051) – Part A (Rs lakh)**

Sector/Major Head/Minor Head	01-Major Ports-				02-Minor Ports-				
	101-Receipts from Ferry Services	103-Registration and other fees	800-Other receipts	Total: 01	102-Receipts from welfare organisations for seamen	103-Registration and other fees	800-Other receipts	900-Deduct-refunds	Total: 02
Union government	881.12	--	1552.4	2433.52	--	--	147.52	--	147.52
UT Puducherry	--	--	--	0	--	--	122.98	--	122.98
Andhra Pradesh	--	--	--	0	--	--	--	--	0
Arunachal Pradesh	--	--	--	0	--	--	--	--	0
Assam	--	--	--	0	--	--	--	--	0
Bihar	--	--	--	0	--	--	--	--	0
Chhattisgarh	--	--	--	0	--	--	--	--	0
NCT Delhi	--	--	--	0	--	--	--	--	0
Goa	--	--	--	0	3.91	--	279.88	--	283.79
Gujarat	--	31290.56	3150.88	34441.44	--	--	--	--	0
Haryana	--	--	--	0	--	--	--	--	0
Himachal Pradesh	--	--	--	0	--	--	--	--	0
Jammu and Kashmir	--	--	--	0	--	--	--	--	0
Jharkhand	--	--	--	0	--	--	--	--	0
Karnataka	--	--	--	0	--	528.89	921.75	-0.01	1450.63
Kerala	--	--	--	0	--	13.31	--	--	13.31
Madhya Pradesh	--	--	--	0	--	--	--	--	0
Maharashtra	--	--	--	0	--	--	--	--	0
Manipur	--	--	--	0	--	--	--	--	0
Meghalaya	--	--	--	0	--	--	--	--	0
Mizoram	--	--	--	0	--	--	--	--	0
Nagaland	--	--	--	0	--	--	--	--	0
Orissa	--	--	8.37	8.37	--	--	22.69	--	22.69
Punjab	--	--	--	0	--	--	--	--	0
Rajasthan	--	--	--	0	--	--	--	--	0
Sikkim	--	--	--	0	--	--	--	--	0
Tamil Nadu	--	--	--	0	--	--	--	--	0
Tripura	--	--	--	0	--	--	--	--	0
Uttar Pradesh	--	--	--	0	--	--	--	--	0
Uttarakhand	--	--	--	0	--	--	--	--	0
West Bengal	--	18.3	--	18.3	--	--	--	--	0

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi

**Table A.2.29: Account of Receipts from Ports and Light Houses for the Year Ended 31st March 2010 (1051) – Part B (Rs lakh) (concluded)**

Sector/Major Head/Minor Head	03-Light Houses and Lightships-			80-General-			Total: Receipts from Ports and Light Houses
	101-Light Dues	800-Other Receipts	Total: 03	800-Other Receipts	900-Deduct-Refunds	Total: 80	
Union government	14821.72	324.98	15146.7	--	--	0	17727.74
UT Puducherry	--	--	0	--	--	0	122.98
Andhra Pradesh	--	--	0	6276.4	--	6276.4	6276.4
Arunachal Pradesh	--	--	0	--	--	0	0
Assam	--	--	0	--	--	0	0
Bihar	--	--	0	--	--	0	0
Chhattisgarh	--	--	0	--	--	0	0
NCT Delhi	--	--	0	--	--	0	0
Goa	--	--	0	1729.17	--	1729.17	2012.96
Gujarat	--	--	0	--	--	0	34441.44
Haryana	--	--	0	--	--	0	0
Himachal Pradesh	--	--	0	--	--	0	0
Jammu and Kashmir	--	--	0	--	--	0	0
Jharkhand	--	--	0	--	--	0	0
Karnataka	--	--	0	--	--	0	1450.63
Kerala	--	--	0	593.88	--	593.88	607.19
Madhya Pradesh	--	--	0	--	--	0	0
Maharashtra	--	--	0	--	--	0	0
Manipur	--	--	0	--	--	0	0
Meghalaya	--	--	0	--	--	0	0
Mizoram	--	--	0	--	--	0	0
Nagaland	--	--	0	--	--	0	0
Orissa	--	--	0	54.9	--	54.9	85.96
Punjab	--	--	0	--	--	0	0
Rajasthan	--	--	0	--	--	0	0
Sikkim	--	--	0	--	--	0	0
Tamil Nadu	--	--	0	275.01	--	275.01	275.01
Tripura	--	--	0	--	--	0	0
Uttar Pradesh	--	--	0	--	--	0	0
Uttarakhand	--	--	0	--	--	0	0
West Bengal	--	--	0	--	--	0	18.3

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi

**Table A.2.30: Account of Receipts from Shipping for the Year Ended 31st March 2010 (1052) (Rs lakh)**

Sector/Major Head/Minor Head	Union Government	Karnataka
<b>01-Overseas Shipping</b>		
103-Receipts from shipping services	2731.19	--
800-Other receipts	989.24	--
<b>02-Coastal Shipping</b>		
101-Survey fees	320.13	6.36
102-Registration and other fees	2385.36	--
103-Receipts from shipping services	5.82	1447.56
800-Other receipts	2860.37	4.58
<b>80-General</b>		
800-Other receipts	621.11	--
<b>Total: Receipts from Shipping</b>	<b>9913.22</b>	<b>1458.50</b>

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi



**Table A.2.31: Account of Receipts from Civil Aviation for the Year Ended 31st March 2010 (1053) (Rs lakh)**

Sector/Major Head/Minor Head	501-Services and Service Fees	800-Other Receipts	900-Deduct-Refunds	Total: Receipts from Civil Aviation
Union government	3327.63	454.78	--	3782.41
UT Puducherry	--	--	--	0
Andhra Pradesh	--	--	--	0
Arunachal Pradesh	--	--	--	0
Assam	--	--	--	0
Bihar	25	--	--	25
Chhattisgarh	--	684.89	--	684.89
NCT Delhi	--	--	--	0
Goa	--	--	--	0
Gujarat	--	--	--	0
Haryana	--	13.13	--	13.13
Himachal Pradesh	--	--	--	0
Jammu and Kashmir	--	--	--	0
Jharkhand	--	2460.55	--	2460.55
Karnataka	62.64	--	-0.3	62.34
Kerala	--	--	--	0
Madhya Pradesh	--	--	--	0
Maharashtra	--	--	--	0
Manipur	--	--	--	0
Meghalaya	--	--	--	0
Mizoram	118.12	70.07	--	188.19
Nagaland	--	--	--	0
Orissa	--	2.36	--	2.36
Punjab	--	1.12	--	1.12
Rajasthan	--	--	--	0
Sikkim	--	--	--	0
Tamil Nadu	--	--	--	0
Tripura	--	--	--	0
Uttar Pradesh	122.41	0.33	-0.2	122.54
Uttarakhand	12.22	--	--	12.22
West Bengal	--	--	--	0

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009-10, Comptroller and Auditor General of India, New Delhi

**Table A.2.32: Account of Receipts from Roads and Bridges for the Year Ended 31st March 2010 (1054)(Rs lakh)**

Sector/Major Head/Minor Head	011-Rent	101-National High Ways Permanent Bridges	102-Tolls on Roads	800-Other Receipts	900-Deduct-Refunds	Total: Receipts from Roads and Bridges
Union government	--	9441.72	--	3577.93	--	13019.65
UT Puducherry	--	--	--	92.02	--	92.02
Andhra Pradesh	--	372.98	--	4127.75	--	4500.73
Arunachal Pradesh	--	--	--	--	--	0
Assam	2.82	0.28	0.41	7982.57	--	7986.08
Bihar	--	--	--	3002.19	--	3002.19
Chhattisgarh	--	--	350.64	618.35	--	968.99
NCT Delhi	--	--	--	--	--	0
Goa	--	--	0.19	664.13	-16.18	648.14
Gujarat	--	--	6358.4	3258.66	--	9617.06
Haryana	--	--	--	1738.33	--	1738.33
Himachal Pradesh	--	--	12.22	751.38	--	763.6
Jammu and Kashmir	--	--	--	--	--	0
Jharkhand	--	--	784.47	965.67	--	1750.14
Karnataka	--	--	82.3	3163.39	--	3245.69
Kerala	--	--	252.74	4359.94	--	4612.68
Madhya Pradesh	--	--	416.09	5.91	--	422
Maharashtra	--	--	1913.72	781.63	--	2695.35
Manipur	--	--	--	10.25	--	10.25
Meghalaya	--	--	5.89	--	--	5.89
Mizoram	--	--	--	42.82	--	42.82
Nagaland	--	--	136.83	96.98	--	233.81
Orissa	--	--	--	5467.34	--	5467.34
Punjab	--	--	--	38.52	--	38.52
Rajasthan	--	--	461.12	142.59	--	603.71
Sikkim	--	--	--	--	--	0
Tamil Nadu	--	--	129.37	6023.97	--	6153.34
Tripura	--	--	--	--	--	0
Uttar Pradesh	--	--	8075.35	634.56	--	8709.91
Uttarakhand	--	--	117.92	6.46	--	124.38
West Bengal	--	--	876.64	1713.83	--	2590.47

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009-10, Comptroller and Auditor General of India, New Delhi

**Table A.2.33: Account of Receipts from Road Transport for the Year Ended 31st March 2010 (1055) (Rs lakh)**

Sector/Major Head/Minor Head	101-Receipts under Rail Road Co-ordination	201-Government Transport Services	701-Government Transport Services	800-Other Receipts	900-Deduct-Refunds	Total: Receipts from Road Transport
Union Government	--	--	--	10311.62	--	10311.62
UT Govt. Puducherry	--	--	--	--	--	0
Andhra Pradesh	--	--	--	--	--	0
Arunachal Pradesh	--	--	--	1239.19	--	1239.19
Assam	--	--	--	0.06	--	0.06
Bihar	4.52	--	--	--	--	4.52
Chhattisgarh	--	--	--	--	--	0
NCT Delhi	--	--	--	--	--	0
Goa	--	--	--	--	--	0
Gujarat	--	--	0.14	--	--	0.14
Haryana	--	63146.94	--	6809.76	--	69956.7
Himachal Pradesh	--	--	--	3.93	--	3.93
Jammu and Kashmir	--	--	--	--	--	0
Jharkhand	--	--	--	--	--	0
Karnataka	--	--	--	--	--	0
Kerala	--	--	--	--	--	0
Madhya Pradesh	--	--	--	--	--	0
Maharashtra	--	--	--	--	--	0
Manipur	--	--	--	--	--	0
Meghalaya	--	--	--	--	--	0
Mizoram	--	--	--	201.33	--	201.33
Nagaland	5.6	--	--	1075.43	--	1081.03
Orissa	--	--	--	--	--	0
Punjab	--	11329.4	--	125.46	--	11454.86
Rajasthan	--	--	--	--	--	0
Sikkim	--	2028.67	--	--	--	2028.67
Tamil Nadu	--	--	--	--	--	0
Tripura	--	--	--	--	--	0
Uttar Pradesh	194.98	--	--	225.48	--	420.46
Uttarakhand	--	--	--	13.46	--	13.46
West Bengal	--	--	--	11.22	--	11.22

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009-10, Comptroller and Auditor General of India, New Delhi

**Table A.2.34: Account of Receipts from Inland Water Transport for the Year Ended 31st March 2010 (1056) (Rs lakh)**

Sector/Major Head/Minor Head	101-River Navigation Department/ Passenger Launch Services in Chilika Lake	103-Passenger Launch Services on other places	201- Water Transport Services	800-Other Receipts	900-Deduct-Refunds	Total: Receipts from inland water Transport
Union government	--	--	--	114.15	--	114.15
UT Puducherry	--	--	--	--	--	0
Andhra Pradesh	--	--	--	--	--	0
Arunachal Pradesh	--	--	--	--	--	0
Assam	--	--	--	375.08	--	375.08
Bihar	--	--	--	--	--	0
Chhattisgarh	--	--	--	--	--	0
NCT Delhi	--	--	--	--	--	0
Goa	54.79	--	--	87.98	--	142.77
Gujarat	--	--	--	--	--	0
Haryana	--	--	--	--	--	0
Himachal Pradesh	--	--	--	--	--	0
Jammu and Kashmir	--	--	--	--	--	0
Jharkhand	--	--	--	--	--	0
Karnataka	--	--	42.65	--	-0.14	42.51
Kerala	--	--	--	486.4	--	486.4
Madhya Pradesh	--	--	--	--	--	0
Maharashtra	--	--	--	--	--	0
Manipur	--	--	--	--	--	0
Meghalaya	--	--	--	--	--	0
Mizoram	--	--	--	--	--	0
Nagaland	--	--	--	--	--	0
Orissa	12.47	10.13	--	3.87	--	26.47
Punjab	--	--	--	--	--	0
Rajasthan	--	--	--	--	--	0
Sikkim	--	--	--	--	--	0
Tamil Nadu	--	--	--	232.2	--	232.2
Tripura	--	--	--	--	--	0
Uttar Pradesh	--	--	--	--	--	0
Uttarakhand	--	--	--	0.01	--	0.01
West Bengal	--	--	--	--	--	0

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009-10, Comptroller and Auditor General of India, New Delhi

**Table A.2.35: Account of Receipts from Other Transport Services for the Year Ended 31st March 2010 (1075) (Rs lakh)**

Sector/Major Head/Minor Head	800-Other Receipts	Total: Receipts from Other Transport Services
Union government	0.27	0.27
Kerala	17.3	17.3
Tripura	0.97	0.97

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi

**Table A.2.36: Other Non-Tax Items Covered in Detail in Union Budget Documents ( Rs thousand)**

<b>B--NON-TAX REVENUE--</b>	
<b>(b) Interest receipts, dividends and profits</b>	
<b>0050-Dividends and Profits</b>	
102 Contributions from railways	55,176,106
104 Contributions in lieu of tax on railway passenger fare	231,200
<b>(c) Other Non-Tax Revenue</b>	
<b>(iii)-Economic services</b>	
<b>1001-Indian Railways-Miscellaneous receipts</b>	
<b>01-Commercial lines</b>	
102 Subsidy from general revenues towards dividend relief and other concessions	21,223,469
103 Government share of surplus profits from subsidised companies	1,570
105 Railway Recruitment Board	84,250
200 Miscellaneous receipts	1,008,771
<b>TOTAL (01)</b>	<b>22,318,060</b>
<b>02-Strategic Lines</b>	
102 Subsidy from general revenues towards dividend relief and other concessions	335,125
<b>TOTAL (02)</b>	<b>335,125</b>
<b>TOTAL</b>	<b>22,653,185</b>
<b>1002-Indian Railways - Commercial lines</b>	
01- Coaching earnings	840,958,299
03 -Sundry earnings	22,251,515
0 -Suspense	- 1,406,754
<b>TOTAL</b>	<b>861,803,060</b>
<b>1003 -Indian Railways Strategic lines</b>	
01 -Coaching earnings	167,111

02 Goods earnings	1,124,294
03 -Sundry earnings	6,545,255
<b>TOTAL</b>	<b>7,836,660</b>
<b>1452 -Tourism</b>	
103 Receipts from tourists transport	68
105 Rent and catering receipts	3,981
800 Other receipts	128,679
<b>TOTAL</b>	<b>132,728</b>
<b>1475 -Other general economic services</b>	
112 Contribution from Railways towards payment of World Bank loan from Mumbai urban transport project	36,48,36

Source: Combined Finance and Revenue Accounts of the Union and State Governments in India for the Year 2009–10, Comptroller and Auditor General of India, New Delhi

**Table A.2.37: Airport Tariffs – International Airports (as on 11/01/2011)**

<p><i>(i) Route Navigation Facility Charges (RNFC)</i></p>	<p>RNFC for Landing Flights:  <math>RNFC = Rs( R \times D \times W )</math>  <math>R = Rs 4620</math>  <math>D = v(GCD/100)</math> with GCD cap as 1200 NM  <math>W = v(AUW/50000)</math> with AUW cap as 2,00,000 kg                      Abbreviations used:  <math>R =</math> Service unit rate  <math>D =</math> Distance factor  <math>W =</math> Weight factor  <math>GCD =</math> Great circle distance in NM  <math>AUW =</math> All pp weight of aircraft in kg</p> <hr/> <p>Rates for small aircrafts registered in India                      Route Navigation Facility Charges(RNFC) in respect of aircrafts with maximum AUW :                      (i) Up to 10,000 kg shall be levied @ 20% of the applicable rates of weight –cum –distance formula; and                      (ii) more than 10,000 kg to 20,000 kg shall be levied @ 40% of the applicable rates of weight-cum- distance formula.  <i>Note:</i> In case of overflying, RNFC worked out above is increased by fixed cost of Rs.4400/-</p>
<p><i>(ii) Landing and Parking Charges</i></p>	<p>(a) Landing charges per single landing:                      Weight of aircraft up to 100 MT: Rs 250.50 per MT (Rate per landing - international flight) and Rs 187.90 per MT (Rate per landing - other than international flight)</p> <p>Weight of aircraft above 100 MT Rs 25,050 + Rs 336.60 per MT in excess of 100 MT (Rate per landing - international flight) and Rs 18,790 + Rs 252.50 per MT in excess of 100 MT (Rate per Landing - other than international flight)</p> <p><i>Notes:</i>                      1) Landing charges for small domestic aircrafts up to maximum AUW of 21000 kg shall be levied @ Rs113.30 per thousand hg. There is no minimum charge for this category.                      2) Landing charges should be reduced by 15% of the current rates for domestic scheduled flights subject to the condition that airport charges are paid within the credit period of 15 days. Wherever payments are made beyond the credit period, existing rates will be applicable.                      3) No landing charges shall be payable in respect of (a) aircraft with a maximum certified capacity of less than 80 seats, being operated by domestic scheduled operators and (b) helicopters of all types.                      4) Landing and parking charges at all airports in the North Eastern region, Jammu and Kashmir, A&amp;N Islands and Lakshadweep (other than defence airports) to be reduced by 25% of the current rates.                      5) Charges shall be calculated on the basis of nearest MT (i.e 1000 kg)                      6) A minimum fee of Rs 1100 shall be charged per single landing.                      7) A surcharge of 25% will be levied on landing charges for supersonic aircraft.</p> <p>(b) Housing and parking charges per landing:</p>

	<p>Total weight up to 100 MT: Housing charges rate per hour Rs 8.10 per hour per MT and parking charges rate per hour Rs 4.10 per hour per MT. Total weight above 100 MT: Housing charges rate per hour Rs 810 + Rs10.80 per MT per hour in excess of 100 MT and parking charges rate per hour Rs 410 + Rs 5.40 per MT per hour in excess of 100 MT.</p> <p>(c) Night parking charges between 2200 hours to 0600 hours @50% of the existing parking charges at all airports except Kolkata and Chennai airports.</p> <p>Night parking charges between 2200 hours to 0600 hours are as under</p> <p>Total weight up to 100 MT: Parking charges rate per hour Rs 2.10 per hour per MT. Above 100 MT: Parking charges rate per hour Rs 210 + Rs 2.70 per MT in excess of 100 MT</p> <p><i>Notes:</i> 1. No parking charges shall be levied for the first two hours. While calculating free parking period, standard time of 15 minutes shall be added on account of time taken between touch down time and actual parking time on the parking stand. Another standard time of 15 minutes shall be added on account of taxing time of aircraft from parking stand to take off point. These periods shall be applicable for each aircraft irrespective of actual time taken in the movement of aircraft after landing and before take off. 2. For calculating chargeable parking time, part of an hour shall be rounded off to the nearest hour. 3. Charges shall be calculated on the basis of the nearest MT. 4. Charges for each period of parking shall be rounded off to the nearest rupee. 5. At the in-contact stands, after free parking, for the next two hours normal parking charges shall be levied. After this period, the charges shall be double the normal parking charges.</p>
(iii) Terminal Navigational Landing Charges (TNLC)	<p>Weight of aircraft below 10,000 kg: For each landing / domestic flights / International flights: Rs 1087.90. Weight of aircraft 10,000 kg and above: For each landing / domestic flights / international flights Rs 6546.10.</p> <p><i>Notes:</i> i) TNLC at five international airports, i.e., Kolkata, Delhi, Mumbai, Chennai, Thiruvananthapuram to be reduced by 25% of the current rates for domestic flights. ii) For small domestic aircraft (MTOW up to 21000 kg) TNLC shall be @ Rs 110 per 1000 kg (Since TNLC rate for small domestic aircraft is a concessional rate, there is no further concession/reduction for small domestic aircrafts)</p>

Source: Airports Authority of India

Note: All the above charges are subject to service tax of 10.3 per cent.



**Table A.2.38: Tariffs – Domestic Airports (as on 11/01/2011)**

<p>(i) <i>Route Navigation Facility Charges (RNFC) :</i></p>	<p>RNFC for Landing Flights:  <math>RNFC = Rs ( R \times D \times W )</math>  <math>R = Rs 4620</math>  <math>D = v(GCD/100)</math> with GCD cap as 1200 NM  <math>W = v(AUW/50000)</math> with AUW cap as 2,00,000 kg                      Abbreviations used :  <math>R</math> = Service unit rate  <math>D</math> = Distance factor  <math>W</math> = Weight factor                      GCD = Great circle distance in NM                      AUW = All Up Weight of aircraft in kg</p> <hr/> <p>Rates for small aircraft registered in India                      Route Navigation Facility Charges(RNFC) in respect of aircraft with maximum AUW :                      (i) Up to 10,000 kg shall be levied @ 20% of the applicable rates of weight –cum–distance formula; and                      (ii) more than 10,000 kg to 20,000 kg shall be levied @ 40% of the applicable rates of weight-cum-distance formula.  <i>Note:</i> In case of overflying - RNFC worked out above is increased by fixed cost of Rs 4400</p>
<p>(ii) <i>Landing and parking charges</i></p>	<p>(a) Landing charges per single landing</p>
	<p>International flights:                      Weight of aircraft – Up to 10,000 kg: Rs 122.10 per 1,000 kg                      Weight of aircraft - 10,001 kg to 20,000 kg: Rs 1221 plus Rs 179.30 per 1,000 kg in excess of 10,000 kg                      Weight of aircraft - 20,001 kg to 50,000 kg: Rs 3014 plus Rs 354.20 per 1,000 kg in excess of 20,000 kg                      Weight of aircraft - 50,001 kg to 1,00,000 kg: Rs 13640 plus Rs 413.60 per 1,000 kg in excess of 50,000 kg.                      Weight of aircraft - Over 1,00,000 kg Rs 34,320 plus Rs 471.90 per 1,000 kg in excess of 1,00,000 kg                      domestic flights:                      Weight of aircraft – Up to 10,000 kg Rs 67.10 per 1,000 kg                      Weight of aircraft - 10,001 kg to 20,000 kg Rs 671 plus Rs 117.70 per 1,000 per kg in excess of 10,000 kg                      Weight of aircraft - Over 20,000 kg: Rs 1,848 plus Rs 231 per 1,000 kg in excess of 20,000 kg.</p>

	<p><i>Notes:</i></p> <p>1) Landing charges for small domestic aircrafts up to maximum AWW of 21000 kg shall be levied @ Rs 64.90 per 1000 kg. There is no minimum charge for this category.</p> <p>2) Landing charges should be reduced by 15% of the current rates for domestic acheduled flights subject to the condition that airport charges are paid within the credit period of 15 days. Wherever payments are made beyond the credit period, existing rates will be applicable.</p> <p>3) No landing charges shall be payable in respect of (a) aircraft with a maximum certified capacity of less than 80 seats, being operated by domestic scheduled operators; and (b) helicopters of all types.</p> <p>4) Landing and parking charges at all airports in the North Eastern Region, Jammu and Kashmir, A&amp;N Islands and Lakshadweep (other than defence airports) to be reduced by 25% of the current rates.</p> <p>5) (a) Charges shall be calculated on the basis of the nearest MT ( i.e 1000 kg)</p>
	(b) Housing and parking charges (international / domestic flights )
	Weight of Aircraft: up to 40,000 kg- Housing charges Rs. 3.50 per hour per 1,000 kgs and Parking charges Rs.1.80 per hour per 1000 Kgs.
	Weight of Aircraft: 40,001 kg to 1,00,000 kg Housing charges Rs 140- plus Rs 6.80 per hour per 1,000 kg in excess of 40,000 kg and parking charges Rs 72- + Rs 3.40 per 1000 kg per hour in excess of 40000 kg.
	Weight of aircraft: over 1,00,000 kg - Housing charges Rs 548 plus Rs 10.30 per hour per 1,000 kg in excess of 1,00,000 kg and parking charges Rs 276 + Rs 5.20 per 1000 kg per hour in excess of 100,000 kg.
	(c ) Night parking charges between 2200 hours to 0600 hours
	@50% of the existing parking charges at all airports except Kolkata and Chennai Airports.
	Night parking charges between 2200 hours to 0600 hours will be as under
	Weight of aircraft: up to 40000 kg Parking charges rate per hour Rs 0.90 kg per hour per 1000 kg
	Weight of aircraft: 40001 to 100000 kg - Parking charges rate per hour: Rs 36 +Rs 1.70 per 1000 kg per hour in excess of 40000 kg
	Weight of aircraft: above 100 MT: Parking charges rate per hour: Rs 138 + Rs 2.60 per 1000 kg per hour in excess of 100000 g.

	<p><i>Note:</i></p> <p>(i) No parking charges shall be levied for the first two hours . For calculating free parking period, irrespective of actual time taken, a standard time of 15 minutes, on account of time taken between touch down and actual parking and another 15 minutes of taxing from parking shed to take-off point shall be added.</p> <p>(ii) For calculating chargeable parking time, part of an hour should be rounded off to the nearest hour. Charges for each period of parking are also rounded off to the nearest rupee.</p> <p>(iii) Landing / RNF charges for cargo operations are same as for passenger operations.</p> <p>In all cases, total weight of the aircraft is calculated to the nearest thousand kg and charges to be rounded off to the nearest rupee.</p>
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*Source:* Airports Authority of India

*Note:* All the above charges are subject to service tax of 10.3 per cent.

**Table A.2.39: Tariffs – Common to International, Domestic and Civil Enclave Airports (as on 11/01/2011)**

(i) X-ray baggage charges	X-ray baggage charges for passenger baggage at AAI airports withdrawn w.e.f. 16.04.2010 (as per Ministry of Civil Aviation order no. AV-13028/001/2009-AS dated 16.04.2010).																																																			
(ii) Passenger service fee ( w.e.f. 1st April 2009)	<p>(a) Rs 207 per embarking passenger at international/domestic airports including civil enclaves.                  (b) \$5.18 per passenger in respect of tickets issued against dollar tariff.                  (c) Collection charges: If payment is made within 15 days of receipt of bills, then collection charges at 2.5% of PSF per passenger is payable. No collection charges shall be payable if the operator fails to pay the PSF to AAI within the credit period and in case of part payment.                  (d) No collection charges are payable to casual operator/non-scheduled operators.                  (e) Exemption of airlines from paying PSF from Sky Marshals.  <i>Note:</i> For conversion of US\$ into Indian rupees the rate as on the 1st day of the month for 1st fortnightly billing period and rate as on 16th of the month for the 2nd fortnightly billing period shall be adopted. If the payment is made within 15 days of the receipt of bills, then collection charges at 2.5% of PSF per passenger is payable.</p>																																																			
(iii) User development fee(UDF)	Ministry of Civil Aviation / Airports Economic Regulatory Authority of India (AERA) has approved the levy of UDF to embarking passengers at the following AAI airports. UDF is collected by the airlines from passengers through travel tickets on behalf of AAI.																																																			
	<table border="1"> <thead> <tr> <th data-bbox="707 839 810 865">SI No.</th> <th data-bbox="819 839 1025 865">Airport</th> <th colspan="2" data-bbox="1034 839 1249 992">UDF in Rs [inclusive of service tax and collection charges]</th> <th data-bbox="1258 839 1473 865">Effective date</th> </tr> <tr> <td></td> <td></td> <th data-bbox="1034 999 1160 1024">Dom.</th> <th data-bbox="1169 999 1249 1024">Intl.</th> <td></td> </tr> </thead> <tbody> <tr> <td data-bbox="707 1031 721 1056">1</td> <td data-bbox="819 1031 922 1056">Jaipur</td> <td data-bbox="1034 1031 1093 1056">150</td> <td data-bbox="1169 1031 1249 1056">1000</td> <td data-bbox="1258 1031 1384 1056">01.01.10</td> </tr> <tr> <td data-bbox="707 1062 721 1088">2</td> <td data-bbox="819 1062 990 1088">Ahmedabad*</td> <td data-bbox="1034 1062 1093 1088">110</td> <td data-bbox="1169 1062 1249 1088">415</td> <td data-bbox="1258 1062 1384 1088">01.09.10</td> </tr> <tr> <td data-bbox="707 1094 721 1120">3</td> <td data-bbox="819 1094 936 1120">Amritsar</td> <td data-bbox="1034 1094 1093 1120">150</td> <td data-bbox="1169 1094 1249 1120">910</td> <td data-bbox="1258 1094 1384 1120">15.06.10</td> </tr> <tr> <td data-bbox="707 1126 721 1152">4</td> <td data-bbox="819 1126 936 1152">Udaipur</td> <td data-bbox="1034 1126 1093 1152">150</td> <td data-bbox="1169 1126 1249 1152">Nil</td> <td data-bbox="1258 1126 1384 1152">15.06.10</td> </tr> <tr> <td data-bbox="707 1158 721 1184">5</td> <td data-bbox="819 1158 913 1184">Trichy</td> <td data-bbox="1034 1158 1093 1184">150</td> <td data-bbox="1169 1158 1249 1184">360</td> <td data-bbox="1258 1158 1384 1184">15.06.10</td> </tr> <tr> <td data-bbox="707 1190 721 1216">6</td> <td data-bbox="819 1190 1025 1216">Visakhapatnam</td> <td data-bbox="1034 1190 1093 1216">150</td> <td data-bbox="1169 1190 1249 1216">Nil</td> <td data-bbox="1258 1190 1384 1216">15.06.10</td> </tr> <tr> <td data-bbox="707 1222 721 1248">7</td> <td data-bbox="819 1222 967 1248">Mangalore</td> <td data-bbox="1034 1222 1093 1248">150</td> <td data-bbox="1169 1222 1249 1248">825</td> <td data-bbox="1258 1222 1384 1248">01.09.10</td> </tr> <tr> <td data-bbox="707 1254 721 1279">8</td> <td data-bbox="819 1254 945 1279">Varanasi</td> <td data-bbox="1034 1254 1093 1279">150</td> <td data-bbox="1169 1254 1249 1279">975</td> <td data-bbox="1258 1254 1384 1279">15.11.10</td> </tr> </tbody> </table>	SI No.	Airport	UDF in Rs [inclusive of service tax and collection charges]		Effective date			Dom.	Intl.		1	Jaipur	150	1000	01.01.10	2	Ahmedabad*	110	415	01.09.10	3	Amritsar	150	910	15.06.10	4	Udaipur	150	Nil	15.06.10	5	Trichy	150	360	15.06.10	6	Visakhapatnam	150	Nil	15.06.10	7	Mangalore	150	825	01.09.10	8	Varanasi	150	975	15.11.10	
SI No.	Airport	UDF in Rs [inclusive of service tax and collection charges]		Effective date																																																
		Dom.	Intl.																																																	
1	Jaipur	150	1000	01.01.10																																																
2	Ahmedabad*	110	415	01.09.10																																																
3	Amritsar	150	910	15.06.10																																																
4	Udaipur	150	Nil	15.06.10																																																
5	Trichy	150	360	15.06.10																																																
6	Visakhapatnam	150	Nil	15.06.10																																																
7	Mangalore	150	825	01.09.10																																																
8	Varanasi	150	975	15.11.10																																																

	<p><i>Note: *UDF is excluding of service tax and collection charges. UDF collection charge at a flat rate of Rs 5 per pax (all inclusive) is allowed to airlines subject to payment of UDF collection to AAI within the credit period.</i></p>	
(iv) Service charges for extension of watch towers	<p>Service charges for extension of ATC watch hours beyond the designated period are categorised as follows:  Category A - ILS operating stations - Rs 4500 per hr.  Category B - Non-ILS operating stations - Rs 1200 per hr.</p> <p>In case of small domestic aircraft having MTOW of 21000 kg and below EWH would be levied @ 25% of the applicable charges.</p> <ol style="list-style-type: none"> <li>1. The charges are payable by all operators/agencies operating outside the watch hours, except defence, NCC, BSF, etc.</li> <li>2. The charges are payable at the aerodromes where extension is availed at the time of landing / taking off as the case may be. Where credit facilities have been already authorised (for example scheduled operators, state government Aircraft, etc.), payment will be accepted only in demand draft along with the routine bills.</li> <li>3. When two aircraft use the facility at the same time, extension of watch hours for each airline should be charged separately and no sharing of charges between the users is permissible.</li> <li>4. Fraction of hours may be rounded off to the next half hour and charged accordingly.</li> <li>5. If the aircraft has taken off just before the closing of watch hours, watch hours should be extended at least for a period of 30 minutes after take off as is the normal practice. This will not attract extra service charge. If the aircraft returns to land due to any technical reason, the extended period beyond the normal watch hour, if any, should not be charged. However, any extension required after such landing should be charged as per rates applicable.</li> <li>6. Any extension of ATC watch provided to accommodate an aircraft experiencing technical problem and requesting emergency landing should not be charged. Any extension required after such landing should be charged as per rates applicable.</li> <li>7. No charges will be levied for extension of watch hours due to inescapable delays because of runway block / VVIP movements / weather conditions at the station.</li> </ol>	
(v) Service tax	All the above charges are subject to levy of Service Tax as per applicable rate. Present rate is 10.30 %	
Source: Airports Authority of India		

**Table A.2.40: Tariff Collecting Agencies**

Airport	CHARGES			
	RNFC	L	PH	TNLC
	PAYABLE TO			
(A) International Airports:				
1) Delhi (DIAL)	AAI	DIAL	DIAL	AAI
2) Mumbai (MIAL)	AAI	MIAL	MIAL	AAI
3)Chennai, Thiruvananthapuram and Kolkata	AAI	AAI BIAL	AAI BIAL	AAI AAI
4) Bangalore (BIAL )	AAI	HIAL	HIAL	AAI
5) Hyderabad (HIAL)	AAI	Defence	AAI	AAI
6) Goa	AAI	CIAL	CIAL	AAI
7) Cochin Ltd (CIAL)				
B) Domestic Airports	AAI	AAI	AAI	-
C) Civil Enclaves	AAI	Defence	AAI	AAI

Source: Airports Authority of India

Notes:

AAI - Airports Authority of India

CIAL - Cochin International Airport Ltd

DIAL - Delhi International Airport Ltd

BIAL - Bangalore International Airport Ltd

HIAL - Hyderabad International Airport Ltd

MIAL - Mumbai International Airport Ltd

RNFC - Route Navigation Facility Charges

L - Landing Charges

PH - Parking and housing Charges

TNLC - Terminal Navigation and Landing Charges

**Table A.2.41: Income of Airports Authority of India**

<b>Table 35: Income of Airports Authority of India</b>		
<b>Traffic Revenue (Rs lakh)</b>	<b>2010–11</b>	<b>2009–10</b>
Route navigation facilities charges	166406.96	151025.37
Landing fess	36828.71	33231.68
Parking and housing fees	1093.95	1095.42
Terminal navigational landing charges	28859.38	27232.13
Passenger service fee	62631.33	53879.47
<b>Total Traffic Revenue</b>	<b>295820.33</b>	<b>266464.07</b>
Income from leasing of airports	104635.38	94097.18

Source: 16th Annual Report, 2010–11, Airports Authority of India.

**Table A.2.42: Rate of Fee for Use of Permanent Bridge, Bypass or Tunnel Constructed with the Cost Exceeding Rs 10 crore (base year 2007–08)  
(Rs per vehicle per trip) (Rs crore)**

<b>Cost of Permanent Bridge, Bypass or Tunnel</b>	<b>Car, Jeep, Van or Light Motor Vehicle</b>	<b>Light Commercial Vehicle, Light Goods Vehicle or Mini Bus</b>	<b>Truck or Bus</b>	<b>HCM, EME or MAV</b>	<b>Oversized Vehicle</b>
10 to 15	5	7.5	15	22	30
For every additional Rs 5 crore or part thereof, exceeding Rs 15 crore and up to s 100 crore.	1	1.5	3	4.5	6
For every additional Rs 5 crore or part thereof, exceeding Rs 100 crore and up to Rs 200 crore.	0.75	1.15	2.25	3.4	4.5
For every additional Rs 5 crore or part thereof, exceeding Rs 200 crore.	0.5	0.75	1.5	2.25	3



**Table A.2.43: User Charges in Selected Major Ports**

Service Group	Component/ Type of Service	Particulars		Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust
1. Vessel related harges	1.1 Port dues	Rate of Port Dues for vessels calling at the Port. Depends on type of vessel (oil tanker, container vessel, other bulk, passenger vessel, etc.)	Foreign going vessel (The due is payable on each entry into the port)	USD 0.2300 per GRT	Payable on each entry into the port. USD 0.2553 per GRT	USD 0.242 per GRT per entry	Depends on type and capacity of vessels. Due amount is payable on each entry into the port (except tugs, boats, ferry boats and river boats). Ranges from USD 0.1833 to 0.2596 per GRT.
			Coastal vessel (the due is payable once in 30 days)	Rs 6.075 per GRT	Due is payable for each entry into the Port. Rs 6.82 per GRT	RS 5.950 per vessel per GRT per entry	Depends on type and capacity of vessels. The due is payable on each entry into the port (except tugs, boats, ferry boats and river boats). Ranges from INR 5.016 to 7.1057 per GRT.
	1.2 Berth hire charges	Rate of berth hire charges for vessels called at the port excluding boat basin and timber pond (rate per hour or part thereof)	Foreign-going vessel	USD 0.00289 per GRT per hour or part thereof	Depends on the type of berth, vessel. Ranges from USD 0.00115 to 0.00726 per GRT per hour or part thereof	Depends on the type of berth. USD 0.002375 per GT per hour or part there of.	Vessels berthed at Indira Dock and its harbour walls, Ballard Pier and Ballard Pier Extension: USD 0.0092 per GRT per hour or part thereof. Vessels berthed at Prince's and Victoria Docks and its harbour walls: USD 0.0073 per GRT per hour or part thereof.

Service Group	Component/ Type of Service	Particulars		Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust
			Coastal vessel	Rs 0.0763 per GRT per hour or part thereof	Depends on the type of berth, vessel. Ranges from Rs 0.0759 to 0.1940 per GRT per hour or part thereof	Depends on the type of berth. Rs 0.058 per GT per hour or part thereof. Concessional rate for vessels berthed at moorings/anchor ages and vessels double banking alongside the berth.	Vessels berthed at Indira Dock and its harbour walls, Ballard Pier and Ballard Pier Extension: Rs 0.146 per GRT for per hour or part thereof. Vessels berthed at Prince's and Victoria Docks and its harbour walls: Rs 0.113 per GRT per hour or part thereof.
		Berth hire charges for vessels berthed at Timber Pond and Boat Basin		Rs 65.62 per hour or part thereof per vessel or craft, or barge etc			
		Charges for Harbour Craft registered under Harbour Craft Rules for berthing at anywhere in the Port		Rs 2100 per calendar month or part thereof or Rs 3.93 per hour or part thereof per craft			
		Anchorage fee For anchoring at mooring point within the enclosed harbour	Foreign going	USD 0.0011 per GRT			
			Coastal	Rs 0.0291 per GRT			
		Anchorage fee for anchoring at any point other than mooring point outside the enclosed harbour	Foreign going	USD 0.0006 per GRT			
			Coastal	Rs 0.0158 per GRT			

Service Group	Component/ Type of Service	Particulars	Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust	
	1.3 Pilotage fees	Depends on size of the vessels (slabs of GRT), type of the vessel and content of the vessels (e.g. iron ore). On top of the pilotage fees, extra fees for hot move and cold move operation respectively. There are detention charges if a vessel is not ready to move within a specific time from boarding of the pilot	Foreign-going vessel	USD 0.185 to 0.587 per GRT	USD 0.3153 to 0.4505 per GRT	Up to 30,000 GT: USD 0.509 per GRT; 30,001 to 60,000 GT: USD 0.407 per GRT; above 60,000 GT: USD 0.356 per GRT. Charges are composite of pilotage and towage	Different schedule for different types of vessel (cargo and non-cargo) and different port location (docks, stream, Jawahar Dweep / pir pau, etc). Charges are composite of pilotage and towage. Ranges from USD 0.7686 to 0.0539 per GRT.
			Coastal vessel	Rs 4.89 to 15.50 per GRT	Rs 8.43 to 12.04 per GRT	Up to 30,000 GT: Rs 12.52 per GRT; 30,001 to 60,000 GT: Rs 10.01 per GRT; above 60,000 GT: 8.76 per GRT.	Ranges from Rs 21.0281 to 1.475 per GRT
	1.4 Other charges	Rate of shifting charges (depends on size of vessels - lower rates for higher GRT and type of the vessel)	Foreign-going vessel	USD 0.0515 to 0.0360 per GRT	USD 0.1261 to 0.1802 per GRT		
			Coastal vessel	Rs 1.360 to 0.951 per GRT	Rs 3.37 to 4.82 per GRT		

Service Group	Component/ Type of Service	Particulars		Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust
		There are other charges for (1) Rate for supply of water to vessels, (2) Fees for salvage of goods, (3) Driver's charges, (4) Charges for use of barge jetties, (5) Beaching charges (vessels lying idle in the beach), (6) Transhipment / lighterage charge, (7) Charges for issue of permanent entry permit and token, (8) Consolidated charges for transhipment / lighterage, etc.					
2. Cargo related charges	2.1 Wharfage charges	It depends on the type of goods (per tonne, package, ad valorem, etc.)	Concessional rate for coastal vessel	Lowest: Rs 3.43 per 100 for ordinary bricks and tiles, Highest: Rs 12850.20 per locomotives	Foreign: Ranges from Rs 200 to 9.90 per tonne. Coastal: Ranges from Rs 120 to 5.95 per tonne	Foreign: Ranges from Rs 5.45 to 77.50 per MT or part thereof. Coastal: Ranges from Rs 5.45 to 77.50 per MT or part thereof.	Foreign: Ranges from Rs 5.65 to 173.80 per tonne. Coastal: Rs 3.40 to 104.30 per tonne.

Service Group	Component/ Type of Service	Particulars	Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust
		Different schedule for wharfage on transshipment goods, on containers and containerised cargo, special port service charges on rail borne goods passing through the port, charges for hire of wharf cranes for landing and shipment, charges for hire of mobile cranes and fork lift trucks for purposes other than landing, shipment and delivery, charges for the use of crane and floating crane, etc.				
3. Demurrage charges		Demurrage is chargeable on all goods left in transit sheds or yards beyond the expiry of the free days. The charge depends on number of days after the expiry of free days.	Charge payable per wharfage unit per day or part thereof. Ranges from Rs 3.60 to 59.00	For the first six days after the expiry of free period: Rs 18.00 per tonne/cu. metre or part thereof for every three days or part thereof. For the next six days: Rs 36.00 per tonne/cu. metre or part thereof for every three days or part thereof. Thereafter: Rs 18.00 per tonne/cu. metre or part thereof for every	Different schedule for export and import. Rate per MT per day or part thereof. Ranges from Rs 3.40 to 17.00 for import and Rs 2.05 to 10.20 for exports	Different schedule for different class of goods. Rate per tonne per day or part thereof. Different slab for different time period. Ranges from Rs 48.75 to 2600. Jawahar Dweep and Pir Pau have different schedule (mostly petroleum and other lubricants, and chemicals).

Service Group	Component/ Type of Service	Particulars		Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust
					day or part thereof.		
4. Charges for special services		Labour charges, removal of goods, etc					
5. Miscellaneous charges	Licence fee for space allotted under monthly licence and under annual licence	Depends on type of space (covered, open, etc), period of occupation and type of good		Charge payable per 100 sq m/calendar month or part thereof. Ranges from Rs 120 to Rs 3800	Rate per 100 sq m per week or part thereof. Ranges from Rs 181.10 to 2231.70.	Rate per month or part thereof for 100 sq. metre or part thereof. Ranges from Rs 600 to 3,600.	Rate per sq. m or part thereof per month or part thereof. Ranges from Rs 5 to 360.
		Other than the space licence, there are licence fees for the pipe lines, charges for weighment services, stevedoring licence, labour licence, charges for office accommodation, handling charges for containers, etc.					
	Passenger toll	All passengers disembarking and embarking at this port from and to any foreign port.		Rs 19.50 per head payable by steamers landing or embarking.			
		All passengers disembarking and embarking at this port from and to any Indian port.		Rs 1.30 per head payable by steamers landing or embarking.			

