

THE FOURTH SCHEDULE

[See section 74 (1)]

I. MODIFIED FORM OF SECTION 3 OF THE UNION DUTIES OF EXCISE (DISTRIBUTION) ACT, 1953

**3. Distribution of a part of the Union duties of excise among the States.**—(1) During the first half of the financial year commencing on the 1st day of April, 1956, there shall be paid out of the Consolidated Fund of India to each of the State specified in column 1 of the Table below such percentage of the distributable Union duties of excise for the half year as is set out against it in column 2:

TABLE

State	Percentage
Andhra . . . . .	5.92
Assam . . . . .	2.61
Bihar . . . . .	11.60
Bombay . . . . .	10.37
Hyderabad . . . . .	5.39
Madhya Bharat . . . . .	2.29
Madhya Pradesh . . . . .	6.13
Madras . . . . .	10.30
Mysore . . . . .	2.84
Orissa . . . . .	4.22
Patiala and East Punjab States Union . . . . .	1.00
Punjab . . . . .	3.66
Rajasthan . . . . .	4.41
Saurashtra . . . . .	1.19
Travancore-Cochin . . . . .	2.68
Uttar Pradesh . . . . .	18.23
West Bengal . . . . .	7.16

(2) During the second half of the said financial year, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table below such percentage of the distributable Union duties of excise for the half year as is set out against it in column 2 and such additional percentage, if any, of the said duties as is set out against it in column 3:

TABLE

State	Percentage	Additional percentage
Andhra Pradesh . . . . .	9.03	..
Assam . . . . .	2.61	..
Bihar . . . . .	11.60	..
Bombay . . . . .	12.57	1.19
Kerala . . . . .	1.49	2.42
Madhya Pradesh . . . . .	6.25	..
Madras . . . . .	8.39	0.26
Mysore . . . . .	2.90	2.62

State	Percentage	Additional percentage
Orissa . . . . .	4.22	..
Punjab . . . . .	4.66	..
Rajasthan . . . . .	4.40	..
Uttar Pradesh . . . . .	18.23	..
West Bengal . . . . .	7.16	..

(3) For the purposes of this section—

(a) the first half and the second half of the financial year commencing on the 1st day of April, 1956, shall be deemed to be the first seven months and the remaining five months, respectively, of that financial year;

(b) the distributable Union duties of excise for the first half and for the second half of the said financial year shall be deemed to be seven-twelfths and five-twelfths, respectively, of the distributable Union duties of excise for that financial year.

## II. MODIFIED FORM OF PARAGRAPHS 3 AND 5 OF THE CONSTITUTION (DISTRIBUTION OF REVENUES) ORDER, 1953

3. (1) For the purposes of clause (2) of article 270, the proceeds attributable to Part C States for the first half and <sup>1</sup>[to Union territories] for the second half, of the financial year commencing on the 1st day of April, 1956, shall be taken to be  $2\frac{3}{4}$  per cent. and 1 per cent. respectively, of so much of the net proceeds of taxes on income for the half year as does not represent the net proceeds of taxes payable in respect of Union emoluments.

(2) The percentage of the net proceeds of taxes on income, except in so far as those proceeds represent proceeds attributable to Part C States or to taxes payable in respect of Union emoluments, which is to be assigned to Part A States and Part B States (other than the State of Jammu and Kashmir\*) under clause (2) of article 270 in the first half of the said financial year shall be 55 per cent.; and the total amount to be so assigned shall be distributed among the said States as follows:—

State	Percentage
Andhra Pradesh . . . . .	5.49
Assam . . . . .	2.25
Bihar . . . . .	9.75
Bombay . . . . .	17.50
Hyderabad . . . . .	4.50
Madhya Bharat . . . . .	1.75
Madhya Pradesh . . . . .	5.25
Madras . . . . .	9.56
Mysore . . . . .	2.45
Orissa . . . . .	3.50
Patiala and East Punjab States Union . . . . .	0.75
Punjab . . . . .	3.25

1. Ins. by the Adaptation of Laws (No. 1) Order, 1956.

\*. *Vide* notification No. S.O. 3912(E), dated 30th October, 2019, this Act is made applicable to the Union territory of Jammu and Kashmir and the Union territory of Ladakh.

State	Percentage
Rajasthan . . . . .	3.50
Saurashtra . . . . .	1.00
Travancore-Cochin . . . . .	2.50
Uttar Pradesh . . . . .	15.75
West Bengal . . . . .	11.25

(3) The percentage of the net proceeds of the taxes on income, except in so far as those proceeds represent proceeds attributable to <sup>1</sup>[Union territories] or the taxes payable in respect of Union emoluments, which is to be assigned to <sup>2</sup>[States (other than the State of Jammu and Kashmir\*)] under clause (2) of article 270 in the second half of the said financial year shall be 55 per cent.; and the total amount to be so assigned shall be distributed among the said States as follows:—

State	Percentage	Additional percentage
Andhra Pradesh . . . . .	8.09	..
Assam . . . . .	2.25	..
Bihar . . . . .	9.75	..
Bombay . . . . .	18.10	1.00
Kerala . . . . .	1.38	2.26
Madhya Pradesh . . . . .	5.14	..
Madras . . . . .	7.79	0.24
Mysore . . . . .	3.74	2.25
Orissa . . . . .	3.50	..
Punjab . . . . .	4.00	..
Rajasthan . . . . .	3.51	..
Uttar Pradesh . . . . .	15.75	..
West Bengal . . . . .	11.25	..

