

(vi)

LIST OF TABLES

PAGE

I.1.	:	Growth of Taxes in India : 1950 - 51 to 1981 - 82 (Centre, States and Union Territories)	4 - 5
I.2.	:	Growth of Central Taxes : 1970 - 71 to 1982 - 83 (Gross Collections)	7
I.3.	:	Combined Receipts of Cen- tral and State Governments (1951 - 52 to 1980 - 81)	9 - 10
I.4.	:	Incidence of Tax according to industries (year-wise results) (1977 - 78 to 1980 - 81)	14 - 15
I.5.	:	Variation in incidence of tax on companies : 1977 - 78 to 1980 - 81 (Asset - wise results)	16
IV.1.	:	Fixed Assets Formation and Taxation (417 Pub. Ltd. Cos.)	156
IV.2.	:	Investment Growth Rates and Taxation	157
IV.3.	:	Companies by size of gross fixed assets	158
IV.4.	:	Sources and utilisation of funds (417 Pub. Ltd. Cos.)	161
IV.5.	:	Means of financing of pro- posed Capital expenditure (251 Pub. Ltd. Cos.)	163
IV.6.	:	Investment growth rates of Industries (235 Pub. Ltd. Cos.)	164 - 165
IV.7.	:	Growth of corporate sector (1720 Pub. Ltd. Cos.)	167

IV.8	:	Profit allocation according to the size of paid-up capital (1720 Pub. Ltd. Cos.)	169
IV.9	:	Tax Subsidy rates (selected countries)	174
IV.10	:	Tax Subsidy rates on non-residential fixed investment, by asset group, 1981 (selected countries)	176
IV.11	:	Gross income, losses set off, income assessed, tax demand and tax relief for companies (1975 - 76 to 1979 - 80)	180
IV.12	:	Industrywise corporate tax incidence	182 - 183
IV.13	:	Effective tax incidence according to size of companies	185
IV.14	:	Tax Savings : VOLTRAS	188 - 189
IV.15	:	Tax Savings : Associated Bearings	191
IV.16	:	Tax Savings : ELSCO	192
IV.17	:	Employment in organised sectors (1977 to 1980)	195
IV.18	:	Trends in Employment in the organised sector (1975 - 76 to 1980 - 81)	196
IV.19	:	Growth of investment and employment (285 Companies)	199 - 200
IV.20	:	Average cost of capital (with corporate income-tax)	210
IV.21	:	Capital raised by corporate sector with Govt. consent	214

(viii)

PAGE

IV.22	:	Ratios of liquidity and debt-equity of 1720 selected medium and large public limited companies	222 - 229
IV.23	:	Profitability ratios of 1720 selected medium and large public limited companies	232 - 238
IV.24	:	Shifting of tax incidence (417 Pub. Ltd. Cos.)	246
V.1	:	Indian Petro-chemicals Corporation Limited (Financial Reflectors)	272 - 273
V.2	:	Indian Petrochemicals Corporation Limited (Sources and utilisation of funds)	277 - 278
V.3	:	Indian Petro-chemicals Corporation Limited (Fixed Assets formation and taxation)	280
V.4	:	Indian Petro-chemicals Corporation Limited (Investment growth rates and taxation)	283
V.5	:	Indian Petro-chemicals Corporation Limited (Financing of gross assets-increased)	285
V.6	:	Indian Petro-chemicals Corporation Limited (Growth of investment and employment)	289
V.7	:	Indian Petro-chemicals Corporation Limited (Liquidity, Debt-Equity and Profitability)	291

(ix)

PAGE

VI.1	: Tata Chemicals Limited (Financial reflectors)	304 - 305
VI.2	: Tata Chemicals Limited (Distribution of revenue)	308
VI.3	: Tata Chemicals Limited (Investment growth rates and taxation)	311
VI.4	: Tata Chemicals Limited (Financing of Gross assets- increase)	314
VI.5	: Tata Chemicals Limited (Fixed assets formation and taxation)	317
VI.6	: Tata Chemical Limited (Ratios of Liquidity, Debt- Equity and Profitability)	319