Service Group	Component/ Type of Service	Particulars	Chennai Port Trust	Visakhapatnam Port Trust	Paradip Port Trust	Mumbai Port Trust
	Charges for floating craft, appliances, equipment, etc.	Depends on the type of service, craft and appliances.				
		There are other charges related to repair ramp, use of port's dry dock, use of spliway, deballast tank, destruction of condemned cargo, illuminated sign boxes, hoardings, painted boards, etc, segregation of cargo landed in mixed marks and numbers, chrages for surveys and registration, boat hire charges, charges for removal of garbage from ships, charges for supply of cargo handling workers and supervisory staff for stevedoring operations, clearing and forwarding operations, container related charges, stuffing and se-stuffing charges, vehicle parking fee inside port premises, toll charges for different types of vehicle (two wheelers, four wheelers, etc), lease rent of land, dwell time charges on containers, supply power to reefer containers, charges for breaking, construction and repair of vessels at bunders, etc.				

**Table A.2.44: Operating Income of Visakhapatnam Port Trust for the Port as a Whole (Rs lakh)**

Category of Income	Actuals as Furnished by VPT				Estimates Furnished by VPT at Existing Tariff			Estimates of VPT Modified by TAMP		
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
(i) Cargo handling / container handling income	27126.57	28214.5	27451.23	29035.25	28578.59	30041.09	36095.84	31470.97	32730.3	38224.77
(ii) Vessel related income	16022.66	17359.86	18462.24	20367.5	20106.01	22836.01	22078.46	20532.38	23269.62	22523.47
(iii) Railway income	7038.68	8374.12	8852.8	10449.77	9644.38	10180.89	11031.91	9644.38	10180.89	11031.91
(iv) Estate income	2851.01	2193.69	3520.82	3913.24	3763.86	3763.86	3763.86	3905.54	3974.79	4383.42
(v) Fishing harbour income	265.19	278.42	366.93	362.64	558.92	558.92	558.92			
Total operating income (i to v)	53304.11	56420.59	58654.02	64128.41	62651.76	67380.77	73528.98	65553.28	70155.6	76163.57

**Table A.2.45: Operating Income of Paradip Port Trust for the Port as a Whole (Rs lakh)**

Category of Income	Actuals			Estimates Furnished by PPT			Estimates Moderated by TAMP		
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
(i) Cargo handling / container handling income	41,295.94	43,726.15	44,181.17	43,500.64	44,610.64	44,610.64	43,651.65	44,761.65	44,761.65
(ii) Vessel related income	13,354.28	15,062.65	18,650.18	18,320.93	19,273.35	19,273.35	17,814.12	18,738.31	18,738.31
(iii) Railway income	8,306.26	9,901.44	9,914.39	10,197.65	10,764.18	11,330.72	9,914.39	9,914.39	9,914.39
(iv) Estate Income	1,089.30	1,014.21	1,679.97	1,679.97	1,679.97	1,679.97	1,698.59	1,717.58	1,736.96
Total operating income (i to iv)	64,045.78	69,704.45	74,425.71	73,699.19	76,328.14	76,894.68	73,078.75	75,131.93	75,151.31



**Table A.2.46: Total Operating Income from Vessel Related Activity of Paradip Port Trust (Rs lakh)**

Category of Income	Actuals			Estimates Furnished by PPT			Estimates Moderated by TAMP		
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
(i) Port dues	2,940.80	3,637.87	4,098.26	4,097.55	4,313.21	4,313.21	3,976.16	4,185.43	4,185.43
(ii) Berth hire	2,852.74	3,398.11	4,276.45	4,275.70	4,500.74	4,500.74	4,149.04	4,367.41	4,367.41
(iii) Pilotage and towage	7,375.86	7,806.08	9,752.63	9,722.68	10,234.40	10,234.40	9,463.92	9,960.47	9,960.47
(iv) Dry docking	0	0	241.28	0	0	0	0	0	0
(v) Water supply to vessels	162.11	168.79	218.63	170	170	170	170	170	170
(vi) Others	22.77	51.8	62.93	55	55	55	55	55	55
Total	13,354.28	15,062.65	18,650.18	18,320.93	19,273.35	19,273.35	17,814.12	18,738.31	18,738.31

**Table A.2.47: Operating Income of Chennai Port Trust for the Port as a Whole (Rs lakh)**

Category of Income	Actuals					Estimates Furnished by ChPT			Estimates Moderated by TAMP		
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
Cargo handling activity	19145.75	24603.22	30394.93	31930.53	32866.36	48530.38	50896.88	53219.68	34964.3	36673.95	38307.08
Port and dock activity	11975.07	14325.78	14695.87	16951.27	19597.07	20284.61	21309.5	22196.92	20056.25	20748.24	21611.2
Railway activity	3491.72	4766.51	5073.98	4834.6	4271.93	4684.4	4943.2	5076.2	4683.35	5013.45	5125.82
Estate activity	1360.15	1201.61	2471.15	1862.85	1668.15	1548.75	1724.97	1974.19	1611.82	1831.7	2056.49
Total	35972.69	44897.12	52635.93	55579.25	58403.51	75048.14	78874.55	82466.99	61315.72	64267.34	67100.59

**Table A.2.48: Total Operating Income from Vessel Related Activity of Chennai Port Trust (Rs lakh)**

	Actuals					Estimates Furnished by ChPT			Estimates Moderated by TAMP		
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2010-11	2011-12	2012-13
(i) Port dues											
(ii) Berth hire including water supply	2972.47	3344.26	3438.22	4081.76	4744.12	4964.28	5219.6	5305.6	4903.07	5072.81	5151.61
(iii) Dry docking	3020.93	3843.08	3721.95	4271.41	4628.88	4701.41	4942.15	5192.46	4665.08	4841.4	5089.83
(iv) Pilotage and towage	---	---	---	---	---	---	---	---	---	---	---
(v) Ship breaking	5981.67	7138.44	7535.7	8598.1	10224.07	10618.92	11147.75	11698.86	10488.09	10834.02	11369.76
(vi) Anchorage	---	---	---	---	---	---	---	---	---	---	
(vii) Salvage and divers' fees	---	---	---	---	---	---	---	---	---	---	
(viii) Others	11975.07	14325.78	14695.87	16951.27	19597.07	20284.61	21309.5	22196.92	20056.25	20748.24	21611.2

**Table A.2.49: Operating Income of Mumbai Port Trust for the Port as a Whole (Rs lakh)**

Category of Income	Actuals		Estimates Furnished by MBPT			Estimates Modified by TAMP		
	2009-10	2010-11	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
(i) Cargo handling	48853	54152	49748	51392	54205	54321	56120	58510
(ii) Vessel related income	33937	34322	36434	37647	38862	37722	39204	40470
(iii) Railway Income	731	948	645	667	866	948	948	948
(iv) Estate income	10058	10718	9921	10242	10576	11146	11592	12055
(v) Stevedoring including chipping and painting	6631	7308	6870	7098	7328	7530	7779	8031
Total	100211	107448	103618	107046	111838	111668	115644	120014

**Table A.2.50: Total Operating Income from Vessel Related Activity of Mumbai Port Trust (Rs lakh)**

Category of Income	Actuals		Estimates Furnished by MBPT			Estimates Modified by TAMP		
	2009-10	2010-11	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
(i) Port dues (including anchorage)	9006	9299	9658	9980	10302	10000	10393	10728
(ii) Berth hire	5878	5736	6544	6762	6980	6775	7042	7269
(iii) Pier dues	5677	5715	6227	6434	6642	6447	6700	6917
(iv) Dry docking	1439	835	750	775	800	777	807	833
(v) Pilotage and towage	10109	10260	11243	11618	11993	11641	12099	12489
(vi) Ship breaking	1828	2477	2012	2078	2145	2083	2164	2234
Total	33937	34322	36434	37647	38862	37722	39204	40470

**Table A.3.1: Number of Registered Companies in the Sample of Tax Analysis**

Industry group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	6	6	6	6	5	7	8	12	12	13	12
Railway transport services	0	0	0	0	1	0	1	2	2	2	1
Road transport services	16	18	23	29	25	27	25	30	31	29	22
Shipping transport services	13	12	11	17	23	20	21	19	20	23	18
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	1	2	2	2	2	3	4	5	5	3
Road transport infrastructure services	0	0	1	1	2	2	4	4	8	9	9
Shipping transport infrastructure services	2	2	3	7	7	7	8	10	13	12	14
Transport logistics services	18	16	23	32	36	35	39	39	43	48	45
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	247	238	217	248	265	277	277	278	270	273	220
Commercial vehicles	4	4	4	4	4	4	6	7	8	8	6
Other transports equipment	26	25	26	20	24	22	23	21	28	27	25
Passenger cars and multi utility vehicles	10	9	9	7	8	7	7	9	9	7	7
Two- and three-wheelers	14	14	13	15	15	17	16	14	15	15	12
<i>Energy</i>											
Crude oil and natural gas	5	4	4	6	8	8	7	6	6	8	9
Electricity distribution	1	5	8	10	17	16	20	23	32	29	27
Electricity generation	35	37	39	60	64	73	79	89	95	111	108
Lubricants, etc.	32	26	27	38	36	35	30	31	31	27	22
Refinery	9	11	10	11	9	10	9	9	9	8	8

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.2: Share of State and Union Taxes in Total Indirect Taxes (average of 2000 to 2010)**

Industry Group	Share (%)				
	Excise Duty	Sales Tax/VAT	Service Tax	Other Indirect Tax	Total
<i>Transport Services</i>					
Air transport services			81.2	18.8	100
Railway transport services	97.5			2.5	100
Road transport services		0.0	1.5	98.5	100
Shipping transport services	1.1	0.0	34.4	64.5	100
<i>Transport Infrastructure Services</i>					
Air transport infrastructure services				100.0	100
Road transport infrastructure services		52.7		47.3	100
Shipping transport infrastructure services	0.2		95.7	4.1	100
Transport logistics services	48.5	0.0	13.3	38.2	100
<i>Transport Equipment and Vehicles</i>					
Automobile ancillaries	95.4	2.9	0.0	1.7	100
Commercial vehicles	98.7			1.3	100
Other transports equipment	64.8	13.7	12.1	9.4	100
Passenger cars and multi utility vehicles	98.8	0.5		0.7	100
Two- and three-wheelers	96.9	0.6	0.0	2.5	100
<i>Energy</i>					
Crude oil and natural gas	59.9	12.1	0.2	27.7	100
Electricity distribution	1.3	0.0	0.0	98.6	100
Electricity generation	17.3	3.2	0.0	79.5	100
Lubricants, etc.	93.8	1.5	0.0	4.7	100
Refinery	90.9	2.1		7.0	100

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.3: Indirect Tax Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	94	90	107	115	133	232	384	990	1051	-1705*	662
Railway transport services	0	0	0	0	1	0	0	22	46	41	23
Road transport services	759	679	1024	1353	591	1491	1632	1777	1743	1788	1772
Shipping transport services	23	23	21	20	38	37	55	68	81	183	163
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	234	219	175	204	157	202	18	23	81	93
Road transport infrastructure services	0	0	0	0	3	2	12	7	11	17	85
Shipping transport infrastructure services	2	96	1	6	631	762	859	1300	1488	5982	671
Transport logistics services	1034	1549	1368	244	286	449	551	576	814	993	776
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	19464	20962	23913	30274	39526	49297	62320	79699	89477	70786	47501
Commercial vehicles	20148	18221	19383	23329	30897	40000	45587	59855	60845	40063	36862
Other transports equipment	1741	1118	1193	1493	1532	1715	2446	3066	4651	4605	2691
Passenger cars and multi-utility vehicles	49250	51116	46715	42217	47631	59513	63815	70807	77502	66928	73870
Two- and three-wheelers	6479	4570	6125	10939	19612	24996	26544	30238	38251	23349	20668
<i>Energy</i>											
Crude oil and natural gas	33899	37542	41272	73211	72432	76788	78818	96755	99186	109088	98881
Electricity distribution	12	599	3159	4251	3564	5857	12536	17642	34740	34693	21256
Electricity generation	2928	3897	13527	15595	17274	12917	14540	15183	15574	13523	12962
Lubricants, etc.	5581	5524	4369	5549	6699	7689	8554	10259	10284	9950	6083
Refinery	278219	275775	333389	355672	405944	434975	563160	603292	613215	603949	656641

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

Note: \* Indirect tax credit in 2009 paid to Jet Airways (India) Ltd

**Table A.3.4: Excise Tax Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	0	0
Railway transport services	0	0	0	0	0	0	0	22	46	41	22
Road transport services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport services	0	0	0	0	0	8	0	0	0	0	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport infrastructure services	0	0	0	0	14	0	0	0	2	6	0
Transport logistics services	918	1447	1118	74	86	109	124	135	84	66	33
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	18184	19745	22648	28645	37592	47231	59624	76176	86310	67858	44741
Commercial vehicles	19720	17813	19083	22891	30436	39333	44789	59118	60579	39718	36642
Other transports equipment	1251	819	762	1116	985	1204	1773	2255	2943	2521	1378
Passenger cars and multi-utility vehicles	49023	50824	46445	41965	46890	58579	63194	69962	76384	65782	72515
Two- and three-wheelers	5603	3672	5711	10392	19093	24519	26099	29836	37558	22683	19996
<i>Energy</i>											
Crude oil and natural gas	24064	24354	3771	47008	46302	45856	43494	70095	69230	59173	56746
Electricity distribution	0	0	0	0	0	319	312	0	1219	0	0
Electricity generation	1509	1577	1400	1624	1962	2384	2899	3227	3711	3059	526
Lubricants, etc.	5092	5035	4142	5263	6200	7017	7867	9261	9989	9733	5934
Refinery	197520	254803	286038	338108	372296	388408	491723	559322	582797	574575	613382

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.5: Sales Tax Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	0	0
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	1	0	0	0	1	0	0	0	2	0	0
Shipping transport services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	2	0	0
Shipping transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Transport logistics services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	739	749	795	992	1140	1122	1468	2131	1508	1439	1463
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	356	247	285	233	270	246	378	439	0	0	0
Passenger cars and multi-utility vehicles	23	29	23	10	453	656	296	413	414	343	418
Two- and three-wheelers	75	109	76	90	28	28	22	48	416	228	212
<i>Energy</i>											
Crude oil and natural gas	6468	7442	7719	13550	12117	16201	8967	3808	3487	10085	6306
Electricity distribution	0	0	0	0	0	0	0	0	11	4	0
Electricity generation	230	16	1174	1240	1225	462	0	3	1	7	11
Lubricants, etc.	362	340	127	144	59	25	19	28	28	22	28
Refinery	466	1429	2484	4762	9661	8800	32568	17038	9189	8410	14531

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.



**Table A.3.6: Value Added Tax (VAT) Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	0	0
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	0	0	0	0	0	0	0	0	0	1	0
Shipping transport services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	12	59
Shipping transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Transport logistics services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	0	0	0	0	4	51	134	149	622	502	470
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	0	0	0	0	0	0	0	0	362	384	404
Passenger cars and multi-utility vehicles	0	0	0	0	0	0	0	0	0	0	0
Two- and three-wheelers	0	0	0	0	0	0	0	0	0	0	0
<i>Energy</i>											
Crude oil and natural gas	0	0	0	9	235	410	927	0	0	799	816
Electricity distribution	0	0	0	0	0	0	0	0	0	0	0
Electricity generation	0	0	0	0	0	0	3	3	11	11	10
Lubricants, etc.	0	0	0	0	0	0	0	0	10	0	0
Refinery	0	0	0	0	0	0	0	0	0	0	0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.7: Other Indirect Tax Contribution To Exchequer**

<b>(in Rs. Million)</b> <b>Industry Group</b>	<b>Year of Financial Statement</b>										
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Transport Services</i>											
Air transport services	94	90	107	115	133	232	384	990	1051	1795	1784
Railway transport services	0	0	0	0	1	0	0	0	0	0	1
Road transport services	758	679	1024	1353	590	1491	1632	1777	1740	1787	1772
Shipping transport services	23	23	21	20	38	29	55	67	81	202	191
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	234	219	175	204	157	202	18	23	81	93
Road transport infrastructure services	0	0	0	0	3	2	12	7	9	5	26
Shipping transport infrastructure services	2	96	1	6	617	762	859	1300	1486	5976	671
Transport logistics services	116	102	250	170	200	340	427	441	730	927	743
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	541	468	470	638	790	894	1094	1242	1038	988	832
Commercial vehicles	428	409	300	438	461	667	798	737	266	345	221
Other transports equipment	134	52	146	144	277	265	296	372	1346	1700	908
Passenger cars and multi-utility vehicles	204	263	246	242	288	279	326	432	705	803	936
Two- and three-wheelers	801	789	338	458	491	449	424	353	278	438	460
<i>Energy</i>											
Crude oil and natural gas	3367	5746	29782	12645	13777	14321	25431	22852	26469	39031	35013
Electricity distribution	12	599	3159	4251	3564	5538	12224	17642	33510	34689	21256
Electricity generation	1189	2304	10954	12732	14087	10070	11638	11950	11852	10445	12416
Lubricants, etc.	127	150	99	142	441	647	668	970	257	197	123
Refinery	80233	19544	44866	12802	23987	37767	38870	26932	21229	21734	28728

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.8: Rates and Taxes (Including Octroi) Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	94	90	107	115	133	124	177	141	105	86	98
Railway transport services	0	0	0	0	1	0	0	0	0	0	1
Road transport services	4	10	16	28	28	36	52	56	82	137	146
Shipping transport services	22	22	21	20	35	29	49	57	63	72	61
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	3	4	2	2	2	10	18	23	81	93
Road transport infrastructure services	0	0	0	0	2	0	10	5	6	5	23
Shipping transport infrastructure services	2	6	1	3	13	30	34	56	84	113	43
Transport logistics services	68	48	67	86	114	217	237	333	346	422	390
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	427	448	457	626	684	823	1021	1154	1009	954	804
Commercial vehicles	428	409	300	438	461	667	798	737	266	345	221
Other transports equipment	86	39	49	100	109	147	159	128	263	263	207
Passenger cars and multi-utility vehicles	183	193	231	242	288	265	317	423	701	803	936
Two- and three-wheelers	724	789	338	450	490	442	423	351	277	425	460
<i>Energy</i>											
Crude oil and natural gas	611	1224	1228	2685	2238	5953	3223	4176	5112	4943	5516
Electricity distribution	12	13	398	78	194	211	452	581	518	643	596
Electricity generation	390	667	791	796	1066	951	1080	1212	1401	1448	2829
Lubricants, etc.	61	72	86	120	298	564	560	852	216	194	120
Refinery	50427	9863	10280	8281	16080	16434	12952	12066	8824	8492	8422

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.9: Turnover Tax Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	0	0
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Transport logistics services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	0	0	1	3	16	21	12	13	0	0	0
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	0	0	0	0	0	0	1	0	0	0	0
Passenger cars and multi-utility vehicles	0	0	0	0	0	14	9	9	4	0	0
Two- and three-wheelers	0	0	0	0	0	0	0	0	0	0	0
<i>Energy</i>											
Crude oil and natural gas	0	0	0	0	0	0	0	0	0	0	0
Electricity distribution	0	0	0	0	0	0	0	0	0	0	0
Electricity generation	0	0	0	0	0	0	2	2	0	0	0
Lubricants, etc.	0	0	0	0	0	16	17	3	0	0	0
Refinery	0	0	0	0	0	0	0	0	0	0	0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.10: Registration Fees and Stamp Duty Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	1	2
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	0	0	0	0	0	0	0	7	10	3	2
Shipping transport services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	2
Shipping transport infrastructure services	0	0	0	0	0	0	0	0	1	6	0
Transport logistics services	1	0	0	1	2	5	3	1	2	7	8
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	0	0	2	0	0	2	3	3	10	11	11
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	1	1	1	0	1	0	0	0	0	0	1
Passenger cars and multi-utility vehicles	0	0	0	0	0	0	0	0	0	0	0
Two- and three-wheelers	0	0	0	0	0	0	0	0	0	13	0
<i>Energy</i>											
Crude oil and natural gas	0	0	0	0	5	0	0	0	0	0	0
Electricity distribution	0	10	13	0	14	5	26	21	29	24	2
Electricity generation	11	9	11	18	8	2	4	9	149	7	36
Lubricants, etc.	0	0	0	0	0	0	0	0	0	0	0
Refinery	0	0	0	0	0	0	0	0	0	0	0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.11: Contribution to Oil Pool Account**

(in Rs. Million) Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Energy</i>											
Crude oil and natural gas	0	1789	3234	4287	4404	0	12811	14238	17060	21279	15857
Refinery	28954	9320	34586	4249	537	199	0	1	12	0	0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.12: Service Tax Contribution to Exchequer**

(in Rs. Million) Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	1	2
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	0	0	0	0	0	0	0	7	10	3	2
Shipping transport services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	2
Shipping transport infrastructure services	0	0	0	0	0	0	0	0	1	6	0
Transport logistics services	1	0	0	1	2	5	3	1	2	7	8
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	0	0	2	0	0	2	3	3	10	11	11
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	1	1	1	0	1	0	0	0	0	0	1
Passenger cars and multi-utility vehicles	0	0	0	0	0	0	0	0	0	0	0
Two- and three-wheelers	0	0	0	0	0	0	0	0	0	13	0
<i>Energy</i>											
Crude oil and natural gas	0	0	0	0	5	0	0	0	0	0	0
Electricity distribution	0	10	13	0	14	5	26	21	29	24	2
Electricity generation	11	9	11	18	8	2	4	9	149	7	36
Lubricants, etc.	0	0	0	0	0	0	0	0	0	0	0
Refinery	0	0	0	0	0	0	0	0	0	0	0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.13: Miscellaneous Indirect Tax Contribution to Exchequer**

<i>(in Rs. Million)</i> Industry Group	Year of financial statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	1	1
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	754	669	1008	1323	556	1441	1569	1551	1639	1639	1623
Shipping transport services	1	0	0	0	1	0	6	1	7	20	0
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	231	216	173	202	155	191	0	0	0	0
Road transport infrastructure services	0	0	0	0	2	2	2	2	3	0	0
Shipping transport infrastructure services	0	90	0	3	0	1	0	0	1	0	0
Transport logistics services	33	43	183	66	51	68	90	90	88	98	105
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	114	20	11	8	89	35	55	66	11	14	10
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	47	12	97	44	167	117	72	108	163	83	0
Passenger cars and multi-utility vehicles	21	70	15	0	0	0	0	0	0	0	0
Two- and three-wheelers	77	0	0	7	1	7	1	0	1	0	0
<i>Energy</i>											
Crude oil and natural gas	2756	2732	25320	5673	7130	2522	3066	4200	3997	12251	13239
Electricity distribution	0	577	2749	4172	3357	5322	11746	17040	32961	34019	20658
Electricity generation	780	1114	10151	11917	13013	9117	10550	10727	10286	8970	9537
Lubricants, etc.	67	78	14	21	143	67	91	114	40	1	1
Refinery	852	360	0	271	7370	21134	25918	14865	12393	13242	20306

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.14: Indirect Tax Credits Received by Companies**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0	0	0	0	0	0	0	0	0	3499*	1121
Railway transport services	0	0	0	0	0	0	0	0	0	0	0
Road transport services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport services	0	0	0	0	0	0	0	0	0	20	28
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services		0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Transport logistics services	0	0	0	0	0	0	0	0	0	0	0
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	0	0	0	0	0	0	0	0	0	0	5
Commercial vehicles	0	0	0	0	0	0	0	0	0	0	0
Other transports equipment	0	0	0	0	0	0	0	0	0	0	0
Passenger cars and multi-utility vehicles	0	0	0	0	0	0	0	0	0	0	0
Two- and three-wheelers	0	0	0	0	0	0	0	0	0	0	0
<i>Energy</i>											
Crude oil and natural gas	0	0	0	0	0	0	0	0	0	0	0
Electricity distribution	0	0	0	0	0	0	0	0	0	0	0
Electricity generation	0	0	0	0	0	0	0	0	0	0	0
Lubricants, etc.	0	0	0	0	0	0	0	0	0	2	2
Refinery	0	0	0	0	0	0	0	0	0	770	0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

\* Indirect Tax Credit in 2009 paid to Jet Airways (India) Ltd



**Table A.3.15: Wharfage, Docking, and Other Charges Paid by Transport Companies**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	250	228	234	250	231	1072	1744	1970	14245	16184	18507
Railway transport services	0	0	0	0	8	0	0	0	0	0	0
Road transport services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport services	4050	3306	3423	3620	4716	4090	4274	4785	5664	5227	6082
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	0	0
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport infrastructure services	0	0	173	260	0	7	4	63	116	341	308
Transport logistics services	228	262	9166	10771	1205	2196	1595	667	494	482	511

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.16: Hiring Charges Paid by Transport Companies**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	7750	8611	9546	10924	11152	16451	25490	33343	37244	44582	42708
Railway transport services	0	0	0	0	8	4	372	440	456	545	682
Road transport services	0	0	0	0	356	2714	3005	6305	7632	8315	9801
Shipping transport services	3439	4727	4301	2822	4871	7917	8206	11161	11937	10192	7792
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	0	0	0	0	0	0	0	0	165	12
Road transport infrastructure services	0	0	0	0	0	0	0	0	0	0	0
Shipping transport infrastructure services	13	326	372	27	25	53	269	346	438	217	362
Transport logistics services	25	0	12	910	1555	2588	10360	14958	18335	18920	16994

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.17: Average Share of Indirect Tax in Total Sales (% share)**

Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	0.3	0.1	11.2	16.8	0.5	0.1	0.2	0.4	0.5	0.3	0.0
Railway transport services	na	na	na	na	0.9	na	0.0	3.4	3.6	3.2	4.5
Road transport services	2.5	3.1	4.4	4.4	4.8	4.1	4.3	7.4	3.4	3.1	2.1
Shipping transport services	5.5	4.0	9.1	0.4	0.6	1.6	1.1	1.6	1.5	5.9	2.1
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	1.3	0.7	0.6	0.5	0.4	0.7	15.6	6.8	0.5	0.7
Road transport infrastructure services	na	na	0.2	0.2	1.2	0.8	1.0	0.6	2.8	0.3	0.9
Shipping transport infrastructure services	0.0	1.1	0.0	0.6	1.5	1.5	1.6	1.8	3.2	2.7	2.0
Transport logistics services	0.9	1.3	7.4	1.1	1.2	1.0	1.3	1.0	1.7	1.6	5.6
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	10.4	10.5	11.8	11.8	11.9	11.8	12.1	11.9	12.1	9.8	7.2
Commercial vehicles	15.2	14.9	14.9	14.1	14.2	14.3	14.6	14.4	12.4	9.3	10.4
Other transports equipment	4.1	3.3	4.1	3.7	3.4	3.8	4.7	4.2	NA	NA	2.0
Passenger cars and multi-utility vehicles	21.2	22.0	21.7	20.5	17.4	17.5	17.2	14.3	10.9	11.9	11.4
Two- and three-wheelers	11.3	11.0	12.4	13.4	13.4	12.9	13.3	12.7	11.5	9.0	7.4
<i>Energy</i>											
Crude oil and natural gas	9.0	10.0	15.0	10.0	10.0	6.0	10.0	10.0	11.0	6.0	6.0
Electricity distribution	0.0	1.0	1.0	2.0	1.0	2.0	2.0	1.0	2.0	2.0	2.0
Electricity generation	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	1.0	2.0
Lubricants, etc.	10.0	10.0	8.0	9.0	11.0	12.0	11.0	11.0	10.0	9.0	8.0
Refinery	10.0	10.0	12.0	8.0	12.0	11.0	11.0	10.0	11.0	8.0	10.0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.18: Average Share of Fuel and Power Cost in Total Operating Costs (% share)**

Industry group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	14.5	14.7	14.8	13.1	14.7	22.1	26.0	24.5	24.6	22.5	19.9
Railway transport services	9.1	9.9	9.9	9.2	8.2	13.7	10.7	24.1	16.0	18.5	13.4
Road transport services	15.0	15.7	21.6	22.7	17.3	15.8	18.6	19.0	15.2	14.4	15.5
Shipping transport services	6.4	9.8	10.8	10.0	9.2	9.1	10.8	10.7	14.0	13.1	14.5
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	8.9	12.8	15.1	12.0	10.5	7.0	5.9	3.9	7.6	8.3
Road transport infrastructure services	na	3.1	2.4	11.7	2.4	2.6	2.6	3.4	5.3	5.4	6.4
Shipping transport infrastructure services	32.9	22.0	15.4	14.3	11.4	12.5	12.7	14.7	15.0	10.6	12.3
Transport logistics services	2.0	3.8	3.8	2.5	3.1	2.8	4.3	4.6	2.9	3.8	3.9
<i>Transport Equipments and Vehicles</i>											
Automobile ancillaries	5.0	4.9	4.8	4.9	4.8	4.6	4.5	4.5	4.1	4.2	5.0
Commercial vehicles	1.8	1.7	1.6	1.5	1.3	1.2	1.0	0.8	0.7	0.8	1.1
Other transports equipment	3.7	3.6	4.6	4.4	5.4	4.5	3.8	6.6	3.4	3.6	3.1
Passenger cars and multi-utility vehicles	1.0	1.1	1.2	1.1	1.2	1.0	1.2	1.3	0.9	1.0	1.2
Two- and three-wheelers	3.0	1.5	1.3	1.4	1.6	1.9	2.4	2.6	1.7	2.0	1.8
<i>Energy</i>											
Crude oil and natural gas	2.0	2.0	1.0	2.0	2.0	2.0	1.0	1.0	1.0	2.0	2.0
Electricity distribution	3.0	1.0	1.0	2.0	1.0	2.0	2.0	4.0	2.0	8.0	10.0
Electricity generation	15.0	15.0	6.0	5.0	6.0	4.0	6.0	6.0	5.0	5.0	6.0
Lubricants, etc.	2.0	4.0	2.0	2.0	3.0	3.0	2.0	2.0	3.0	1.0	1.0
Refinery	3.0	3.0	3.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.19: Total Sales by Sectors**

<i>(in Rs. Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	109770	122283	119985	132832	153036	204246	262523	233842	318658	360477	342329
Railway transport services	1184	1646	1832	2178	3003	3139	11002	13353	14202	17463	18619
Road transport services	16505	17710	26114	35205	19350	48801	54349	50879	54065	58939	69005
Shipping transport services	52419	58967	60249	58388	76855	96304	100285	111778	124921	138278	112672
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services	na	17372	21210	22722	24702	29247	34009	36984	45987	53615	59642
Road transport infrastructure services	29	1509	2167	635	3728	4241	5927	7037	8374	11987	18468
Shipping transport infrastructure services	8346	12236	17266	15152	22441	26464	23893	31230	39049	140012	39372
Transport logistics services	47649	55396	54526	69282	79960	91554	114339	121435	156140	181773	169668
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	170103	189510	192473	241349	320565	404703	500821	634755	736822	723103	649324
Commercial vehicles	122001	114834	123215	149962	208603	268037	315252	419047	458492	409546	485456
Other transports equipment	85552	46562	38966	70120	77720	92488	106658	141264	162775	199702	239047
Passenger cars and multi-utility vehicles	212710	219912	217967	210040	281167	362444	406892	499372	582817	643693	833533
Two- and three-wheelers	87367	94693	91853	128293	146256	191875	200725	219144	308790	290415	352563
<i>Energy</i>											
Crude oil and natural gas	225078	270942	264402	388967	380033	528724	581924	711524	797325	890656	812528
Electricity distribution	20128	159032	293434	279125	338236	374496	684833	780676	1104677	1199928	885667
Electricity generation	416777	532089	734940	910147	1014474	996277	1255781	1372437	1520012	1698630	1714555
Lubricants, etc.	39321	40391	36356	46074	52555	57495	66953	81829	89763	91685	59300
Refinery	1978834	2919516	2704750	3105643	3446845	4226830	5178640	6385831	7311166	8856466	8555271

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.20: Top Firms by Average Sales Figure in Air Transport Service Sector**

<b>(In Rs. Million) Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Air India Ltd				137693	132487	131236	133805
Air India Ltd [Merged]	75928	90581	84635				83715
Jet Airways (India) Ltd	43488	56666	71041	88922	113883	97209	78535
Indian Airlines Ltd [Merged]	53320	57656					55488
Kingfisher Airlines Ltd	3079	12867	18013	14563	53548	50899	25495
Jet Lite (India) Ltd	17656	20428	19970	14910	16047	15215	17371
Spicejet Ltd	20	4217	6988	13283	17242	21936	10614
Kingfisher Training and Aviation Services		4364	15044	26934	73	67	9296
Air-India Charters Ltd	242	4306	7068	10349	13733	13454	8192
Airline Allied Services Ltd	6488	5507	3711	2985	2819	3628	4189
Blue Dart Aviation Ltd	1416	2533	2943	3714	3193		2760
Pawan Hans Helicopters Ltd	2105	1651	1851	2186	3120	3850	2460
Global Vectra Helicorp Ltd		895	1494	1795	2341	2457	1796
G M R Aviation Pvt. Ltd				195	481	674	450
Taj Air Ltd		417	444	462	453	404	436
O S S Air Management Pvt. Ltd					231	304	268
Airtravel Enterprises India Ltd	348	267	242	259	196	198	252

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.21: Top Firms by Average Sales Figure in Railway Transport Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						<b>Average</b>
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	
Konkan Railway Corpn Ltd	2809	6215	6570	7776	7603	7333	6384
Delhi Metro Rail Corpn Ltd		4197	4811	3398	6508	6613	5105
Kutch Railway Co.			999	1733	2010	2912	1913
Pipavav Railway Corpn Ltd	294	512	660	658	684	766	595
Transafe Services Ltd	36	79	314	636	638	513	369
Arshiya Rail Infrastructure Ltd					21	482	252

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.22: Top Firms by Average Sales Figure in Road Transport Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						<b>Average</b>
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	
Cargo Motors Pvt. Ltd	9062	11284					10173
Tamil Nadu State Transport Corpn (Madurai)	7489	7813	8230	8862	9614	10700	8785
Tamil Nadu State Transport Corpn	6240	6654	7328	8208	8923	9308	7777
Tamil Nadu State Transport Corpn (Kumbakonam)	6398	6595	7293	8031	8781	9241	7723
Tamil Nadu State Transport Corpn Coimbatore	5447	5696	6066	6534	6997	7225	6327
Metropolitan Transport Corpn (Chennai)	4560	4699	4905	5752	7266	7877	5843
Associated Road Carriers Ltd	2488	3137	3919	4911	5916	7324	4616
State Express Transport Corpn Tamil Nadu		2547	2926				2737
I L & F S Transportation Networks Ltd	150		1695	1701	1321	8748	2723
Union Roadways Ltd			1657	1769	1819	2057	1825
Kandoi Transport Ltd	692	953	1153	1657	1235		1138
A T O (I) Ltd			661	893	946	970	867
Savani Transport Pvt. Ltd	697	751	859	954	909		834
V Trans (India) Ltd	816						816
D R S Transport Pvt. Ltd	795						795
Frontline Corporation Ltd	963	861	534	428	646	932	727
Mercury Car Rentals Ltd	421	534	659	743	755	724	639
Kadamba Transport Corpn. Ltd		559	610	566	612	732	616
South Bengal State Transport Corpn	604						604

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.23: Top Firms by Average Sales Figure in Shipping Transport Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Shipping Corpn. of India Ltd	33961	35316	37034	37268	41671	34651	36650
Great Eastern Shipping Co. Ltd	20492	19348	19975	25946	28363	19143	22211
Essar Ports Ltd	8460	6797	10244	7762	10232	10282	8963
Mercator Lines Ltd	5607	6360	7980	8031	11377	5763	7520
Great Offshore Ltd		3469	5373	6763	8952	10074	6926
Varun Shipping Co. Ltd	3890	6429	6726	8508	9147	6662	6894
Poompuhar Shipping Corpn. Ltd	4526						4526
Tolani Shipping Co. Ltd	1915	2091	2014	4294	4355	1952	2770
Seaways Shipping and Logistics Ltd	1951	2471	3230	1853	2768	2421	2449
Seamec Ltd	823	1592	1704	2686		4249	2211
United Shippers Ltd	3277	1813	2060	2331	1576	1622	2113
Goodearth Maritime Ltd	2087	1720	1286	2710	2691	1413	1984
Pratibha Shipping Co. Ltd	416	1002	1552	1709	2830	2949	1743
Sanmar Shipping Ltd	1380	1331	1099	1814	1418	1209	1375
Shreyas Shipping and Logistics Ltd	968	1241	1349	1705	1492	985	1290
Apeejay Shipping Ltd	1166	1283	1184				1211
West Asia Maritime Ltd		1610	1112	1094			1191
Ennore Port Ltd	910	912	1010	1270	1370	1396	1145
Global Offshore Services Ltd	309	524		1118	1623	1815	1078
Shreyas Relay Systems Ltd		410	957	1444	1260	900	994

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.24: Top Firms by Average Sales Figure in Air Transport Infrastructure Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						<b>Average</b>
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	
Airports Authority of India	28252	32920	32714	39342	39444	44127	36133
Delhi International Airport Pvt. Ltd			3160	4679	5070	6144	4763
G M R Hyderabad Intl. Airport Ltd				60	3982	4512	2851
Bangalore International Airport Ltd			38	20	3095	4648	1950
Cochin International Airport Ltd	995	1089	1072	1273	1549		1196
Maharashtra Airport Devp. Co. Ltd			1	614	475	212	326

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.25: Top Firms by Average Sales Figure in Road Transport Infrastructure Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						<b>Average</b>
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	
Maharashtra State Road Devp. Corpn. Ltd	2844	2922	3332	2817			2979
Mhaiskar Infrastructure Pvt. Ltd					2883	3063	2973
L & T Vadodara Bharuch Tollways Ltd						1351	1351
G V K Jaipur Expressway Pvt. Ltd		985	1138	1290	1382		1199
I R B Surat Dahisar Tollway Pvt. Ltd					208	2065	1137
Delhi–Gurgaon Super Connectivity Ltd				207	1349	1606	1054
Rohan Rajdeep Tollways Ltd			12	334	966	2475	947
L & T Interstate Road Corridor Ltd						881	881
Ahmedabad–Vadodara Expressway Co. Ltd		215	348	669	866	938	607
Noida Toll Bridge Co. Ltd	306	391	471	664	792	831	576
Gujarat Road and Infrastructure Co. Ltd	328	377	472	617	666	752	535
L & T Krishnagiri Thopur Toll Road Ltd					94	669	381
G M R Ulundurpet Expressways Pvt. Ltd						375	375
Jas Toll Road Co. Ltd			311	355	359		342
Narmada Infrastructure Construction Ent	234	260	299	323	324	411	309

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy



**Table A.3.26: Top Firms by Average Sales Figure in Shipping Transport Infrastructure Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Reliance Ports & Terminals Ltd	9523	9934	13572	13615	52390		25237
Mundra Port & Special Economic Zone Ltd	2727	3857	5608	6713	10339	12813	7009
Dredging Corpn. of India Ltd	5253	5073	5737	7249	7907	6731	6325
Visakhapatnam Port Trust	4840						4840
Gangavaram Port Ltd						3602	3602
Vadinar Oil Terminal Ltd				1404	4345	4551	3433
International Seaport Dredging Ltd	510	360	682	2101	3235	3536	1737
Dharti Dredging & Infrastructure Ltd	229	839	1041	2192	3003	3106	1735
Gujarat Pipavav Port Ltd	762	1350	1516	1724	2207		1373
Ocean Sparkle Ltd	405	438	678	1296	1533	2151	1084
Gujarat Chemical Port Terminal Co. Ltd	941	907	884	918	835	940	904
South West Port Ltd		319	792	934	965	932	788
Sealion Sparkle Port & Terminal Service	261	221	230	234	239	247	239
East Coast Terminal Operations & Ports	159	170	175	194	178	214	181
Associated Container Terminals Ltd	178	166		164	187		174
Sealion Sparkle Maritime Services Ltd		198	197	198	127	121	168
J S W Jaigarh Port Ltd						143	143
Sea Sparkle Harbour Services Pvt. Ltd		61	116	113	119	200	122

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.27: Top Firms by Average Sales Figure in Transport Logistics Services Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Container Corpn. of India Ltd	19951	24263	30580	33479	34176	37062	29918
Transport Corporation of India Ltd	7348	9061	10869	12000	13014	14510	11134
Reliance Logistics Pvt. Ltd (1985)	8294	12098					10196
D H L Lemuir Logistics Pvt. Ltd	3437				12710	13172	9773
Darcl Logistics Ltd	3929	5848	7186	10390	10721	11580	8276
Sical Logistics Ltd	12258	9718	10011	5645	4755	5362	7958
Mahindra Logistics Ltd					6204	9029	7617
Blue Dart Express Ltd	4583	6680	8087	9745	9052		7050
Essar Logistics Ltd	91	1465	6438	8650	9580	10701	6154
Maersk India Pvt. Ltd				6905	3871		5894
Gati Ltd	3593	4562	4575	5522	6183	7449	5314
V R L Logistics Ltd	2759	3565	4414	5452	6492	7131	4969
Allcargo Global Logistics Ltd	2269	2704	3381	5199	5232		3504
Indo Arya Central Transport Ltd		2114	2393	2641	3233	4082	2893
Patel Integrated Logistics Ltd	1209	2846	2781	2923	4049	3467	2879
Om Logistics Ltd	1643	2026	2668	3318	3379	4196	2872
Spencers Travel Services Ltd	3202	3496	1680	1793	2360	2423	2492
S D V Intl. Logistics Ltd		2081	2313	3155	2394		2297
T V S Logistics Services Ltd		1410	1896	2242	2430	2737	2143

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.28: Top Firms by Average Sales Figure in Automobile Ancillaries Sector**

<b>(In Rs. Million) Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Bosch Ltd	33124	42128	48296	51313	51076		45187
Bharat Forge Ltd	13165	17042	20271	23678	21189	19337	19114
Brakes India Ltd	11062	12456	15927	18558	17299	20443	15958
Suzuki Powertrain India Ltd	1506	2132	3721	17727	25439	35668	14365
Sundram Fasteners Ltd	10374	11820	13422	13509	13757	14219	12850
Motherson Sumi Systems Ltd	6391	8141	12414	15293	14652	18703	12599
Wheels India Ltd	8886	9632	11475	12871	12544	13390	11466
Amtek Auto Ltd	6555	8826	11169	12827	10525	12777	10446
Lucas-TVS Ltd	7415	8646	10914	11529	9814	11880	10033
Hwashin Automotive India Pvt. Ltd	2677				12864		9468
Sunbeam Auto Pvt. Ltd		7859	9991	9374	9191		9104
Endurance Technologies Ltd	2299	4761	11640	14806			8377
Munjal Showa Ltd	6100	6994	8162	8392	9530	10770	8324
Omax Autos Ltd	6084	7032	8385	8650	9630	9650	8239
Rico Auto Inds. Ltd	6880	7629	8762	8006	8067	8123	7911

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.29: Top Firms by Average Sales Figure in Commercial Vehicles Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						<b>Average</b>
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	
Tata Motors Ltd	202174	234394	310007	324348	285133	379494	289258
Ashok Leyland Ltd	49080	62005	85139	91923	68270	80718	72856
V E Commercial Vehicles Ltd				10732	26776		18754
Force Motors Ltd	10000	10871	11438	10927	8907	11082	10538
S M L Isuzu Ltd	6783	7066	6909	7640	6046	7796	7040
Mahindra Navistar Automotives Ltd		858	4127	5377	5006	5996	4273
Asia Motor Works Ltd		58	1176	6159	7657		3763
Man Force Trucks Pvt. Ltd			251	1387	1752		1130
Defence Land Systems India Pvt. Ltd						255	255
Shri Lakshmi Defence Solutions Ltd						115	115

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.30: Top Firms by Average Sales Figure in Other Transports Equipment Sector**

<b>(In Rs. Million)</b> <b>Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Hindustan Aeronautics Ltd	45436	53341	78079	86315	103737	114255	80194
Hero Cycles Ltd	11725	12495	14662	14026	16059	17293	14377
A B G Shipyard Ltd	3767	5417	7044	9668	14122	18077	9682
Mazagon Dock Ltd	1809			132	100	31563	8401
Garden Reach Shipbuilders & Engineers Ltd	8819	9290	5970	5829	7677	4518	7017
Cochin Shipyard Ltd	2820	3793	7296	8465	12668		7008
Pipavav Shipyard Ltd						6294	6294
Atlas Cycles (Haryana) Ltd	4304	4661	5023	5901	6475	6769	5522
Titagarh Wagons Ltd	1209	1299	3197	6403	7576	5752	4239
Hindustan Shipyard Ltd	2296	2415	3274	3846	3956	6174	3660
Rockman Industries Ltd	1702	2022	2452	2506	4201	7304	3364
Bharati Shipyard Ltd	1720	2757	4536	4793	3377	2567	3292
Avon Cycles Ltd	2389	2407	2903	3218	4158	3986	3177
Goa Shipyard Ltd		1080	1550	291	4781	4742	2489
Tebma Shipyards Ltd	427	876	1375	4390	3115	1622	1967

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.31: Top Firms by Average Sales Figure in Passenger Cars and Multi-utility Vehicles Sector**

<b>(In Rs. Million) Companies</b>	<b>Year of Financial Statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Maruti Suzuki India Ltd	134859	151252	174580	212212	234337	322249	204915
Hyundai Motor India Ltd	76401	88988	103539	122150	178692	214722	130749
Mahindra & Mahindra Ltd	76548	92765	112385	130148	146681	203236	126961
Honda Siel Cars India Ltd	26209	30601	47949	48809	42590	49874	41005
General Motors India Pvt. Ltd	18128	19693	24204	36131	31564	35532	27542
Ford India Pvt. Ltd	16324	18024	26938				20428
Hindustan Motors Ltd	13976	5534	8070	8531	7713	7367	8532
New Holland Fiat (India) Pvt. Ltd			1486	12824			8449
International Cars & Motors Ltd	35	222	975	2116	553	780	35

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.32: Top Firms by Average Sales Figure in Two & three wheelers sector (In Rs. Million)**

<b>Companies</b>	<b>Year of financial statement</b>						
	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Average</b>
Hero Honda Motors Ltd	87925	102541	117318	125188	141442	174104	124753
Bajaj Auto Ltd				98034	95903	123999	105979
T V S Motor Co. Ltd	33213	37318	44720	36835	40089	46796	39828
Honda Motorcycle & Scooter India (Pvt.) Ltd	17346	19869	23922				20379
Eicher Motors Ltd	22207	18701	22382	7776	4114		16752
Yamaha Motor India Pvt. Ltd	8345	9789		7794			8643
L M L Ltd	6963	3654	664	1180	1697		3260
Kinetic Motor Co. Ltd	2378		2574	1674	208	5	1569
Scooters India Ltd	1431	1689	1935	1543	1380	1417	1566
Mahindra Two Wheelers Ltd					175	2586	1381
Kinetic Engineering Ltd	2231	1684		930	777	528	1306
Atul Auto Ltd	1156	1522	1415	924	1286	1304	1268
Majestic Auto Ltd	667	1466	1342	1290	1330	1419	1252
Kerala Automobiles Ltd	486	382					434
Kranti Automobiles Ltd	129	127	137	151	207	272	170
Maharashtra Scooters Ltd	320	237	88	31	28	45	125
Sooraj Automobiles Ltd	96	59	71	108	84	87	84

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy

**Table A.3.33: Total Gross Fixed Assets of Sample Companies in Transport and Related Sectors**

<b>(Rs. million)</b> <b>Industry group</b>	<b>Year of Financial Statement</b>										
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Transport Services</i>											
Air transport services	141879	150342	165936	179678	181426	185021	182336	163120	411763	513913	600929
Railway transport services	36565	37817	38893	47579	65821	40447	134025	149917	154760	169881	202738
Road transport services	10328	8081	11515	14550	8683	15374	17384	18606	21357	25098	27219
Shipping transport services	122875	123629	128727	137836	159892	184166	213937	241852	281058	328732	335913
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services			42082	46400	51106	55930	61407	66434	103437	161733	182747
Road transport infrastructure services	994	28265	39673	6944	49452	57558	77611	87230	109825	91338	127892
Shipping transport infrastructure services	27105	36888	50732	40481	60917	75063	67010	105136	166019		131577
Transport logistics services	12905	50830	15167	30486	36623	32962	40976	56931	74937	91904	92418
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	109550	122623	129175	147105	170423	200567	252733	311686	398174	465833	436871
Commercial vehicles	70206	73104	76533	79439	84268	92430	108065	121933	154344	206526	264364
Other transports equipment	51844	41315	43824	72665	83465	77157	90660	107283	124108	165992	199972
Passenger cars and multi-utility vehicles	127599	131764	140036	90815	104086	106888	114799	139641	183851	208461	233105
Two and three wheelers	29152	28451	24390	35593	34933	50544	51465	51149	75612	87213	83629
<i>Energy</i>											
Crude oil and natural gas	540593	561868	584184	613598	692755	986611	838297	962534	1048205	1193184	1805891
Electricity distribution	114586	186134	342055	409747	429769	488022	826573	915533	1247755	1297975	1198437
Electricity generation	852135	1055491	1405051	1839128	1992351	2073333	2451864	2700394	2898197	3152674	3287150
Lubricants, etc.	13065	13661	11502	14433	15681	14209	14878	19658	34107	20071	14475
Refinery	490029	727227	1103938	1201135	1286443	1377043	1748980	2062218	2195448	2839154	3685994

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.34: Total Net Fixed Assets of Sample Companies in Transport and Related Sectors**

<i>(Rs Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	79524	79428	87145	90395	79736	71160	66009	90790	371771	458899	517979
Railway transport services	34782	35241	35560	43386	60296	34596	123701	135752	137808	148727	176907
Road transport services	7221	5645	2645	3152	2490	3752	4748	5815	8068	9934	10494
Shipping transport services	71895	70237	69172	74267	91221	110479	136158	158705	191593	231913	230696
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services			19332	19810	20608	21452	22586	23841	56125	104710	116055
Road transport infrastructure services	982	27410	37682	6245	43898	49954	66630	72973	91604	80157	112627
Shipping transport infrastructure services	23177	28174	35177	21697	35271	42907	37806	72928	119883	195375	105080
Transport logistics services	10444	27671	11760	23605	27649	24986	31093	43562	56688	69865	69484
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	66992	72243	72042	80600	91594	108589	143002	183746	244852	287244	280870
Commercial vehicles	45706	45122	44266	42476	41922	44484	50158	58392	80371	126051	173863
Other transports equipment	26031	21458	21556	40550	49180	40875	51471	64573	74521	109426	128629
Passenger cars and multi-utility vehicles	102917	99261	97798	51573	52874	51782	53821	64677	98487	113590	119620
Two and three wheelers	19761	17823	14502	21257	20679	27810	27506	28002	37244	45067	42945
<i>Energy</i>											
Crude oil and natural gas	244728	243416	244287	252468	321619	325505	413081	493357	519750	586078	692075
Electricity distribution	86875	134866	229382	281338	290331	326155	529695	579099	823624	867794	821610
Electricity generation	611716	738709	908250	1153407	1203160	1280929	1476496	1627855	1772484	1939767	2042023
Lubricants, etc.	9704	9548	7968	9173	9043	7866	8555	12591	27742	13500	10114
Refinery	323042	525430	729204	758748	775869	792938	1077670	1270300	1285898	1798872	2444534

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.