(4) For the purposes of this paragraph—

(a) the first half and the second half of the financial year commencing on the 1st day of April, 1956, shall be deemed to be the first seven months and the remaining five months, respectively, of that financial year;

(b) the net proceeds of taxes on income for the first half and for the second half of the said financial year shall be deemed to be seven-twelfths and five-twelfths, respectively, of the net proceeds of such taxes for that financial year.

5. (1) In accordance with the provisions of clause (1) of article 275, there shall be charged on the Consolidated Fund of India—

(a) in the first seven months of the said financial year, as grants-in-aid of the revenues of each of the States specified below, the sum specified against it:

1. Subs. by the Adaptation of Laws (No. 1) Order, 1956, for “Part C States”.

2. Subs., *ibid.*, for “Part A States”.

\*. *Vide* notification No. S.O. 3912(E), dated 30th October, 2019, this Act is made applicable to the Union territory of Jammu and Kashmir and the Union territory of Ladakh.

(i) For general purposes—

Assam	.	.	.	.	58.33 lakhs of rupees.
Mysore	.	.	.	.	23.33 lakhs of rupees.
Orissa	.	.	.	.	43.75 lakhs of rupees.
Punjab	.	.	.	.	72.92 lakhs of rupees.
Saurashtra	.	.	.	.	23.33 lakhs of rupees.
Travancore-Cochin	.	.	.	.	26.25 lakhs of rupees.
West Bengal	.	.	.	.	46.67 lakhs of rupees.

(ii) For the expansion of primary education—

Bihar	.	.	.	.	48.42 lakhs of rupees.
Hyderabad	.	.	.	.	23.33 lakhs of rupees.
Madhya Bharat	.	.	.	.	10.50 lakhs of rupees.
Madhya Pradesh	.	.	.	.	29.17 lakhs of rupees.
Orissa	.	.	.	.	18.67 lakhs of rupees.
Patiala and East Punjab States					
Union	.	.	.	.	5.25 lakhs of rupees.
Punjab	.	.	.	.	16.33 lakhs of rupees.
Rajasthan	.	.	.	.	23.33 lakhs of rupees.

(b) in the remaining five months of the said financial year, as grants-in-aid of the revenues of each of the States specified below, the sum specified against it:

(i) For general purposes—

Assam	.	.	.	.	41.67 lakhs of rupees.
Mysore	.	.	.	.	16.67 lakhs of rupees.
Orissa	.	.	.	.	31.25 lakhs of rupees.
Punjab	.	.	.	.	52.08 lakhs of rupees.
Bombay	.	.	.	.	16.67 lakhs of rupees.
Kerala	.	.	.	.	16.93 lakhs of rupees.
Madras	.	.	.	.	1.82 lakhs of rupees.
West Bengal	.	.	.	.	33.33 lakhs of rupees.

(ii) For the expansion of primary education—

Bihar	.	.	.	.	34.58 lakhs of rupees.
Andhra Pradesh	.	.	.	.	9.62 lakhs of rupees.
Mysore	.	.	.	.	2.41 lakhs of rupees.
Bombay	.	.	.	.	12.10 lakhs of rupees.

Madhya Pradesh	.	.	.	20.98 lakhs of rupees.
Orissa	.	.	.	13.33 lakhs of rupees.
Punjab	.	.	.	15.42 lakhs of rupees.
Rajasthan	.	.	.	16.56 lakhs of rupees.

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(2) There shall also be charged on the Consolidated Fund of India—

(a) in the first seven months of the said financial year, as grants-in-aid of each of the States of Mysore, Saurashtra and Travancore-Cochin, the sum by which the total of the amounts payable to that State under sub-paragraph (2) of paragraph 3 of this Order and under sub-section (1) of section 3 of the Union Duties of Excise (Distribution) Act, 1953, falls short of 201.25 lakhs of rupees, 160.42 lakhs of rupees and 163.33 lakhs of rupees, respectively; and

(b) in the remaining five months of the said financial year, as grants-in-aid of each of the States of Mysore, Bombay, Kerala and Madras, the sum by which the total of the amounts payable to that State as additional percentages under sub-paragraph (3) of paragraph 3 of this Order and under sub-section (2) of section 3 of the said Act falls short of 143.75 lakhs of rupees, 114.58 lakhs of rupees, 105.38 lakhs of rupees and 11.29 lakhs of rupees, respectively.

(3) Any sum or sums payable under this paragraph shall be in addition to any sum or sums payable to the States under each of the provisos to clause (1) of article 275.