**Table A.3.35: Total Net Building Assets of Sample Companies in Transport and Related Sectors**

<i>(Rs Million)</i> Industry Group	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	2629	2601	2610	2770	2671	2600	2576	1717	17044	15897	14714
Railway transport services	1797	24644	24619	27043	10960	2046	52011	35056	34987	37490	42191
Road transport services	870	798	345	414	406	541	480	365	490	675	532
Shipping transport services	508	744	917	1125	1176	6115	6084	2115	2474	4310	6269
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services			6160	9916	10054	6374	7034	7328	19559	50250	57012
Road transport infrastructure services	972	2813	2622	2441	3212	7396	5426	6105	5803	5433	5409
Shipping transport infrastructure services	436	711	3105	3130	4440	6744	5583	6527	15667	17346	26829
Transport logistics services	3135	8174	3689	7931	8697	5684	6763	8099	10492	12163	11645
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	10670	11522	11011	12431	14484	16623	21756	26300	35901	44851	44069
Commercial vehicles	6971	6897	7505	7338	7548	7257	8558	9652	12281	20865	26996
Other transports equipment	5406	4439	4883	6373	6329	5978	7448	9492	10508	14697	21514
Passenger cars and multi-utility vehicles	10640	10313	10302	6992	8536	8162	8777	10121	17143	23174	23372
Two and three wheelers	3831	3231	2832	4122	3464	5360	4486	4557	8363	10858	10331
<i>Energy</i>											
Crude oil and natural gas	4803	5001	5078	6206	6302	6257	6737	8011	10040	10635	11463
Electricity distribution	2185	4684	8575	10310	12365	12864	22046	24341	28880	31951	30102
Electricity generation	48918	57845	76841	114925	121631	128994	137617	139637	153056	168048	175552
Lubricants, etc.	2411	2422	2103	2489	2462	2189	2164	2868	2238	2102	1254
Refinery	39410	52195	76734	85245	90087	100212	117992	159919	177717	195491	216697

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.36: Total Net Plant and Machinery of Sample Companies in Transport and Related Sectors**

<i>(Rs Million)</i> Industry group	Year of financial statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	1582	1683	1565	1207	1674	958	1789	2068	3109	2172	2520
Railway transport services	2496	2423	2165	3133	3955	1830	9391	16156	14600	15940	18857
Road transport services	5194	4424	1457	1415	222	123	138	193	237	450	215
Shipping transport services	5562	14172	14014	16000	36963	1114	1232	927	760	575	174
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services			4107	3938	4152	3203	2776	3041	8323	20375	20585
Road transport infrastructure services	0	3741	3747	3689	3999	20	105	116	141	523	630
Shipping transport infrastructure services	20802	19175	21935	8090	7347	12879	13579	21932	39116	82096	37598
Transport logistics services	2679	9797	4685	11717	12590	8068	9705	14088	15706	18981	20071
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	47296	53487	54525	59917	66419	78174	102968	136327	177082	201540	196241
Commercial vehicles	36630	35955	34543	32694	31400	32888	36291	41322	55097	77035	95221
Other transports equipment	12491	14074	14006	20721	24137	16490	17361	47984	55037	63728	71462
Passenger cars and multi-utility vehicles	84555	81886	81912	40977	39055	39162	39834	48792	60207	82822	83171
Two and three wheelers	12069	13024	10367	14090	14203	18209	18155	17948	22711	24948	23647
<i>Energy</i>											
Crude oil and natural gas	236722	234972	235316	241936	305202	286220	374446	439039	456187	487085	183539
Electricity distribution	82351	126212	177892	215386	194036	208209	300076	350386	321581	322059	308034
Electricity generation	493666	627013	767777	948504	965011	914710	1046225	1238632	1303571	1437050	1490233
Lubricants, etc.	6129	6098	4920	5460	5533	4478	5510	8759	6063	5788	3618
Refinery	222226	302201	580917	595149	615042	602990	853027	1000179	992163	1375854	1516364

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.37: Total Net Transport Infrastructure of Sample Companies in Transport and Related Sectors**

<i>(Rs Million)</i>	Year of Financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	77	0	21	28	3	108	1091	1647	353	296	261
Railway transport services	0	4977	4876	8176	37076	29081	35997	47701	47022	49085	54749
Road transport services	0	3	1	1	0	6	29	24	0	0	0
Shipping transport services	3582	315	278	1911	2732	1960	1419	5198	5356	6085	7204
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services			3407	31	26	4322	5080	5504	12171	13485	14665
Road transport infrastructure services	0	19251	29711	0	34072	39981	0	0	0	0	0
Shipping transport infrastructure services	39	4483	4383	4946	15890	15180	12513	36366	48542	80530	21182
Transport logistics services	1764	2479	167	223	287	423	706	2001	2166	2919	2743
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	16	16	13	9	8	12	14	13	11	11	92
Commercial vehicles	312	264	0	0	0	230	239	321	414	580	753
Other transports equipment	196	111	100	323	588	563	613	388	362	717	568
Passenger cars and multi-utility vehicles	0	0	0	0	0	0	0	0	0	0	0
Two and three wheelers	0	0	0	0	2	5	0	0	87	82	78
<i>Energy</i>											
Crude oil and natural gas	268	242	306	207	232	29	59	18	54	14	12
Electricity distribution	193	220	42773	53316	52489	84472	129960	172113	423273	464079	428082
Electricity generation	12602	18676	20535	30186	32370	78541	152144	147004	191033	184795	200688
Lubricants, etc.	0	1	1	9	10	16	14	6	6	6	6
Refinery	15668	20358	27269	25985	9677	24479	24656	8170	5899	5445	6293

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.38: Total Net Transport Equipment and Vehicles of Sample Companies in Transport and Related Sectors**

<i>(Rs Million)</i> Industry group	Year of financial Statement										
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<i>Transport Services</i>											
Air transport services	69927	69697	77455	81375	70521	60982	53678	76260	254027	339067	400924
Railway transport services	32	32	27	33	327	391	542	14203	17506	17796	28468
Road transport services	389	194	401	784	1532	2582	3562	4682	6740	8030	8792
Shipping transport services	57279	54062	53010	54121	45050	100174	127026	149350	182135	221372	217181
<i>Transport Infrastructure Services</i>											
Air transport infrastructure services			153	352	630	847	782	807	1603	1866	2290
Road transport infrastructure services	0	15	13	3	12	26	70	75	86	110	91
Shipping transport infrastructure services	1563	3123	4729	4883	6304	6653	5625	6138	13708	12180	11773
Transport logistics services	577	870	291	434	814	4903	7407	9600	12935	16697	16865
<i>Transport Equipment and Vehicles</i>											
Automobile ancillaries	841	926	964	1155	1424	1713	2345	2565	4651	4631	3992
Commercial vehicles	538	512	569	366	424	498	557	1746	1803	1779	1579
Other transports equipment	175	388	361	571	633	824	1220	1592	1847	1618	2297
Passenger cars and multi-utility vehicles	983	691	665	575	638	671	742	802	805	749	676
Two and three wheelers	207	225	193	276	212	171	145	210	798	3485	3333
<i>Energy</i>											
Crude oil and natural gas	406	372	342	313	467	538	991	1172	1255	989	795
Electricity distribution	8	96	124	155	220	340	477	455	6968	562	552
Electricity generation	579	1411	1289	1389	1421	1797	1483	1923	1976	2099	2831
Lubricants, etc.	119	118	93	109	128	131	122	125	159	182	162
Refinery	3496	3556	3270	3279	5092	3653	4069	4297	5490	6317	6382

Source: Authors' calculation from CMIE Prowess data, Centre for Monitoring Indian Economy.

**Table A.3.39: List of Companies in Sample**

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
<b>Transport Services</b>			
Aaa Aviation Pvt. Ltd	Air transport services	Airlines services	Private (Indian)
Air India Ltd	Air transport services	Airlines services	Central Govt. - Commercial Enterprises
Air India Ltd [Merged]	Air transport services	Airlines services	Central Govt. - Commercial Enterprises
Air Kerala International Services Ltd	Air transport services	Airlines services	Central Govt. - Commercial Enterprises
Air-India Charters Ltd	Air transport services	Airline freight services	Central Govt. - Commercial Enterprises
Airline Allied Services Ltd	Air transport services	Air transport services	Central Govt. - Commercial Enterprises
Airtravel Enterprises India Ltd	Air transport services	Air transport services	Private (Indian)
Asia Aviation Ltd	Air transport services	Airline passenger services	Avantha Group
Blue Dart Aviation Ltd	Air transport services	Airline freight services	Blue Dart Group
Choice Airline Ltd	Air transport services	Airlines services	Private (Indian)
East West Travel & Trade Links Ltd	Air transport services	Air transport services	Private (Indian)
Elbee Airlines Ltd	Air transport services	Air transport services	Elbee Group
G M R Aviation Pvt. Ltd	Air transport services	Airlines services	G M R Group
Global Vectra Helicorp Ltd	Air transport services	Airline freight services	Private (Indian)
Go Airlines (India) Pvt. Ltd	Air transport services	Airlines services	Wadia (Bombay Dyeing) Group
Gujarat Airways Ltd	Air transport services	Airline passenger services	Private (Indian)
H C C Aviation Ltd	Air transport services	Airlines services	Gulabchand Doshi Group
India International Airways Ltd	Air transport services	Airlines services	Thapar Group
Indian Airlines Ltd [Merged]	Air transport services	Airlines services	Central Govt. - Commercial Enterprises
International Airports Authority of India [Erstwhile]	Air transport services	Air transport services	Central Govt. - Commercial Enterprises
Jagson Airlines Ltd	Air transport services	Air transport services	Private (Indian)
Jet Airways (India) Ltd	Air transport services	Airlines services	Private (Foreign)
Jet Lite (India) Ltd	Air transport services	Airline passenger services	Private (Foreign)
Karnavati Aviation Pvt. Ltd	Air transport services	Airlines services	Adani Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Kingfisher Airlines Ltd	Air transport services	Airline passenger services	UB Group
Kingfisher Training and Aviation Services Ltd	Air transport services	Airlines services	UB Group
Maersk Concorde Airfreight India Pvt. Ltd	Air transport services	Air transport services	Private (Foreign)
O S S Air Management Pvt. Ltd	Air transport services	Air transport services	J V Gokal Group
Pawan Hans Helicopters Ltd	Air transport services	Airline passenger services	Central Govt. - Commercial Enterprises
Poonawalla Aviation Pvt. Ltd	Air transport services	Airlines services	Private (Indian)
Religare Aviation Ltd	Air transport services	Airline freight services	Ranbaxy Group
Skyline Npc Ltd	Air transport services	Air transport services	NEPC Group
Spicejet Ltd	Air transport services	Airlines services	Private (Indian)
Taj Air Ltd	Air transport services	Airline passenger services	Tata Group
Vayudoot Ltd	Air transport services	Air transport services	Central Govt. - Commercial Enterprises
Arshiya Rail Infrastructure Ltd	Railway transport services	Railway transport services	Private (Indian)
Central Provinces Railways Co. Ltd	Railway transport services	Railway transport services	Killick Nixon Group
Delhi Metro Rail Corpn Ltd	Railway transport services	Railway transport services	State Govt. - Commercial Enterprises
Konkan Railway Corpn Ltd	Railway transport services	Railway transport services	Central Govt. - Commercial Enterprises
Kutch Railway Co.	Railway transport services	Railway passenger transport services	Central Govt. - Commercial Enterprises
Pipavav Railway Corpn Ltd	Railway transport services	Railway transport services	Central Govt. - Commercial Enterprises
Transafe Services Ltd	Railway transport services	Railway freight services	Private (Indian)
A C T India Ltd [Merged]	Road transport services	Road freight transport services	Chidambaram M.A. Group
A T O (I) Ltd	Road transport services	Road freight transport services	Private (Indian)
Agarwal Industrial CorpnLtd	Road transport services	Road freight transport services	Private (Indian)
Assam Bengal Carriers Ltd	Road transport services	Road freight transport services	TCI-Bhoruka Group
Associated Road Carriers Ltd	Road transport services	Road transport services	Private (Indian)
Balurghat Technologies Ltd	Road transport services	Road freight transport services	Private (Indian)
Base Industries Ltd	Road transport services	Road freight transport services	Private (Indian)
Bombay Baroda Roadways (India) Ltd	Road transport services	Road freight transport services	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Bonny Tours & Resorts Ltd	Road transport services	Road transport services	Private (Indian)
C R C Carrier Ltd	Road transport services	Road freight transport services	Private (Indian)
Calcutta-Haldia Port Road Co. Ltd	Road transport services	Road transport services	Central Govt. - Commercial Enterprises
Cargo Motors Pvt. Ltd	Road transport services	Road freight transport services	Private (Indian)
Chetak Roadways (India) Ltd	Road transport services	Truck transport services	Private (Indian)
D R S Transport Pvt. Ltd	Road transport services	Road transport services	Private (Indian)
Frontline Corporation Ltd	Road transport services	Road freight transport services	Private (Indian)
I L & F S Transportation Networks Ltd	Road transport services	Road transport services	I L & F S Group
Infreight Logistics Solutions Ltd	Road transport services	Road transport services	T.V.S. Iyengar Group
Inland Vikash Ltd	Road transport services	Road freight transport services	Private (Indian)
Inter State Oil Carrier Ltd	Road transport services	Road freight transport services	Private (Indian)
J C C (Global) Ltd	Road transport services	Road freight transport services	Private (Indian)
Janasakthi Transport Co. Ltd	Road transport services	Road transport services	Private (Indian)
Kadamba Transport CorpnLtd	Road transport services	Bus passenger transport services	State Govt. - Commercial Enterprises
Kandoi Transport Ltd	Road transport services	Truck transport services	Private (Indian)
Karnataka State Road Transport Corpn	Road transport services	Road passenger services	State Road Transports
Kartar Bus Service Ltd	Road transport services	Bus passenger transport services	Private (Indian)
Kataria Transport Co. Ltd	Road transport services	Road freight transport services	Private (Indian)
Logistics Corporation Of India Ltd	Road transport services	Other road freight transport services	Private (Indian)
Maharashtra State Road Transport Corpn	Road transport services	Bus passenger transport services	State Road Transports
Mahasagar Travels Ltd	Road transport services	Bus passenger transport services	Private (Indian)
Mega Cabs Ltd	Road transport services	Taxi services	Private (Indian)
Mercury Car Rentals Ltd	Road transport services	Other motor transport services	Oberoi M.S. Group
Metropolitan Transport Corpn. (Chennai) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Nishad Cargo Ltd	Road transport services	Road freight transport services	Private (Indian)
Onkar Bus Service Ltd	Road transport services	Truck transport services	Private (Indian)
Peoples Transport Co. Ltd	Road transport services	Road transport services	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Prakash Roadlines Ltd	Road transport services	Road freight transport services	Private (Indian)
Premier Road Carriers Ltd	Road transport services	Truck transport services	Private (Indian)
Roadways India Ltd	Road transport services	Road freight transport services	Private (Indian)
S E R Industries Ltd	Road transport services	Road freight transport services	Private (Indian)
S W G Sea Link Ltd	Road transport services	Road freight transport services	Private (Foreign)
Sardar Transport Co. Ltd	Road transport services	Bus passenger transport services	Private (Indian)
Savani Transport Pvt. Ltd	Road transport services	Truck transport services	Private (Indian)
Shakti Carriers Ltd	Road transport services	Truck transport services	Private (Indian)
Shanker Vittal Motor Co. Ltd	Road transport services	Road passenger services	Private (Indian)
Skyline India Ltd	Road transport services	Road freight transport services	Private (Indian)
South Bengal State Transport Corpn	Road transport services	Bus passenger transport services	State Road Transports
Southern Road Carriers Ltd	Road transport services	Road freight transport services	Private (Indian)
Southern Roadways Ltd	Road transport services	Road freight transport services	T.V.S. Iyengar Group
Sri Venkatesa Transport & Services Ltd	Road transport services	Road transport services	Sri Venkatesa Mills Group
State Express Transport Corpn Tamil Nadu Ltd	Road transport services	Bus passenger transport services	State Road Transports
Sudhir Transport Ltd	Road transport services	Road transport services	Private (Indian)
Tamil Nadu State Transport Corpn (Coimbatore Divn.-II) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn (Coimbatore Divn.-III) Ltd [Merged]	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn (Kumbakonam Divn-II) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn (Kumbakonam Divn-III) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn (Kumbakonam Divn-IV) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn (Madurai Divn-II) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport	Road transport services	Road passenger services	State Road Transports



<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Corpn (Madurai Divn-IV) Ltd			
Tamil Nadu State Transport Corpn (Salem Divn-II) Ltd	Road transport services	Road passenger services	State Road Transports
Tamil Nadu State Transport Corpn (Villupuram Divn-III) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn (Villupuram) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamil Nadu State Transport Corpn Coimbatore Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamilnadu State Transport Corpn (Kumbakonam) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Tamilnadu State Transport Corpn (Madurai) Ltd	Road transport services	Bus passenger transport services	State Road Transports
Trade Line Enterprises Pvt. Ltd	Road transport services	Road freight transport services	Private (Indian)
Triseva Pariwahan Services Ltd	Road transport services	Road freight transport services	Private (Indian)
Union Roadways Ltd	Road transport services	Truck transport services	Private (Indian)
V Trans (India) Ltd	Road transport services	Road transport services	Private (Indian)
Vansh Nimay Infraprojects Ltd	Road transport services	Bus passenger transport services	I L & F S Group
Vikas Road Carriers Ltd	Road transport services	Road freight transport services	Private (Indian)
Vins Overseas India Ltd [Merged]	Road transport services	Other motor transport services	I.T.C. (F) Group
A S M Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Advani Pleasure Cruise Co. Pvt. Ltd	Shipping transport services	Inland water transport services	Advani Hotels (Ramada) Group
Apeejay Shipping Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Arcadia Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Ardeshir B Cursetjee & Sons Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Ashapura Shipping Ltd	Shipping transport services	Shipping services	Ashapura Minechem Group
Asianol Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Balaji Shipping & Logistics Ltd	Shipping transport services	Shipping services	Private (Indian)
Barwil Forbes Shipping Services Ltd	Shipping transport services	Water transport services (Shipping)	Shapoorji Pallonji Group
Central Inland Water Transport	Shipping transport services	Water transport services	Central Govt. - Commercial

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Corpn Ltd		(Shipping)	Enterprises
Chowgule Steamships Ltd	Shipping transport services	Water transport services (Shipping)	Chowgule Group
Dolphin Offshore Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Ennore Port Ltd	Shipping transport services	Water transport services (Shipping)	Central Govt. - Commercial Enterprises
Essar Ports Ltd	Shipping transport services	Water transport services (Shipping)	Essar (Ruia) Group
Eversun Sparkle Maritime Services Pvt. Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Express Carriers Ltd	Shipping transport services	Water transport services (Shipping)	Chidambaram M.A. Group
Forbes Bumi Armada Ltd	Shipping transport services	Shipping services	Shapoorji Pallonji Group
Global Offshore Services Ltd	Shipping transport services	Water transport services (Shipping)	Garware Group
Good Navigation Pvt. Ltd	Shipping transport services	Shipping services	Private (Indian)
Goodearth Maritime Ltd	Shipping transport services	Shipping services	Private (Indian)
Goodearth Shipbuilding Pvt. Ltd	Shipping transport services	Shipping services	Private (Indian)
Great Eastern Shipping Co. Ltd	Shipping transport services	Water transport services (Shipping)	GE Shipping Group
Great Offshore Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Hede Navigation Ltd	Shipping transport services	Shipping services	Private (Indian)
I A L Shipping Agencies (Calcutta) Ltd	Shipping transport services	Shipping services	Private (Indian)
I A L Shipping Agencies (Chennai) Ltd	Shipping transport services	Shipping services	Private (Indian)
I A L Shipping Agencies (Kandla) Ltd	Shipping transport services	Shipping services	Private (Indian)
I A L Shipping Agencies (Kochi) Ltd	Shipping transport services	Shipping services	Private (Indian)
I A L Shipping Agencies (Mumbai) Ltd	Shipping transport services	Shipping services	Private (Indian)
I A L Shipping Agencies (New Delhi) Ltd	Shipping transport services	Shipping services	Private (Indian)
I C L Shipping Ltd	Shipping transport services	Shipping services	India Cement Group
India Steamship Co. Ltd[Merged]	Shipping transport services	Water transport services	Birla K.K. Group

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
		(Shipping)	
J I T F Waterways Ltd	Shipping transport services	Shipping services	Om Prakash Jindal Group
K C Maritime (India) Ltd	Shipping transport services	Shipping services	Private (Indian)
Kanika Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Kerala Shipping & Inland Navigation Corpn Ltd	Shipping transport services	Water transport services (Shipping)	State Govt. - Commercial Enterprises
Killick Shipping Services Ltd	Shipping transport services	Water transport services (Shipping)	Killick Nixon Group
Kutch Marine Shipping Co. Ltd	Shipping transport services	Shipping services	Private (Indian)
Lots Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Mercator Lines Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Modern India Free Trade Warehousing Pvt. Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
N Y K Line (India) Ltd	Shipping transport services	Water transport services (Shipping)	Tata Group
Navbharat Shipping (India) Ltd	Shipping transport services	Shipping services	Private (Indian)
Ocean Diving Centre Ltd	Shipping transport services	Shipping services	Private (Indian)
Oceanic Lines Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Oceanwijs Maritime Services Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Orion Agencies Ltd	Shipping transport services	Shipping services	Private (Indian)
P L Shipping & Logistics Ltd	Shipping transport services	Shipping services	Private (Indian)
Peerless Drive Ltd	Shipping transport services	Water transport services (Shipping)	Peerless Group
Peninsular Maritime Services Ltd	Shipping transport services	Shipping services	Chhabria M.R. Group
Peninsular Tankers Pvt. Ltd	Shipping transport services	Shipping services	Ruchi Group
Poompuhar Shipping Corpn. Ltd	Shipping transport services	Water transport services (Shipping)	State Govt. - Commercial Enterprises
Port Shipping Co. Ltd	Shipping transport services	Water transport services (Shipping)	Bangur P.D./B.G. Group
Pradeep Shipping & Logistics Pvt. Ltd	Shipping transport services	Shipping services	Private (Indian)
Pranik Shipping & Services Ltd	Shipping transport services	Shipping services	Private (Indian)
Pratibha Logistics Pvt. Ltd	Shipping transport services	Shipping services	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Pratibha Oil & Natural Gas Pvt. Ltd	Shipping transport services	Shipping services	Private (Indian)
Pratibha Shipping Co. Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Punj Lloyd Aviation Ltd	Shipping transport services	Water transport services (Shipping)	Punj Lloyd Group
Rajamahendri Shipping & Oil Field Services Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Ratnakar Shipping Co. Ltd[Merged]	Shipping transport services	Water transport services (Shipping)	Birla K.K. Group
S K S Logistics Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Safmarine India Pvt. Ltd	Shipping transport services	Shipping services	Private (Foreign)
Samson Maritime Ltd	Shipping transport services	Shipping services	Private (Indian)
Sancoale Shipping Ltd	Shipping transport services	Shipping services	Private (Indian)
Sanmar Shipping Ltd	Shipping transport services	Shipping services	Sanmar Group
Satya Giri Shipping Co. Ltd	Shipping transport services	Shipping services	Private (Indian)
Scindia Steam Navigation Co. Ltd	Shipping transport services	Water transport services (Shipping)	Central Government - Takenover Enterprises
Seamec Ltd	Shipping transport services	Water transport services (Shipping)	Private (Foreign)
Seaways Shipping & Logistics Ltd	Shipping transport services	Shipping services	Private (Indian)
Shipping Corpn. Of India Ltd	Shipping transport services	Water transport services (Shipping)	Central Govt. - Commercial Enterprises
Shreeji Shipping Services (India) Ltd	Shipping transport services	Shipping services	Private (Indian)
Shreyas Relay Systems Ltd	Shipping transport services	Water transport services (Shipping)	Private (Foreign)
Shreyas Shipping & Logistics Ltd	Shipping transport services	Water transport services (Shipping)	Private (Foreign)
Sical Ships India Ltd	Shipping transport services	Water transport services (Shipping)	Chidambaram M.A. Group
South India Shipping CorpnLtd [Merged]	Shipping transport services	Water transport services (Shipping)	Essar (Ruia) Group
T C I Seaways Ltd [Merged]	Shipping transport services	Shipping services	TCI-Bhoruka Group
Tag Offshore Ltd	Shipping transport services	Shipping services	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Thalassa Ship Mgmt. Ltd	Shipping transport services	Water transport services (Shipping)	Private (Indian)
Tolani Pvt. Ltd	Shipping transport services	Water transport services (Shipping)	Tolani Group
Tolani Shipping Co. Ltd	Shipping transport services	Water transport services (Shipping)	Tolani Group
United Shippers Ltd	Shipping transport services	Water transport services (Shipping)	Parijat Group
Varun Shipping Co. Ltd	Shipping transport services	Water transport services (Shipping)	Khatau Group
West Asia Maritime Ltd	Shipping transport services	Shipping services	Private (Foreign)
<b><i>Transport Infrastructure Services</i></b>			
Airports Authority Of India	Air transport infrastructure services	Airport services	Central Govt. - Statutory Bodies
Bangalore International Airport Ltd	Air transport infrastructure services	Airport services	Private (Indian)
Cochin International Airport Ltd	Air transport infrastructure services	Airports	Central Govt. - Commercial Enterprises
Delhi International Airport Pvt. Ltd	Air transport infrastructure services	Airport services	G M R Group
G M R Hyderabad Intl. Airport Ltd	Air transport infrastructure services	Airports	G M R Group
I A L Airport Services Ltd	Air transport infrastructure services	Airport services	Central Govt. - Commercial Enterprises
Maharashtra Airport Devp. Co. Ltd	Air transport infrastructure services	Airport services	State Govt. - Commercial Enterprises
A A P Infrastructure Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
A T R Infrastructure Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Ahmedabad-Vadodara Expressway Co. Ltd	Road transport infrastructure services	Toll revenue	Central Govt. - Commercial Enterprises
Aurangabad - Jalna Toll Way Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Balaji Toll Ways Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Delhi Gurgaon Super Connectivity Ltd	Road transport infrastructure services	Toll revenue	Private (Foreign)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
East Coast Consultants & Infrastructure Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
G M R Ulundurpet Expressways Pvt. Ltd	Road transport infrastructure services	Toll revenue	G M R Group
G V K Jaipur Expressway Pvt. Ltd	Road transport infrastructure services	Toll revenue	GVK Reddy (Novopan) Group
Gujarat Road & Infrastructure Co. Ltd	Road transport infrastructure services	Toll revenue	I L & F S Group
I R B Infrastructure Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
I R B Surat Dahisar Tollway Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
I V R Strategic Resources & Services Ltd [Merged]	Road transport infrastructure services	Toll revenue	IVRCL Group
J N P Road Infrastructure Projects Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Jaipur-Mahua Tollway Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Jas Toll Road Co. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Kumarapalayam Tollways Ltd	Road transport infrastructure services	Toll revenue	IVRCL Group
Kurali Toll Bridge Co. Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
L & T Interstate Road Corridor Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
L & T Krishnagiri Thopur Toll Road Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
L & T Panipat Elevated Corridor Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
L & T Transportation Infrastructure Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
L & T Vadodara Bharuch Tollways Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
L & T Western Andhra Tollways Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
L & T Western India Tollbridge Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
M S K Highways Ltd [Merged]	Road transport infrastructure services	Toll revenue	Private (Indian)
M S K Infrastructure & Toll Bridge Pvt. Ltd [Merged]	Road transport infrastructure services	Toll revenue	Private (Indian)
M S K Projects (Himatnagar Bypass) Pvt. Ltd	Road transport infrastructure services	Toll revenue	Welspun Group
M S K Projects (Kim Mandvi Corridor) Pvt. Ltd	Road transport infrastructure services	Toll revenue	Welspun Group
Madhucon Agra Jaipur Expressways Ltd	Road transport infrastructure services	Toll revenue	Madhucon Group
Madurai-Tuticorin Expressways Ltd	Road transport infrastructure services	Toll revenue	Madhucon Group
Maharashtra State Road Devp. Corpn Ltd	Road transport infrastructure services	Toll revenue	State Govt. - Commercial Enterprises
Malegaon Manmad Kopargaon Infrastructure & Toll Road Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Mhaiskar Infrastructure Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Moradabad Toll Road Co. Ltd	Road transport infrastructure services	Toll revenue	Central Govt. - Commercial Enterprises
N K T Road & Toll Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Narmada Infrastructure Construction Enterprise Ltd	Road transport infrastructure services	Toll revenue	Larsen & Toubro Group
Nashik Infrastructure Developers Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Noida Toll Bridge Co. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Pune-Paud Toll Road Co. Ltd	Road transport infrastructure services	Toll revenue	Gulabchand Doshi Group
Rohan Rajdeep Tollways Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
S M S Shivnath Infrastructure Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Sandur Bypass Project Ltd	Road transport infrastructure services	Toll revenue	Private (Foreign)
Sical Iron Ore Terminals Ltd	Road transport infrastructure	Toll revenue	Chidambaram M.A. Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
	services		
Super Infrastructure & Toll Bridge Pvt. Ltd	Road transport infrastructure services	Toll revenue	Welspun Group
T C I Infrastructure Ltd	Road transport infrastructure services	Toll revenue	TCI-Bhoruka Group
T N (D K) Expressways Ltd	Road transport infrastructure services	Toll revenue	Madhucon Group
Thane Ghodbunder Toll Road Pvt. Ltd	Road transport infrastructure services	Toll revenue	Private (Indian)
Trichy-Thanjavur Expressways Ltd	Road transport infrastructure services	Toll revenue	Madhucon Group
West Gujarat Expressway Ltd	Road transport infrastructure services	Toll revenue	I L & F S Group
Adani Hazira Port Pvt. Ltd	Shipping transport infrastructure services	Ports	Adani Group
Adani Petronet (Dahej) Port Pvt. Ltd	Shipping transport infrastructure services	Ports	Adani Group
Adani Port Infrastructure Ltd	Shipping transport infrastructure services	Ports	Adani Group
Adani Port Ltd	Shipping transport infrastructure services	Ports	Adani Group
Associated Container Terminals Ltd	Shipping transport infrastructure services	Shipping infrastructure	Private (Indian)
Dharti Dredging & Infrastructure Ltd	Shipping transport infrastructure services	Other shipping infrastructure	Private (Indian)
Dighi Port Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Dredging Corpn of India Ltd	Shipping transport infrastructure services	Other shipping infrastructure	Central Govt. - Commercial Enterprises
East Coast Terminal Operations & Port Services Ltd	Shipping transport infrastructure services	Ports	Private (Foreign)
Essar Bulk Terminal (Salaya) Ltd	Shipping transport infrastructure services	Ports	Essar (Ruia) Group
Essar Bulk Terminal Ltd	Shipping transport infrastructure services	Ports	Essar (Ruia) Group
Essar Bulk Terminal Paradip Ltd	Shipping transport infrastructure services	Ports	Essar (Ruia) Group
Essar Paradip Terminals Ltd	Shipping transport infrastructure	Ports	Essar (Ruia) Group



Name of the Company	Industry Group	Main Product/service Group	Ownership Group
	services		
Gangavaram Port Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Gujarat Chemical Port Terminal Co. Ltd	Shipping transport infrastructure services	Ports	State Govt. - Commercial Enterprises
Gujarat Pipavav Port Ltd	Shipping transport infrastructure services	Ports	Private (Foreign)
Gujarat Positra Port Co. Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Gujarat Positra Port Infrastructure Ltd	Shipping transport infrastructure services	Shipping infrastructure	Private (Indian)
International Seaport Dredging Ltd	Shipping transport infrastructure services	Shipping infrastructure	Larsen & Toubro Group
J S W Jaigarh Port Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Jindal Shipyard Ltd	Shipping transport infrastructure services	Shipping infrastructure	Om Prakash Jindal Group
L & T Port Sutrapada Ltd	Shipping transport infrastructure services	Ports	Larsen & Toubro Group
Mundra Port & Special Economic Zone Ltd	Shipping transport infrastructure services	Ports	Adani Group
Ocean Sparkle Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Reliance Ports & Terminals Ltd	Shipping transport infrastructure services	Ports	Reliance Group [Mukesh Ambani]
Sai Sparkle Dredging & Infrastructure Developers Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Sea Sparkle Harbour Services Pvt. Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Sealion Sparkle Maritime Services Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Sealion Sparkle Port & Terminal Services (Dahej) Ltd	Shipping transport infrastructure services	Ports	Private (Indian)
Shapoorji Pallonji Ports Pvt. Ltd	Shipping transport infrastructure services	Ports	Shapoorji Pallonji Group
Sical Iron Ore Terminal (Mangalore) Ltd	Shipping transport infrastructure services	Ports	Chidambaram M.A. Group
South West Port Ltd	Shipping transport infrastructure	Ports	ABG Group

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
	services		
Vadinar Oil Terminal Ltd	Shipping transport infrastructure services	Ports	Essar (Ruia) Group
Vadinar Ports & Terminals Ltd	Shipping transport infrastructure services	Ports	Essar (Ruia) Group
Visakhapatnam Port Trust	Shipping transport infrastructure services	Ports	Central Govt. - Statutory Bodies
A B C India Ltd	Transport logistics services	Cargo handling, incidental to land transport	TCI-Bhoruka Group
A F L Pvt. Ltd	Transport logistics services	Activities of other transport agencies	Air Freight (Guzder) Group
A W Travel & Logistic Services Ltd	Transport logistics services	Cargo handling	Private (Indian)
Adani Logistics Ltd	Transport logistics services	Cargo handling	Adani Group
Air India Air Transport Services Ltd	Transport logistics services	Cargo handling, incidental to air transport	Central Govt. - Commercial Enterprises
Airline Financial Support Services (India) Ltd [Merged]	Transport logistics services	Transport services support systems	Tata Group
Airlinks Cargo Pvt. Ltd	Transport logistics services	Cargo handling, incidental to air transport	Private (Indian)
Allcargo Global Logistics Ltd	Transport logistics services	Cargo handling	Private (Indian)
Ambica Logistics Pvt. Ltd	Transport logistics services	Transport services support systems	Ashapura Minechem Group
Aqua Logistics Ltd	Transport logistics services	Transport services	Private (Indian)
Arshiya International Ltd	Transport logistics services	Cargo handling, incidental to air transport	Private (Indian)
Blue Dart Express Ltd	Transport logistics services	Cargo handling	Private (Foreign)
Chartered Logistics Ltd	Transport logistics services	Cargo handling, incidental to land transport	Private (Indian)
Coastal Roadways Ltd	Transport logistics services	Cargo handling, incidental to land transport	Private (Indian)
Cochin Port Trust	Transport logistics services	Cargo handling, incidental to water transport	Central Govt. - Statutory Bodies
Concorde Air Logistics Ltd	Transport logistics services	Cargo handling, incidental to air transport	Private (Foreign)
Container Corpn of India Ltd	Transport logistics services	Transport services support systems	Central Govt. - Commercial Enterprises

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Containerway International Ltd	Transport logistics services	Cargo handling	Private (Indian)
Contech Transport Services Pvt. Ltd	Transport logistics services	Transport services	Private (Indian)
D H L Lemuir Logistics Pvt. Ltd	Transport logistics services	Cargo handling	Private (Indian)
D R S Logistics Pvt. Ltd	Transport logistics services	Cargo handling, incidental to land transport	Private (Indian)
Dahej Harbour & Infrastructure Ltd	Transport logistics services	Cargo handling	Birla Aditya Group
Darcl Logistics Ltd	Transport logistics services	Cargo handling, incidental to land transport	Private (Indian)
Diamond Shipping Co. Ltd	Transport logistics services	Cargo handling, incidental to water transport	Private (Indian)
E I T A India Ltd	Transport logistics services	Transport services	Private (Indian)
Essar Dredging Ltd	Transport logistics services	Cargo handling, incidental to land transport	Essar (Ruia) Group
Essar Logistics Ltd	Transport logistics services	Cargo handling, incidental to land transport	Essar (Ruia) Group
Fracht Forwarding & Travels Pvt. Ltd	Transport logistics services	Transport services support systems	Private (Indian)
Future Logistic Solutions Ltd	Transport logistics services	Transport services	Future Group
Future Supply Chain Solutions Ltd	Transport logistics services	Transport services	Future Group
Ganex Commercial Co. Ltd	Transport logistics services	Activities of other transport agencies	Poddar Bros. (Calcutta) Group
Gateway Distriparks (South) Pvt. Ltd	Transport logistics services	Cargo handling	Private (Indian)
Gateway Distriparks Ltd	Transport logistics services	Cargo handling	Private (Indian)
Gateway East India Pvt. Ltd	Transport logistics services	Cargo handling	Private (Indian)
Gateway Rail Freight Ltd	Transport logistics services	Transport services	Private (Indian)
Gati Ltd	Transport logistics services	Cargo handling, incidental to land transport	TCI-Bhoruka Group
Girish Travels & Couriers Ltd	Transport logistics services	Transport services	Private (Indian)
Global Services (C & F) Pvt. Ltd	Transport logistics services	Activities of other transport agencies	Private (Indian)
Gordon Woodroffe Logistics Ltd	Transport logistics services	Transport services	Private (Indian)
Haytrans (India) Ltd	Transport logistics services	Cargo handling	Private (Foreign)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Hindustan Cargo Ltd	Transport logistics services	Cargo handling	Private (Indian)
Horizon Country Wide Logistics Ltd	Transport logistics services	Transport services	Private (Indian)
Hyderabad Menzies Air Cargo Pvt. Ltd	Transport logistics services	Cargo handling	G M R Group
I A L Container Line (India) Ltd	Transport logistics services	Transport services	Private (Indian)
Indian Roadways Corpn Ltd	Transport logistics services	Transport services	Private (Indian)
Indo Arya Central Transport Ltd	Transport logistics services	Cargo handling	Private (Indian)
Infinite Logistics Solutions Pvt. Ltd	Transport logistics services	Transport services	Private (Indian)
Innovative B2B Logistics Solutions Ltd	Transport logistics services	Cargo handling	Private (Indian)
J S L Logistics Ltd	Transport logistics services	Transport services	Om Prakash Jindal Group
J S W Infrastructure & Logistics Ltd	Transport logistics services	Cargo handling, incidental to water transport	Private (Indian)
Jindal Infralogistics Ltd	Transport logistics services	Transport services	Om Prakash Jindal Group
Kausar India Ltd	Transport logistics services	Transport services	TCI-Bhoruka Group
M H T C Logistics Ltd	Transport logistics services	Transport services	Private (Indian)
Maersk India Pvt. Ltd	Transport logistics services	Transport services	Private (Foreign)
Maersk Logistics India Pvt. Ltd	Transport logistics services	Transport services	Private (Foreign)
Mahindra Logistics Ltd	Transport logistics services	Transport services	Mahindra & Mahindra Group
Mainland Docks Pvt. Ltd	Transport logistics services	Activities of other transport agencies	Chowgule Group
Marine Cargo Co. Ltd	Transport logistics services	Cargo handling, incidental to water transport	Private (Indian)
Morteo Trans Freight Reefer Containers Ltd	Transport logistics services	Cargo handling, incidental to water transport	Private (Indian)
Multicolor Projects (India) Ltd	Transport logistics services	Transport services	Private (Indian)
N E C C Logistics Ltd	Transport logistics services	Transport services	Private (Indian)
N S Guzder & Co. Ltd	Transport logistics services	Transport services	Air Freight (Guzder) Group
N Y K Logistics (India) Ltd	Transport logistics services	Cargo handling	Private (Indian)
Nagpur Sical Gupta Logistics Ltd	Transport logistics services	Cargo handling	Chidambaram M.A. Group
Nagpur Sical Gupta Road Terminal Ltd	Transport logistics services	Cargo handling	Chidambaram M.A. Group
Natvar Parikh Inds. Ltd	Transport logistics services	Transport services	Private (Indian)
Navnit Marine Pvt. Ltd	Transport logistics services	Cargo handling, incidental to	Private (Indian)

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
		water transport	
Nexus Air Ltd	Transport logistics services	Activities of other transport agencies	Private (Indian)
Nhava Sheva International Container Terminal Pvt. Ltd	Transport logistics services	Cargo handling, incidental to water transport	Private (Foreign)
North Eastern Carrying Corpn Ltd	Transport logistics services	Transport services	Private (Indian)
Om Logistics Ltd	Transport logistics services	Transport services	Private (Indian)
On-Dot Couriers & Cargo Ltd	Transport logistics services	Cargo handling	Private (Indian)
Patel Integrated Logistics Ltd	Transport logistics services	Cargo handling, incidental to land transport	Patel Roadways Group
Peirce Leslie Agencies Ltd	Transport logistics services	Cargo handling	Peirce Leslie (F) Group
Precious Carrying Corpn Ltd	Transport logistics services	Activities of other transport agencies	Private (Indian)
Prime Air Global Ltd	Transport logistics services	Cargo handling, incidental to air transport	Private (Indian)
Radhakrishna Foodland Carriers Pvt. Ltd	Transport logistics services	Transport services	Private (Indian)
Ray Cargo Movers Ltd	Transport logistics services	Transport services	Private (Indian)
Reliance Logistics & Ports Pvt. Ltd	Transport logistics services	Cargo handling	Reliance Group [Mukesh Ambani]
Reliance Logistics Pvt. Ltd (1985) [Merged]	Transport logistics services	Cargo handling, incidental to land transport	Reliance Group [Mukesh Ambani]
Reliance Supply Chain Solutions Ltd	Transport logistics services	Cargo handling	Reliance Group [Mukesh Ambani]
Rungta Projects Ltd	Transport logistics services	Transport services	Private (Indian)
S D V Intl. Logistics Ltd	Transport logistics services	Transport services support systems	Private (Foreign)
Sanco Trans Ltd	Transport logistics services	Transport services support systems	Private (Indian)
Sealink (India) Ltd	Transport logistics services	Activities of other transport agencies	Private (Indian)
Shri Krsna Urja Project Ltd	Transport logistics services	Transport services	Private (Indian)
Sical Distriparks Ltd	Transport logistics services	Activities of other transport agencies	Chidambaram M.A. Group
Sical Logistics Ltd	Transport logistics services	Cargo handling	Chidambaram M.A. Group
Sical Multimodal & Rail	Transport logistics services	Cargo handling	Chidambaram M.A. Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Transport Ltd			
Sindhu Cargo Services Ltd	Transport logistics services	Cargo handling	Private (Indian)
Skyline Air Logistics Ltd	Transport logistics services	Cargo handling, incidental to air transport	Air Freight (Guzder) Group
Speedy Multimodes Ltd	Transport logistics services	Cargo handling	Private (Indian)
Spencers Airline Services Ltd	Transport logistics services	Cargo handling	RPG Enterprises Group
Spencers Travel Services Ltd	Transport logistics services	Cargo handling	RPG Enterprises Group
Sree Gajanana Motor Transport Co. Ltd	Transport logistics services	Transport services	Private (Indian)
T K M Global Logistics Ltd	Transport logistics services	Transport services	Tata Group
T M International Logistics Ltd	Transport logistics services	Cargo handling, incidental to water transport	Tata Group
T V S Dynamic Global Freight Services Ltd	Transport logistics services	Cargo handling	T.V.S. Iyengar Group
T V S Lean Logistics Ltd	Transport logistics services	Transport services	T.V.S. Iyengar Group
T V S Logistics Services Ltd	Transport logistics services	Transport services	T.V.S. Iyengar Group
Transport Corporation Of India Ltd	Transport logistics services	Cargo handling, incidental to land transport	TCI-Bhoruka Group
Trinity Autopoints Ltd	Transport logistics services	Transport services	Chidambaram M.A. Group
Urmila & Co. Ltd	Transport logistics services	Transport services support systems	Private (Indian)
V I F Airways Ltd	Transport logistics services	Activities of other transport agencies	Private (Indian)
V R L Logistics Ltd	Transport logistics services	Cargo handling, incidental to land transport	Private (Indian)
Wipro Travel Services Ltd	Transport logistics services	Transport services support systems	WIPRO Group
<b><i>Transport Equipments and Vehicles</i></b>			
A B I-Showatech (India) Ltd	Automobile ancillaries	Automobile ancillaries, nec	T.V.S. Iyengar Group
A G Industries Pvt. Ltd	Automobile ancillaries	Auto plastic moulded components	Hero (Munjals) Group
A N G Auto Tech Pvt. Ltd [Merged]	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
A N G Industries Ltd	Automobile ancillaries	Suspension & braking parts	Private (Indian)
A P A Engineering Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Foreign)
A T S Elgi Ltd	Automobile ancillaries	Automobile equipment	Elgi Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Abilities India Pistons & Rings Ltd	Automobile ancillaries	Pistons	Private (Indian)
Adithya Automotive Applications Pvt. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Tata Group
Aditya Gears Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
Adroit Industries (India) Ltd	Automobile ancillaries	Propeller shafts	Private (Indian)
Aerostar Helmets Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Ajanta Auto Inds. Pvt. Ltd [Merged]	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Akal Spring Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Allena Auto Inds. Ltd	Automobile ancillaries	Water pump assembly	Private (Indian)
Allied Nippon Ltd	Automobile ancillaries	Brake linings	Talwar Brothers Group
Alpha Toyo Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Alpump Ltd	Automobile ancillaries	Water pump assembly	Amalgamation Group
Amalgamations Repco Ltd	Automobile ancillaries	Drive transmission & steering parts	Amalgamation Group
Amalgamations Valeo Clutch Pvt. Ltd	Automobile ancillaries	Clutch assembly	Amalgamation Group
Amforge Industries Ltd	Automobile ancillaries	Automobile ancillaries	Amforge Group
Amtek Auto Ltd	Automobile ancillaries	Automobile ancillaries, nec	Amtek Group
Amtek India Ltd	Automobile ancillaries	Automobile ancillaries	Amtek Group
Amtek Ring Gears Ltd	Automobile ancillaries	Automobile ancillaries	Amtek Group
Amtek Siccardi (India) Ltd	Automobile ancillaries	Automobile ancillaries	Amtek Group
Amul Industries Pvt. Ltd	Automobile ancillaries	Crankshafts	Private (Indian)
Andhra Sinter Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Anusika Industries Ltd	Automobile ancillaries	Auto head lights	Autopal Group
Apex Auto Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Apex Intertech Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Arvind Engineering Works Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Arvind Projects Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Asco Numatics (India) Pvt. Ltd	Automobile ancillaries	Hydraulic valves	Sanmar Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Ashiyana Autobodies Pvt. Ltd	Automobile ancillaries	Auto seating systems	Private (Indian)
Atlas Automotive Components Ltd	Automobile ancillaries	Auto castings	Private (Indian)
Auto Gallon Inds. Pvt. Ltd	Automobile ancillaries	Starter motors	Private (Indian)
Auto Ignition Ltd	Automobile ancillaries	Starter motors	Private (Indian)
Auto Pins (India) Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Autocomps India Ltd	Automobile ancillaries	Shock absorbers	Private (Indian)
Autoline Industries Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Autolite (India) Ltd	Automobile ancillaries	Auto head lights	Autopal Group
Autometers Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
Automobile Corpn of Goa Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	State and Private sector
Automobile Products Of India Ltd	Automobile ancillaries	Automobile ancillaries, nec	Chidambaram M.A. Group
Automotive Axles Ltd	Automobile ancillaries	Axle shafts	Kalyani (Bharat Forge) Group
Automotive Coaches & Components Ltd	Automobile ancillaries	Automobile bodies	Hinduja (Ashok Leyland) Group
Automotive Composite Systems (International) Ltd	Automobile ancillaries	Auto plastic moulded components	Tata Group
Automotive Stampings & Assemblies Ltd	Automobile ancillaries	Auto sheet metals parts	Tata Group
Autopal Industries Ltd	Automobile ancillaries	Automobile ancillaries, nec	Autopal Group
Avtec Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Axles India Ltd	Automobile ancillaries	Axle shafts	T.V.S. Iyengar Group
B C L Forgings Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Bajaj Motors Ltd	Automobile ancillaries	Automobile engine parts, nec	Private (Indian)
Bajajsons Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Balaji Pressure Vessels Ltd	Automobile ancillaries	Brake assembly	Balaji (Reddy) Group
Banco Products (India) Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Behr India Ltd	Automobile ancillaries	Automobile ancillaries	Anand D.C. Group
Benda Amtek Ltd	Automobile ancillaries	Automobile ancillaries	Amtek Group
Bhagwati Autocast Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Bharat Forge Ltd	Automobile ancillaries	Automobile ancillaries, nec	Kalyani (Bharat Forge) Group
Bharat Gears Ltd	Automobile ancillaries	Gears including crown wheels	Raunaq Singh Group
Bharat Power Corpn Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)



<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Bharat Radiators Inds. Pvt. Ltd	Automobile ancillaries	Radiators	Private (Indian)
Bharat Seats Ltd	Automobile ancillaries	Auto seating systems	Private (Indian)
Bharat Technologies Auto Components Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Bimetal Bearings Ltd	Automobile ancillaries	Thickwall, thinwall bearings	Amalgamation Group
Bitoni Lamps Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Foreign)
Bluemoon Engineers Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Bosch Chassis Systems India Ltd	Automobile ancillaries	Suspension & braking parts	Private (Foreign)
Bosch Ltd	Automobile ancillaries	Automobile engine parts	Private (Foreign)
Braithwaite Burn & Jessop Construction Co. Ltd	Automobile ancillaries	Automobile bodies	Central Govt. - Commercial Enterprises
Brakes India Ltd	Automobile ancillaries	Suspension & braking parts	T.V.S. Iyengar Group
Bright Autoplast Pvt. Ltd	Automobile ancillaries	Auto plastic moulded components	Bharat Vijay Mills Group
C M H Tools Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
C M Smith & Sons Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Callipers Naigai Ltd	Automobile ancillaries	Tie rod ends	Private (Indian)
Canara Workshops Ltd	Automobile ancillaries	Leaf springs (Automotive)	Pai (Manipal) Group
Caparo Engineering India Pvt. Ltd	Automobile ancillaries	Auto sheet metals parts	Private (Foreign)
Caparo Maruti Ltd	Automobile ancillaries	Auto sheet metals parts	Private (Foreign)
Carburettors Ltd	Automobile ancillaries	Carburettors	Ucal Fuel Group
Carraro India Ltd	Automobile ancillaries	Drive transmission & steering parts	Escorts Group
Carter Pooler Engg. Co. Ltd	Automobile ancillaries	Bus body	Private (Indian)
Chetan Genthe & Co. Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Foreign)
Climate System India Ltd	Automobile ancillaries	Radiators	Private (Indian)
Clutch Auto Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
Combined Industrials Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Commercial Engineers & Body	Automobile ancillaries	Automobile bodies	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Builders Co. Ltd			
Continental Engines Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Coventry Spring & Engg. Co. Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Crown Gaskets (India) Ltd	Automobile ancillaries	Gaskets	Private (Indian)
D R D B Inds. Ltd	Automobile ancillaries	Axle shafts	Private (Indian)
Deepak Industries Ltd	Automobile ancillaries	Gears including crown wheels	Private (Indian)
Delphi-T V S Diesel Systems Ltd	Automobile ancillaries	Fuel injection equipment	Private (Foreign)
Deltronix India Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Denso India Ltd	Automobile ancillaries	Electrical automobile parts	Private (Foreign)
Design Auto Systems Ltd	Automobile ancillaries	Ignition coils	Private (Indian)
Diamond Pistons & Rings Ltd	Automobile ancillaries	Piston rings	Private (Indian)
Draexlmaier & Motherson Electrical Systems India Ltd [Merged]	Automobile ancillaries	Wiring harness & parts	Sumi Motherson Group
Dynumatic Technologies Ltd	Automobile ancillaries	Hydraulic pumps	Private (Indian)
E L Forge Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Eagleburgmann India Pvt. Ltd	Automobile ancillaries	Gaskets	Private (Indian)
Echlin India Ltd	Automobile ancillaries	Suspension & braking parts	Anand D.C. Group
Eco Auto Component Ltd	Automobile ancillaries	Carburettors	Escorts Group
Eimco-K C P Ltd	Automobile ancillaries	Automobile engine parts	KCP Group
Elgi Auto Parts Ltd	Automobile ancillaries	Automobile ancillaries, nec	Elgi Group
Ellora Trading Ltd	Automobile ancillaries	Wiring harness & parts	Private (Indian)
Elofic Industries Ltd	Automobile ancillaries	Automotive filters	Private (Indian)
Eltex Super Castings Ltd [Merged]	Automobile ancillaries	Auto castings	Private (Indian)
Elvis India Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Endurance Systems (India) Pvt. Ltd	Automobile ancillaries	Shock absorbers	Private (Indian)
Endurance Technologies Ltd	Automobile ancillaries	Shock absorbers	Private (Indian)
Engine Valves Ltd [Merged]	Automobile ancillaries	Engine valves	Rane Group
Enkei Wheels (India) Ltd	Automobile ancillaries	Wheels/wheel rims	Private (Indian)
Escorts Herion Ltd	Automobile ancillaries	Automobile ancillaries, nec	Escorts Group
Escorts Pistons Ltd [Merged]	Automobile ancillaries	Pistons	Escorts Group
Esvee Precision Components Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Exedy India Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Foreign)
F C C Rico Ltd	Automobile ancillaries	Automobile ancillaries	Rico Auto Inds. Group
Federal-Mogul Bearings India Ltd	Automobile ancillaries	Bimetal bearings	Anand D.C. Group
Federal-Mogul Goetze (India) Ltd	Automobile ancillaries	Piston rings	Private (Foreign)
Federal-Mogul T P R (India) Ltd	Automobile ancillaries	Piston rings	Private (Foreign)
Fiem Industries Ltd	Automobile ancillaries	Other auto lights	Private (Indian)
Fiem Sung San (India) Ltd [Merged]	Automobile ancillaries	Other auto lights	Private (Indian)
Fleetguard Filters Pvt. Ltd	Automobile ancillaries	Filter elements, inserts	Private (Indian)
Frontier Springs Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
G G Automotive Gears Ltd	Automobile ancillaries	Gears including crown wheels	Private (Indian)
G K N Driveline (India) Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Foreign)
G S Auto International Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Gabriel India Ltd	Automobile ancillaries	Shock absorbers	Anand D.C. Group
Gajra Bevel Gears Ltd	Automobile ancillaries	Gears including crown wheels	Gajra Group
Gajra Differential Gears Ltd	Automobile ancillaries	Gears including crown wheels	Gajra Group
Gajra Gears Pvt. Ltd	Automobile ancillaries	Gears including crown wheels	Gajra Group
Ganage Pressings Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Genau Extrusions Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Gestamp Sungwoo Automotive (Chennai) Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Tata Group
Ghatge Patil Inds. Ltd	Automobile ancillaries	Auto castings	Ghatge Patil Group
Girnar Impex Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Globe Active Technologies Ltd	Automobile ancillaries	Electrical automobile parts	Private (Indian)
Goa Auto Accessories Ltd	Automobile ancillaries	Automobile ancillaries	State Govt. - Commercial Enterprises
Goldwyn Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Greaves Auto Ltd	Automobile ancillaries	Automobile ancillaries	Thapar Group
Gujarat Automotive Gears Ltd	Automobile ancillaries	Gears including crown wheels	Private (Indian)
Gujarat Rodrel Engg. Products Ltd	Automobile ancillaries	Leaf springs (Automotive)	Gujarat Rodrel Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Gujarat Suspension Ltd	Automobile ancillaries	Leaf springs (Automotive)	Gujarat Rodrel Group
H M M Coaches Ltd	Automobile ancillaries	Bus body	Private (Indian)
H S I Automotives Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Foreign)
H V Axles Ltd	Automobile ancillaries	Automobile ancillaries	Tata Group
H V Transmissions Ltd	Automobile ancillaries	Drive transmission & steering parts	Tata Group
Haldex India Ltd	Automobile ancillaries	Suspension & braking parts, nec.	Anand D.C. Group
Halonix Ltd	Automobile ancillaries	Auto head lights	Private (Foreign)
Hanil Lear India Pvt. Ltd [Merged]	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Harig Crankshafts Ltd	Automobile ancillaries	Crankshafts	Private (Indian)
Harita Seating Systems Ltd	Automobile ancillaries	Auto seating systems	T.V.S. Iyengar Group
Harita-Grammer Ltd [Merged]	Automobile ancillaries	Other Automobile ancillaries, nec	T.V.S. Iyengar Group
Haryana Radiators Ltd	Automobile ancillaries	Radiators	Private (Indian)
Haryana Roadways Engg. Corpn Ltd	Automobile ancillaries	Bus body	Private (Indian)
Hella India Lighting Ltd	Automobile ancillaries	Auto head lights	Private (Foreign)
Hema Engineering Inds. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Hero Chassis Systems Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Hero (Munjals) Group
Hero Motors Ltd	Automobile ancillaries	Automobile ancillaries	Hero (Munjals) Group
Hi-Tech Arai Ltd	Automobile ancillaries	Oil seals	Private (Indian)
Hi-Tech Gears Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
High Technology Transmission Systems (India) Pvt. Ltd	Automobile ancillaries	Clutch assembly	Private (Indian)
Highway Industries Ltd	Automobile ancillaries	Automobile ancillaries	Hero (Munjals) Group
Hinduja Foundries Ltd	Automobile ancillaries	Automobile ancillaries	Hinduja (Ashok Leyland) Group
Hindustan Composites Ltd	Automobile ancillaries	Brake linings	Raghu Mody Group [Rasoi Group]
Hindustan Hardy Spicer Ltd	Automobile ancillaries	Propeller shafts	XLO Group
Hwashin Automotive India Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Hydroflex Equipments Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Hyva (India) Pvt. Ltd	Automobile ancillaries	Automobile bodies	Private (Foreign)
I A I Industries Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
I F B Automotive Pvt. Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	IFB Group
I M Gears Pvt. Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
I P Pins & Liners Ltd	Automobile ancillaries	Automobile engine parts	Amalgamation Group
I P Power Cylinder Systems Ltd	Automobile ancillaries	Cylinder liners	Amalgamation Group
I P Rings Ltd	Automobile ancillaries	Piston rings	Amalgamation Group
I S P L Industries Ltd	Automobile ancillaries	Automobile ancillaries, nec	Bajaj Group
Imperial Auto Inds. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Imperial Auto Nylon Tubing Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
India Forge & Drop Stampings Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
India Japan Lighting Pvt. Ltd	Automobile ancillaries	Electrical automobile parts	T.V.S. Iyengar Group
India Nippon Electricals Ltd	Automobile ancillaries	Flywheel magnetos	T.V.S. Iyengar Group
India Pistons Ltd	Automobile ancillaries	Pistons	Amalgamation Group
India Radiators Ltd	Automobile ancillaries	Radiators	Private (Indian)
Indiapistons-RepcO Ltd [Merged]	Automobile ancillaries	Gears including crown wheels	Amalgamation Group
Indication Instruments Ltd	Automobile ancillaries	Auto dashboard instruments	Private (Indian)
Indrad Auto Components Ltd [Merged]	Automobile ancillaries	Wiper motors	Chidambaram M.A. Group
Injectoplast Pvt. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
International Auto Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Inzi Controls India Ltd	Automobile ancillaries	Fuel pumps	Private (Foreign)
Irizar T V S Ltd	Automobile ancillaries	Automobile bodies	Private (Indian)
J B M Auto Ltd	Automobile ancillaries	Automobile ancillaries	J B M Group
J K M Dae Rim Automotive Ltd [Merged]	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
J M T Auto Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
J N S Instruments Ltd	Automobile ancillaries	Other auto panel instruments/parts	J P M Group
J P S L Marketing Ltd	Automobile ancillaries	Leaf springs (Automotive)	Jai Springs Group
Jagan Lamps Ltd	Automobile ancillaries	Auto head lights	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Jai Parabolic Springs Ltd [Merged]	Automobile ancillaries	Leaf springs (Automotive)	Jai Springs Group
Jai Suspension Systems Ltd	Automobile ancillaries	Leaf springs (Automotive)	Jai Springs Group
Jainex Aamcol Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Indian)
Jamna Auto Inds. Ltd	Automobile ancillaries	Leaf springs (Automotive)	Jai Springs Group
Jay Bharat Exhaust Systems Ltd	Automobile ancillaries	Exhaust systems & components	J B M Group
Jay Bharat Maruti Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	J B M Group
Jay Ushin Ltd	Automobile ancillaries	Automobile locks	J P M Group
Jaya Hind Inds. Ltd	Automobile ancillaries	Flywheel magnetos	Firodia Group
Jonas Woodhead & Sons (India) Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Jtekt Sona Automotive India Ltd	Automobile ancillaries	Automobile ancillaries, nec	Sona Group
K A R Mobiles Ltd	Automobile ancillaries	Engine valves	Rane Group
K E W Industries Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
K L T Automotive & Tubular Products Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
K R Rubberite Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
K S Diesels Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Kalyani Forge Ltd	Automobile ancillaries	Automobile ancillaries	Kalyani (Bharat Forge) Group
Kalyani Hayes Lemmerz Ltd	Automobile ancillaries	Wheels/wheel rims	Private (Foreign)
Kalyani Thermal Systems Ltd	Automobile ancillaries	Automobile ancillaries	Kalyani (Bharat Forge) Group
Kempf India Ltd	Automobile ancillaries	U.J. Cross	Private (Indian)
Kirloskar Ghatge Patil Auto Ltd	Automobile ancillaries	Automobile ancillaries	Ghatge Patil Group
Knorr-Bremse India Pvt. Ltd	Automobile ancillaries	Suspension & braking parts	Indian Private Sector
Korin India Ltd [Merged]	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Kripal Springs (India) Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Krishna Engineering Works Ltd	Automobile ancillaries	Auto castings	Private (Indian)
Krishna Maruti Ltd	Automobile ancillaries	Auto seating systems	Private (Indian)
Kusalava International Ltd	Automobile ancillaries	Cylinder liners	Private (Indian)
L G B Industries Ltd [Merged]	Automobile ancillaries	Other Automobile ancillaries, nec	Elgi Group
Lakshmi Auto Components Ltd [Merged]	Automobile ancillaries	Other Automobile ancillaries, nec	T.V.S. Iyengar Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Lamina Suspension Products Ltd	Automobile ancillaries	Leaf springs (Automotive)	Lamina Group
Laser Lamps (Haryana) Ltd [Merged]	Automobile ancillaries	Automobile equipment	Joint Sector
Lear Seating Pvt. Ltd	Automobile ancillaries	Auto seating systems	Private (Indian)
Lifelong India Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Liners India Ltd	Automobile ancillaries	Cylinder liners	Private (Indian)
Lucas-Tvs Ltd	Automobile ancillaries	Electrical automobile parts	T.V.S. Iyengar Group
Luk India Pvt. Ltd	Automobile ancillaries	Clutch assembly	Rane Group
Lumax Auto Technologies Ltd	Automobile ancillaries	Automobile ancillaries	Lumax Group
Lumax Automotive Systems Ltd	Automobile ancillaries	Filter elements, inserts	Lumax Group
Lumax D K Auto Inds. Ltd	Automobile ancillaries	Auto head lights	Lumax Group
Lumax Industries Ltd	Automobile ancillaries	Auto head lights	Lumax Group
Lumax Magna Donnelly Automotive Mirrors Pvt. Ltd	Automobile ancillaries	Auto rear view mirrors	Lumax Group
Luxite Industries Ltd	Automobile ancillaries	Thickwall, thinwall bearings	Private (Indian)
M & M Auto Inds. Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
M S S L Global Wiring Ltd	Automobile ancillaries	Wiring harness & parts	Sumi Motherson Group
Maa Durga Solutions Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Madras Radiators & Pressings Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Mahindra Gears & Transmissions Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Mahindra & Mahindra Group
Mahindra Sona Ltd	Automobile ancillaries	Automobile ancillaries	Sona Group
Mahle Engine Components India Pvt. Ltd	Automobile ancillaries	Valve tappets	Private (Foreign)
Mahle Filter Systems (India) Pvt. Ltd	Automobile ancillaries	Automotive filters	Kirloskar Group
Makan Investments & Trdg. Co. Pvt. Ltd	Automobile ancillaries	Oil seals	Private (Indian)
Mando India Ltd	Automobile ancillaries	Brake assembly	Anand D.C. Group
Marathwada Autocompo Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Mark Exhaust Systems Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Marwar Gears Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Meekan Transmissions Ltd	Automobile ancillaries	Steering gears	Private (Indian)
Menon & Menon Ltd	Automobile ancillaries	Auto castings	Menon (Kolhapur) Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Menon Bearings Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Menon (Kolhapur) Group
Menon Piston Rings Pvt. Ltd	Automobile ancillaries	Piston rings	Private (Indian)
Menon Pistons Ltd	Automobile ancillaries	Pistons	Menon (Kolhapur) Group
Micro Forge (India) Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Minda Corporation Ltd	Automobile ancillaries	Automobile locks	Minda S.L. Group
Minda Industries Ltd	Automobile ancillaries	Automobile equipment	Minda S.L. Group
Minda S A I Ltd	Automobile ancillaries	Wiring harness & parts	Minda S.L. Group
Minda Stoneridge Instruments Ltd	Automobile ancillaries	Automobile ancillaries, nec	Minda S.L. Group
Minda Wirelinks Pvt. Ltd	Automobile ancillaries	Wiring harness & parts	Minda S.L. Group
Mindarika Pvt. Ltd	Automobile ancillaries	Auto switches	Minda S.L. Group
Mitsuba Sical India Ltd	Automobile ancillaries	Automobile ancillaries	Private (Foreign)
Mitsubishi Electric Automotive India Pvt. Ltd	Automobile ancillaries	Distributors	Private (Foreign)
Mivin Engineering Technologies Pvt. Ltd	Automobile ancillaries	Hydraulic pumps	Private (Foreign)
Motherson Auto Components Engg. Ltd [Merged]	Automobile ancillaries	Electrical automobile parts	Sumi Motherson Group
Motherson Pudenz Fuses Ltd [Merged]	Automobile ancillaries	Other Automobile ancillaries, nec	Sumi Motherson Group
Motherson Sumi Systems Ltd	Automobile ancillaries	Wiring harness & parts	Sumi Motherson Group
Mubea Suspension India Ltd	Automobile ancillaries	Leaf springs (Automotive)	Tata Group
Munjjal Auto Inds. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Hero (Munjals) Group
Munjjal Showa Ltd	Automobile ancillaries	Shock absorbers	Hero (Munjals) Group
Mutha Engineering Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
N H K Spring India Ltd	Automobile ancillaries	Automobile ancillaries, nec	Jai Springs Group
N T F (India) Pvt. Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
N T T F Industries Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Napino Auto & Electronics Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
National Auto Accessories Ltd	Automobile ancillaries	Automobile equipment	Dempo V.S. Group
Neel Metal Products Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Omax Autos Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Hero (Munjals) Group



<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
P H C Manufacturing Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Foreign)
P M P Auto Components Pvt. Ltd	Automobile ancillaries	Automobile equipment	Piramal Ajay Group
Pan Auto Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Pankaj Piyush Trade & Invst. Ltd	Automobile ancillaries	Auto head lights	Private (Indian)
Pantex Geebee Fluid Power Ltd	Automobile ancillaries	Hydraulic pumps	Private (Indian)
Patodia Glass Inds. Ltd	Automobile ancillaries	Auto head lights	Private (Indian)
Pearlite Liners Pvt. Ltd	Automobile ancillaries	Cylinder liners	Private (Indian)
Pefco Industries Ltd [Merged]	Automobile ancillaries	Auto castings	Private (Indian)
Perfect Circle India Ltd	Automobile ancillaries	Automobile engine parts	Anand D.C. Group
Phoenix Electric (India) Ltd [Merged]	Automobile ancillaries	Automobile equipment	Private (Indian)
Pinnacle Industries Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Pioneer Auto Lamps Ltd	Automobile ancillaries	Automobile equipment	Private (Indian)
Pradeep Metals Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Praja Mechanicals Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Pranav Vikas (India) Pvt. Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Pranay Sheetmetal Stampings Ltd [Merged]	Automobile ancillaries	Other Automobile ancillaries, nec	Stovec Industries Group
Precision Camshafts Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Precision Components Hightech Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Precision Pipes & Profiles Co. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Press Metal Corpn Ltd [Merged]	Automobile ancillaries	Automobile ancillaries	Murugappa Chettiar Group
Pricol Ltd	Automobile ancillaries	Automobile equipment	Private (Indian)
Pronto Steerings Ltd	Automobile ancillaries	Steering linkages	Private (Indian)
Punjab Bevel Gears Ltd	Automobile ancillaries	Gears including crown wheels	Private (Indian)
Punjab Scooters Ltd	Automobile ancillaries	Automobile ancillaries, nec	State and Private sector
Purolator India Ltd	Automobile ancillaries	Automotive filters	Anand D.C. Group
Q H Talbros Ltd	Automobile ancillaries	Steering linkages	Talwar Brothers Group
R S B Team Transmissions Pvt. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
R S B Transmissions (I) Ltd	Automobile ancillaries	Propeller shafts	Private (Indian)
R S M Autokast Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Raa Autocom Ltd	Automobile ancillaries	Automobile ancillaries	DLF Group
Rambal Ltd	Automobile ancillaries	Fuel injection equipment spares	Shriram Transport Group
Rambal Properties Pvt. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Ramesh Auto Inds. Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Ramkrishna Forgings Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Ramon & Demm Ltd	Automobile ancillaries	Automobile ancillaries	Eicher Group
Ranbro Brakes India Ltd	Automobile ancillaries	Clutch facings	Private (Indian)
Rane (Madras) Ltd	Automobile ancillaries	Steering gears	Rane Group
Rane Brake Lining Ltd	Automobile ancillaries	Brake linings	Rane Group
Rane Brake Linings Ltd [Merged]	Automobile ancillaries	Brake linings	Rane Group
Rane Engine Valve Ltd	Automobile ancillaries	Engine valves	Rane Group
Rane Engine Valves Ltd [Merged]	Automobile ancillaries	Engine valves	Rane Group
Rane N S K Steering Systems Ltd	Automobile ancillaries	Drive transmission & steering parts	Rane Group
Rane T R W Steering Systems Ltd	Automobile ancillaries	Steering gears	Rane Group
Rasa Autocom Ltd	Automobile ancillaries	Automobile ancillaries	Rico Auto Inds. Group
Rasandik Auto Components Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Rasandik Engineering Inds. India Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Raunaq Automotive Components Ltd	Automobile ancillaries	Drive transmission & steering parts	Raunaq Singh Group
Reil Electricals India Ltd	Automobile ancillaries	Starter motors	Private (Indian)
Remsons Industries Ltd	Automobile ancillaries	Automobile equipment	Private (Indian)
Renco Gears Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Renowned Auto Products Mfrs. Ltd	Automobile ancillaries	Shock absorbers	Private (Indian)
Rico Auto Inds. Ltd	Automobile ancillaries	Automobile ancillaries	Rico Auto Inds. Group
Ring Gears India Ltd [Erstwhile]	Automobile ancillaries	Flywheel ring gears	Private (Indian)
Ring Plus Aqua Ltd	Automobile ancillaries	Thickwall, thinwall bearings	Vijaypat Singhania Group
Roots Industries India Ltd	Automobile ancillaries	Electric horns	Private (Indian)
Roto Pumps Ltd	Automobile ancillaries	Rotor pumps	Private (Indian)
Rucha Engineers Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
S & H Gears Pvt. Ltd	Automobile ancillaries	Gears including crown wheels	Private (Indian)
S K H Metals Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
S L Lumax Ltd	Automobile ancillaries	Auto head lights	Private (Foreign)
S M Solar Products Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Sai Moh Autolinks Ltd	Automobile ancillaries	Timing chains	Private (Indian)
Saks Ancillaries Ltd	Automobile ancillaries	Automobile ancillaries, nec	Sumi Motherson Group
Sakthi Auto Ancillary Pvt. Ltd	Automobile ancillaries	Auto castings	Sakthi Group
Sakthi Auto Components Ltd	Automobile ancillaries	Automobile ancillaries	Sakthi Group
Samkrp Pistons & Rings Ltd	Automobile ancillaries	Pistons	Private (Indian)
San Motors Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Sanden Vikas (India) Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Sandhar Technologies Ltd	Automobile ancillaries	Automobile locks	Private (Indian)
Sankey Wheels Ltd [Merged]	Automobile ancillaries	Wheels for automobiles	Private (Indian)
Sar Auto Products Ltd	Automobile ancillaries	Gears including crown wheels	Private (Indian)
Schrader Duncan Ltd	Automobile ancillaries	Automobile engine parts	Goenka J.P. Group
Scissors Engineering Products Ltd	Automobile ancillaries	Automobile ancillaries, nec	Vijaypat Singhania Group
Seinumero Engineering India Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Setco Automotive Ltd	Automobile ancillaries	Clutch plates/discs	Private (Indian)
Shama Engine Valves Ltd	Automobile ancillaries	Engine valves	Private (Indian)
Sharda Motor Inds. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Sharda Sejong Auto Components (India) Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Shardlow India Ltd	Automobile ancillaries	Crankshafts	Amalgamation Group
Shivam Autotech Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Shriram Foundry Ltd	Automobile ancillaries	Auto castings	Private (Indian)
Shriram Fuel Injection Inds. Ltd [Merged]	Automobile ancillaries	Fuel injection equipment	Shriram Industrial Enterprises Group
Shriram Pistons & Rings Ltd	Automobile ancillaries	Pistons	Shriram Industrial Enterprises Group
Sibar Auto Parts Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Siemens V D O Automotive Ltd [Merged]	Automobile ancillaries	Automobile equipment	Private (Foreign)
Simmonds Marshall Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Sona Fuji Kiko Automotive Ltd	Automobile ancillaries	Automobile ancillaries	Sona Group
Sona Koyo Steering Systems Ltd	Automobile ancillaries	Drive transmission & steering parts	Sona Group
Sona Okegawa Precision Forgings Ltd	Automobile ancillaries	Gears including crown wheels	Sona Group
Sona Somic Lemforder Components Ltd	Automobile ancillaries	Drive transmission & steering parts	Sona Group
Southern Press Tools Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Spaco Technologies (India) Pvt. Ltd	Automobile ancillaries	Carburettors	Private (Indian)
Spark Plugs Co. India Ltd	Automobile ancillaries	Spark plugs	Modi Yogendra Kumar
Special Engineering Services Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Spectra Industries Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Spicer India Ltd	Automobile ancillaries	Axle shafts	Anand D.C. Group
Sri Vasavi Poly Inds. Ltd	Automobile ancillaries	Wheels/wheel rims	Private (Indian)
Sri Vijaya Engine Valves Ltd	Automobile ancillaries	Engine valves	Private (Indian)
Srivatsa Electric & Electronic Ltd	Automobile ancillaries	Flywheel magnetos	Private (Indian)
Stallion Shox Ltd [Merged]	Automobile ancillaries	Shock absorbers	Anand D.C. Group
Standard Radiators Pvt. Ltd	Automobile ancillaries	Radiators	Private (Indian)
Stanes Motor Parts Ltd	Automobile ancillaries	Automobile ancillaries	Amalgamation Group
Steel Strips Wheels Ltd	Automobile ancillaries	Wheels for automobiles	Steel Strips Group
Stellar Wheels Ltd	Automobile ancillaries	Wheels for automobiles	Private (Indian)
Stumpp, Schurle & Somappa Pvt. Ltd	Automobile ancillaries	Leaf springs (Automotive)	M.G. Group
Subros Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Sumi Motherson Innovative Engg. Ltd	Automobile ancillaries	Auto plastic moulded components	Private (Foreign)
Sunbeam Auto Pvt. Ltd	Automobile ancillaries	Auto castings	Hero (Munjals) Group
Sundaram Auto Components Ltd	Automobile ancillaries	Brake hoses	T.V.S. Iyengar Group
Sundaram Brake Linings Ltd	Automobile ancillaries	Brake linings	T.V.S. Iyengar Group
Sundaram Industries Ltd	Automobile ancillaries	Automobile ancillaries, nec	T.V.S. Iyengar Group
Sundaram-Clayton Ltd	Automobile ancillaries	Suspension & braking parts	T.V.S. Iyengar Group
Sundram Bleistahl Ltd	Automobile ancillaries	Valve guides / push rods	T.V.S. Iyengar Group
Sundram Fasteners Ltd	Automobile ancillaries	Automobile ancillaries	T.V.S. Iyengar Group
Sungwoo Gestamp Hitech	Automobile ancillaries	Automobile ancillaries	Tata Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
(Chennai) Ltd			
Super Auto Forge Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Super Seals India Ltd	Automobile ancillaries	Oil seals	Talwar Brothers Group
Super Shock Absorbers Ltd	Automobile ancillaries	Shock absorbers	Private (Indian)
Suprajit Automotive Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Suprajit Engineering Ltd	Automobile ancillaries	Automobile equipment	Private (Indian)
Supreme Treves Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Suyaan Transmissions Ltd	Automobile ancillaries	Crankshafts	Private (Indian)
Suzuki Powertrain India Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Swaraj Automotives Ltd	Automobile ancillaries	Auto seating systems	Mahindra & Mahindra Group
Synergies-Dooray Automotives Ltd	Automobile ancillaries	Wheels for automobiles	Private (Indian)
T I D C India Ltd [Merged]	Automobile ancillaries	Timing chains	Murugappa Chettiar Group
T R W Rane Occupant Restraints Ltd	Automobile ancillaries	Automobile ancillaries	Rane Group
T V S Autolec Ltd [Merged]	Automobile ancillaries	Automobile ancillaries, nec	T.V.S. Iyengar Group
Talbros Automotive Components Ltd	Automobile ancillaries	Gaskets	Talwar Brothers Group
Talbros Engineering Ltd	Automobile ancillaries	Axle shafts	Talwar Brothers Group
Tata Auto Plastic Systems Ltd	Automobile ancillaries	Automobile ancillaries, nec	Tata Group
Tata Autocomp Systems Ltd	Automobile ancillaries	Automobile ancillaries, nec	Tata Group
Tata Ficosa Automotive Systems Ltd	Automobile ancillaries	Auto rear view mirrors	Tata Group
Tata Marcopolo Motors Ltd	Automobile ancillaries	Bus body	Tata Group
Tata Toyo Radiator Ltd	Automobile ancillaries	Radiators	Tata Group
Tata Yazaki Autocomp Ltd	Automobile ancillaries	Wiring harness & parts	Tata Group
Tecil Engineering Ltd	Automobile ancillaries	Other Automobile ancillaries, nec	Private (Indian)
Teksons Ltd	Automobile ancillaries	Radiators	Private (Indian)
Torsion Products Ltd	Automobile ancillaries	Leaf springs (Automotive)	Private (Indian)
Toyota Kirloskar Auto Parts Pvt. Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Foreign)
Transenergy Ltd	Automobile ancillaries	Automobile ancillaries, nec	T.V.S. Iyengar Group
Trelleborg Automotive India Pvt.	Automobile ancillaries	Auto rubber & rubber moulded	Private (Indian)

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
Ltd		parts	
Trinity Die Forgers Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Triton Valves Ltd	Automobile ancillaries	Engine valves	Private (Indian)
Tru Wheels Ltd [Merged]	Automobile ancillaries	Wheels for automobiles	Amforge Group
Turbo Energy Ltd	Automobile ancillaries	Automobile ancillaries	T.V.S. Iyengar Group
Turin Auto Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Ucal Fuel Systems Ltd	Automobile ancillaries	Carburettors	Ucal Fuel Group
Uma Precision Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Umasons Auto Compo Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Uni Klinger Ltd	Automobile ancillaries	Gaskets	Neterwala Group
Upasana Engineering Ltd	Automobile ancillaries	Automobile ancillaries	T.V.S. Iyengar Group
Uttarakhand Automotives Ltd	Automobile ancillaries	Automobile ancillaries	Rico Auto Inds. Group
V S T Precision Components Ltd	Automobile ancillaries	Automobile engine parts	Private (Indian)
Vaid Elastomer Processors Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Valeo Friction Materials India Ltd	Automobile ancillaries	Drive transmission & steering parts	Private (Foreign)
Veljan Denison Ltd	Automobile ancillaries	Hydraulic pumps	Private (Indian)
Venus Industrial Corpn Pvt. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Private (Indian)
Victor Gaskets India Ltd	Automobile ancillaries	Gaskets	Anand D.C. Group
Vijayjyot Seats Pvt. Ltd	Automobile ancillaries	Automobile ancillaries, nec	Samsons Group
Vijayshree Industries Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Vybra Automet Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Waaree Instruments Ltd	Automobile ancillaries	Pressure gauges	Private (Indian)
Wabco-T V S (India) Ltd	Automobile ancillaries	Air brakes	Private (Foreign)
Wheels India Ltd	Automobile ancillaries	Wheels for automobiles	T.V.S. Iyengar Group
Wipro Infrastructure Engg. Ltd [Merged]	Automobile ancillaries	Auto hydraulic pneumatic equipment	WIPRO Group
X L O Beral (Punjab) Ltd	Automobile ancillaries	Steering gears	XLO Group
X L O India Ltd	Automobile ancillaries	Steering gears	XLO Group
X L O United Clutch Products Ltd	Automobile ancillaries	Automobile ancillaries	XLO Group
York Transport Equipment (India) Pvt. Ltd	Automobile ancillaries	Automobile ancillaries	Private (Indian)
Yuken India Ltd	Automobile ancillaries	Fuel pumps	Private (Foreign)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Z F Steering Gear (India) Ltd	Automobile ancillaries	Steering gears	Firodia Group
Ashok Leyland Ltd	Commercial vehicles	Heavy commercial vehicles	Hinduja (Ashok Leyland) Group
Asia Motor Works Ltd	Commercial vehicles	Heavy commercial vehicles	Private (Indian)
Defence Land Systems India Pvt. Ltd	Commercial vehicles	Commercial vehicles	Mahindra & Mahindra Group
Force Motors Ltd	Commercial vehicles	Light commercial vehicles	Firodia Group
Mahindra Navistar Automotives Ltd	Commercial vehicles	Light commercial vehicles	Mahindra & Mahindra Group
Mahindra Nissan Allwyn Ltd [Merged]	Commercial vehicles	Light commercial vehicles	Mahindra & Mahindra Group
Man Force Trucks Pvt. Ltd	Commercial vehicles	Commercial vehicles	Firodia Group
S M L Isuzu Ltd	Commercial vehicles	Light commercial vehicles	State and Private sector
Shri Lakshmi Defence Solutions Ltd	Commercial vehicles	Commercial vehicles	Private (Indian)
Shriram Automall India Ltd	Commercial vehicles	Commercial vehicles	Shriram Transport Group
Standard Motor Products Of India Ltd	Commercial vehicles	Light commercial vehicles	Private (Indian)
Tata Motors Ltd	Commercial vehicles	Heavy commercial vehicles	Tata Group
V E Commercial Vehicles Ltd	Commercial vehicles	Commercial vehicles	Eicher Group
A B G Shipyard Ltd	Other transports equipment	Ships, boats, etc.	ABG Group
Ahmadpur Katwa Railway Co. Ltd	Other transports equipment	Railway & tramway equipment	Private (Indian)
Atlas Cycles (Haryana) Ltd	Other transports equipment	Bicycles	Atlas Cycle Group
Atlas Cycles (Malanpur) Ltd	Other transports equipment	Bicycles	Atlas Cycle Group
Atlas Cycles (Sahibabad) Ltd	Other transports equipment	Bicycles	Atlas Cycle Group
Atlas Cycles (Sonapat) Ltd	Other transports equipment	Bicycles	Atlas Cycle Group
Avon Cycles Ltd	Other transports equipment	Bicycles	Private (Indian)
Bharat Barrel & Drum Mfg. Co. Pvt. Ltd	Other transports equipment	Containers, railway & ship	Private (Indian)
Bharat Brakes & Valves Ltd	Other transports equipment	Brakes & parts thereof	Central Govt. - Commercial Enterprises
Bharat Wagon & Engg. Co. Ltd	Other transports equipment	Railway wagons, coaches, etc., nec	Central Govt. - Commercial Enterprises
Bharati Shipyard Ltd	Other transports equipment	Ships, boats, etc.	Private (Indian)
Braithwaite & Co. Ltd	Other transports equipment	Railway wagons, coaches,	Central Govt. - Commercial

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
		luggage vans, etc.	Enterprises
Burn Standard Co. Ltd	Other transports equipment	Railway & tramway equipment	Central Govt. - Commercial Enterprises
Chokhani International Ltd	Other transports equipment	Ships, boats, etc.	Chokhani Group
Cochin Shipyard Ltd	Other transports equipment	Ships, boats, etc.	Central Govt. - Commercial Enterprises
Corona Rim Mfg. Co. Ltd	Other transports equipment	Bicycle parts & accessories	Private (Indian)
Cycle Corporation Of India Ltd	Other transports equipment	Bicycles	Central Government - Takenover Enterprises
Dempo Shipbuilding & Engg. Ltd	Other transports equipment	Ships, boats, etc.	Dempo V.S. Group
Dewan Steels Ltd	Other transports equipment	Bicycle parts & accessories	Dewan Group
Electromags Automotive Products Pvt. Ltd	Other transports equipment	Automobiles	Wadia (Bombay Dyeing) Group
Faiveley Transport India Ltd	Other transports equipment	Parts of railways & tramways, nec	Private (Indian)
Freedom Industries Ltd	Other transports equipment	Bicycle parts & accessories	Private (Indian)
Garden Reach Shipbuilders & Engineers Ltd	Other transports equipment	Ships, boats, etc.	Central Govt. - Commercial Enterprises
Goa Shipyard Ltd	Other transports equipment	Ships, boats, etc.	Central Govt. - Commercial Enterprises
Hamilton Industries Pvt. Ltd	Other transports equipment	Bicycles	Private (Indian)
Hero Cycles Ltd	Other transports equipment	Bicycles	Hero (Munjals) Group
Hindustan Aeronautics Ltd	Other transports equipment	Aircrafts	Central Govt. - Commercial Enterprises
Hindustan Shipyard Ltd	Other transports equipment	Ships, boats, etc.	Central Govt. - Commercial Enterprises
Hooghly Dock & Port Engineers Ltd	Other transports equipment	Ships, boats, etc.	Central Government - Takenover Enterprises
Indian Marine Freight Container Mfg. Ltd	Other transports equipment	Containers, railway & ship	Central Govt. - Commercial Enterprises
Kabirdass Motor Co. Ltd	Other transports equipment	Automobiles	Private (Indian)
Katakhal Lala Bazar Railway Co. Ltd	Other transports equipment	Parts of railways & tramways, nec	Private (Indian)
Mahindra Aerospace Pvt. Ltd	Other transports equipment	Aircrafts	Mahindra & Mahindra Group
Mazagon Dock Ltd	Other transports equipment	Ships, boats, etc.	Central Govt. - Commercial Enterprises



<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Milton Cycle Inds. Ltd	Other transports equipment	Bicycle parts & accessories	Atlas Cycle Group
National Bicycle Corpn of India Ltd	Other transports equipment	Bicycles	Central Government - Takenover Enterprises
Pinky Shipyard Pvt. Ltd	Other transports equipment	Ships, boats, etc.	Private (Indian)
Pipavav Shipyard Ltd	Other transports equipment	Ships, boats, etc.	Private (Indian)
Rishabh Industries Ltd	Other transports equipment	Bicycles	Private (Indian)
Roadmaster Industries Of India Ltd	Other transports equipment	Bicycles	Private (Indian)
Rockman Industries Ltd	Other transports equipment	Bicycles	Hero (Munjals) Group
Roxy Exports Ltd	Other transports equipment	Bicycle parts & accessories	Private (Indian)
San Engineering & Locomotive Co. Ltd	Other transports equipment	Locomotives	Private (Indian)
Scindia Workshop Ltd	Other transports equipment	Ships, boats, etc.	Central Government - Takenover Enterprises
Shalimar Works (1980) Ltd	Other transports equipment	Ships, boats, etc.	State Govt. - Commercial Enterprises
Stone India Ltd	Other transports equipment	Railway & tramway equipment	Goenka G.P. (Duncans) Group
Sutrapada Shipyard Ltd	Other transports equipment	Ships, boats, etc.	Larsen & Toubro Group
Taneja Aerospace & Aviation Ltd	Other transports equipment	Aircrafts	Indian Seamless Tubes Group
Tebma Shipyards Ltd	Other transports equipment	Ships, boats, etc.	Tebma Group
Time Shipping Ltd	Other transports equipment	Ships, boats, etc.	Private (Indian)
Titagarh Wagons Ltd	Other transports equipment	Railway wagons, coaches, etc., nec	Titagarh Industries Group
Tobu Enterprises Ltd	Other transports equipment	Childrens' cycles	Private (Indian)
Trans Freight Containers Ltd	Other transports equipment	Containers, railway & ship	Private (Indian)
Varun Seacon Ltd	Other transports equipment	Containers, railway & ship	Private (Indian)
Daewoo Motors India Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)
Ford India Pvt. Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)
General Motors India Pvt. Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)
Hindustan Motors Ltd	Passenger cars & multi utility vehicles	Passenger cars	Birla C.K. Group
Honda Siel Cars India Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Hyundai Motor India Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)
International Cars & Motors Ltd	Passenger cars & multi utility vehicles	Utility Vehicles incl. jeeps	Private (Indian)
Maestro Motors Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Indian)
Mahindra & Mahindra Ltd	Passenger cars & multi utility vehicles	Utility Vehicles incl. jeeps	Mahindra & Mahindra Group
Maruti Suzuki India Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)
Mercedes-Benz India Pvt. Ltd	Passenger cars & multi utility vehicles	Passenger cars	Private (Foreign)
New Holland Fiat (India) Pvt. Ltd	Passenger cars & multi utility vehicles	Passenger cars	Vinod Doshi Group
Pal-Peugeot Ltd	Passenger cars & multi utility vehicles	Passenger cars	Vinod Doshi Group
Andhra Pradesh Scooters Ltd	Two & three wheelers	Scooters	State Govt. - Commercial Enterprises
Atul Auto Ltd	Two & three wheelers	Three wheelers	Private (Indian)
Bajaj Auto Ltd	Two & three wheelers	Motorcycles	Bajaj Group
Eicher Motors Ltd	Two & three wheelers	Motorcycles	Eicher Group
Gujarat Narmada Auto Ltd	Two & three wheelers	Scooters	Joint Sector
Hero Honda Motors Ltd	Two & three wheelers	Motorcycles	Hero (Munjals) Group
Honda Motorcycle & Scooter India (Pvt.) Ltd	Two & three wheelers	Scooters	Private (Foreign)
Kerala Automobiles Ltd	Two & three wheelers	Three wheelers	State Govt. - Commercial Enterprises
Kinetic Engineering Ltd	Two & three wheelers	Mopeds	Firodia Group
Kinetic Motor Co. Ltd	Two & three wheelers	Scooters	Firodia Group
Kranti Automobiles Ltd	Two & three wheelers	Three wheelers	Private (Indian)
L M L Ltd	Two & three wheelers	Scooters	LML Group
Maharashtra Scooters Ltd	Two & three wheelers	Scooters	Bajaj Group
Mahindra Two Wheelers Ltd	Two & three wheelers	Two wheelers	Mahindra & Mahindra Group
Majestic Auto Ltd	Two & three wheelers	Mopeds	Hero (Munjals) Group
Monto Motors Ltd	Two & three wheelers	Two wheelers	Private (Indian)
Scooters India Ltd	Two & three wheelers	Three wheelers	Central Govt. - Commercial

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
			Enterprises
Shree Chamundi Mopeds Ltd	Two & three wheelers	Mopeds	Private (Indian)
Sooraj Automobiles Ltd	Two & three wheelers	Motorcycles	Private (Indian)
Sunku Auto Ltd	Two & three wheelers	Three wheelers	Private (Indian)
T V S Motor Co. Ltd	Two & three wheelers	Two wheelers	T.V.S. Iyengar Group
T V S-Suzuki Ltd [Merged]	Two & three wheelers	Two wheelers	T.V.S. Iyengar Group
V C C L Ltd	Two & three wheelers	Scooters	LML Group
Yamaha Motor Escorts Pvt. Ltd	Two & three wheelers	Motorcycles	Private (Foreign)
Yamaha Motor India Pvt. Ltd	Two & three wheelers	Motorcycles	Private (Indian)
<b>Energy</b>			
Bharat Petroresources J P D A Ltd	Crude oil & natural gas	Petroleum oil & gas	Central Govt. - Commercial Enterprises
Bharat Petroresources Ltd	Crude oil & natural gas	Petroleum oil & gas	Central Govt. - Commercial Enterprises
Bombay Gas Co. Ltd	Crude oil & natural gas	Petroleum gases	Jalan Sushil Group
Cairn India Ltd	Crude oil & natural gas	Petroleum oil	Private (Foreign)
Calcutta Compressions & Liquefaction Engg. Ltd	Crude oil & natural gas	Natural gas (gaseous)	Private (Indian)
G A I L Gas Ltd	Crude oil & natural gas	Natural gas (gaseous)	Central Govt. - Commercial Enterprises
G S P C (J P D A) Ltd	Crude oil & natural gas	Natural gas (gaseous)	State Govt. - Commercial Enterprises
Gujarat State Petroleum Corpn Ltd	Crude oil & natural gas	Petroleum oil	State Govt. - Commercial Enterprises
Hindustan Oil Exploration Co. Ltd	Crude oil & natural gas	Petroleum oil	Private (Foreign)
Maharashtra Natural Gas Ltd	Crude oil & natural gas	Natural gas (gaseous)	Private (Indian)
O N G C Videsh Ltd	Crude oil & natural gas	Natural gas (gaseous)	Central Govt. - Commercial Enterprises
Oil & Natural Gas Corpn Ltd	Crude oil & natural gas	Petroleum oil	Central Govt. - Commercial Enterprises
Oil India Ltd	Crude oil & natural gas	Petroleum oil	Central Govt. - Commercial Enterprises
Petrocon India Ltd [Merged]	Crude oil & natural gas	Petroleum oil	Videocon Group
Selan Exploration Technology Ltd	Crude oil & natural gas	Petroleum oil	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Shiva Petro-Synth Specialities Ltd	Crude oil & natural gas	Petroleum oil	Private (Indian)
Tata Petrodyne Ltd	Crude oil & natural gas	Petroleum oil	Tata Group
Ajmer Vidyut Vitran Nigam Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Allanzers Distribution Services Ltd	Electricity distribution	Power transmission line services	Private (Indian)
Amalgamated Transpower (India) Ltd	Electricity distribution	Power transmission line services	Private (Indian)
Aravali Inrapower Ltd	Electricity distribution	Power transmission line infrastructure	Private (Indian)
B S E S Rajdhani Power Ltd	Electricity distribution	Power transmission line services	Reliance Group [Anil Ambani]
B S E S Yamuna Power Ltd	Electricity distribution	Power transmission line services	Reliance Group [Anil Ambani]
Balagarh Power Co. Ltd	Electricity distribution	Power transmission line services	RPG Enterprises Group
Bangalore Electricity Supply Co. Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Bassein Electric Supply Co. Ltd	Electricity distribution	Power transmission line services	Private (Indian)
Bhopal Dhule Transmission Co. Ltd	Electricity distribution	Power transmission line infrastructure	Central Govt. - Commercial Enterprises
Bokaro-Kodarama Maithon Transmission Co. Ltd	Electricity distribution	Power transmission line services	Central Govt. - Commercial Enterprises
Central Power Distribution Co. Of Andhra Pradesh Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Dakshin Gujarat Vij Co. Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Dakshinanchal Vidyut Vitran Nigam Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Delhi Transco Ltd	Electricity distribution	Power transmission line services	Central Govt. - Commercial Enterprises
Dharmshala Hydro Power Ltd	Electricity distribution	Power transmission line services	Private (Indian)
E T L Power Services Ltd	Electricity distribution	Power transmission line services	State and Private sector
East North Interconnection Co. Ltd	Electricity distribution	Power transmission line services	Vedanta Group
Eastern Power Distribution Co. Of Andhra Pradesh Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Enercon Wind Farms (Hindustan) Pvt. Ltd	Electricity distribution	Power transmission line services	Private (Foreign)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Farrukhabad Electric Supply Co. Ltd	Electricity distribution	Power transmission line services	Private (Indian)
G E Power Services (India) Pvt. Ltd	Electricity distribution	Power transmission line services	Private (Indian)
G M R Energy Trading Ltd	Electricity distribution	Power transmission line services	G M R Group
Geo Renewable Power Ltd [Merged]	Electricity distribution	Power transmission line services	Elgi Group
Gridco Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Gujarat Urja Vikas Nigam Ltd	Electricity distribution	All transmission lines	State Govt. - Commercial Enterprises
Haryana Vidyut Prasaran Nigam Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Hubli Electricity Supply Co. Ltd	Electricity distribution	Power transmission line services	Private (Indian)
Indiabulls Power Distribution Ltd	Electricity distribution	Power transmission line services	IndiaBulls Group
Indiabulls Power Trading Ltd	Electricity distribution	Power transmission line services	IndiaBulls Group
Indiabulls Realtech Ltd	Electricity distribution	Power transmission line services	IndiaBulls Group
Jaipur Vidyut Vitran Nigam Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Jodhpur Vidyut Vitran Nigam Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Karnataka Power Transmission Corpn Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Lanco Electric Utility Ltd	Electricity distribution	Power transmission line services	Lanco Group
Madhya Gujarat Vij Co. Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Madhya Pradesh Power Transmission Co. Ltd	Electricity distribution	Power transmission line services	Private (Indian)
Madhyanchal Vidyut Vitran Nigam	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Maharashtra Eastern Grid Power Transmission Co. Ltd	Electricity distribution	Power transmission line infrastructure	Adani Group
Maharashtra State Electricity Distribution Co. Ltd	Electricity distribution	Power transmission line services	State Electricity Boards
Maharashtra State Electricity Transmission Co. Ltd	Electricity distribution	Power transmission line services	State Electricity Boards
Mozufferpore Electric Supply Co.	Electricity distribution	Power transmission line services	Private (Indian)

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
Ltd			
N T P C Vidyut Vyapar Nigam Ltd	Electricity distribution	Power transmission line services	Central Govt. - Commercial Enterprises
Noida Power Co. Ltd	Electricity distribution	Power transmission line services	RPG Enterprises Group
North Delhi Power Ltd	Electricity distribution	Power transmission line services	Tata Group
North Eastern Electricity Supply Co. Of Orissa Ltd	Electricity distribution	Power transmission line services	Reliance Group [Anil Ambani]
Orissa Power Transmission Corpn Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Paschim Gujarat Vij Co. Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Power Grid Corpn of India Ltd	Electricity distribution	Power transmission line services	Central Govt. - Commercial Enterprises
Powerlinks Transmission Ltd	Electricity distribution	Power transmission line services	Tata Group
Raichur Sholapur Transmission Co. Ltd	Electricity distribution	All transmission lines	Central Govt. - Commercial Enterprises
Rajasthan Rajya Vidyut Prasaran Nigam Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Reliance Energy Trdg. Ltd	Electricity distribution	Power transmission line services	Reliance Group [Anil Ambani]
Southern Electricity Supply Co. Of Orissa Ltd	Electricity distribution	Power transmission line services	Reliance Group [Anil Ambani]
Southern Power Distribution Co. Of Andhra Pradesh Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Tata Power Trdg. Co. Ltd	Electricity distribution	Power transmission line services	Tata Group
Teestavalley Power Transmission Ltd	Electricity distribution	Power transmission line services	Central Govt. - Commercial Enterprises
Torrent Power Grid Ltd	Electricity distribution	Power transmission line services	Torrent Group
Transmission Corporation Of Andhra Pradesh Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Uttar Gujarat Vij Co. Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Uttar Pradesh Power Corpn Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
Uttarakhand Power Corpn Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
West Bengal State Electricity Transmission Co. Ltd	Electricity distribution	Power transmission line infrastructure	State Govt. - Commercial Enterprises

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Western Electricity Supply Co. Of Orissa Ltd	Electricity distribution	Power transmission line infrastructure	Reliance Group [Anil Ambani]
Western U P Electric Power & Supply Co. Ltd	Electricity distribution	Power transmission line services	State Govt. - Commercial Enterprises
A D Hydro Power Ltd	Electricity generation	Hydro electricity	LNJ Bhilwara Group
Aban Energies Ltd	Electricity generation	Wind energy	Aban Loyd Group
Aban Power Co. Ltd	Electricity generation	Thermal electricity	Lanco Group
Abohar Power Generation Ltd	Electricity generation	Hydro electricity	Triveni Group
Adani Pench Power Ltd	Electricity generation	Electricity energy	Adani Group
Adani Power Dahej Ltd	Electricity generation	Thermal electricity	Adani Group
Adani Power Ltd	Electricity generation	Thermal electricity	Adani Group
Adani Power Maharashtra Ltd	Electricity generation	Thermal electricity	Adani Group
Adani Power Rajasthan Ltd	Electricity generation	Thermal electricity	Adani Group
Alaknanda Hydro Power Co. Ltd	Electricity generation	Hydro electricity	GVK Reddy (Novopan) Group
Almi Hydro-Electric Projects Ltd	Electricity generation	Electricity energy	Weizmann Group
Andhra Pradesh Gas Power Corpn Ltd	Electricity generation	Gas based thermal electricity	State Govt. - Commercial Enterprises
Andhra Pradesh Power Generation Corpn Ltd	Electricity generation	Electricity and non-conventional energy	State Govt. - Commercial Enterprises
Andhra Valley Power Supply Co. Ltd [Merged]	Electricity generation	Electricity energy	Tata Group
Ansal A P I Power Ltd	Electricity generation	Electricity energy	Ansal Group
Arasmeta Captive Power Co. Pvt. Ltd	Electricity generation	Electricity energy	Private (Foreign)
Arkay Energy (Rameswaram) Ltd	Electricity generation	Electricity energy	Private (Indian)
Asia Bioenergy (India) Ltd	Electricity generation	Electricity energy	Private (Indian)
Asian Renewable Energy Pvt. Ltd	Electricity generation	Non-conventional energy	Private (Indian)
Atria Power Corpn Ltd	Electricity generation	Hydro electricity	Private (Indian)
Aujasya Agro Power Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Auro Energy Ltd	Electricity generation	Electricity energy	Thiru Arooran Sugars Group
Avantha Power & Infrastructure Ltd	Electricity generation	Electricity energy	Avantha Group
Ayyappa Hydro Power Ltd	Electricity generation	Hydro electricity	Private (Indian)
B F Utilities Ltd	Electricity generation	Wind energy	Kalyani (Bharat Forge) Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
B P L Power Projects (A P) Pvt. Ltd	Electricity generation	Electricity energy	B P L Group
B S E S Andhra Power Ltd [Merged]	Electricity generation	Electricity energy	Reliance Group [Anil Ambani]
B S E S Kerala Power Ltd	Electricity generation	Electricity energy	Reliance Group [Anil Ambani]
Badrinath Hydro Power Generation Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
Bahur Power Co. Pvt. Ltd	Electricity generation	Electricity energy	Private (Foreign)
Baledh Energy Projects Ltd	Electricity generation	Wind energy	Weizmann Group
Bhander Power Ltd	Electricity generation	Electricity energy	Essar (Ruia) Group
Bhartiya Rail Bijlee Co. Ltd	Electricity generation	Thermal electricity	Central Govt. - Commercial Enterprises
Bhilai Electric Supply Co. Pvt. Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Bhilwara Energy Ltd	Electricity generation	Hydro electricity	LNJ Bhilwara Group
Bhoruka Power Corpn Ltd	Electricity generation	Hydro electricity	TCI-Bhoruka Group
Bhushan Energy Ltd	Electricity generation	Electricity energy	Private (Indian)
Bil Energy Systems Ltd	Electricity generation	Electricity energy	Private (Indian)
Bina Power Supply Co. Ltd	Electricity generation	Thermal electricity	Jaiprakash Group
Brahmanvel Energy Ltd	Electricity generation	Wind energy	Weizmann Group
C E S C Ltd	Electricity generation	Coal based thermal electricity	RPG Enterprises Group
Cauvery Hydro Energy Ltd	Electricity generation	Hydro electricity	Private (Indian)
Central India Power Co. Ltd	Electricity generation	Electricity energy	Ispat (Mittals) Group
Chambal Energy (Chhattisgarh) Ltd	Electricity generation	Electricity energy	Birla K.K. Group
Chambal Energy (Orissa) Ltd	Electricity generation	Electricity energy	Birla K.K. Group
Chhabra Power Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Chhattisgarh Electricity Co. Ltd [Merged]	Electricity generation	Electricity energy	Private (Indian)
Chhattisgarh Hydro Power Pvt. Ltd	Electricity generation	Hydro electricity	Private (Indian)
Clarion Power Corpn Ltd	Electricity generation	Electricity energy	Lanco Group
Coastal Tamil Nadu Power Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
D C M Shriram Thermal Energy	Electricity generation	Thermal electricity	DCM Shriram Consolidated



<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Ltd			Group
D C W Power Corporation Ltd	Electricity generation	Gas based thermal electricity	Shriyans Prasad Jain Group
D P S C Ltd	Electricity generation	Thermal electricity	Private (Indian)
D S L Hydrowatt Ltd	Electricity generation	Hydro electricity	Private (Indian)
Dabripada Energy Ltd	Electricity generation	Wind energy	Weizmann Group
Dakshin Haryana Bijli Vitran Nigam Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Damodar Valley Corpn	Electricity generation	Electricity energy	Central Govt. - Statutory Bodies
Dheeru Powergen Pvt. Ltd	Electricity generation	Electricity energy	IDFC Group
Dholpur Gas Power Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Divyansh Powergen Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Durgapur Projects Ltd	Electricity generation	Coal based thermal electricity	State Govt. - Commercial Enterprises
E D C L Power Projects Ltd	Electricity generation	Electricity energy	Private (Indian)
East West Power Generation Co. Ltd	Electricity generation	Electricity energy	G M R Group
Eastern India Powertech Ltd	Electricity generation	Thermal electricity	DLF Group
Emco Energy Ltd	Electricity generation	Coal based thermal electricity	G M R Group
Emco Infrastructure Ltd	Electricity generation	Electricity energy	G M R Group
Emco Power Infrastructure Ltd	Electricity generation	Electricity energy	Private (Indian)
Emco Power Ltd	Electricity generation	Electricity energy	Private (Indian)
Empee Power Co. (India) Ltd	Electricity generation	Other sources of energy	Empee Group
Enercon (India) Ltd	Electricity generation	Wind energy	Private (Foreign)
Enercon Wind Farms (Karnataka) Pvt. Ltd	Electricity generation	Wind energy	Private (Foreign)
Enercon Windfarms (India) Ltd	Electricity generation	Wind energy	Private (Foreign)
Energy Design Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Energy Development Co. Ltd	Electricity generation	Hydro electricity	Private (Indian)
Essar Electric Power Devp. Corpn Ltd	Electricity generation	Electricity energy	Essar (Ruia) Group
Essar Power (Orissa) Ltd	Electricity generation	Coal based thermal electricity	Essar (Ruia) Group
Essar Power Gujarat Ltd	Electricity generation	Coal based thermal electricity	Essar (Ruia) Group
Essar Power Ltd	Electricity generation	Gas based thermal electricity	Essar (Ruia) Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Essar Power M P Ltd	Electricity generation	Coal based thermal electricity	Essar (Ruia) Group
Eswind Green Power Ltd	Electricity generation	Wind energy	Private (Indian)
Facor Power Ltd	Electricity generation	Coal based thermal electricity	FACOR Group
Finolex Energy Corpn Ltd	Electricity generation	Gas based thermal electricity	Finolex (Chhabria P.P.) Group
First Future Agri & Developers Ltd	Electricity generation	Electricity and non-conventional energy	Private (Foreign)
G I Power Corpn Ltd	Electricity generation	Non-conventional energy	Escorts Group
G M R (Badrinath) Hydro Power Generation Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
G M R Bajoli Holi Hydropower Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
G M R Chhattisgarh Energy Pvt. Ltd	Electricity generation	Electricity energy	G M R Group
G M R Coastal Energy Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
G M R Energy Ltd	Electricity generation	Thermal electricity	G M R Group
G M R Kamalanga Energy Ltd	Electricity generation	Electricity energy	G M R Group
G M R Londa Hydropower Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
G M R Mining & Energy Pvt. Ltd	Electricity generation	Electricity energy	G M R Group
G M R Power Corpn Ltd	Electricity generation	Thermal electricity	G M R Group
G M R Rajahmundry Energy Ltd	Electricity generation	Electricity energy	G M R Group
G M R Vemagiri Power Generation Ltd	Electricity generation	Thermal electricity	G M R Group
G S P C Pipavav Power Co. Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
G V K Gautami Power Ltd	Electricity generation	Electricity energy	GVK Reddy (Novopan) Group
G V K Industries Ltd	Electricity generation	Gas based thermal electricity	GVK Reddy (Novopan) Group
G V K Power & Infrastructure Ltd	Electricity generation	Electricity energy	GVK Reddy (Novopan) Group
G V K Power (Goindwal Sahib) Ltd	Electricity generation	Thermal electricity	GVK Reddy (Novopan) Group
Gati Infrastructure Ltd	Electricity generation	Hydro electricity	Private (Indian)
Ghogarpalli Integrated Power Co. Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Giral Lignite Power Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Global Energy Ltd	Electricity generation	Electricity energy	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Goriganga Hydro Power Pvt. Ltd	Electricity generation	Hydro electricity	GVK Reddy (Novopan) Group
Greenview Power Projects Ltd	Electricity generation	Electricity energy	Private (Indian)
Gujarat Energy Transmission Corpn Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Gujarat Industries Power Co. Ltd	Electricity generation	Gas based thermal electricity	State Govt. - Commercial Enterprises
Gujarat N R E Power Ltd [Merged]	Electricity generation	Electricity and non-conventional energy	Private (Indian)
Gujarat Paguthan Energy Corpn Pvt. Ltd	Electricity generation	Electricity energy	Private (Foreign)
Gujarat State Electricity Corpn Ltd	Electricity generation	Thermal electricity	State Govt. - Commercial Enterprises
Gujarat State Energy Generation Ltd	Electricity generation	Gas based thermal electricity	State Govt. - Commercial Enterprises
Gujarat Windfarms Ltd	Electricity generation	Wind energy	NEPC Group
H P L Cogeneration Ltd [Merged]	Electricity generation	Electricity energy	Larsen & Toubro Group
Haryana Power Generation Corpn Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Hateshwari Om Power Enterprises Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Hemavathy Power & Light Pvt. Ltd	Electricity generation	Hydro electricity	Private (Indian)
Himachal Pradesh State Electricity Board	Electricity generation	Hydro electricity	State Electricity Boards
Himachal Sorang Power Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Himtal Hydro Power Co. Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
Hindustan Powergen Ltd	Electricity generation	Electricity energy	Jindal B.C. Group
Hirakud Power Co. Ltd	Electricity generation	Coal based thermal electricity	Private (Indian)
I L & F S Wind Farms Ltd	Electricity generation	Wind energy	I L & F S Group
Icomm Energy Ltd	Electricity generation	Electricity energy	Private (Indian)
Ind-Barath Energies (Maharashtra) Ltd	Electricity generation	Electricity energy	Private (Indian)
Ind-Barath Energies (Thoothukkudi) Ltd	Electricity generation	Electricity energy	Private (Indian)
Ind-Barath Energies Ltd	Electricity generation	Electricity energy	Private (Indian)
Ind-Barath Energy (Utkal) Ltd	Electricity generation	Electricity energy	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Ind-Barath Power Gencom Ltd	Electricity generation	Electricity energy	Private (Indian)
Ind-Barath Thermal Power Ltd	Electricity generation	Electricity energy	Private (Indian)
India Wind Power Ltd	Electricity generation	Wind energy	Private (Indian)
Indiabulls Hydro Electric Power Ltd	Electricity generation	Hydro electricity	IndiaBulls Group
Indiabulls Power Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Indiabulls Power Services Ltd [Merged]	Electricity generation	Electricity energy	IndiaBulls Group
Indian Seamless Power Ltd	Electricity generation	Electricity and non-conventional energy	Indian Seamless Tubes Group
Indo Lahari Bio Power Ltd	Electricity generation	Electricity energy	Private (Indian)
Indowind Energy Ltd	Electricity generation	Wind energy	Private (Indian)
Indraprastha Power Generation Co. Ltd	Electricity generation	Thermal electricity	State Govt. - Commercial Enterprises
Industrial Energy Ltd	Electricity generation	Electricity energy	Tata Group
Industrial Power Infrastructure Ltd	Electricity generation	Electricity energy	Tata Group
Industrial Power Utility Ltd	Electricity generation	Electricity energy	Tata Group
Interocean Navigation Ltd	Electricity generation	Wind energy	Private (Indian)
Ispat Energy Ltd	Electricity generation	Thermal electricity	Ispat (Mittals) Group
J R Power Gen Pvt. Ltd	Electricity generation	Coal based thermal electricity	Private (Foreign)
J S W Energy (Ratnagiri) Ltd [Merged]	Electricity generation	Electricity energy	Om Prakash Jindal Group
J S W Energy (Vijayanagar) Ltd	Electricity generation	Electricity energy	Om Prakash Jindal Group
J S W Energy Ltd	Electricity generation	Thermal electricity	Om Prakash Jindal Group
Jaiprakash Power Ventures Ltd	Electricity generation	Hydro electricity	Jaiprakash Group
Jaiprakash Power Ventures Ltd [Merged]	Electricity generation	Hydro electricity	Jaiprakash Group
Jal Power Corpn Ltd	Electricity generation	Hydro electricity	Private (Indian)
Jalashaayi Alamparathodu Hydro Power Ltd	Electricity generation	Hydro electricity	Private (Indian)
Jambhora Energy Projects Ltd	Electricity generation	Wind energy	Weizmann Group
Jamshedpur Power Co. Ltd [Merged]	Electricity generation	Electricity energy	Tata Group
Jaypee Arunachal Power Ltd	Electricity generation	Hydro electricity	Jaiprakash Group
Jaypee Karcham Hydro Corpn	Electricity generation	Hydro electricity	Jaiprakash Group

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
Ltd			
Jaypee Powergrid Ltd	Electricity generation	Hydro electricity	Jaiprakash Group
Jhabua Power Investments Pvt. Ltd	Electricity generation	Electricity energy	Avantha Group
Jhabua Power Ltd	Electricity generation	Electricity energy	Avantha Group
Jharkhand Integrated Power Ltd	Electricity generation	Electricity energy	Reliance Group [Anil Ambani]
Jindal India Power Ventures Ltd	Electricity generation	Electricity energy	Jindal B.C. Group
Jindal India Thermal Power Ltd	Electricity generation	Thermal electricity	Jindal B.C. Group
Jindal Power Ltd	Electricity generation	Thermal electricity	Om Prakash Jindal Group
Jivraj Tea & Inds. Ltd	Electricity generation	Electricity energy	Private (Indian)
Joiner Hydro Power Projects Ltd	Electricity generation	Electricity energy	Weizmann Group
K P C Bidadi Power Corpn Pvt. Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
K S K Dibbin Hydro Power Pvt. Ltd	Electricity generation	Electricity energy	Private (Foreign)
K S K Mahanadi Power Co. Ltd	Electricity generation	Thermal electricity	Private (Foreign)
K S K Narmada Power Co. Pvt. Ltd	Electricity generation	Thermal electricity	Private (Foreign)
K S K Vidarbha Power Co. Pvt. Ltd	Electricity generation	Electricity energy	Private (Foreign)
Kamarhatty Power Ltd	Electricity generation	Biomass Power	Private (Indian)
Kameng Dam Hydro Power Pvt. Ltd	Electricity generation	Hydro electricity	Private (Foreign)
Kanpur Electricity Supply Co.	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Kanti Bijlee Utpadan Nigam Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Karma Energy Ltd	Electricity generation	Wind energy	Private (Indian)
Karma Energy Ltd [Merged]	Electricity generation	Wind energy	Weizmann Group
Karnataka Power Corpn Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Kasargod Power Corpn Ltd	Electricity generation	Electricity energy	RPG Enterprises Group
Kaveri Gas Power Ltd	Electricity generation	Gas based thermal electricity	Private (Indian)
Kaya Hydropower Projects Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Kerala State Electricity Board	Electricity generation	Hydro electricity	State Electricity Boards
Khandesh Energy Projects Ltd	Electricity generation	Wind energy	Weizmann Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Kinnera Power Co. Ltd	Electricity generation	Electricity energy	Nava Bharat Group
Kirloskar Industries Ltd	Electricity generation	Wind energy	Kirloskar Group
Kirloskar Power Supply Co. Ltd [Merged]	Electricity generation	Oil based thermal electricity	Kirloskar Group
Konark Met Coke Ltd [Merged]	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Konaseema Gas Power Ltd	Electricity generation	Electricity energy	Private (Foreign)
Korba West Power Co. Ltd	Electricity generation	Electricity energy	Avantha Group
Kurnool Power Projects Ltd	Electricity generation	Gas based thermal electricity	Private (Indian)
Kutchh Power Generation Ltd	Electricity generation	Electricity energy	Adani Group
L & T Power Invsts. Pvt. Ltd [Merged]	Electricity generation	Electricity energy	Larsen & Toubro Group
L & T Uttaranchal Hydropower Ltd	Electricity generation	Hydro electricity	Larsen & Toubro Group
L V S Power Ltd	Electricity generation	Electricity energy	Private (Foreign)
Lanco Budhil Hydro Power Pvt. Ltd	Electricity generation	Hydro electricity	Lanco Group
Lenus Power Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Londa Hydro Power Pvt. Ltd	Electricity generation	Hydro electricity	G M R Group
M S M Energies Ltd	Electricity generation	Biomass Power	Private (Indian)
M S M Energy Ltd	Electricity generation	Biomass Power	Suryachakra Group
Maa Usha Urja Ltd	Electricity generation	Electricity energy	Private (Indian)
Machad Resorts Pvt. Ltd	Electricity generation	Electricity and non-conventional energy	Private (Indian)
Madkini Hydro Power Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Madras Aluminium Co. Ltd	Electricity generation	Electricity energy	Vedanta Group
Maharashtra State Electricity Board	Electricity generation	Electricity energy	State Electricity Boards
Maharashtra State Power Generation Co. Ltd	Electricity generation	Electricity energy	State Electricity Boards
Maithon Power Ltd	Electricity generation	Thermal electricity	Tata Group
Malana Power Co. Ltd	Electricity generation	Hydro electricity	LNJ Bhilwara Group
Malanpur Captive Power Ltd	Electricity generation	Electricity energy	Avantha Group
Mauda Energy Ltd	Electricity generation	Electricity energy	Birla Aditya Group
Meghalaya Power Ltd	Electricity generation	Electricity energy	Private (Indian)

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Meghalaya State Electricity Board	Electricity generation	Electricity energy	State Electricity Boards
Meghmani Energy Ltd	Electricity generation	Thermal electricity	Private (Indian)
Monnet Power Co. Ltd	Electricity generation	Thermal electricity	Monnet Group
Monnet Power Ltd [Merged]	Electricity generation	Electricity energy	Monnet Group
Mundra Power Sez Ltd	Electricity generation	Electricity energy	Adani Group
Murdeshwar Power Corpn Ltd	Electricity generation	Electricity energy	Private (Indian)
My Home Power Ltd	Electricity generation	Electricity energy	Nagarjuna Group
N C C Power Corpn Ltd	Electricity generation	Thermal electricity	Private (Indian)
N C C Power Projects Ltd	Electricity generation	Electricity energy	Private (Indian)
N C L Energy Ltd [Merged]	Electricity generation	Hydro electricity	Private (Indian)
N H D C Ltd	Electricity generation	Hydro electricity	Central Govt. - Commercial Enterprises
N H P C Ltd	Electricity generation	Hydro electricity	Central Govt. - Commercial Enterprises
N J C Hydro Power Ltd	Electricity generation	Electricity energy	LNJ Bhilwara Group
N L C Tamil Nadu Power Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
N S L Sugars Ltd	Electricity generation	Non-conventional energy	Private (Indian)
N T P C Hydro Ltd	Electricity generation	Hydro electricity	Central Govt. - Commercial Enterprises
N T P C Ltd	Electricity generation	Thermal electricity	Central Govt. - Commercial Enterprises
N T P C-S A I L Power Co. Pvt. Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Nabha Power Ltd	Electricity generation	Thermal electricity	Larsen & Toubro Group
Nalanda Power Co. Ltd	Electricity generation	Electricity energy	RPG Enterprises Group
Nava Bharat Energy India Ltd	Electricity generation	Electricity energy	Nava Bharat Group
Nava Bharat Ventures Ltd	Electricity generation	Electricity energy	Nava Bharat Group
Neyveli Lignite Corpn Ltd	Electricity generation	Thermal electricity	Central Govt. - Commercial Enterprises
Niskalp Energy Ltd	Electricity generation	Wind energy	Tata Group
Non-Con Energies (India) Ltd	Electricity generation	Other sources of energy	Private (Indian)
North Eastern Electric Power Corpn Ltd	Electricity generation	Hydro electricity	Central Govt. - Commercial Enterprises
Northern Power Distribution Co.	Electricity generation	Electricity energy	State Govt. - Commercial

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Of Andhra Pradesh Ltd			Enterprises
Nuclear Power Corpn of India Ltd	Electricity generation	Nuclear electricity	Central Govt. - Commercial Enterprises
Om Shakthi Renergies Pvt. Ltd	Electricity generation	Biomass Power	Private (Indian)
Omaxe Powers Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Orient Green Power Co. Ltd	Electricity generation	Non-conventional energy	Shriram Transport Group
Orissa Hydro Power Corpn Ltd	Electricity generation	Hydro electricity	State Govt. - Commercial Enterprises
Orissa Integerated Power Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Orissa Power Consortium Ltd	Electricity generation	Hydro electricity	VBC Group
Orissa Power Generation Corpn Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Parvatiya Power Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Patan Wind Energy Ltd	Electricity generation	Wind energy	Private (Indian)
Patel Energy Assignment Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Patel Energy Ltd	Electricity generation	Thermal electricity	Private (Indian)
Patel Energy Operations Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Patel Energy Projects Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Patel Energy Ventures Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Patel Energy Works Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Penna Electricity Ltd	Electricity generation	Gas based thermal electricity	Private (Indian)
Pentafour Solec Technology Ltd	Electricity generation	Solar photovoltaics	Pentafour Group
Pioneer Wincon Pvt. Ltd	Electricity generation	Wind energy	Private (Indian)
Pipavav Power Devp. Co. Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Pragati Power Corpn Ltd	Electricity generation	Thermal electricity	Private (Indian)
Pravara Renewable Energy Ltd	Electricity generation	Energy from waste recycling	Gammon India Group
Prayagraj Power Generation Co. Ltd	Electricity generation	Electricity energy	Jaiprakash Group
Punjab Biomass Power Ltd	Electricity generation	Biomass Power	Gammon India Group
Punjab Genco Ltd	Electricity generation	Electricity energy	Private (Indian)
Punjab State Electricity Board	Electricity generation	Electricity energy	State Electricity Boards
Purvanchal Vidyut Vitaran Nigam	Electricity generation	Electricity energy	State Govt. - Commercial



<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Ltd			Enterprises
R B C Motors India Ltd	Electricity generation	Electricity energy	Alstom (F) Group
R D F Power Projects Ltd	Electricity generation	Energy from waste recycling	Private (Indian)
Raj West Power Pvt. Ltd	Electricity generation	Thermal electricity	Om Prakash Jindal Group
Rajasthan Rajya Vidyut Utpadan Nigam Ltd	Electricity generation	Thermal electricity	State Govt. - Commercial Enterprises
Rajasthan Renewable Energy Corpn Ltd	Electricity generation	Electricity energy	Private (Indian)
Rajasthan Solar Power Co. Pvt. Ltd	Electricity generation	Electricity energy	S. Kumars Group
Ratnagiri Gas & Power Pvt. Ltd	Electricity generation	Thermal electricity	Private (Foreign)
Reliance Infrastructure Ltd	Electricity generation	Thermal electricity	Reliance Group [Anil Ambani]
Reliance Power Ltd	Electricity generation	Thermal electricity	Reliance Group [Anil Ambani]
Reliance Utilities & Power Pvt. Ltd	Electricity generation	Thermal electricity	Reliance Group [Mukesh Ambani]
Renewable Energy Systems Ltd	Electricity generation	Solar photovoltaics	Private (Indian)
Renusagar Power Co. Ltd	Electricity generation	Electricity energy	Birla Aditya Group
Res Photovoltaics Ltd	Electricity generation	Solar photovoltaics	Private (Indian)
Rosa Power Supply Co. Ltd	Electricity generation	Electricity energy	Reliance Group [Anil Ambani]
Roshni Powertech Ltd	Electricity generation	Electricity energy	Private (Indian)
S B E C Bioenergy Ltd	Electricity generation	Electricity energy	Modi Umesh Kumar
S E Solar Ltd	Electricity generation	Solar energy	Suzlon Group
S I L Business Enterprises Ltd	Electricity generation	Wind energy	Private (Indian)
S J K Powergen Ltd	Electricity generation	Thermal electricity	G M R Group
S J V N Ltd	Electricity generation	Hydro electricity	Central Govt. - Commercial Enterprises
S L S Power Inds. Ltd	Electricity generation	Hydro electricity	TCI-Bhoruka Group
S M C Power Generation Ltd	Electricity generation	Electricity energy	Private (Indian)
S R M Energy Ltd	Electricity generation	Electricity energy	Private (Indian)
S T I India Vidyut Ltd [Merged]	Electricity generation	Electricity energy	Steel Tubes of India Group
Sagar Power Ltd	Electricity generation	Hydro electricity	Priyadarshini Group
Sai Regency Power Corpn Pvt. Ltd	Electricity generation	Gas based thermal electricity	Private (Foreign)
Sakhigopal Integrated Power Co. Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Sangam Power Generation Co. Ltd	Electricity generation	Electricity energy	Jaiprakash Group
Saptashva Solar Ltd	Electricity generation	Solar energy	Private (Indian)
Saraya Renewable Energy Pvt. Ltd	Electricity generation	Non-conventional energy	Private (Indian)
Sarda Energy Ltd	Electricity generation	Thermal electricity	Private (Indian)
Satya Maharshi Power Corpn Ltd	Electricity generation	Electricity energy	Private (Indian)
Selco International Ltd	Electricity generation	Electricity energy	Private (Indian)
Selene Power Co. Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Sentia Thermal Power & Infrastructure Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Sepset Thermal Power & Infrastructure Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Serida Power Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Sew Energy Ltd	Electricity generation	Electricity energy	Private (Indian)
Shapoorji Pallonji Infrastructure Capital Co. Ltd	Electricity generation	Electricity energy	Shapoorji Pallonji Group
Shivani Power Spinners Ltd	Electricity generation	Hydro electricity	Private (Indian)
Shree Maheshwar Hydrel Power Corpn Ltd	Electricity generation	Hydro electricity	S. Kumars Group
Shree Renuka Energy Ltd	Electricity generation	Electricity energy	Private (Indian)
Shriram Non Conventional Energy Ltd	Electricity generation	Biomass Power	Shriram Transport Group
Shriram Powergen Ltd	Electricity generation	Electricity energy	Shriram Transport Group
Shurjo Energy Pvt. Ltd	Electricity generation	Solar photovoltaics	Vinod Doshi Group
Sikkim Hydro Power Ventures Ltd	Electricity generation	Hydro electricity	Gammon India Group
Simhapuri Energy Pvt. Ltd	Electricity generation	Thermal electricity	Madhucon Group
Simran Wind Project Pvt. Ltd	Electricity generation	Wind energy	Private (Indian)
Sitapuram Power Ltd	Electricity generation	Electricity energy	Private (Foreign)
Skil Raigam Power (India) Ltd	Electricity generation	Electricity energy	Private (Indian)
Som Datt Power Ltd	Electricity generation	Electricity energy	Som Datt Group
South Asian Agro Inds. Ltd	Electricity generation	Electricity energy	Suryachakra Group
Southern Energy Devp. Corpn Ltd	Electricity generation	Electricity energy	Murugappa Chettiar Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Spectrum Power Generation Ltd	Electricity generation	Gas based thermal electricity	Private (Foreign)
Spic Electric Power Corpn Pvt. Ltd	Electricity generation	Electricity energy	Chidambaram M.A. Group
Sree Adi Sakthi Mukkuttathode Hydro Power Ltd	Electricity generation	Hydro electricity	Private (Indian)
Sree Kailas Palchuram Hydro Power Ltd	Electricity generation	Hydro electricity	Private (Indian)
Sree Rayalaseema Power Corpn Ltd [Merged]	Electricity generation	Electricity energy	T G Venkatesh Group
Sri Panchajanya Power Pvt. Ltd	Electricity generation	Solar energy	Suryachakra Group
Sriba Industries Ltd	Electricity generation	Electricity energy	Private (Indian)
Srivathsa Power Projects Ltd	Electricity generation	Gas based thermal electricity	Private (Indian)
Sterlite Energy Ltd	Electricity generation	Electricity energy	Vedanta Group
Subansiri Hydro Electric Power Co. Ltd	Electricity generation	Hydro electricity	Om Prakash Jindal Group
Subhash Kabini Power Corpn Ltd	Electricity generation	Electricity energy	Private (Indian)
Sun Source (India) Ltd	Electricity generation	Solar photovoltaics	Private (Indian)
Sundram Non-Conventional Energy Systems Ltd	Electricity generation	Wind energy	T.V.S. Iyengar Group
Supreme Renewable Energy Ltd	Electricity generation	Electricity energy	Thiru Arooran Sugars Group
Surana Ventures Ltd	Electricity generation	Solar energy	Private (Indian)
Suryachakra Global Enviro Power Ltd	Electricity generation	Biomass Power	Suryachakra Group
Suryachakra Power Corpn Ltd	Electricity generation	Electricity energy	Suryachakra Group
Suzlon Engitech Ltd	Electricity generation	Wind energy	Suzlon Group
Suzlon Gujarat Wind Park Ltd	Electricity generation	Wind energy	Suzlon Group
Suzlon Power Infrastructure Ltd	Electricity generation	Wind energy	Suzlon Group
Synergy Shakthi Renewable Energy Ltd	Electricity generation	Biomass Power	T.V.S. Iyengar Group
T C P Ltd	Electricity generation	Coal based thermal electricity	Udyar Group
Tamil Nadu Electricity Board	Electricity generation	Thermal electricity	State Electricity Boards
Tamil Nadu Inds. Captive Power Co. Ltd	Electricity generation	Thermal electricity	Reliance Group [Anil Ambani]
Tata Hydro-Electric Power Supply Co. Ltd [Merged]	Electricity generation	Electricity energy	Tata Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Tata Power Co. Ltd	Electricity generation	Thermal electricity	Tata Group
Tatiya Andhra Mega Power Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Teesta Urja Ltd	Electricity generation	Electricity energy	Central Govt. - Commercial Enterprises
Tehri Hydro Devp. Corpn Ltd	Electricity generation	Hydro electricity	Central Govt. - Commercial Enterprises
Terra Energy Ltd	Electricity generation	Thermal electricity	Thiru Arooran Sugars Group
Thermax S P X Energy Technologies Ltd	Electricity generation	Electricity energy	Thermax Group
Tidong Hydro Power Ltd	Electricity generation	Hydro electricity	Gammon India Group
Torrent Energy Ltd	Electricity generation	Thermal electricity	Torrent Group
Torrent Pipavav Generation Ltd	Electricity generation	Thermal electricity	Torrent Group
Torrent Power A E C Ltd [Merged]	Electricity generation	Electricity energy	Torrent Group
Torrent Power Ltd	Electricity generation	Electricity energy	Torrent Group
Torrent Power S E C Ltd [Merged]	Electricity generation	Electricity energy	Torrent Group
Triton Energy Ltd	Electricity generation	Electricity energy	IndiaBulls Group
Tulsyan Power Ltd	Electricity generation	Wind energy	Private (Indian)
U H L Power Co. Ltd	Electricity generation	Electricity energy	Avantha Group
U P Hydro Projects Ltd	Electricity generation	Hydro electricity	Private (Indian)
Udupi Power Corpn Ltd	Electricity generation	Electricity energy	Lanco Group
Upper Bari Power Generation Ltd	Electricity generation	Hydro electricity	Triveni Group
Uttar Haryana Bijli Vitran Nigam Ltd	Electricity generation	Electricity energy	State Govt. - Commercial Enterprises
Uttar Pradesh Rajya Vidyut Utpadan Nigam Ltd	Electricity generation	Thermal electricity	State Govt. - Commercial Enterprises
V S Lignite Power Pvt. Ltd	Electricity generation	Electricity energy	Private (Foreign)
Vadinar Power Co. Ltd	Electricity generation	Thermal electricity	Essar (Ruia) Group
Vamshi Industrial Power Ltd	Electricity generation	Electricity energy	Lanco Group
Vamshi Industries Ltd	Electricity generation	Electricity energy	Private (Indian)
Veer Energy & Infrastructure Ltd	Electricity generation	Wind energy	Private (Indian)
Vennar Ceramics Ltd	Electricity generation	Electricity energy	Raasi Group
Vidarbha Power Ltd	Electricity generation	Electricity energy	Lloyd Steel Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Videocon Power Ltd	Electricity generation	Electricity energy	Videocon Group
Wardha Power Co. Ltd	Electricity generation	Coal based thermal electricity	Private (Foreign)
Websol Energy Systems Ltd	Electricity generation	Solar photovoltaics	Private (Indian)
West Bengal Power Devp. Corpn Ltd	Electricity generation	Oil based thermal electricity	State Govt. - Commercial Enterprises
West Bengal State Electricity Board	Electricity generation	Electricity energy	State Electricity Boards
West Kameng Energy Pvt. Ltd	Electricity generation	Electricity energy	Private (Indian)
Western Alliance Power Ltd	Electricity generation	Electricity energy	Reliance Group [Anil Ambani]
Youngthang Power Ventures Ltd	Electricity generation	Hydro electricity	Gammon India Group
Alicid Organic Inds. Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Anand Engineers Pvt. Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Asia Refinery Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Atreya Petrochem Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Bharat Shell Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Foreign)
Bitchem Asphalt Technologies Ltd,	Lubricants, etc.	Bitumen & asphalt	Private (Indian)
Burmah Petro Products Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Caltex Lubricants India Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Castrol India Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Foreign)
Chemoleums Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Continental Petroleum Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Deccan Petroleum Ltd	Lubricants, etc.	Grease	Private (Indian)
Duraflex Services & Construction Technologies Ltd	Lubricants, etc.	Bitumen & asphalt	Tinna Group
Gantley Speciality Products Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Goa Carbon Ltd	Lubricants, etc.	Petroleum coke	Dempo V.S. Group
Gujarat Indo-Lube Ltd	Lubricants, etc.	Lube oils & lubricants	Gujarat Rodrel Group
Gujarat Oiland Inds. Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Gujarat Speciality Lubes Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Gulf Carosserie India Ltd	Lubricants, etc.	Lube oils & lubricants	Hinduja (Ashok Leyland) Group
Gulf Oil Corpn Ltd	Lubricants, etc.	Lube oils & lubricants	Hinduja (Ashok Leyland) Group
Gulf Oil India Ltd [Merged]	Lubricants, etc.	Lube oils & lubricants	Hinduja (Ashok Leyland)

Name of the Company	Industry Group	Main Product/service Group	Ownership Group
			Group
Gulf Oil India Ltd [Merged]	Lubricants, etc.	Lube oils & lubricants	Hinduja (Ashok Leyland) Group
Hemi Petro Products Ltd	Lubricants, etc.	Bitumen & asphalt	Private (Indian)
Houghton Hardcastle (I) Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Iccon Oil & Specialities Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Iftex Oil & Chemicals Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
India Carbon Ltd	Lubricants, etc.	Petroleum coke	Himatsingka Group
Indian Additives Ltd	Lubricants, etc.	Lube oils & lubricants	Central Govt. - Commercial Enterprises
Indian Oil Blending Ltd [Merged]	Lubricants, etc.	Lube oils & lubricants	Central Govt. - Commercial Enterprises
K L J Organic Ltd	Lubricants, etc.	Paraffins incl. paraffin wax	Private (Indian)
Lubrizol India Pvt. Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Foreign)
M P Petrochem Ltd	Lubricants, etc.	Transformer oil	Private (Indian)
Madras Petrochem Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Motorol (India) Ltd	Lubricants, etc.	Lube oils & lubricants	Rinki Group
Motorol Speciality Oils Ltd	Lubricants, etc.	Lube oils & lubricants	Rinki Group
Nandan Petrochem Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Ojas Technochem Products Ltd	Lubricants, etc.	Bitumen & asphalt	Private (Indian)
Panama Petrochem Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Paradeep Carbons Ltd [Merged]	Lubricants, etc.	Petroleum coke	Dempo V.S. Group
Paras Lubricants Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Pennzoil-Quaker State India Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Foreign)
Petrosil Lubricants Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Powerlink Oil Refinery Ltd	Lubricants, etc.	Transformer oil	Private (Indian)
Rain Calcining Ltd [Merged]	Lubricants, etc.	Petroleum coke	Private (Indian)
Rain Cements Ltd	Lubricants, etc.	Petroleum coke	Priyadarshini Group
Raj Lubricants (Madras) Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Raj Petroleum Products Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Renaissance Petrolube Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Sagar Petroleums Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Sah Petroleums Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Savita Oil Technologies Ltd	Lubricants, etc.	Lube oils & lubricants	Savita Chemicals Group

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Southern Refineries Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Speciality Petrolubes Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Stanrose Mafatlal Lubechem Ltd	Lubricants, etc.	Lube oils & lubricants	Rasesh Mafatlal Group
Starol Petroleum Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Sunstar Lubricants Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Tata B P Lubricants India Ltd [Merged]	Lubricants, etc.	Lube oils & lubricants	Tata Group
Tide Water Oil Co. (India) Ltd	Lubricants, etc.	Lube oils & lubricants	Central Govt. - Commercial Enterprises
Tinna Overseas Ltd	Lubricants, etc.	Bitumen & asphalt	Tinna Group
Total Lubricants India Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Foreign)
Unique Oils India Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Universal Petrochemicals Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Valvoline Cummins Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Velloils Lubricants & Petrochem Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
Waxpol Industries Ltd	Lubricants, etc.	Lube oils & lubricants	Private (Indian)
X L Organics Ltd	Lubricants, etc.	Paraffin wax	Private (Indian)
Bharat Petroleum Corpn Ltd	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Bongaigaon Refinery & Petrochemicals Ltd [Merged]	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Chennai Petroleum Corpn Ltd	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Delhi Aviation Fuel Facility Pvt. Ltd	Refinery	Aviation turbine fuel	Private (Indian)
Essar Oil Ltd	Refinery	Petroleum products (Refineries)	Essar (Ruia) Group
H P C L-Mittal Energy Ltd	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Hindustan Petroleum Corpn Ltd	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Indian Oil Corpn Ltd	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Kochi Refineries Ltd [Merged]	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Mangalore Refinery &	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial

<b>Name of the Company</b>	<b>Industry Group</b>	<b>Main Product/service Group</b>	<b>Ownership Group</b>
Petrochemicals Ltd			Enterprises
Nagarjuna Oil Corpn Ltd	Refinery	Petroleum products (Refineries)	Nagarjuna Group
Numaligarh Refinery Ltd	Refinery	Petroleum products (Refineries)	Central Govt. - Commercial Enterprises
Petro Energy Products Co. India Ltd	Refinery	Petroleum products (Refineries)	Private (Foreign)
Rajasthan State Petroleum Corpn Ltd	Refinery	Petroleum products (Refineries)	State Govt. - Commercial Enterprises
Reliance Industries Ltd	Refinery	Petroleum products (Refineries)	Reliance Group [Mukesh Ambani]
Reliance Petroleum Ltd (1993) [Merged]	Refinery	Petroleum products (Refineries)	Reliance Group [Mukesh Ambani]
Reliance Petroleum Ltd (2005) [Merged]	Refinery	Petroleum products (Refineries)	Reliance Group [Mukesh Ambani]

Source: Centre for Monitoring Indian Economy.



**Table A.3.40: Ownership of Registered Aircraft by Directorate General of Civil Aviation (DGCA)**

SI No.	Operator	Registration No.	Type of Aircraft	Seating Capacity	Year of Manufacturing	Services	Owner
1	Air India Ltd	VT-ALP	BOEING 777 337 ER	345	2009	Scheduled Passenger	KAI TING AIRCRAFT LLC C/O WILMINGTON TRUST COMPANY, 11000 NORTH MARKET STREET, WILMINGTON, DELAWARE 19890-0001 DELAWARE
2	Air India Ltd	VT-ALL	BOEING 777 337 ER	345	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET, WILMINGTON DELAWARE
3	Air India Ltd	VT-ALM	BOEING 777 337 ER	345	2008	Scheduled Passenger	M/S FOUR LION LLC DELAWARE SPV C/O WILLMINGTON TRUST CO, RODNEY SQUARE NORTH, 1100 NORTH MKT STREET, WELMINGTON DELWARE
4	Air India Ltd	VT-ALN	BOEING 777 337 ER	345	2008	Scheduled Passenger	M/S FOUR LION LLC DELAWARE SPV C/O WILLMINGTON TRUST CO, RODNEY SQUARE NORTH, 1100 NORTH MKT STREET, WELMINGTON DELWARE
5	Air India Charters Ltd	VT-AXP	BOEING 737- 800	186	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET, WILMINGTON DELAWARE
6	Air India Charters Ltd	VT-AXQ	BOEING 737- 800	186	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET, WILMINGTON DELAWARE
7	Air India Charters Ltd	VT-AXN	BOEING 737- 800	186	2006	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET, WILMINGTON DELAWARE

8	Air India Charters Ltd	VT-AXJ	BOEING 737-800	186	2006	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
9	Air India Charters Ltd	VT-AXM	BOEING 737-800	189	2006	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
10	Air India Charters Ltd	VT-AXR	BOEING 737-800	186	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
11	Air India Charters Ltd	VT-AXT	BOEING 737-800	186	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
12	Air India Charters Ltd	VT-AXH	BOEING 737-800	186	2006	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
13	Air India Charters Ltd	VT-AXI	BOEING 737-800	189	2006	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
14	Air India Charters Ltd	VT-AXW	BOEING 737-800	186	2008	Scheduled Passenger	M/S FOUR LION LLC DELAWARE SPV C/O WILLMINGTON TRUST CO,RODNEY SQUARE NORTH, 1100 NORTH MKT STREET,WELMINGTON DELWARE
15	Air India Charters Ltd	VT-AXV	BOEING 737-800	186	2008	Scheduled Passenger	M/S FOUR LION LLC DELAWARE SPV C/O WILLMINGTON TRUST CO,RODNEY SQUARE NORTH, 1100 NORTH MKT STREET,WELMINGTON DELWARE

16	Air India Charters Ltd	VT-AXU	BOEING 737-800	186	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
17	Air India Charters Ltd	VT-AXD	BOEING 737-800	189	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 30, NORTH WALL QUAY, DUBLIN 1, IRELAND IRELAND IRELAND
18	Air India Charters Ltd	VT-AXG	BOEING 737-800	189	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 30, NORTH WALL QUAY, DUBLIN 1, IRELAND IRELAND IRELAND
19	Air India Charters Ltd	VT-AXE	BOEING 737-800	189	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 30, NORTH WALL QUAY, DUBLIN 1, IRELAND IRELAND IRELAND
20	Air India Charters Ltd	VT-AXF	BOEING 737-800	189	2006	Scheduled Passenger	ILFC AIRCRAFT 73B-29369 LIMITED 30, NORTHWALL QUAY, DUBLIN 1, IRELAND IRELAND
21	Air India Charters Ltd	VT-AYD	BOEING 737-800	186	2009	Scheduled Passenger	AIR INDIA CHARTERS LIMITED 4 B HANGER, FIRST FLOOR, AIR-INDIA ENGINEERINF HQ,OLD AIRPORT,SANTACRUZ (EAST) MUMBAI MUMBAI
22	Air India Charters Ltd	VT-AXZ	BOEING 737-800	186	2009	Scheduled Passenger	AIR INDIA CHARTERS LIMITED 4 B HANGER, FIRST FLOOR, AIR-INDIA ENGINEERINF HQ,OLD AIRPORT,SANTACRUZ (EAST) MUMBAI MUMBAI
23	Air India Charters Ltd	VT-AYA	BOEING 737-800	186	2009	Scheduled Passenger	AIR INDIA CHARTERS LIMITED 4 B HANGER, FIRST FLOOR, AIR-INDIA ENGINEERINF HQ,OLD AIRPORT,SANTACRUZ (EAST) MUMBAI MUMBAI

24	Air India Charters Ltd	VT-AYB	BOEING 737-800	186	2009	Scheduled Passenger	AIR INDIA CHARTERS LIMITED 4 B HANGER, FIRST FLOOR, AIR-INDIA ENGINEERINF HQ,OLD AIRPORT,SANTACRUZ (EAST) MUMBAI MUMBAI
25	Air India Charters Ltd	VT-AYC	BOEING 737-800	186	2009	Scheduled Passenger	AIR INDIA CHARTERS LIMITED 4 B HANGER, FIRST FLOOR, AIR-INDIA ENGINEERINF HQ,OLD AIRPORT,SANTACRUZ (EAST) MUMBAI MUMBAI
26	Air India Charters Ltd	VT-AXX	BOEING 737-800	186	2008	Scheduled Passenger	M/S FOUR LION LLC DELAWARE SPV C/O WILLMINGTON TRUST CO,RODNEY SQUARE NORTH, 1100 NORTH MKT STREET,WELMINGTON DELWARE
27	Air India Ltd	VT-SCX	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
28	Air India Ltd	VT-SCP	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
29	Air India Ltd	VT-SCQ	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
30	Air India Ltd	VT-SCR	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
31	Air India Ltd	VT-SCS	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
32	Air India Ltd	VT-SCT	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
33	Air India Ltd	VT-SCU	AIRBUS A319	122	2009	Scheduled	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI

34	Air India Ltd	VT-SCV	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
35	Air India Ltd	VT-SCW	AIRBUS A319	122	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
36	Air India Ltd	VT-PPU	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
37	Air India Ltd	VT-PPV	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
38	Air India Ltd	VT-PPW	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
39	Air India Ltd	VT-PPX	AIRBUS A 321	172	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
40	Air India Ltd	VT-EQS	AIRBUS A310	256	1990	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBHA ROAD,NEW DELHI-01 NEW DELHI
41	Air India Ltd	VT-ESP	BOEING 747-437	410	1993	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBHA ROAD,NEW DELHI-01 NEW DELHI
42	Air India Ltd	VT-PPN	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
43	Air India Ltd	VT-PPO	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
44	Air India Ltd	VT-PPQ	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI

45	Air India Ltd	VT-PPT	AIRBUS A 321	172	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
46	Air India Ltd	VT-EJG	AIRBUS A310	256	1986	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBA ROAD,NEW DELHI-01 NEW DELHI
47	Air India Ltd	VT-EJL	AIRBUS A310	256	1987	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBA ROAD,NEW DELHI-01 NEW DELHI
48	Air India Ltd	VT-EJH	AIRBUS A310	256	1986	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBA ROAD,NEW DELHI-01 NEW DELHI
49	Air India Ltd	VT-EJJ	AIRBUS A310	256	1986	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBA ROAD,NEW DELHI-01 NEW DELHI
50	Air India Ltd	VT-EJK	AIRBUS A310	256	1986	Scheduled Passenger	AIR INDIA LIMITED HANSALAYA BUILDING, 5TH FLOOR, 15 BARAKHAMBA ROAD,NEW DELHI-01 NEW DELHI
51	Air India Ltd	VT-PPD	AIRBUS A 321	172	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
52	Air India Ltd	VT-PPE	AIRBUS A 321	172	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
53	Air India Ltd	VT-PPF	AIRBUS A 321	172	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS

54	Air India Ltd	VT-PPG	AIRBUS A 321	172	2008	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
55	Air India Ltd	VT-SCF	AIRBUS A319	122	2006	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
56	Air India Ltd	VT-SCH	AIRBUS A319	122	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
57	Air India Ltd	VT-SCJ	AIRBUS A319	122	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
58	Air India Ltd	VT-PPA	AIRBUS A 321	172	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
59	Air India Ltd	VT-PPB	AIRBUS A 321	172	2007	Scheduled Passenger	BAYERN AIRCRAFT LTD C/O MAPLES FINANCE LTD, PO BOX 1093, QUEENS GATE, SOUTH CHURCH STREET, GEORGE TOWN, CAYMAN ISLANDS. CAYMAN ISLANDS
60	Air India Ltd	VT-SCD	AIRBUS A319	144	2002	Scheduled Passenger	ALS IRISH AIRCRAFT LEASING MSN 1668 LIMITED 4450 ATLANTIC AVENUE WESTPARK SHANNON, COUNTY CLARE, IRELAND IRELAND

61	Air India Ltd	VT-SCE	AIRBUS A319	144	2002	Scheduled Passenger	ALS IRISH AIRCRAFT LEASING MSN 1668 LIMITED 4450 ATLANTIC AVENUE WESTPARK SHANNON, COUNTY CLARE, IRELAND IRELAND
62	Air India Ltd	VT-SCC	AIRBUS A319	144	2005	Scheduled Passenger	CIT AEROSPACE INTERNATIONAL 1 STOKES PLACE ST.STEPHEN GREEN, DUBLIN 2,IRELAND IRELAND
63	Air India Ltd	VT-SCA	AIRBUS A319	144	2005	Scheduled Passenger	CIT AEROSPACE INTERNATIONAL 1 STOKES PLACE ST.STEPHEN GREEN, DUBLIN 2,IRELAND IRELAND
64	Air India Ltd	VT-SCB	AIRBUS A319	144	2005	Scheduled Passenger	CIT AEROSPACE INTERNATIONAL 1 STOKES PLACE ST.STEPHEN GREEN, DUBLIN 2,IRELAND IRELAND
65	Air India Ltd	VT-EPL	AIRBUS A320	146	1990	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
66	Air India Ltd	VT-EPM	AIRBUS A320	146	1989	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
67	Air India Ltd	VT-EPO	AIRBUS A320	146	1989	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
68	Air India Ltd	VT-EPP	AIRBUS A320	146	1989	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
69	Air India Ltd	VT-EPQ	AIRBUS A320	146	1989	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
70	Air India Ltd	VT-EPR	AIRBUS A320	146	1990	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
71	Air India Ltd	VT-EPS	AIRBUS A320	146	1990	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI



72	Air India Ltd	VT-ESA	AIRBUS A320	146	1993	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
73	Air India Ltd	VT-ESC	AIRBUS A320	146	1993	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
74	Air India Ltd	VT-ESD	AIRBUS A320	146	1993	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
75	Air India Ltd	VT-ESE	AIRBUS A320	146	1993	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
76	Air India Ltd	VT-ESF	AIRBUS A320	146	1993	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
77	Air India Ltd	VT-ESG	AIRBUS A320	146	1993	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
78	Air India Ltd	VT-ESH	AIRBUS A320	146	1994	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
79	Air India Ltd	VT-ESI	AIRBUS A320	146	1994	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
80	Air India Ltd	VT-ESJ	AIRBUS A320	146	1994	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
81	Air India Ltd	VT-ESK	AIRBUS A320	146	1994	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
82	Air India Ltd	VT-ESL	AIRBUS A320	146	1994	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
83	Air India Ltd	VT-EDC	AIRBUS A320	140	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI

84	Air India Ltd	VT-EDD	AIRBUS A320	140	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
85	Air India Ltd	VT-EDE	AIRBUS A320	140	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
86	Air India Ltd	VT-EDF	AIRBUS A320	140	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
87	Air India Ltd	VT-EPD	AIRBUS A320	146	1989	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
88	Air India Ltd	VT-EPK	AIRBUS A320	146	1989	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
89	Air India Ltd	VT-ALA	BOEING 777 337 ER	440	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
90	Air India Ltd	VT-ALB	BOEING 777 337 ER	241	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
91	Air India Ltd	VT-ALC	BOEING 777 337 ER	440	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
92	Air India Ltd	VT-ALJ	BOEING 777 337 ER	345	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE

93	Air India Ltd	VT-ALK	BOEING 777 337 ER	550	2007	Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
94	Air India Ltd	VT-ALD	BOEING 777 337 ER	241		Scheduled Passenger	GOLDEN STATE AIRCRAFT LLC WILMINGTON TRUST COMPANY, RODNEY SQUARE NORTH 1100 NORTH MARKET STREET,WILMINGTON DELAWARE
95	Air India Ltd	VT-SCO	AIRBUS A319	122	2009	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET,GEORGE TOWN,GRAND CAYMAN CAYMAN ISLANDS
96	Air India Ltd	VT-SCM	AIRBUS A319	122	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET,GEORGE TOWN,GRAND CAYMAN CAYMAN ISLANDS
97	Air India Ltd	VT-SCN	AIRBUS A319	122	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET,GEORGE TOWN,GRAND CAYMAN CAYMAN ISLANDS
98	Air India Ltd	VT-PPI	AIRBUS A 321	172	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET,GEORGE TOWN,GRAND CAYMAN CAYMAN ISLANDS
99	Air India Ltd	VT-PPJ	AIRBUS A 321	172	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET,GEORGE TOWN,GRAND CAYMAN CAYMAN ISLANDS

100	Air India Ltd	VT-PPK	AIRBUS A 321	172	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS
101	Air India Ltd	VT-PPL	AIRBUS A 321	172	2009	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS
102	Air India Ltd	VT-PPM	AIRBUS A 321	172	2009	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS
103	Air India Ltd	VT-SCI	AIRBUS A319	122	2007	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS
104	Air India Ltd	VT-SCK	AIRBUS A319	122	2007	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS
105	Air India Ltd	VT-SCL	AIRBUS A319	122	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS

106	Air India Ltd	VT-ESN	BOEING 747-437	410	1993	Scheduled Passenger	INV 747-320 LEASINFG COMPANY LTD C/O MAPLES FINANACE LTD P.O. BOX 1093 QUEENSGATE HOUSE, GRAND CAYMAN KY 11102 CAYMAN ISLAND
107	Air India Ltd	VT-ESO	BOEING 747-437	417	1993	Scheduled Passenger	INV 747-320 LEASINFG COMPANY LTD C/O MAPLES FINANACE LTD P.O. BOX 1093 QUEENSGATE HOUSE, GRAND CAYMAN KY 11102 CAYMAN ISLAND
108	Air India Ltd	VT-ESB	AIRBUS A320	146	1993	Scheduled Passenger	INV 747-320 LEASINFG COMPANY LTD C/O MAPLES FINANACE LTD P.O. BOX 1093 QUEENSGATE HOUSE, GRAND CAYMAN KY 11102 CAYMAN ISLAND
109	Air India Ltd	VT-EPI	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND
110	Air India Ltd	VT-EPJ	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND
111	Air India Ltd	VT-EPF	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND
112	Air India Ltd	VT-EPG	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND
113	Air India Ltd	VT-EPH	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND

114	Air India Ltd	VT-EPB	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND
115	Air India Ltd	VT-EPC	AIRBUS A320	146	1989	Scheduled Passenger	INV 320 LTD C/O MAPLES FINANCE LTD, PO BOX 1093GT, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYM CAYMAN IRELAND
116	Air India Ltd	VT-PPH	AIRBUS A 321	172	2008	Scheduled Passenger	INDIAN ORANGE LIMITED C/O MAPLES FINANCE LIMITED PO BOX 1093, QUEENSGATE HOUSE SOUTH CHURCH STREET, GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS
117	Air India Ltd	VT-ALG	BOEING 777 337 ER	241	2009	Scheduled Passenger	KAI TING AIRCRAFT LLC C/O WILMINGTON TRUST COMPANY, 11000 NORTH MARKET STREET, WILMINGTON, DELAWARE 19890-0001 DELAWARE
118	Air India Ltd	VT-ALO	BOEING 777 337 ER	345	2009	Scheduled Passenger	KAI TING AIRCRAFT LLC C/O WILMINGTON TRUST COMPANY, 11000 NORTH MARKET STREET, WILMINGTON, DELAWARE 19890-0001 DELAWARE
119	Air India Ltd	VT-EVS	AIRBUS A320	146	1992	Scheduled Passenger	JOHANNESBURG LIMITED RIVERSIDE ONE SIR JOHN ROGERSONS QUAY DUBLIN 2
120	Air India Ltd	VT-EVT	AIRBUS A320	146	1992	Scheduled Passenger	JOHANNESBURG LIMITED RIVERSIDE ONE SIR JOHN ROGERSONS QUAY DUBLIN 2
121	Air India Ltd	VT-ALQ	BOEING 777 337 ER	345	2009	Scheduled Passenger	KAI TING AIRCRAFT LLC C/O WILMINGTON TRUST COMPANY, 11000 NORTH MARKET STREET, WILMINGTON, DELAWARE 19890-0001 DELAWARE

122	Air India Ltd	VT-ALH	BOEING 777 337 ER	241	2009	Scheduled Passenger	KAI TING AIRCRAFT LLC C/O WILMINGTON TRUST COMPANY, 11000 NORTH MARKET STREET, WILMINGTON, DELAWARE 19890-0001 DELAWARE
123	Air India Ltd	VT-ALF	BOEING 777- 237LR	241	2009	Scheduled Passenger	KAI TING AIRCRAFT LLC C/O WILMINGTON TRUST COMPANY, 11000 NORTH MARKET STREET, WILMINGTON, DELAWARE 19890-0001 DELAWARE
124	Air India Ltd	VT-ALU	BOEING 777 337 ER	345	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINES HOUSE 113, GURUDWARA RAKABGANJNEW DELHI-110001 DELHI
125	Air India Ltd	VT-EQT	AIRBUS A310	256	1990	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
126	Air India Ltd	VT-ALR	BOEING 777 337 ER	345	2009	Scheduled Passenger	AIR INDIA LIMITED AIRLINES HOUSE 113, GURUDWARA RAKABGANJNEW DELHI-110001 DELHI
127	Air India Ltd	VT-ALS	BOEING 777 337 ER	345	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINES HOUSE 113, GURUDWARA RAKABGANJNEW DELHI-110001 DELHI
128	Air India Ltd	VT-ALT	BOEING 777 337 ER	345	2010	Scheduled Passenger	AIR INDIA LIMITED AIRLINES HOUSE 113, GURUDWARA RAKABGANJNEW DELHI-110001 DELHI
129	Air India Ltd	VT-EYL	AIRBUS A320	146	1994	Scheduled Passenger	ORIX AVIATION SYSTEM LIMITED AIG CENTRE, INTERNATIONAL FINANCIAL CENTRE, NORTHWAL DUBLIN, IRELAND
130	Air India Ltd	VT-ALE	BOEING 777 337 ER	241	2008	Scheduled Passenger	M/S FOUR LION LLC DELAWARE SPV C/O WILLMINGTON TRUST CO, RODNEY SQUARE NORTH, 1100 NORTH MKT STREET, WELMINGTON DELWARE
131	Air India Ltd	VT-IWA	AIRBUS A330	279	2000	Scheduled Passenger	YAMASA MOON LEASE CO. LTD 6-7, NOZAKI CHO KITA-KU, OSAKA JAPAN

132	Air India Ltd	VT-EVA	BOEING 747-437	410	1996	Scheduled Passenger	VEENA LEASING LTD CLARENDON HOUSE, CHURCH S HAMILTON HM 11, BERMUDA
133	Air India Ltd	VT-EVB	BOEING 747-437	410	1996	Scheduled Passenger	VEENA LEASING LTD CLARENDON HOUSE, CHURCH S HAMILTON HM 11, BERMUDA
134	Airline Allied Services Ltd	VT-RJD	CRJ700	70	2002	Scheduled Passenger	MACQUARIE EQUIPMENT LEASING FUND, LLC 225 FRANKLIN STREET, 17TH FLOOR, SUITE 1700 BOSTON MA 02110, USA BOSTON
135	Airline Allied Services Ltd	VT-RJE	CRJ700	73	2001	Scheduled Passenger	RBS AEROSPACE LTD 3RD FLOOR 1 GEORGE QUAY PLAZA GEORGE QUAY DUBLIN 2
136	Airline Allied Services Ltd	VT-RJC	CRJ700	68	2002	Scheduled Passenger	GLADIATOR LEASING LIMITED 72 REGENT HOUSE, BISAZZA STREET SLIEMA SL 15, ALTA ALTA
137	Airline Allied Services Ltd	VT-EGF	BOEING 737-200		1980	Scheduled Cargo	INDIAN AIRLINES LIMITED AIRLINES HOUSE 113, RKB ROAD NEW DELHI
138	Airline Allied Services Ltd	VT-EGG	BOEING 737-200		1980	Scheduled	INDIAN AIRLINES LIMITED AIRLINES HOUSE 113, RKB ROAD NEW DELHI
139	Airline Allied Services Ltd	VT-EGH	BOEING 737-200	119	1981	Scheduled Passenger	INDIAN AIRLINES LIMITED AIRLINES HOUSE 113, RKB ROAD NEW DELHI
140	Airline Allied Services Ltd	VT-EHF	BOEING 737-200	126	1982	Scheduled Passenger	INDIAN AIRLINES LIMITED AIRLINES HOUSE 113, RKB ROAD NEW DELHI
141	Airline Allied Services Ltd	VT-EHE	BOEING 737-200	126	1982	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
142	Airline Allied Services Ltd	VT-EHG	BOEING 737-200	126	1982	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
143	Airline Allied Services Ltd	VT-EHH	BOEING 737-200		1982	Scheduled Cargo	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI



144	Airline Allied Services Ltd	VT-EGI	BOEING 737-200	119	1981	Scheduled Cargo	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
145	Airline Allied Services Ltd	VT-EGJ	BOEING 737-200		1981	Scheduled	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
146	Airline Allied Services Ltd	VT-EGM	BOEING 737-200	126	1981	Scheduled	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
147	Airline Allied Services Ltd	VT-EGE	BOEING 737-200	119	1980	Scheduled Passenger	AIR INDIA LIMITED AIRLINE HOUSE 113, GURUDWARA RAKABGANJ ROAD, NEW DELHI
148	Airline Allied Services Ltd	VT-ABC	ATR 42-320	50	2003	Scheduled Passenger	MERINOS LEASING LIMITED, ISLE OF MAN FALCON CLIFF, PALACE ROAD DOUGLAS ISLE OF MAN BRITISH ISLES
149	Airline Allied Services Ltd	VT-ABD	ATR 42-320	48	1993	Scheduled Passenger	MERINOS LEASING LIMITED, ISLE OF MAN FALCON CLIFF, PALACE ROAD DOUGLAS ISLE OF MAN BRITISH ISLES
150	Airline Allied Services Ltd	VT-RJB	CRJ700	74	2005	Scheduled	AMENTUM AIRCRAFT LEASING NO. 2 LIMITED 1STROKES PLACE ST. STEPHANS GREEN DUBLIN2, IRELAND DUBLIN
151	Airline Allied Services Ltd	VT-ABF	ATR 42-320	48	1993	Scheduled Passenger	ATRIAM CAPITAL LIMITED 5TH FLOOR,6 GEORGE'S DESK IFSC, DUBLIN 1 IRELAND
152	Airline Allied Services Ltd	VT-ABE	ATR 42-320	48	1992	Scheduled Passenger	ATRIAM CAPITAL LIMITED 5TH FLOOR,6 GEORGE'S DESK IFSC, DUBLIN 1 IRELAND
153	Airline Allied Services Ltd	VT-ABB	ATR 42-320	48	1995	Scheduled Passenger	ATRIAM CAPITAL LIMITED 2ND FLOOR, GEORGE'S DOCK IFSC, DUBLIN IRELAND
154	Airline Allied Services Ltd	VT-ABA	ATR 42-320	48	1995	Scheduled Passenger	ATRIAM CAPITAL LIMITED 2ND FLOOR, GEORGE'S DOCK IFSC, DUBLIN IRELAND

155	Blue Dart Aviation Ltd	VT-BDG	BOEING 737-200		1980	Scheduled Cargo	INFRASTRUTURE LEASING AND FINANCIAL SERVICES LTD MAHINDRA TOWERS, 4TH FLOO DR. G. M. BHOSALE MARG, W MUMBAI
156	Blue Dart Aviation Ltd	VT-BDJ	BOEING 757-200		1989	Scheduled	DHL AVIATION (NETHERLANDS) BV ANCHORAGELAAN 32, 1118 LD SCHIPHOL THE NETHERLANDS NETHERLANDS
157	Blue Dart Aviation Ltd	VT-BDK	BOEING 757-200	0	1989	Scheduled	DHL AVIATION (NETHERLANDS) BV ANCHORAGELAAN 32, 1118 LD SCHIPHOL THE NETHERLANDS NETHERLANDS
158	Blue Dart Aviation Ltd	VT-BDN	BOEING 757-200	6	1992	Scheduled	DHL AVIATION (NETHERLANDS) BV ANCHORAGELAAN 32, 1118 LD SCHIPHOL THE NETHERLANDS NETHERLANDS
159	Blue Dart Aviation Ltd	VT-BDM	BOEING 757-200		1995	Scheduled	DHL AVIATION (NETHERLANDS) BV ANCHORAGELAAN 32, 1118 LD SCHIPHOL THE NETHERLANDS NETHERLANDS
160	Blue Dart Aviation Ltd	VT-BDI	BOEING 737-200		1985	Scheduled Cargo	BLUE DART EXPRESS LTD LUMBINI PALACE, 4, TAJPAL VILE PARLE (E) BOMBAY
161	Blue Dart Aviation Ltd	VT-BDH	BOEING 737-200		1988	Scheduled Cargo	BLUE DART EXPRESS LTD LUMBINI PALACE, 4, TAJPAL VILE PARLE (E) BOMBAY
162	Deccan Aviation Ltd	VT-VJD	AIRBUS A320			Scheduled	
163	Deccan Cargo & Express Logistics Pvt Ltd	VT-DEA	ATR		1995	Scheduled	DECCAN CARGO & EXPRESS LOGISTICS PVT LTD EMBASSEY SQUARE 148, INFANTRY RAOD BANGALORE-560001 BANGALORE
164	Deccan Cargo & Express Logistics Pvt Ltd	VT-DEB	ATR		1995	Scheduled	DECCAN CARGO & EXPRESS LOGISTICS PVT LTD EMBASSEY SQUARE 148, INFANTRY RAOD BANGALORE-560001 BANGALORE

165	Go Airlines (India) Pvt Ltd	VT-WAH	AIRBUS A320	180	2008	Scheduled Passenger	CRESCENTLEASING 1 LTD AVIATION HOUSE SHANNON, CO.CLARE IRELAND CO.CLARE
166	Go Airlines (India) Pvt Ltd	VT-WAI	AIRBUS A320	180	2009	Scheduled Passenger	CELESTIAL AVIATION TRADING 2 LIMITED AVIATION HOUSE, SHANNON CO. CLARE, IRELAND IRELAND
167	Go Airlines (India) Pvt Ltd	VT-WAJ	AIRBUS A320	180	2009	Scheduled Passenger	CELESTIAL ECA TRADING 2 LIMITED AVIATION HOUSE, SHANNON CO. CLARE, IRELAND IRELAND
168	Go Airlines (India) Pvt Ltd	VT-WAG	AIRBUS A320	180	2008	Scheduled Passenger	GPA GROUP PLC IRELAND GPA HOUSE, SHANNON IRELAND
169	Go Airlines (India) Pvt Ltd	VT-WAF	AIRBUS A320	180	2007	Scheduled Passenger	RBS AEROSPACE LTD 3RD FLOOR 1 GEORGE QUAY PLAZA GEORGE QUAY DUBLIN 2
170	Go Airlines (India) Pvt Ltd	VT-WAE	AIRBUS A320	180	2007	Scheduled Passenger	ALC A 320 3256 LLC C/O AIR LEASE CORPORATION,2000, AVENUE OF THE STARS, SUIT 600N, LOS ANGELES, CALIFORNIA 900067, CALIFORNIA
171	Go Airlines (India) Pvt Ltd	VT-WAN	AIRBUS A320	180	2010	Scheduled Passenger	WARBA LTD MAPLES CORPORATE SERVICES LTD, P.O. BOX-309 UGLAND HOUSE, CAYMAN ISLAND CAYMAN ISLAND
172	Go Airlines (India) Pvt Ltd	VT-WAL	AIRBUS 320-214	180	2009	Scheduled Passenger	M/S WARBA LTD C/O MAPLES CORPORATE SERVICES LTD, PO BOX 309 GT UGLAND HOUSE, GEORGE TOWN GRAND CAYMEN CAYMEN ISLAND
173	Go Airlines (India) Pvt Ltd	VT-WAK	AIRBUS 320-214	180	2009	Scheduled Passenger	WARBA LTD MAPLES CORPORATE SERVICES LTD, P.O. BOX-309 UGLAND HOUSE, CAYMAN ISLAND CAYMAN ISLAND
174	Go Airlines (India) Pvt Ltd	VT-WAM	AIRBUS A320	180	2010	Scheduled Passenger	M/S WABRA LTD C/O MAPLES CORPORATE SERVICES LTD, PO BOX 309 GT UGLAND HOUSE, GEORGE TOWN GRAND CAYMEN CAYMEN ISLAND

175	Ibnterglobe Aviation Ltd(Indigo)	VT-INE	AIRBUS A320	180	2006	Scheduled Passenger	CELESTIAL AVIATION TRADING 9 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
176	Ibnterglobe Aviation Ltd(Indigo)	VT-IEC	AIRBUS A 321-232	180	2011	Scheduled Passenger	MCAP EUROPE LIMITED AIB INTERNATIONAL CENTRE, IFSC, DUBLIN 1, IRELAND IRELAND
177	Ibnterglobe Aviation Ltd(Indigo)	VT-INT	AIRBUS A320	180	2008	Scheduled Passenger	ALLCO LEASING (IGO NO.2) LTD AIB INTERNATIONAL CENTRE IFSC DUBLIN 1,REPUBLIC OF IRELAND DUBLIN
178	Ibnterglobe Aviation Ltd(Indigo)	VT-INY	AIRBUS A320	180	2009	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
179	Interglobe Aviation Ltd	VT-INX	AIRBUS A320	180	2008	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
180	Interglobe Aviation Ltd	VT-INU	AIRBUS A320	180	2008	Scheduled Passenger	ALLCO LEASING (IGO NO.2) LTD AIB INTERNATIONAL CENTRE IFSC DUBLIN 1,REPUBLIC OF IRELAND DUBLIN
181	Interglobe Aviation Ltd	VT-INV	AIRBUS A320	180	2008	Scheduled Passenger	ALLAVIATION LEASING (IGO NO 5) LTD AIRBUS INTERNATIONAL CENTRE IFSC DUBLIN
182	Interglobe Aviation Ltd	VT-INS	AIRBUS A320	180	2008	Scheduled Passenger	ALLAVIATION LEASING IGO NO 3 LTD AIB INTERNATIONAL, CENTRE IFSC,DUBLIN 1 REPUBLIC OF IRELAND DUBLIN
183	Interglobe Aviation Ltd	VT-INZ	AIRBUS A320	180	2009	Scheduled Passenger	AETHER AIRCRAFT 1 LIMITED BLOCK 1, BOOKERSTOWN HALL BOOTERSTOWN, CO. DUBLIN IRELAND IRELAND
184	Interglobe Aviation Ltd	VT-IEB	AIRBUS 320-232	180	2011	Scheduled Passenger	AVOLON AEROSPACE AOE 15 LIMITED THE OVAL, BUILDING 3, SHELBORNE ROAD BALLSBRIDGE DUBLIN 4, IRELAND IRELAND

185	Interglobe Aviation Ltd	VT-IGS	AIRBUS A320	180	2010	Scheduled Passenger	CRESCENT LEASING 5 LIMITED AVIATION HOUSE, SHANNON COUNTY CLARE , IRELAND IRELAND
186	Interglobe Aviation Ltd	VT-IGU	AIRBUS A320	180	2010	Scheduled Passenger	CRESCENT LEASING 10 LIMITED AVIATION HOUSE, SHANNON COUNTY CLARE , IRELAND IRELAND
187	Interglobe Aviation Ltd	VT-IGT	AIRBUS A320	180	2010	Scheduled Passenger	CRESENT LEASING 6 LIMITED AVIATION HOUSE, SHANNON, COUNTY CLARE, IRELAND IRELAND
188	Interglobe Aviation Ltd	VT-IEA	AIRBUS 320-232	180	2011	Scheduled Passenger	ORIX AVIATION SYSTEM LIMITED BOOTERSTOWN HALL, BOOTERSTOWN, Co. DUBLIN, IRELAND IRELAND
189	Interglobe Aviation Ltd	VT-IEH	AIRBUS 320-232		2011	Scheduled Passenger	HKAC LEASING (IGO No.6) LIMITED AIB INTERNATIONAL CENTRE I.F.S.C., DUBLIN 1 DUBLIN
190	Interglobe Aviation Ltd	VT-IEF	AIRBUS 320-232		2011	Scheduled Passenger	HKAC LEASING (IGO No.6) LIMITED AIB INTERNATIONAL CENTRE I.F.S.C., DUBLIN 1 DUBLIN
191	Interglobe Aviation Ltd	VT-IGK	AIRBUS A320	180	2010	Scheduled Passenger	INDIAER LEASING-1 LIMITED AIB INTERNATIONAL CENTRE IFSC DUBLIN
192	Interglobe Aviation Ltd	VT-IGL	AIRBUS A320	180	2010	Scheduled Passenger	INDIAER LEASING-1 LIMITED AIB INTERNATIONAL CENTRE IFSC DUBLIN
193	Interglobe Aviation Ltd	VT-IGH	AIRBUS A320	180	2009	Scheduled Passenger	INDIAER LEASING-1 LIMITED AIB INTERNATIONAL CENTRE IFSC DUBLIN
194	Interglobe Aviation Ltd	VT-IGI	AIRBUS A320	180	2009	Scheduled Passenger	INDIAER LEASING-1 LIMITED AIB INTERNATIONAL CENTRE IFSC DUBLIN
195	Interglobe Aviation Ltd	VT-IGJ	AIRBUS A320	180	2009	Scheduled Passenger	INDIAER LEASING-1 LIMITED AIB INTERNATIONAL CENTRE IFSC DUBLIN
196	Interglobe Aviation Ltd	VT-INC	AIRBUS A320	180	2006	Scheduled Passenger	CELESTIAL AVIATION TRADING 9 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND

197	Interglobe Aviation Ltd	VT-INQ	AIRBUS A330	180	2008	Scheduled Passenger	ALLCO LEASING (IGO NO.2) LTD AIB INTERNATIONAL CENTRE IFSC DUBLIN 1,REPUBLIC OF IRELAND DUBLIN
198	Interglobe Aviation Ltd	VT-INR	AIRBUS A320	180	2008	Scheduled Passenger	ALLAVIATION LEASING IGO NO 3 LTD AIB INTERNATIONAL, CENTRE IFSC,DUBLIN 1 REPUBLIC OF IRELAND DUBLIN
199	Interglobe Aviation Ltd	VT-INJ	AIRBUS A320	180	2007	Scheduled Passenger	MSN 3159 LEASING LIMITED WALKER HOUSE 87 MARY STREET, GEORGE TOWN GRAND CAYMAN KYI 9002 CAYMAN ISLANDS
200	Interglobe Aviation Ltd	VT-INO	AIRBUS A320	180	2007	Scheduled Passenger	MSN 3335 LEASING LIMITED WALKER HOUSE 87 MARY STREET, GEORGE TOWN GRAND CAYMAN KYI 9002 CAYMAN ISLANDS
201	Interglobe Aviation Ltd	VT-INK	AIRBUS A320	180	2007	Scheduled Passenger	LARE LEASING LIMITED 4230 ATLANTIC AVENUE, WEST PARK SHANNON, COUNTY CLARE, IRELAND COUNTY CLARE
202	Interglobe Aviation Ltd	VT-IGV	AIRBUS A320	180	2010	Scheduled Passenger	WHITE SKYE LEASING LIMITED 5 HARBOURMASTER PLACE, IFSC, DUBLIN 1, IRELAND IRELAND
203	Interglobe Aviation Ltd	VT-IGY	AIRBUS A320	180	2010	Scheduled Passenger	WHITE SKYE LEASING LIMITED 5 HARBOURMASTER PLACE, IFSC, DUBLIN 1, IRELAND IRELAND
204	Interglobe Aviation Ltd	VT-INL	AIRBUS A320	180	2007	Scheduled Passenger	LARE LEASING LIMITED 4230 ATLANTIC AVENUE, WEST PARK SHANNON, COUNTY CLARE, IRELAND COUNTY CLARE
205	Interglobe Aviation Ltd	VT-INI	AIRBUS A320	180	2007	Scheduled Passenger	MSN 3086 LEASING LIMITED WALKER HOUSE MARINE STREET, GEORGE TOWN GRAND CAYMAN KYI 9002 CAYMAN ISLAND

206	Interglobe Aviation Ltd	VT-INA	AIRBUS A320	180	2006	Scheduled Passenger	CELESTIAL AVIATION TRADING 9 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
207	Interglobe Aviation Ltd	VT-INB	AIRBUS A320	180	2006	Scheduled Passenger	CELESTIAL AVIATION TRADING 9 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
208	Interglobe Aviation Ltd	VT-IND	AIRBUS A320	180	2006	Scheduled Passenger	CELESTIAL AVIATION TRADING 9 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
209	Interglobe Aviation Ltd	VT-INF	AIRBUS A320	180	2006	Scheduled Passenger	CELESTIAL AVIATION TRADING 9 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
210	Interglobe Aviation Ltd	VT-IED	AIRBUS 320-232	180	2011	Scheduled Passenger	HKAC LEASING (IGO No.6) LIMITED AIB INTERNATIONAL CENTRE I.F.S.C., DUBLIN 1 DUBLIN
211	Interglobe Aviation Ltd	VT-IEE	AIRBUS 320-232	180	2011	Scheduled Passenger	ORIX AVIATION SYSTEMS LIMITED BOOTERSTOWN HALL , BOOTERSTOWN AVENUE, BOOTERSTOWN ,Co. DUBLIN, IRELAND IRELAND
212	Interglobe Aviation Ltd	VT-IEG	AIRBUS A320	180	2011	Scheduled Passenger	MCAP EUROPE LIMITED AIB INTERNATIONAL CENTRE, IFSC, DUBLIN 1, IRELAND IRELAND
213	Interglobe Aviation Ltd	VT-IGW	AIRBUS A320	180	2010	Scheduled Passenger	CRESCENT LEASING 7 LIMITED AVIATION HOUSE, SHANNON, COUNTY CLARE IRELAND IRELAND
214	Interglobe Aviation Ltd	VT-IGZ	AIRBUS A320	180	2010	Scheduled Passenger	CRESCENT LEASING 9 LIMITED AVIATION HOUSE, SHANNON, COUNTY CLARE IRELAND IRELAND
215	Interglobe Aviation Ltd	VT-IGX	AIRBUS A320	180	2010	Scheduled Passenger	AVOLON AEROSPACE AOE 4 LIMITED PO BOX 309, UGLAND HOUSE, GRAND CAYMAN KY1-1104, CAYMAN ISLANDS ISLANDS
216	Jet Airways (India) . Ltd	VT-JBT	BOEING 737-800	189	2005	Scheduled Passenger	CIT AEROSPACE INTERNATIONAL 3 GEORGES DOCK,IFSC, DUBLIN 1 IRELAND IRELAND

217	Jet Airways (India) . Ltd	VT-JCM	ATR 72-212A	62	2008	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN
218	Jet Airways (India) . Ltd	VT-JCP	ATR 72-212A	62	2008	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN
219	Jet Airways (India) . Ltd	VT-JCL	ATR 72-212A	62	2008	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN
220	Jet Airways (India) . Ltd	VT-JCQ	ATR 72-212A	62	2008	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN
221	Jet Airways (India) . Ltd	VT-JBF	BOEING 737-800	144	2008	Scheduled Passenger	DOLPHIN LEASING LIMITED WALKER HOUSE, 87 MARY STREET, GEORGE TOWN GRAND CAYMAN KYI 9002 CAYMAN ISLANDS
222	Jet Airways (India) . Ltd	VT-JBL	BOEING 737-800	189	2009	Scheduled Passenger	JET AIRWAYS (INDIA) LTD SM CENTRE, ANDHERI KURLA ANDHERI EAST, MUMBAI
223	Jet Airways (India) . Ltd	VT-JEK	BOEING 777 337 ER	312	2008	Scheduled Passenger	JIHB LIMITED 1 GUILD STREET IFSC DUBLIN1 DUBLIN1
224	Jet Airways (India) . Ltd	VT-JWJ	AIRBUS A330	220	2007	Scheduled Passenger	MOORGATE AIRCRAFT 2007 LTD 1 GUILD STREET IFSC DUBLIN 1
225	Jet Airways (India) . Ltd	VT-JBE	BOEING 737-800	144	2008	Scheduled Passenger	MCAP EUROPE LTD AIB INTERNATIONAL CENTRE INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1
226	Jet Airways (India) . Ltd	VT-JBP	BOEING 737-800	189	2009	Scheduled Passenger	PREMIER AIRCRAFT LEASING EX-IM 4 LIMITED 5 HARBOURMASTER PLACE I.F.S.C DUBLIN 1 IRELAND



227	Jet Airways (India) . Ltd	VT-JWP	AIRBUS A330	220	2008	Scheduled Passenger	INJET 300 AIRCRAFT LEASING CO LTD C/O MAPLES FINANCE LTD PO BOX 1093 QUEENS GATE HOUSE CAYMAN ISLANDS
228	Jet Airways (India) . Ltd	VT-JWQ	AIRBUS A330	220	2008	Scheduled Passenger	INJET 300 AIRCRAFT LEASING CO LTD 2 C/O MAPLES FINANCE LTD,PO BOX 1093 QUEENS GATE HOUSE,113 SOUTH CHURCH,GEORGE TOWN CAYMAN ISLANDS
229	Jet Airways (India) . Ltd	VT-JCW	ATR 72-212A	68	2010	Scheduled Passenger	INJET LEASING COMPANY LIMITED 5 HARBOURMASTER PLACE, INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND IRELAND
230	Jet Airways (India) . Ltd	VT-JCR	ATR 72-212A	68	2010	Scheduled Passenger	INJET LEASING COMPANY LIMITED 5 HARBOURMASTER PLACE, INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND IRELAND
231	Jet Airways (India) . Ltd	VT-JCS	ATR 72-212A	68	2010	Scheduled Passenger	INJET LEASING COMPANY LIMITED 5 HARBOURMASTER PLACE, INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND IRELAND
232	Jet Airways (India) . Ltd	VT-JCT	ATR 72-212A	68	2010	Scheduled Passenger	INJET LEASING COMPANY LIMITED 5 HARBOURMASTER PLACE, INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND IRELAND
233	Jet Airways (India) . Ltd	VT-JCU	ATR 72-212A	68	2010	Scheduled Passenger	INJET LEASING COMPANY LIMITED 5 HARBOURMASTER PLACE, INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND IRELAND
234	Jet Airways (India) . Ltd	VT-JCV	ATR 72-212A		2010	Scheduled Passenger	INJET LEASING COMPANY LIMITED 5 HARBOURMASTER PLACE, INTERNATIONAL FINANCIAL SERVICES CENTRE DUBLIN 1, IRELAND IRELAND

235	Jet Airways (India) . Ltd	VT-JBH	BOEING 737- 800	144	2009	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 30, NORTH WALL QUAY, DUBLIN 1, IRELAND IRELAND IRELAND
236	Jet Airways (India) . Ltd	VT-JWM	AIRBUS A330	220	2008	Scheduled Passenger	FLEET IRELAND AIRCRAFT LEASE 2007-A LTD CUSTOM HOUSE PLAZA BLOCK 6 IFSC DUBLIN 1
237	Jet Airways (India) . Ltd	VT-JBK	BOEING 737- 800	189	2009	Scheduled Passenger	SHELL MAKER LEASING LLC WELLS FARGO DELAWARE TRUST COMPANY 919 ,USA USA
238	Jet Airways (India) . Ltd	VT-JWH	AIRBUS A330	220	2007	Scheduled Passenger	
239	Jet Airways (India) . Ltd	VT-JBB	BOEING 737- 800	150	2007	Scheduled Passenger	
240	Jet Airways (India) . Ltd	VT-JEG	BOEING 777 337 ER	312	2007	Scheduled Passenger	
241	Jet Airways (India) . Ltd	VT-JGW	BOEING 737- 800	150	2007	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2007 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
242	Jet Airways (India) . Ltd	VT-JGX	BOEING 737- 75R	118	2007	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2007 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
243	Jet Airways (India) . Ltd	VT-JGU	BOEING 737- 800	150	2007	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2007 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001

244	Jet Airways (India) . Ltd	VT-JGV	BOEING 737- 800	189	2007	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2007 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
245	Jet Airways (India) . Ltd	VT-JGT	BOEING 737- 800	189	2006	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2006 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
246	Jet Airways (India) . Ltd	VT-JGQ	BOEING 737- 800	150	2006	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2006 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
247	Jet Airways (India) . Ltd	VT-JGR	BOEING 737- 800	126	2006	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2006 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
248	Jet Airways (India) . Ltd	VT-JGS	BOEING 737- 800	150	2006	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2006 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
249	Jet Airways (India) . Ltd	VT-JCJ	ATR 72-212A	62	2007	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN
250	Jet Airways (India) . Ltd	VT-JCK	ATR 72-212A	62	2007	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN

251	Jet Airways (India) . Ltd	VT-JGZ	BOEING 737- 76N	118	2007	Scheduled Passenger	CELESTIAL ECA TRADING 2 LIMITED AVIATION HOUSE, SHANNON CO. CLARE, IRELAND IRELAND
252	Jet Airways (India) . Ltd	VT-JGL	BOEING 737- 76N	124	2003	Scheduled Passenger	CELESTIAL ECA TRADING 2 LIMITED AVIATION HOUSE, SHANNON CO. CLARE, IRELAND IRELAND
253	Jet Airways (India) . Ltd	VT-JGE	BOEING 737- 800	175	2004	Scheduled Passenger	CELESTIAL AVIATION TRADING 1 LTD,AVIATION HOUSE AVIATION HOUSE, SHANNON, COUNTRY CLARE,IRELAND CELESTIAL
254	Jet Airways (India) . Ltd	VT-JGH	BOEING 737- 800	169	2001	Scheduled	CELESTIAL AVIATION TRADING 1 LTD,AVIATION HOUSE AVIATION HOUSE, SHANNON, COUNTRY CLARE,IRELAND CELESTIAL
255	Jet Airways (India) . Ltd	VT-JGJ	BOEING 737- 800	175	2001	Scheduled Passenger	CELESTIAL AVIATION TRADING 1 LTD,AVIATION HOUSE AVIATION HOUSE, SHANNON, COUNTRY CLARE,IRELAND CELESTIAL
256	Jet Airways (India) . Ltd	VT-JCF	ATR 72-212A	62	2001	Scheduled Passenger	AERGO 72 LIMITED C/O WALKERS SPV LTD, WALKER HOUSE,87 MARY STREET GEORGETOWN GRAND CAYMEN
257	Jet Airways (India) . Ltd	VT-JWE	AIRBUS A330	226	2007	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BLVD STE 2400, CA 90404 LOS ANGES
258	Jet Airways (India) . Ltd	VT-JWK	AIRBUS A330	220	2007	Scheduled Passenger	MOORGATE AIRCRAFT 2007 LTD 1 GUILD STREET IFSC DUBLIN 1
259	Jet Airways (India) . Ltd	VT-JCD	ATR 72-212A	64	2000	Scheduled Passenger	PENTAVANA LIMITED FALCON CLIFF, PALACE ROAD DOUGLAS ISLE OF MAN
260	Jet Airways (India) . Ltd	VT-JGB	BOEING 737- 75R	126	2003	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS

261	Jet Airways (India) . Ltd	VT-JGC	BOEING 737- 900	170	2003	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
262	Jet Airways (India) . Ltd	VT-JGF	BOEING 737- 800	140	2005	Scheduled Passenger	FALAK FIN ELEVEN LTD MB & H CORPORATE SERVICES LTD, MAREVA HOUSE, 4 GEORGE STREET, NASSAU, BAHAMAS NASSU
263	Jet Airways (India) . Ltd	VT-JWF	AIRBUS A330		2007	Scheduled Passenger	FLEET IRELAND AIRCRAFT LEASE 2007-A LTD CUSTOM HOUSE PLAZA BLOCK 6 IFSC DUBLIN 1
264	Jet Airways (India) . Ltd	VT-JWG	AIRBUS A330	375	2007	Scheduled Passenger	FLEET IRELAND AIRCRAFT LEASE 2007-A LTD CUSTOM HOUSE PLAZA BLOCK 6 IFSC DUBLIN 1
265	Jet Airways (India) . Ltd	VT-JGP	BOEING 737- 800	189	2006	Scheduled	WILMINGTON TRUST CO. 1 RODNEY SQR. NORTH WILMINGTON DELAWARE, USA
266	Jet Airways (India) . Ltd	VT-JGG	BOEING 737- 800	140	2005	Scheduled	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
267	Jet Airways (India) . Ltd	VT-JBD	BOEING 737- 800	150	2007	Scheduled Passenger	RBS AEROSPACE LTD IFSC HOUSE IFSC, DUBLIN 1 IRELAND DUBLIN
268	Jet Airways (India) . Ltd	VT-JBC	BOEING 737- 800	148	2007	Scheduled Passenger	BANK OF UTAH 200E.SOUTH TEMPLE ,SUITE 210,SALT LAKE CITY UT 84111, USA UTAH
269	Jet Airways (India) . Ltd	VT-JEH	BOEING 777 337 ER	312	2007	Scheduled Passenger	JIHB LIMITED 1 GUILD STREET IFSC DUBLIN1 DUBLIN1
270	Jet Airways (India) . Ltd	VT-JNL	BOEING 737- 800	154	1999	Scheduled Passenger	INJET 800 ACFT LEASING CO LTD C/O MAPLES FINANCE LTD PO BOX 1093GT QUEENS GATE GEORGE TOWN GRAND CAYMAN
271	Jet Airways (India) . Ltd	VT-JNN	BOEING 737- 800	154	2000	Scheduled Passenger	INJET 800 ACFT LEASING CO LTD C/O MAPLES FINANCE LTD PO BOX 1093GT QUEENS GATE GEORGE TOWN GRAND CAYMAN

272	Jet Airways (India) . Ltd	VT-JWD	AIRBUS A330	226	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 30, NORTH WALL QUAY, DUBLIN 1, IRELAND IRELAND IRELAND
273	Jet Airways (India) . Ltd	VT-JGA	BOEING 737- 800	154	2002	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
274	Jet Airways (India) . Ltd	VT-JNZ	BOEING 737- 800	154	2002	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
275	Jet Airways (India) . Ltd	VT-JNU	BOEING 737- 75R	122	2001	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
276	Jet Airways (India) . Ltd	VT-JNV	BOEING 737- 75R	122	2001	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
277	Jet Airways (India) . Ltd	VT-JNR	BOEING 737- 800	154	2001	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
278	Jet Airways (India) . Ltd	VT-JNW	BOEING 737- 75R	112	2001	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
279	Jet Airways (India) . Ltd	VT-JNX	BOEING 737- 800	154	2002	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS
280	Jet Airways (India) . Ltd	VT-JNY	BOEING 737- 800	154	2002	Scheduled Passenger	NORTH AMERICAN AIRCRAFT HIRE CO. LTD CALEDONIAN BANK & TRUST L CALEDONIAN HOUSE,PO 1043, CAYMAN ISLANDS

281	Jet Airways (India) . Ltd	VT-JCC	ATR 72-212A	64	1999	Scheduled Passenger	PENTAVANA LIMITED FALCON CLIFF, PALACE ROAD DOUGLAS ISLE OF MAN
282	Jet Airways (India) . Ltd	VT-JCB	ATR 72-212A	69	1999	Scheduled Passenger	PENTAVANA LIMITED FALCON CLIFF, PALACE ROAD DOUGLAS ISLE OF MAN
283	Jet Airways (India) . Ltd	VT-JCA	ATR 72-212A	64	1999	Scheduled Passenger	PENTAVANA LIMITED FALCON CLIFF, PALACE ROAD DOUGLAS ISLE OF MAN
284	Jet Airways (India) . Ltd	VT-JWN	AIRBUS A330	220	2008	Scheduled Passenger	FLEET IRELAND AIRCRAFT LEASE 2007-A LTD CUSTOM HOUSE PLAZA BLOCK 6 IFSC DUBLIN 1
285	Jet Airways (India) . Ltd	VT-JGM	BOEING 737- 800	154	2002	Scheduled Passenger	CELESTIAL AVIATION TRADING 27 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
286	Jet Airways (India) . Ltd	VT-JGN	BOEING 737- 800 NG (86Q)	154	2002	Scheduled Passenger	CELESTIAL AVIATION TRADING 27 LTD AVIATION HOUSE SHANNON, COUNTRY CLARE IRELAND
287	Jet Airways (India) . Ltd	VT-JGY	BOEING 737- 700	118	2007	Scheduled Passenger	DELAWARE AIRCRAFT HIRE 2007 LLC WILMINGTON TRUST COMPANY RODNEY SQUARE NORTH 1100 NORTH MARKET STREET WILMINGTON WILMINGTON DELAWARE 19890-0001
288	Jet Airways (India) . Ltd	VT-JCN	ATR 72-212A	62	2008	Scheduled Passenger	CONSTELLATION AIRCRAFT LEASING LIMITED 6TH FLOOR, SOUTH BANK HOUSE, BARROW STREET DUBLIN 4, IRELAND DUBLIN
289	Jet Airways (India) . Ltd	VT-JNJ	BOEING 737- 800	154	1999	Scheduled Passenger	AWAS IRELAND LEASING TWO LIMITED 4TH FLOOR BLOCK B RIVERSIDE IV SIR JOHN REGERSONS QUAY DUBLIN2
290	Jet Airways (India) . Ltd	VT-JNM	BOEING 737- 800	154	2000	Scheduled Passenger	AWAS IRELAND LEASING TWO LIMITED 4TH FLOOR BLOCK B RIVERSIDE IV SIR JOHN REGERSONS QUAY DUBLIN2

291	Jet Airways (India) . Ltd	VT-JNS	BOEING 737- 7Q8 AIRCRAFT	122	2001	Scheduled Passenger	C/O ANSETT WORLDWIDE AVIATION SERVICES, INC 445 PARK AVENUE, 20TH FLO NEW YORK 10022 NEW YORK
292	Jet Airways (India) . Ltd	VT-JCG	ATR 72-212A	62	2001	Scheduled Passenger	AERGO 72 LIMITED C/O WALKERS SPV LTD, WALKER HOUSE,87 MARY STREET GEORGETOWN GRAND CAYMEN
293	Jet Airways (India) . Ltd	VT-JCH	ATR 72-212A	67	2001	Scheduled Passenger	AERGO 72 LIMITED C/O WALKERS SPV LTD, WALKER HOUSE,87 MARY STREET GEORGETOWN GRAND CAYMEN
294	Jet Airways (India) . Ltd	VT-JNG	BOEING 737- 71Q	122	1998	Scheduled Passenger	AIRCRAFT MSN 29045 LLC AIRCRAFTLE ADVISOR LLC, 300 FIRST STAMFORD PLACE, 5TH FLOOR STAMFORD CT-06902
295	Jet Airways (India) . Ltd	VT-JNH	BOEING 737- 71Q	122	1999	Scheduled Passenger	AIRCRAFT MSN 29046 LLC AIRCRAFTLE ADVISOR LLC, 300 FIRST STAMFORD PLACE, 5TH FLOOR STAMFORD CT-06902
296	Jet Airways (India) . Ltd	VT-JGD	BOEING 737- 900	170	2003	Scheduled Passenger	WASHINGTON LEASE CO. LTD MARY STREET, PO BOX 908GT GEORGE TOWN, GRAND CAYMAN MAN ISLANDS
297	Jet Airways (India) . Ltd	VT-JBN	BOEING 737- 800	189	2009	Scheduled Passenger	PREMIER AIRCRAFT LEASING (EXIM)3 LTD 5 HARBOUR MASTER PLACE IFSC DUBLIN
298	Jet Airways (India) . Ltd	VT-JBM	BOEING 737- 800	189	2009	Scheduled Passenger	PREMIER AIRCRAFT LEASING (EXIM)3 LTD 5 HARBOUR MASTER PLACE IFSC DUBLIN
299	Jet Airways (India) . Ltd	VT-JBS	BOEING 737- 800	189	2010	Scheduled Passenger	PACIFIC TRIANGLE LEASING 2 LTD WALKER SPV LTD, WALKER HOUSE,87 MARY STREET, GEORGE TOWN, GRAND CAYMAN,KY 1-9002, CAYMAN ISLAND CAYMAN ISLANDS



300	Jet Airways (India) . Ltd	VT-JBQ	BOEING 737- 800	189	2010	Scheduled Passenger	PACIFIC TRIANGLE LEASING 2 LTD WALKER SPV LTD, WALKER HOUSE,87 MARY STREET, GEORGE TOWN, GRAND CAYMAN,KY 1-9002, CAYMAN ISLAND CAYMAN ISLANDS
301	Jet Airways (India) . Ltd	VT-JBR	BOEING 737- 800	189	2010	Scheduled Passenger	PACIFIC TRIANGLE LEASING 2 LTD WALKER SPV LTD, WALKER HOUSE,87 MARY STREET, GEORGE TOWN, GRAND CAYMAN,KY 1-9002, CAYMAN ISLAND CAYMAN ISLANDS
302	Jet Airways (India) . Ltd	VT-JBG	BOEING 737- 800	144	2008	Scheduled Passenger	PENGUIN LEASING LIMITED WALKER HOUSE, 87 MARRY STREET, GEORGE TOWN GRAND CAYMAN KYI-9002, CAYMAN ISLAND WEST INDIES
303	Jet Airways (India) . Ltd	VT-JBJ	BOEING 737- 800	144	2009	Scheduled Passenger	SAN CLEMENTE LEASING LLC C/O WELLS FARGO DELAWARE TRUST CO 919 NORTH MARKET STREET SUITE 1600WELMINGTON DUBLIN
304	Jet Airways (India). Ltd	VT-JGK	BOEING 737- 800	175	2001	Scheduled Passenger	CELESTIAL AVIATION TRADING 1 LTD,AVIATION HOUSE AVIATION HOUSE, SHANNON, COUNTRY CLARE,IRELAND CELESTIAL
305	Jet Airways (India). Ltd	VT-JWL	AIRBUS A330	220	2008	Scheduled Passenger	MOORGATE AIRCRAFT 2007 LTD 1 GUILD STREET IFSC DUBLIN 1
306	Jet Lite (India) Ltd	VT-JLG	BOEING 737- 700	149	2004	Scheduled Passenger	BOC AVIATION (IRELAND) LIMITED RIVESIDE ONE, SIR JOHN ROGERSONS QUAY DUBLIN 2, REPUBLIC OF IRELAND IRELAND
307	Jet Lite (India) Ltd	VT-JLC	BOEING 737- 800 NG (86Q)	144	1998	Scheduled Passenger	INJET700 AIRCRAFT LEASING COMPANY PO BOX 1093 GT, BOUNDARY HALL,CRICKET SQUARE, GRAND CAYMAN,KY1-1102 CAYMAN ISLANDS

308	Jet Lite (India) Ltd	VT-JLD	BOEING 737-800 NG (86Q)	149	1998	Scheduled	INJET700 AIRCRAFT LEASING COMPANY PO BOX 1093 GT, BOUNDARY HALL, CRICKET SQUARE, GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS
309	Jet Lite (India) Ltd	VT-SJA	BOEING 737-700	128	2005	Scheduled Passenger	WELLS FARGO BANK NORTHWEST NATIONAL ASSOCI 299, SOUTH MAIN STREET, SALT LAKE CITY, UTAH
310	Jet Lite (India) Ltd	VT-SIZ	BOEING 737-700	128	2005	Scheduled Passenger	WELLS FARGO BANK NORTH WEST NATIONAL ASSOCIATION C/O BOULLIOUN AVIATION INC BELLEVUE WASHINGTON
311	Jet Lite (India) Ltd	VT-SIJ	BOEING 737-800	168	1999	Scheduled Passenger	TRIM LEASING CO. LTD, 4-11, HIGASHI SHINAGAWA 2-CHOME CHIYODA-KU, TOKYO, TRUSTEE CREDIT LYONNAIS JAPAN
312	Jet Lite (India) Ltd	VT-SJF	BOEING 737-800	179	1999	Scheduled Passenger	UNDELL LIMITED WEST PIER, DUN LAOGHAIRE, COUNTY DUBLIN, IRELAND COUNTY DUBLIN
313	Jet Lite (India) Ltd	VT-SIK	BOEING 737-800	168	1999	Scheduled Passenger	ACG TRUST 29050 299 SOUTH MAIN STREET, MAC U 1228-120, SALT LAKE UTAH SALT LAKE CITY, UTAH
314	Jet Lite (India) Ltd	VT-SIU	BOEING 737-700	126	1999	Scheduled Passenger	BAVARIA INTERNATIONAL AIRCRAFT LEASING GMBH DENNINGER STR. 169, 81925 MUNICH, GERMANY
315	Jet Lite (India) Ltd	VT-SIV	BOEING 737-700	126	1999	Scheduled Passenger	BAVARIA INTERNATIONAL AIRCRAFT LEASING GMBH DENNINGER STR. 169, 81925 MUNICH, GERMANY
316	Jet Lite (India) Ltd	VT-SJJ	BOEING 737-800	189	2006	Scheduled Passenger	BAVARIA INTERNATIONAL AIRCRAFT LEASING GMBH DENNINGER STR. 169, 81925 MUNICH, GERMANY
317	Jet Lite (India) Ltd	VT-SJI	BOEING 737-800	189	2006	Scheduled Passenger	BAVARIA INTERNATIONAL AIRCRAFT LEASING GMBH DENNINGER STR. 169, 81925 MUNICH, GERMANY
318	Jet Lite (India) Ltd	VT-JLB	BOEING 737-700	144	2002	Scheduled Passenger	ETERNITY AVIATION LTD 70 JOHN ROGERSON QUAY DUBLIN2

319	Jet Lite (India) Ltd	VT-SJG	BOEING 737-800	153	2006	Scheduled Passenger	INTERNATIONAL LEASE AND FINANCE CORPORATION 1999 AVENUE OF THE STARS 39TH FLOOR, LOS ANGELES CA90067,USA
320	Jet Lite (India) Ltd	VT-SJH	BOEING 737-800	153	2006	Scheduled Passenger	INTERNATIONAL LEASE AND FINANCE CORPORATION 1999 AVENUE OF THE STARS 39TH FLOOR, LOS ANGELES CA90067,USA
321	Jet Lite (India) Ltd	VT-JLA	BOEING 737-700	149	2004	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BLVD STE 2400, CA 90404 LOS ANGELES
322	Jet Lite (India) Ltd	VT-JLE	BOEING 737-800	186	2004	Scheduled Passenger	RBS AEROSPACE LTD IFSC HOUSE IFSC, DUBLIN 1 IRELAND DUBLIN
323	Jet Lite (India) Ltd	VT-JLF	BOEING 737-800 NG (86Q)	186	2004	Scheduled Passenger	RBS AEROSPACE LTD IFSC HOUSE IFSC, DUBLIN 1 IRELAND DUBLIN
324	Kingfisher Airlines Ltd	VT-KAI	ATR 72-212A	66	2007	Scheduled Passenger	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
325	Kingfisher Airlines Ltd	VT-KAR	ATR 72-212A	66	2008	Scheduled Passenger	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
326	Kingfisher Airlines Ltd	VT-KAO	ATR 72-212A	66	2007	Scheduled	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
327	Kingfisher Airlines Ltd	VT-KAD	ATR 72-212A	66	2006	Scheduled Passenger	KF AERO 37 PALACE DU MARCHE SAINT HONORE 75001 PARIS

328	Kingfisher Airlines Ltd	VT-KAM	ATR 72-212A	66	2007	Scheduled	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
329	Kingfisher Airlines Ltd	VT-KAJ	ATR 72-212A	66	2007	Scheduled Passenger	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
330	Kingfisher Airlines Ltd	VT-KAN	ATR 72-212A	66	2007	Scheduled	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
331	Kingfisher Airlines Ltd	VT-KAA	ATR 72-212A	66	2006	Scheduled Passenger	KF AERO 37 PALACE DU MARCHE SAINT HONORE 75001 PARIS
332	Kingfisher Airlines Ltd	VT-KAB	ATR 72-212A	66	2006	Scheduled Passenger	KF AERO 37 PALACE DU MARCHE SAINT HONORE 75001 PARIS
333	Kingfisher Airlines Ltd	VT-KFF	AIRBUS A320	174	2005	Scheduled Passenger	JOHANNESBURG LIMITED RIVERSIDE ONE SIR JOHN ROGERSONS QUAY DUBLIN 2
334	Kingfisher Airlines Ltd	VT-KFV	AIRBUS A320	174	2007	Scheduled Passenger	INTERNATIONAL LEASE AND FINANCE CORP. USA 1999, AVENUE OF THE STARS 39TH FLOOR, LOS ANGELES, CA 90067
335	Kingfisher Airlines Ltd	VT-KFX	AIRBUS A320	174	2007	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BLVD STE 2400, CA 90404 LOS ANGELES
336	Kingfisher Airlines Ltd	VT-KFW	AIRBUS A 321-232	199	2007	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 30, NORTH WALL QUAY, DUBLIN 1, IRELAND IRELAND IRLAND

337	Kingfisher Airlines Ltd	VT-KFT	AIRBUS A320	174	2007	Scheduled Passenger	INTERNATIONAL LEASE AND FINANCE CORPORATION 1999 AVENUE OF THE STARS 39TH FLOOR, LOS ANGELES CA90067,USA
338	Kingfisher Airlines Ltd	VT-KFB	AIRBUS A320	174	2005	Scheduled	JB2443 INC C/O CORPORATION SERVICE COOMPANY, 2711 CENTERVILLE ROAD, SUITE 400, WILMINGTON, DELA WILMINGTON, DELAWARE
339	Kingfisher Airlines Ltd	VT-KFA	AIRBUS A320	174	2005	Scheduled Passenger	PARILEASE 37 PLACE DU MARCHE SAINT HONORE,75031 PARIS
340	Kingfisher Airlines Ltd	VT-KFN	AIRBUS A 321	151	2006	Scheduled Passenger	PAFCO 2916 INC FOUR EMBARCADERO CENTER 35TH FLOOR SAN FRANCISCO CA 94111
341	Kingfisher Airlines Ltd	VT-KFP	AIRBUS A 321	151	2006	Scheduled Passenger	PAFCO 2919 INC FOUR EMBARCADERO CENTER 35TH FLOOR SAN FRANCISCO CA 94111
342	Kingfisher Airlines Ltd	VT-KFS	AIRBUS A 321	199	2007	Scheduled	PAISLEY AIRCRAFT LEASING LTD WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN
343	Kingfisher Airlines Ltd	VT-KFL	AIRBUS A320	134	2006	Scheduled Passenger	DVB AVIATION FINANCE ASIA PTE LTD 77 ROBINSON ROAD, 30-02 SIA BUILDING 068896 SINGAPORE
344	Kingfisher Airlines Ltd	VT-KFM	AIRBUS A320	134	2006	Scheduled Passenger	DVB AVIATION FINANCE ASIA PTE LTD 77 ROBINSON ROAD, 30-02 SIA BUILDING 068896 SINGAPORE
345	Kingfisher Airlines Ltd	VT-KFJ	AIRBUS A319	144	2006	Scheduled Passenger	BOC AVIATION PTE LTD 8 SHENTON WAY,#18-01 SINGAPORE-068811 SINGAPORE
346	Kingfisher Airlines Ltd	VT-KFI	AIRBUS A319	144	2005	Scheduled Passenger	MOLYNEUX HOUSE BRIDE STREET DUBLIN 8
347	Kingfisher Airlines Ltd	VT-KFZ	AIRBUS A 321	178	2007	Scheduled Passenger	AWAS IRELAND LEASING THREE LIMITED RIVERSIDE I SIR JOHN REGERSONS QUAY DUBLIN2

348	Kingfisher Airlines Ltd	VT-KFY	AIRBUS A 321	178	2007	Scheduled Passenger	AWAS IRELAND LEASING TWO LIMITED 4TH FLOOR BLOCK B RIVERSIDE IV SIR JOHN REGERSONS QUAY DUBLIN2
349	Kingfisher Airlines Ltd	VT-KAK	ATR 72-212A	66	2007	Scheduled	AVIONS DE TRANSPORT REGIONAL A GROUPEMENT D'INTERET ECONOMIQUE, 1 ALLEE PIERR NADOT, 31712 BLAGNAC CEDE FRANCE
350	Kingfisher Airlines Ltd	VT-KAL	ATR 72-212A	66	2007	Scheduled	AVIONS DE TRANSPORT REGIONAL A GROUPEMENT D'INTERET ECONOMIQUE, 1 ALLEE PIERR NADOT, 31712 BLAGNAC CEDE FRANCE
351	Kingfisher Airlines Ltd	VT-KAF	ATR 72-212A	66	2006	Scheduled Passenger	TP LEASING (CAYMAN) LTD WALKER HOUSE , 87 MARY STREET, GEOGE TOWN, GRAND CAYMAN KY 1 -9002 GRAND CAYMAN
352	Kingfisher Airlines Ltd	VT-KAE	ATR 72-212A	66	2006	Scheduled Passenger	TP LEASING (CAYMAN) LTD WALKER HOUSE , 87 MARY STREET, GEOGE TOWN, GRAND CAYMAN KY 1 -9002 GRAND CAYMAN
353	Kingfisher Airlines Ltd	VT-KFC	AIRBUS A320	174	2005	Scheduled Passenger	TANA AIRCRAFT LEASING LIMITED C/O WALKERS SPV , WALKER HOUSE, P.O.BOX 908GT,MARY GRAND CAYMAN
354	Kingfisher Airlines Ltd	VT-KFD	AIRBUS A320	174	2005	Scheduled Passenger	TRAPPER AIRCRAFT LEASING LTSD WALKERS SPV LIMITED. WALKERS HOUSE, MARYSTREET GRAND CAYMAN
355	Kingfisher Airlines Ltd	VT-KFQ	AIRBUS A 321	151	2006	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
356	Kingfisher Airlines Ltd	VT-KFK	AIRBUS A320	174	2006	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111

357	Kingfisher Airlines Ltd	VT-KFE	AIRBUS A320	174	2005	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
358	Kingfisher Airlines Ltd	VT-KFG	AIRBUS A320	174	2005	Scheduled	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
359	Kingfisher Airlines Ltd	VT-KFR	AIRBUS A 321	151	2006	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
360	Kingfisher Airlines Ltd	VT-KAG	ATR 72-500	66	2007	Scheduled Passenger	
361	Kingfisher Airlines Ltd	VT-KAH	ATR 72-212A	66	2007	Scheduled Passenger	VELING SACHEEDANAND LIMITED 2ND FLOOR,FAIRFAX HOUSE NO 21,MGR GONIN STREET PORT LOUIS
362	Kingfisher Airlines Ltd	VT-KFH	AIRBUS A319	144	2005	Scheduled Passenger	MOLYNEUX HOUSE,BRIDE STREET DUBLIN8
363	Kingfisher Airlines Ltd	VT-DKI	ATR 72-212A	72	2006	Scheduled Passenger	TURBO 72-500 LEASING LIMITED C/O MAPLES FINANCE LTD, PO BOX 1093, GI, QUEENS GATE, SOUTH CHURCH ST, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLAND
364	Kingfisher Airlines Ltd	VT-DKJ	ATR 72-212A	76	2006	Scheduled Passenger	TURBO 72-500 LEASING LIMITED C/O MAPLES FINANCE LTD, PO BOX 1093, GI, QUEENS GATE, SOUTH CHURCH ST, GEORGE TOWN, GRAND CAYMAN, CAYMAN ISLAND
365	Kingfisher Airlines Ltd	VT-DKA	ATR 72-500	72	2005	Scheduled Passenger	PLATEAU AVIATION LTD C/O INVESTEC TRUST (MAURITIUS) LTD 7 FLR MAURITIUS MAURITIUS
366	Kingfisher Airlines Ltd	VT-DKB	ATR 72-500	72	2005	Scheduled Passenger	PLATEAU AVIATION LTD C/O INVESTEC TRUST (MAURITIUS) LTD 7 FLR MAURITIUS MAURITIUS
367	Kingfisher Airlines Ltd	VT-DKV	AIRBUS A320	180	2006	Scheduled Passenger	ACG ACQUESTION (CAYMAN) 2645 LTD C/O WALKERS SPV LTD, WALKER HOUSE, MARY ST GEORGETOWN

368	Kingfisher Airlines Ltd	VT-DKU	AIRBUS A320	180	2006	Scheduled Passenger	ACG ACQUISITION (CAYMAN)2676 LTD WALKERS STB LTD, WALKERS HOUSE, MARRY ST, PB 908GT, GEORGE TOWN
369	Kingfisher Airlines Ltd	VT-ADU	AIRBUS A320	186	2006	Scheduled Passenger	ACG ACQUISITION (CAYMAN)2874 LTD WALKERS STB LTD, WALKER HOUSE, MARRY ST, PB 908 GT, GEORGE TOWN
370	Kingfisher Airlines Ltd	VT-DKS	AIRBUS A320	180	2006	Scheduled Passenger	CHAMELI AIRCRAFT LEASING LTD AERCAP HOUSE SHANNON COUNTY CLARE IRELAND
371	Kingfisher Airlines Ltd	VT-ADV	AIRBUS A320	180	2005	Scheduled Passenger	BOC AVIATION PTE LTD 8 SHENTON WAY,#18-01 SINGAPORE-068811 SINGAPORE
372	Kingfisher Airlines Ltd	VT-ADW	AIRBUS A320	180	2005	Scheduled Passenger	BOC AVIATION PTE LTD 8 SHENTON WAY,#18-01 SINGAPORE-068811 SINGAPORE
373	Kingfisher Airlines Ltd	VT-DKR	AIRBUS A320	180	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BLVD STE 2400, CA 90404 LOS ANGES
374	Kingfisher Airlines Ltd	VT-DKK	ATR 72-212A	72	2007	Scheduled Passenger	INDEC TURBO LEASING COMPANY C/O MAPLES FINANCE LIMITED, PO BOX 1093GT QUEENSGATE HOUSE CAYMAN ISLANDS
375	Kingfisher Airlines Ltd	VT-ADR	AIRBUS A320	180	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BLVD STE 2400, CA 90404 LOS ANGES
376	Kingfisher Airlines Ltd	VT-DNZ	AIRBUS A320	186	2006	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BLVD STE 2400, CA 90404 LOS ANGES
377	Kingfisher Airlines Ltd	VT-DKE	ATR 72-212A	72	2006	Scheduled Passenger	HUBLI AIRCRAFT LEASING LIMITED C/O MAPLES FINANCE LTD, PO NO.1093, QUEEN GATTE HOUSE GEORGE TOWN, GRAND CAYMAN



378	Kingfisher Airlines Ltd	VT-DKD	ATR 72-212A	72	2006	Scheduled Passenger	HUBLI AIRCRAFT LEASING LIMITED C/O MAPLES FINANCE LTD, PO NO.1093, QUEEN GATTE HOUSE GEORGE TOWN, GRAND CAYMAN
379	Kingfisher Airlines Ltd	VT-DKT	AIRBUS A320	180	2006	Scheduled Passenger	FIFI AIRCRAFT LEASING LTD AERCAP HOUSE SHANNON COUNTY CLARE IRELAND
380	Kingfisher Airlines Ltd	VT-VJL	AIRBUS A330	217	2008	Scheduled Passenger	SKUA LIMITED 33/41 LOWER MOUNT STREET DUBLIN
381	Kingfisher Airlines Ltd	VT-VJN	AIRBUS A330	217	2008	Scheduled Passenger	NIGHTJAR LIMITED 33,41 LOWER MOUNT STREET, DUBLIN 2, IRELAND IRELAND
382	Kingfisher Airlines Ltd	VT-VJO	AIRBUS A330	217	2008	Scheduled Passenger	MSN 939 LEASING LTD WALKER HOUSE MARINE STREET, GEORGE TOWN GRAND CAYMAN KYI 0991 CAYMAN ISLAND
383	Kingfisher Airlines Ltd	VT-VJP	AIRBUS A330	217	2008	Scheduled Passenger	MSN 946 LEASING LTD WALKER HOUSE 87, MARINE STREET, GEORGE TOWN GRAND CAYMAN KYI 0991 CAYMAN ISLAND
384	Kingfisher Airlines Ltd	VT-ADK	ATR 42 500	48	2001	Scheduled Passenger	KINGFISHER AIRLINES LTD UB TOWER LEVEL 12 UB CITY 24 VITTAL MALLYA BANGALORE
385	Kingfisher Airlines Ltd	VT-DKH	ATR 72-212A	72	2007	Scheduled Passenger	KINGFISHER AIRLINES LTD UB TOWER LEVEL 12 UB CITY 24 VITTAL MALLYA BANGALORE
386	Kingfisher Airlines Ltd	VT-ADJ	ATR 42 500	48	2000	Scheduled Passenger	KINGFISHER AIRLINES LTD UB TOWER LEVEL 12 UB CITY 24 VITTAL MALLYA BANGALORE
387	Kingfisher Airlines Ltd	VT-KAP	ATR 72-212A	63	2008	Scheduled Passenger	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE, 113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND

388	Kingfisher Airlines Ltd	VT-KAQ	ATR 72-212A	66	2008	Scheduled Passenger	KF TURBO LEASING LIMITED MAPLES FINANCE LIMITED PO BOX 1093GT QUEENSGATE HOUSE,113 SOUTH CHURCH STREET GEORGE TOWN CAYMAN ISLAND
389	Lufthansa Cargo India Ltd	VT-LCI	BOEING 727-243	0	1991	Scheduled Cargo	LAL AIRCRAFT LEASING PROJECT NO. 6 GMBH, TOELZER STRAS 82031 GRUENWALD GERMANY
390	Spice Jet Ltd	VT-SPP	BOEING 737-800	189	2007	Scheduled Passenger	ALC B378 35217, LLC C/o AIR LEASE CORPORATION, 2000 AVENUE OF TH SUITE 600N, LOS ANGELES LOS ANGELES
391	Spice Jet Ltd	VT-SGO	BOEING 737-800	189	2000	Scheduled Passenger	CIT AEROSPACE INTERNATIONAL 3 GEORGES DOCK,IFSC, DUBLIN 1 IRELAND IRELAND
392	Spice Jet Ltd	VT-SGK	BOEING 737-800	189	2004	Scheduled Passenger	CIT AEROSPACE LIMITED 3, GEORGE DOCK, IFSC, DUBLIN 1, IRELAND IRELAND
393	Spice Jet Ltd	VT-SGJ	BOEING 737-800	189	2005	Scheduled Passenger	MCAP EUROPE LIMITED AIB INTERNATIONAL CENTRE, IFSC, DUBLIN 1, IRELAND IRELAND
394	Spice Jet Ltd	VT-SGD	BOEING 737-800	212	2008	Scheduled Passenger	LUCYDELL LIMITED WEST PIER, DUN LAOGHAIRE, COUNTY DUBLIN IRELAND
395	Spice Jet Ltd	VT-SGH	BOEING 737-800	189	2010	Scheduled Passenger	NBB ROSELLA CO., LIMITED 3-3-2 NIHONBASHI HAMACHO, CHUO-KU TOKYO 103-0007, JAPAN JAPAN
396	Spice Jet Ltd	VT-SGC	BOEING 737-800	212	2008	Scheduled Passenger	NBB BLACK ROCK LEASE CO. LIMITED 3-3-2 NIHONBASHI HAMACHO,CHUO-KU TOKYO 103-0007 TOKYO
397	Spice Jet Ltd	VT-SGF	BOEING 737-800	189	2010	Scheduled Passenger	NBB BUZZARD CO. LTD 3-3-2 NIHONBASHI HAMACHO, CHUO-KU, YOKYO 108-0007, JAPAN JAPAN
398	Spice Jet Ltd	VT-SGI	BOEING 737-800	189	2010	Scheduled Passenger	NBB DUNLIN Co., LTD 3-3-2 NIHONBASHI HAMACHO, CHUO-KU, TOKYO 103-00 JAPAN

399	Spice Jet Ltd	VT-SGQ	BOEING 737-800	189	2011	Scheduled Passenger	NBB GARGANEY CO. LTD 3-3-2 NIHONBASHI HAMACHO,CHUO-KU TOKYO 103-0007, JAPAN TOKYO
400	Spice Jet Ltd	VT-SGS	BOEING 737-800	189	2003	Scheduled Passenger	INTERNATIONAL LEASE FINANCE CORPORATION 10250 CONSTELLATION BOULEVARD, FLOOR 34 LOS ANGELES, CALIFORNIA 90067,-6234, USA USA
401	Spice Jet Ltd	VT-SGB	BOEING 737-800	212	2008	Scheduled Passenger	WELLS FARGO BANK NORTH WEST NATIONAL ASSOCIATION C/O BOULLIOUN AVIATION INC BELLEVUE WASHINGTON
402	Spice Jet Ltd	VT-SGU	BOEING 737-800	189	2011	Scheduled Passenger	WONKADELL LIMITED WEST PIER, DUN LAOGHAIRE, COUNTY DUBLIN, IRELAND IRELAND
403	Spice Jet Ltd	VT-SGL	BOEING 737-800	189	2000	Scheduled Passenger	WILMINGTON TRUST SP SERVICES (DUBLIN) LIMITED FIRST FLOOR, 7 EXCHANGE PLACE, IFSC, DUBLIN 1, IRELAND IRELAND
404	Spice Jet Ltd	VT-SPL	BOEING 737-800	189	2006	Scheduled	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
405	Spice Jet Ltd	VT-SPT	BOEING 737-900	215	2007	Scheduled Passenger	WELLS FARGO BANK NORTHWEST NATIONAL ASSOCI 299, SOUTH MAIN STREET, SALT LAKE CITY,UTAH
406	Spice Jet Ltd	VT-SPU	BOEING 737-900	212	2007	Scheduled Passenger	WELLS FARGO BANK NORTH WEST NATIONAL ASSOCIATION C/O BOULLIOUN AVIATION INC BELLEVUE WASHINGTON
407	Spice Jet Ltd	VT-SPF	BOEING 737-800	189	2006	Scheduled Passenger	WELLS FARGO BANK NORTHWEST 299 SOUTH MAIN STREET SALT LAKE CITY UTAH 84111
408	Spice Jet Ltd	VT-SPK	BOEING 737-800	189	2006	Scheduled	ALC B378 34898, LLC 40, EAST DIVISION STREET SUITE A DOVER DELAWARE, UNITED STATES USA

409	Spice Jet Ltd	VT-SPR	BOEING 737-800	189	2007	Scheduled Passenger	BILLOWDELL LIMITED WESTPIER,DUN LOAGHAIRE, COUNTY DUBLIN, IRELAND COUNTY DUBLIN
410	Spice Jet Ltd	VT-SPO	BOEING 737-800	189	2007	Scheduled Passenger	AVOLON AEROSPACE AOE 8 LIMITED UGLAND HOUSE, GRAND CAYMAN KY1-1104, CAYMAN ISLANDS CAYMAN ISLANDS
411	Spice Jet Ltd	VT-SGE	BOEING 737-800	189	2006	Scheduled Passenger	CELESTAIL AVIATION TRADING 71 LTD AVIATION HOUSE, SHANNON, COUNTY CLARE IRELAND
412	Spice Jet Ltd	VT-SPW	BOEING 737-800	189	2006	Scheduled Passenger	CELESTAIL AVIATION TRADING 71 LTD AVIATION HOUSE, SHANNON, COUNTY CLARE IRELAND
413	Spice Jet Ltd	VT-SPH	BOEING 737-800	189	2003	Scheduled Passenger	INTERNATIONAL LEASE AND FINANCE CORPORATION 1999 AVENUE OF THE STARS 39TH FLOOR, LOS ANGELES CA90067,USA
414	Spice Jet Ltd	VT-SPM	BOEING 737-800	189	2007	Scheduled Passenger	NBB FLIGHT CO.LTD 2-2-2 OTEMACHI, CHIYODA-KU, TOKYO 100-0004 TOKYO
415	Spice Jet Ltd	VT-SPQ	BOEING 737-800	189	2007	Scheduled Passenger	NBB34903 LEASE PARTNERSHIP C/O. NBB GLITTER CO. LTD, 2-2-2 OTEMACHI, CHIYODA- KU TOKYO 100-0004, JAPAN TOKYO
416	Spice Jet Ltd	VT-SPS	BOEING 737-800	189	2007	Scheduled Passenger	NBB TIDE CO, LTD URBANNET, OTEMACHI BUILDING 18F,2-2-2 OTEMACHI 2-CHOME, CHIYODA-KU TOKYO
417	Spice Jet Ltd	VT-SGG	BOEING 737-800	189	2010	Scheduled Passenger	NBB WILLET CO., LTD 3-3-2 NIHONBASHI HAMACHO, CHUO-KU TOKYO 103-0007, JAPAN
418	Spice Jet Ltd	VT-SPJ	BOEING 737-800	189	2006	Scheduled Passenger	M/S NBB 34897 LEASE PARTNERSHIP 2-2-2 OTEMACHI, CHIYODA-KU, TOKYO -100-0004, JAPAN JAPAN

419	Spice Jet Ltd	VT-SPE	BOEING 737-800	189	2000	Scheduled Passenger	M/S NBB 34897 LEASE PARTNERSHIP 2-2-2 OTEMACHI, CHIYODA-KU, TOKYO -100-0004, JAPAN JAPAN
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Source: Directorate General of Civil Aviation (DGCA).

**Table A.5.1: Percentage Change in Output per Firm: Scale Effects**

SI No.	Sector Description	Sim 1	Sim 2	Sim 3	Sim 4
1	Sugar	0.027	0.021	0.014	0.010
2	Khandsari, boora	0.028	0.021	0.014	0.010
3	Hydrogenated oil (vanaspati)	0.025	0.019	0.013	0.009
4	Edible oils other than vanaspati	0.027	0.021	0.014	0.009
5	Tea and coffee processing	0.135	0.104	0.068	0.047
6	Miscellaneous food products	0.042	0.032	0.021	0.015
7	Beverages	0.051	0.039	0.026	0.018
8	Tobacco products	0.027	0.021	0.014	0.010
9	Cotton textiles <sup>1</sup>	0.221	0.171	0.111	0.078
10	Woollen textiles	0.394	0.304	0.198	0.138
11	Silk textiles	0.362	0.280	0.182	0.127
12	Art silk, synthetic fibre textiles	0.298	0.230	0.150	0.104
13	Jute, hemp, mesta textiles	0.060	0.046	0.030	0.021
14	Textile products including wearing apparel <sup>2</sup>	0.381	0.294	0.192	0.134
15	Wood and wood products	0.032	0.025	0.016	0.011
16	Furniture and fixtures – wooden	0.037	0.028	0.019	0.013
17	Paper, paper products, and newsprint	0.064	0.049	0.032	0.022
18	Printing and publishing	0.057	0.044	0.029	0.020
19	Leather footwear	0.054	0.042	0.027	0.019
20	Leather and leather products	0.058	0.044	0.029	0.020
21	Rubber products	0.115	0.089	0.058	0.040
22	Plastic products	0.112	0.086	0.056	0.039
23	Petroleum products	0.029	0.023	0.015	0.010
24	Coal tar products	0.034	0.026	0.017	0.012
25	Inorganic heavy chemicals	0.064	0.049	0.032	0.022
26	Organic heavy chemicals	0.068	0.053	0.034	0.024
27	Fertilizers	0.052	0.040	0.026	0.018
28	Paints, varnishes, and lacquers	0.069	0.053	0.035	0.024
29	Pesticides	0.050	0.039	0.025	0.018
30	Drugs and medicines	0.053	0.041	0.027	0.019
31	Soaps, cosmetics and glycerine	0.068	0.053	0.034	0.024
32	Synthetic fibres, resin	0.096	0.074	0.048	0.034
33	Other chemicals	0.047	0.036	0.024	0.017
34	Cement	0.042	0.032	0.021	0.015
35	Structural clay products	0.045	0.034	0.022	0.016
36	Other non-metallic mineral products	0.042	0.033	0.021	0.015
37	Iron, steel and ferro alloys	0.009	0.007	0.005	0.003
38	Iron and steel casting and forging	0.000	0.000	0.000	0.000
39	Iron and steel foundries	0.003	0.002	0.002	0.001
40	Non-ferrous basic metals	0.020	0.016	0.010	0.007
41	Hand tools, hardware	0.006	0.005	0.003	0.002
42	Miscellaneous metal products	0.012	0.009	0.006	0.004
43	Tractors and agricultural implements	0.005	0.004	0.003	0.002
44	Industrial machinery (F&T)	0.007	0.005	0.003	0.002
45	Industrial machinery (others)	0.010	0.008	0.005	0.004
46	Machine tools	0.014	0.011	0.007	0.005
47	Other non-electrical machinery	0.007	0.006	0.004	0.003

SI No.	Sector Description	Sim 1	Sim 2	Sim 3	Sim 4
48	Electrical industrial machinery	0.006	0.004	0.003	0.002
49	Electrical wires and cables	0.040	0.031	0.020	0.014
50	Batteries	0.013	0.010	0.006	0.004
51	Electrical appliances	0.017	0.013	0.009	0.006
52	Communication equipment	0.004	0.003	0.002	0.002
53	Other electrical machinery	0.019	0.015	0.010	0.007
54	Electronic equipment	0.013	0.010	0.006	0.004
55	Rail equipment	0.018	0.014	0.009	0.006
56	Ships and boats	0.006	0.004	0.003	0.002
57	Motor vehicles	0.002	0.001	0.001	0.001
58	Motorcycles and scooters	0.008	0.006	0.004	0.003
59	Bicycles, cycle rickshaws	0.003	0.003	0.002	0.001
60	Other transport equipment	0.005	0.004	0.003	0.002
61	Watches and clocks	0.026	0.020	0.013	0.009
62	Medical, precision and optical instruments	0.045	0.034	0.022	0.016
63	Gems and jewellery	0.035	0.027	0.017	0.012
64	Aircraft and spacecraft	0.015	0.012	0.008	0.005
65	Miscellaneous manufacturing	0.051	0.039	0.026	0.018

*Source:* Our simulation results

*Notes:*

1: includes khadi, cotton textiles (handlooms) and cotton textiles

2: includes carpet weaving, readymade garments and miscellaneous textile products

**Table A.5.2: Transport Intensity, Share of Transport Services in Total Inputs (per cent) Input–Output**

SI No.	Sector Description	Total Transport Services	Rail Transport Services	Land Transport Services	Water Transport Services	Air Transport Services	Auxiliary Transport Services
1	Paddy	5.6	1.2	3.6	0.3	0.0	0.4
2	Wheat	4.6	0.7	3.0	0.3	0.0	0.4
3	Jowar	7.2	0.8	5.8	0.2	0.0	0.4
4	Bajra	7.0	0.8	5.7	0.2	0.0	0.4
5	Maize	7.1	1.0	5.4	0.2	0.0	0.5
6	Gram	4.5	0.5	3.4	0.2	0.0	0.3
7	Pulses	4.5	0.4	3.5	0.1	0.1	0.3
8	Sugarcane	5.3	0.9	3.8	0.1	0.0	0.4
9	Groundnut	4.7	0.5	3.8	0.1	0.0	0.3
10	Other oilseeds	6.8	0.7	5.2	0.3	0.0	0.4
11	Jute	8.2	1.0	6.5	0.2	0.0	0.5
12	Cotton	4.8	0.6	3.7	0.1	0.0	0.3
13	Tobacco	6.9	1.2	5.0	0.2	0.0	0.5
14	Coconut	5.3	0.5	4.2	0.3	0.0	0.4
15	Tea	9.2	0.6	7.8	0.2	0.0	0.7
16	Coffee	4.9	0.0	4.4	0.2	0.0	0.4
17	Rubber	8.1	1.1	6.0	0.2	0.0	0.7
18	Fruits	6.8	1.0	5.2	0.2	0.0	0.5
19	Vegetables	5.3	0.7	4.1	0.1	0.0	0.3
20	Other crops	5.5	0.9	3.9	0.2	0.0	0.4
21	Milk and milk products	8.6	0.4	6.6	0.0	0.8	0.8
22	Animal services (agricultural)	9.3	0.4	7.1	0.0	0.9	0.9
23	Poultry and eggs	4.9	0.7	3.1	0.5	0.1	0.5
24	Other livestock products and gobar gas	9.2	0.4	7.0	0.0	0.9	0.9
25	Forestry and logging	33.1	2.7	29.9	0.1	0.1	0.2
26	Fishing	10.2	0.4	8.6	0.4	0.0	0.8
27	Coal and lignite	13.6	2.0	11.0	0.1	0.1	0.4
28	Natural gas	10.5	1.6	8.3	0.1	0.1	0.4
29	Crude petroleum	6.7	1.1	5.1	0.1	0.1	0.4
30	Iron ore	12.3	4.0	7.7	0.2	0.0	0.3
31	Manganese ore	18.1	8.4	9.4	0.1	0.1	0.1
32	Bauxite	9.5	4.0	4.6	0.3	0.0	0.5
33	Copper ore	9.3	3.6	5.3	0.1	0.1	0.2
34	Other metallic minerals	6.8	1.6	4.6	0.2	0.1	0.4
35	Lime stone	9.7	2.7	6.5	0.1	0.1	0.3
36	Mica	5.8	1.2	4.7	0.0	0.0	0.0
37	Other non-metallic minerals	11.1	2.6	8.1	0.1	0.1	0.3
38	Sugar	2.0	0.1	1.6	0.0	0.0	0.1
39	Khandsari, boora	2.0	0.1	1.6	0.0	0.0	0.1
40	Hydrogenated oil	3.3	0.4	2.1	0.5	0.1	0.3



SI No.	Sector Description	Total Transport Services	Rail Transport Services	Land Transport Services	Water Transport Services	Air Transport Services	Auxiliary Transport Services
	(vanaspati)						
41	Edible oils other than vanaspati	3.1	0.3	2.0	0.5	0.1	0.2
42	Tea and coffee processing	32.5	0.2	28.5	0.1	0.0	3.7
43	Miscellaneous food products	6.0	0.5	4.6	0.3	0.1	0.4
44	Beverages	6.8	0.6	5.0	0.5	0.2	0.6
45	Tobacco products	7.9	0.8	6.4	0.2	0.1	0.4
46,47	Cotton textiles <sup>1</sup>	16.9	0.1	14.8	0.0	0.2	1.8
48	Woollen textiles	11.5	0.2	9.9	0.0	0.1	1.2
49	Silk textiles	6.1	0.2	5.0	0.0	0.2	0.6
50	Art silk, synthetic fibre textiles	8.0	0.3	6.6	0.1	0.1	0.9
51	Jute, hemp, mesta textiles	4.6	0.5	3.6	0.1	0.1	0.3
52, 53, 54	Textile products including wearing apparel <sup>2</sup>	8.0	0.2	6.7	0.0	0.3	0.8
55	Furniture and fixtures—wooden	9.0	0.9	6.7	0.5	0.1	0.8
56	Wood and wood products	6.8	0.5	5.3	0.3	0.1	0.6
57	Paper, paper products and newsprint	10.0	1.1	7.5	0.2	0.3	0.9
58	Printing and publishing	11.0	0.4	8.6	0.0	1.0	1.0
59	Leather footwear	9.1	0.8	6.5	0.0	1.2	0.6
60	Leather and leather products	8.5	0.4	6.2	0.0	1.3	0.6
61	Rubber products	6.6	0.5	5.3	0.1	0.1	0.6
62	Plastic products	5.8	0.4	4.7	0.0	0.1	0.6
63	Petroleum products	2.4	1.9	0.4	0.1	0.0	0.0
64	Coal tar products	11.7	7.5	3.3	0.5	0.0	0.5
65	Inorganic heavy chemicals	7.3	1.5	5.0	0.2	0.1	0.5
66	Organic heavy chemicals	6.2	1.0	4.5	0.2	0.1	0.5
67	Fertilisers	8.5	1.2	6.2	0.3	0.0	0.7
68	Paints, varnishes and lacquers	6.6	0.9	4.9	0.1	0.1	0.6
69	Pesticides	4.1	0.4	3.1	0.1	0.1	0.4
70	Drugs and medicines	7.3	0.7	4.9	0.1	1.0	0.7
71	Soaps, cosmetics and glycerine	6.8	0.9	5.2	0.1	0.1	0.6
72	Synthetic fibres, resin	6.6	0.7	5.2	0.1	0.1	0.6
73	Other chemicals	5.7	0.6	4.3	0.3	0.1	0.5
74	Cement	14.5	7.0	6.0	0.7	0.1	0.7
75	Structural clay products	12.0	2.4	8.5	0.4	0.0	0.7

SI No.	Sector Description	Total Transport Services	Rail Transport Services	Land Transport Services	Water Transport Services	Air Transport Services	Auxiliary Transport Services
76	Other non-metallic mineral products	9.0	1.3	6.8	0.2	0.1	0.6
77	Iron, steel and ferro alloys	10.0	5.7	3.4	0.4	0.0	0.5
78	Iron and steel casting and forging	7.2	3.2	3.4	0.2	0.0	0.3
79	Iron and steel foundries	6.4	2.4	3.4	0.1	0.1	0.4
80	Non-ferrous basic metals	8.9	4.1	4.0	0.3	0.0	0.5
81	Hand tools, hardware	4.9	1.1	3.3	0.1	0.1	0.4
82	Miscellaneous metal products	7.1	2.9	3.5	0.2	0.1	0.4
83	Tractors and agricultural implements	3.9	0.7	2.7	0.0	0.2	0.3
84	Industrial machinery (F & T)	4.4	0.9	3.0	0.0	0.1	0.3
85	Industrial machinery (others)	5.3	1.3	3.6	0.0	0.1	0.3
86	Machine tools	5.3	1.0	3.7	0.0	0.2	0.4
87	Other non-electrical machinery	4.5	1.0	3.0	0.0	0.1	0.3
88	Electrical industrial machinery	4.3	0.7	3.2	0.0	0.1	0.3
89	Electrical wires and cables	3.9	0.4	3.1	0.0	0.0	0.4
90	Batteries	3.3	0.2	2.8	0.0	0.0	0.3
91	Electrical appliances	5.0	0.5	3.8	0.1	0.3	0.4
92	Communication equipment	2.9	0.3	2.2	0.0	0.2	0.2
93	Other electrical machinery	6.4	0.9	4.9	0.1	0.2	0.4
94	Electronic equipment (including TV)	3.7	0.3	2.9	0.0	0.3	0.3
95	Rail equipment	5.5	1.4	3.6	0.1	0.1	0.4
96	Ships and boats	3.6	1.0	2.3	0.0	0.1	0.2
97	Motor vehicles	4.8	0.7	3.4	0.0	0.3	0.3
98	Motorcycles and scooters	4.2	0.5	3.2	0.0	0.2	0.3
99	Bicycles, cycle rickshaws	6.8	0.7	5.3	0.0	0.1	0.6
100	Other transport equipment	3.9	0.5	3.0	0.0	0.1	0.3
101	Watches and clocks	12.9	0.4	11.1	0.0	0.2	1.2
102	Medical, precision and optical instruments	15.3	3.5	10.0	0.1	0.8	0.8
103	Gems and jewellery	9.1	5.1	3.5	0.2	0.0	0.1
104	Aircraft and spacecraft	2.6	0.2	2.1	0.1	0.1	0.1
105	Miscellaneous	9.5	1.8	6.4	0.1	0.6	0.7

SI No.	Sector Description	Total Transport Services	Rail Transport Services	Land Transport Services	Water Transport Services	Air Transport Services	Auxiliary Transport Services
	manufacturing						
106	Construction	9.1	1.1	6.9	0.2	0.1	0.8
107	Electricity	7.8	4.1	2.9	0.4	0.1	0.4
108	Water supply	2.4	0.9	1.4	0.0	0.1	0.0
109	Railway transport services	10.8	9.1	1.5	0.1	0.1	0.0
110	Land transport including via pipeline	6.4	0.5	4.9	0.5	0.2	0.3
111	Water transport	10.7	0.2	10.2	0.1	0.1	0.2
112	Air transport	11.7	0.3	10.8	0.3	0.1	0.2
113	Supporting and auxiliary transport activities	28.9	1.7	26.2	0.0	0.6	0.4
114	Storage and warehousing	6.6	1.2	5.1	0.0	0.1	0.2
115	Communication	4.7	0.8	3.6	0.0	0.2	0.1
116	Trade	23.1	0.3	22.1	0.1	0.4	0.2
117	Hotels and restaurants	5.9	0.4	4.4	0.3	0.3	0.6
118	Banking	6.7	1.2	5.2	0.0	0.3	0.1
119	Insurance	16.9	3.9	11.4	0.1	1.0	0.5
120	Ownership of dwellings	0.0	0.0	0.0	0.0	0.0	0.0
121	Education and research	23.9	0.1	23.1	0.0	0.5	0.2
122	Medical and health	8.2	0.4	5.3	0.0	1.7	0.8
123	Business services	3.2	0.5	1.7	0.0	0.9	0.1
124	Computer and related activities	3.1	0.6	1.8	0.0	0.7	0.1
125	Legal services	0.3	0.0	0.2	0.0	0.1	0.0
126	Real estate activities	0.6	0.0	0.5	0.0	0.1	0.0
127	Renting of machinery and equipment	4.0	0.0	3.9	0.0	0.1	0.0
128	Other commercial, social and personal services	5.9	0.4	5.3	0.1	0.1	0.1
129	Other services	2.1	0.2	1.5	0.0	0.3	0.1
130	Public administration	0.0	0.0	0.0	0.0	0.0	0.0

Source: Our computations based on Input–Output Table, CSO, 2003–04

Notes:1: Includes khadi, cotton textiles including handlooms (46, 47)2: Includes carpet weaving, readymade garments and miscellaneous textile products (52, 53, 54)

**Table A.5.3: Energy Intensity, Share of Energy Inputs in Total Inputs (per cent)**

SI No.	Sector Description	Total Energy	Natural Gas	Crude Petroleum	Petroleum Products	Coal Tar Products	Electricity
1	Paddy	9.1	0.0	0.0	4.1	0.0	5.0
2	Wheat	8.0	0.0	0.0	2.7	0.0	5.2
3	Jowar	8.8	0.0	0.0	8.3	0.0	0.5
4	Bajra	9.4	0.0	0.0	7.9	0.0	1.5
5	Maize	13.4	0.0	0.0	9.7	0.0	3.7
6	Gram	16.7	0.0	0.0	13.1	0.0	3.5
7	Pulses	5.2	0.0	0.0	3.6	0.0	1.7
8	Sugarcane	7.5	0.0	0.0	3.2	0.0	4.3
9	Groundnut	5.7	0.0	0.0	4.8	0.0	0.9
10	Other oilseeds	12.6	0.0	0.0	8.0	0.0	4.6
11	Jute	7.7	0.0	0.0	7.7	0.0	0.0
12	Cotton	6.3	0.0	0.0	3.7	0.0	2.6
13	Tobacco	7.8	0.0	0.0	4.3	0.0	3.5
14	Coconut	3.2	0.0	0.0	3.2	0.0	0.0
15	Tea	3.0	0.0	0.0	3.0	0.0	0.0
16	Coffee	1.6	0.0	0.0	1.6	0.0	0.0
17	Rubber	1.8	0.0	0.0	1.8	0.0	0.0
18	Fruits	15.1	0.0	0.0	8.5	0.0	6.7
19	Vegetables	11.3	0.0	0.0	6.3	0.0	5.0
20	Other crops	6.2	0.0	0.0	3.0	0.0	3.1
21	Milk and milk products	0.0	0.0	0.0	0.0	0.0	0.0
22	Animal services (agricultural)	0.0	0.0	0.0	0.0	0.0	0.0
23	Poultry and eggs	0.0	0.0	0.0	0.0	0.0	0.0
24	Other livestock products and gobar gas	0.2	0.0	0.0	0.1	0.0	0.1
25	Forestry and logging	10.3	0.0	0.0	9.4	0.0	0.9
26	Fishing	26.1	0.0	0.0	26.1	0.0	0.0
27	Coal and lignite	19.2	0.0	0.0	3.3	0.0	15.9
28	Natural gas	18.2	0.0	0.6	6.1	0.0	11.5
29	Crude petroleum	17.3	0.0	1.7	9.5	0.0	6.1
30	Iron ore	31.1	0.0	0.0	15.0	0.0	16.2
31	Manganese ore	8.2	0.0	0.0	7.1	0.0	1.2
32	Bauxite	13.2	0.8	0.0	3.7	1.0	7.7
33	Copper ore	23.4	0.0	0.0	11.4	0.0	12.0
34	Other metallic minerals	25.1	0.2	0.0	8.3	0.2	16.3
35	Lime stone	22.8	0.0	0.0	8.5	0.0	14.3
36	Mica	27.9	0.0	0.0	27.9	0.0	0.0
37	Other non-metallic minerals	13.6	0.0	0.0	6.5	0.0	7.1
38	Sugar	2.1	0.0	0.0	1.2	0.0	0.9
39	Khandsari, boora	2.1	0.0	0.0	1.2	0.0	0.9
40	Hydrogenated oil (vanaspati)	1.8	0.0	0.0	0.7	0.0	1.1
41	Edible oils other than vanaspati	1.7	0.0	0.0	0.8	0.0	1.0
42	Tea and coffee processing	5.0	0.0	0.0	2.3	0.0	2.7
43	Miscellaneous food products	3.6	0.1	0.0	1.4	0.0	2.1

SI No.	Sector Description	Total Energy	Natural Gas	Crude Petroleum	Petroleum Products	Coal Tar Products	Electricity
44	Beverages	5.4	0.0	0.0	2.3	0.0	3.2
45	Tobacco products	2.1	0.0	0.0	1.0	0.0	1.1
46, 47	Cotton textiles <sup>1</sup>	10.8	0.0	0.0	2.6	0.0	8.2
48	Woollen textiles	7.9	0.0	0.0	2.4	0.0	5.6
49	Silk textiles	5.4	0.9	0.0	1.8	0.0	2.7
50	Art silk, synthetic fibre textiles	8.9	0.1	0.0	3.6	0.0	5.3
51	Jute, hemp, mesta textiles	10.7	0.0	0.0	0.7	0.0	10.0
52, 53, 54	Textile products including wearing apparel <sup>2</sup>	4.8	0.4	0.0	1.5	0.0	3.0
55	Furniture and fixtures—wooden	4.9	0.0	0.0	1.2	0.0	3.6
56	Wood and wood products	3.6	0.0	0.0	0.9	0.0	2.7
57	Paper, paper products and newsprint	9.8	0.0	0.0	3.3	0.0	6.4
58	Printing and publishing	4.4	0.0	0.0	1.1	0.0	3.3
59	Leather footwear	3.1	0.0	0.0	1.0	0.0	2.1
60	Leather and leather products	3.2	0.0	0.0	1.1	0.0	2.1
61	Rubber products	7.9	0.3	1.2	2.6	0.0	3.8
62	Plastic products	6.9	0.1	0.0	2.1	0.0	4.7
63	Petroleum products	90.9	0.0	84.0	5.0	0.0	1.9
64	Coal tar products	41.1	0.0	32.7	3.2	2.3	2.8
65	Inorganic heavy chemicals	18.5	3.0	0.4	7.9	0.4	6.8
66	Organic heavy chemicals	13.8	1.4	0.0	5.2	0.3	6.9
67	Fertilisers	34.4	10.3	0.0	21.1	0.0	2.9
68	Paints, varnishes and lacquers	9.6	1.2	0.6	3.3	0.2	4.2
69	Pesticides	8.4	0.8	0.0	3.1	0.1	4.5
70	Drugs and medicines	5.7	0.5	0.0	1.7	0.0	3.4
71	Soaps, cosmetics and glycerine	4.2	0.0	0.0	2.0	0.1	2.1
72	Synthetic fibres, resin	9.9	1.1	0.0	6.3	0.0	2.4
73	Other chemicals	12.8	2.5	1.7	2.9	0.1	5.6
74	Cement	22.8	1.6	0.0	5.1	0.1	15.9
75	Structural clay products	23.5	0.2	0.0	13.2	0.1	10.0
76	Other non-metallic mineral products	19.4	0.2	0.0	8.9	0.8	9.5
77	Iron, steel and ferro alloys	16.6	2.5	0.1	2.9	1.7	9.5
78	Iron and steel casting and forging	12.8	0.5	0.0	2.8	0.4	9.1
79	Iron and steel foundries	7.9	0.8	0.0	1.9	0.5	4.8
80	Non-ferrous basic metals	11.3	1.0	0.0	2.3	0.9	7.1
81	Hand tools, hardware	5.6	0.1	0.0	1.7	0.0	3.7
82	Miscellaneous metal products	9.0	0.9	0.0	2.1	0.6	5.5
83	Tractors and agricultural Implements	5.4	0.1	0.0	1.1	0.0	4.3
84	Industrial machinery (others)	5.1	1.0	0.0	1.3	0.0	2.8
85	Industrial machinery	4.4	0.7	0.0	1.2	0.1	2.5

SI No.	Sector Description	Total Energy	Natural Gas	Crude Petroleum	Petroleum Products	Coal Tar Products	Electricity
	(others)						
86	Machine tools	4.7	0.2	0.0	1.3	0.0	3.1
87	Other non-electrical machinery	5.0	0.4	0.0	1.4	0.0	3.2
88	Electrical industrial machinery	4.2	0.0	0.0	1.3	0.0	2.8
89	Electrical wires and cables	3.1	0.0	0.0	0.9	0.0	2.2
90	Batteries	6.6	0.0	0.0	1.1	0.2	5.3
91	Electrical appliances	6.2	0.1	0.0	3.1	0.0	3.0
92	Communication equipment	3.1	0.0	0.0	0.7	0.0	2.4
93	Other electrical machinery	5.9	0.1	0.0	1.9	0.1	3.7
94	Electronic equipment (including TV)	3.2	0.0	0.0	0.9	0.0	2.2
95	Rail equipment	7.7	0.1	0.0	2.4	0.2	5.0
96	Ships and boats	2.5	0.0	0.0	0.8	0.0	1.6
97	Motor vehicles	5.2	0.0	0.0	1.0	0.0	4.2
98	Motor cycles and scooters	8.4	0.0	0.0	1.0	0.0	7.4
99	Bicycles, cycle rickshaws	4.7	0.0	0.0	1.6	0.0	3.1
100	Other transport equipment	8.0	0.0	0.0	1.1	0.0	7.0
101	Watches and clocks	3.2	0.0	0.0	0.5	0.0	2.6
102	Medical, precision and optical instruments	7.9	0.1	0.0	1.5	0.0	6.3
103	Gems and jewellery	0.7	0.0	0.0	0.1	0.0	0.5
104	Aircraft and spacecraft	8.2	0.0	0.0	5.2	0.0	3.0
105	Miscellaneous manufacturing	7.5	0.1	3.8	1.4	0.0	2.2
106	Construction	9.4	0.0	0.0	2.1	3.9	3.5
107	Electricity	50.5	2.8	0.4	11.7	0.3	35.2
108	Water supply	10.1	0.0	0.0	0.5	0.0	9.5
109	Railway transport services	24.1	0.0	0.0	4.7	0.0	19.3
110	Land transport including via pipeline	43.5	0.0	0.0	42.3	0.0	1.2
111	Water transport	8.0	0.0	0.0	6.7	0.0	1.3
112	Air transport	21.5	0.0	0.0	19.5	0.0	2.0
113	Supporting and auxiliary transport activities	11.6	0.0	0.0	2.6	0.0	9.0
114	Storage and warehousing	48.7	0.0	0.0	1.9	0.0	46.8
115	Communication	13.3	0.0	0.0	2.9	0.0	10.4
116	Trade	11.3	0.1	0.1	5.2	0.0	6.0
117	Hotels and restaurants	4.7	0.0	0.0	1.5	0.0	3.2
118	Banking	7.0	0.0	0.0	1.8	0.0	5.1
119	Insurance	11.9	0.0	0.0	4.9	0.0	6.9
120	Ownership of dwellings	0.0	0.0	0.0	0.0	0.0	0.0
121	Education and research	2.7	0.0	0.0	1.9	0.0	0.8
122	Medical and health	2.5	0.0	0.0	1.7	0.0	0.8
123	Business services	3.6	0.0	0.0	0.1	0.0	3.5
124	Computer and related activities	0.8	0.0	0.0	0.0	0.0	0.8

SI No.	Sector Description	Total Energy	Natural Gas	Crude Petroleum	Petroleum Products	Coal Tar Products	Electricity
125	Legal services	1.0	0.0	0.0	0.1	0.0	0.9
126	Real estate activities	1.0	0.0	0.0	0.1	0.0	1.0
127	Renting of machinery and equipment	0.0	0.0	0.0	0.0	0.0	0.0
128	Other commercial, social and personal services	1.5	0.0	0.0	0.2	0.0	1.4
129	Other services	2.4	0.0	0.0	0.5	0.0	1.9
130	Public administration	0.0	0.0	0.0	0.0	0.0	0.0

Source: Our computations based on Input–Output Table, CSO, 2003–04

Notes:

1: Includes khadi, cotton textiles including handlooms (46, 47)

2: Includes carpet weaving, readymade garments and miscellaneous textile products (52, 53, 54)

**Table A.5.4: Emission Factors for Road Vehicles (g km<sup>-1</sup>)**

<b>Emission</b>	<b>Bus</b>	<b>Omni Bus</b>	<b>Two Wheeler</b>	<b>Light Motor Vehicle (Passenger)</b>	<b>Car and Jeep</b>	<b>Taxi</b>	<b>Truck and Lorry</b>	<b>Light Motor Vehicle (Goods)</b>	<b>Trailer and Tractor</b>	<b>Others<sup>a</sup></b>	<b>Reference</b>
<b>CO<sub>2</sub></b>	515.2	515.2	26.6	60.3	223.6	208.3	515.2	515.2	515.2	343.87	Mittal and Sharma 2003
<b>CO</b>	3.6	3.6	2.2	5.1	1.98	0.9	3.6	5.1	5.1	3.86	CPCB 2007
<b>NO<sub>x</sub></b>	12	12	0.19	1.28	0.2	0.5	6.3	1.28	1.28	3.89	CPCB 2007
<b>CH<sub>4</sub></b>	0.09	0.09	0.18	0.18	0.17	0.01	0.09	0.09	0.09	0.11	EEA 2001
<b>SO<sub>2</sub></b>	1.42	1.42	0.013	0.029	0.053 <sup>b</sup>	10.3 <sup>c</sup>	1.42	1.42	1.42	1.94	Kandlikar and Ramachandran 2000
<b>PM</b>	0.56	0.56	0.05	0.2	0.03	0.07	0.28	0.2	0.2	0.24	CPCB 2007
<b>HC</b>	0.87	0.87	1.42	0.14	0.25	0.13	0.87	0.14	0.14	0.54	CPCB 2007

*Source:* Extracted verbatim from Ramachandran and Shwetmala (2009)

*Notes:* It is assumed that diesel is used as fuel in buses, omni buses, taxis, trucks, lorries, light motor vehicles (goods), and trailers and tractors, while two wheelers, light motor vehicles (passenger), car, and jeeps use gasoline.

<sup>a</sup> Average of the previous values are used for 'others'

<sup>b</sup> Indian Institute of Petroleum (IIP), Automotive Research Association of India (ARAI) used in UNEP 1999

<sup>c</sup> Mittal and Sharma 2003



**Table A.5.5: Net Calorific Values and Emission Coefficients Used for Different Fuel Types**

Fuel Type	NCV (TJ/10 <sup>3</sup> tonnes)	CO <sub>2</sub> (ton ton <sup>-1</sup> )	CH <sub>4</sub> (kg TJ <sup>-1</sup> )	CO (kg TJ <sup>-1</sup> )	NO <sub>x</sub> (kg TJ <sup>-1</sup> )	NMVO C (kg TJ <sup>-1</sup> )	N <sub>2</sub> O (kg TJ <sup>-1</sup> )
High speed diesel	43.33	3.1 8	5	1000	800	200	0.6
Light diesel oil	43.33	3.1 8	5	1000	800	200	0.6
Fuel oil	40.19	3.1 3	5	1000	800	200	0.6
Coal	—	1.7 6	—	5.51 g kg <sup>-1</sup>	4.02 <sub>1</sub> g kg <sup>-1</sup>	—	—
Aviation turbine fuel		2.9 4	2.64 <sub>1</sub> g kg <sup>-1</sup>	1034 <sub>1</sub> g kg <sup>-1</sup>	3.52 <sub>1</sub> g kg <sup>-1</sup>	—	—

Sources: ALGAS 1998, IPCC 1996, Chakraborty *et al.* 2008, Singh *et al.* 2008.

**Table A.5.6: Total Emission from Indian Transport for 2003–04 (Gg)**

Sector and Fuel	CO <sub>2</sub>	CO	NOx	CH <sub>4</sub>	SO <sub>2</sub>	PM	HC	N <sub>2</sub> O	NMVOc
<i>Shipping</i>									
High speed diesel	782.2800	10.6592	8.5273	0.0533	—	—	—	0.0064	2.1318
Light diesel oil	162.1800	2.2098	1.7679	0.0110	—	—	—	0.0013	0.4420
Fuel oil	510.1900	6.5510	5.2408	0.0328	—	—	—	0.0039	1.3102
<i>Railways</i>									
Coal	5.2800	0.0155	0.0121		0.0421				
Electricity	Not Considered								
High speed diesel	5186.5800	70.6712	56.5370	0.3534	—	—	—	0.0424	14.1342
Light diesel oil	6.3600	0.0867	0.0693	0.0004	—	—	—	0.0001	0.0173
Fuel oil	25.0400	0.3215	0.2572	0.0016	—	—	—	0.0002	0.0643
<i>Aviation</i>									
High speed diesel	85.8600	1.1699	0.9359	0.0058	—	—	—	0.0007	0.2340
Light diesel oil	6.3600	0.0867	0.0693	0.0004	—	—	—	0.0001	0.0173
Fuel oil	222.2300	2.8535	2.2828	0.0143	—	—	—	0.0017	0.5707
Aviation turbine fuel	7294.1400	2565.3540	8.7331	6.5498	—	—	—	—	—
Road transport	243816.6443	3032.1843	2213.8552	126.7809	709.0928	153.1271	723.4093	—	—
<b>TOTAL</b>	<b>258103.1443</b>	<b>5692.1632</b>	<b>2298.2880</b>	<b>133.8038</b>	<b>709.1348</b>	<b>153.1271</b>	<b>723.4093</b>	<b>0.0568</b>	<b>18.9219</b>

Table A.5.7: Emission from Vehicular Transport of Cities

Metropolitan City	Number of Road Vehicles	Ratio	Geographical Area (km <sup>2</sup> )	CO <sub>2</sub> (mg km <sup>-2</sup> )	CO (mg km <sup>-2</sup> )	CH <sub>4</sub> (mg km <sup>-2</sup> )	HC (mg km <sup>-2</sup> )	NO <sub>x</sub> (mg km <sup>-2</sup> )	PM (mg km <sup>-2</sup> )	SO <sub>2</sub> (mg km <sup>-2</sup> )
Hyderabad*	1355700	0.24	172.70	18258.86	281.47	13.26	78.05	197.12	13.91	55.94
Visakhapatnam	411691	0.07	182.70	5034.01	77.60	3.66	21.52	54.35	3.84	15.42
Patna	335623	0.45	108.34	18244.82	189.16	5.91	32.91	149.03	10.42	55.60
Delhi**	4236675	1.00	431.09	20843.82	284.43	15.56	87.74	129.99	9.13	42.38
Ahmedabad	1075213	0.15	281.08	12438.69	165.52	6.67	35.49	93.20	7.52	32.99
Surat	692118	0.10	212.52	10967.65	145.94	5.88	31.30	82.18	6.63	29.09
Vadodara	586438	0.08	113.87	2481.43	21.33	0.81	5.52	29.16	1.47	8.66
Bangalore	1890692	0.48	226.24	32013.25	405.25	16.14	86.03	323.75	22.18	93.29
Bhopal	391579	0.10	298.48	3786.22	47.58	1.92	11.60	27.29	2.19	12.26
Indore	644771	0.17	160.45	11973.75	150.46	6.06	36.69	86.31	6.92	38.77
Mumbai	1199416	0.13	438.00	8562.01	118.91	4.95	24.69	67.80	5.41	23.67
Nagpur	543322	0.06	217.56	7955.70	110.49	4.60	22.94	63.00	5.03	22.00
Pune	754902	0.08	430.00	5366.96	74.54	3.10	15.48	42.50	3.39	14.84
Ludhiana	770784	0.22	159.37	14847.91	183.90	7.52	43.43	98.33	8.09	38.70
Jaipur	823715	0.21	484.64	6571.53	72.76	2.83	17.61	65.61	4.13	18.35
Chennai	2014776	0.23	174.00	34903.50	429.13	18.99	118.95	353.67	23.01	108.04
Kanpur	424652	0.07	266.74	4570.50	59.85	2.56	15.07	32.01	2.65	12.30
Lucknow	614794	0.10	310.10	5616.32	73.55	3.15	18.52	39.34	3.26	15.12
Varanasi	365913	0.06	91.90	11370.76	148.91	6.38	37.49	79.64	6.60	30.61
Kolkata	875156	0.34	186.23	22402.15	213.94	9.10	59.66	273.55	14.23	72.07
All	20007930	0.34	4946.01	258209.86	3254.71	139.04	800.68	2287.85	160.00	740.09

Source: MoUD, 2008, Census of India 2001, MoSRTTH 2007.

Notes: \*Covers area falling in Hyderabad District.

Ratio = proportion of vehicles in metropolitan city to that of the state

\*\* Urban area as in 1991.