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## Tax Performance in Indian States A Comparative Study

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By Biswadeb Chatterjee

Mittal Publications, New Delhi, 1997. N.A. Book Condition: New. Xvi+319pp This book represents a comprehensive analysis of tax performance of West Bengal in comparison to other major Indian states over about three decades. In the face of growing revenue needs, increasing tax activity in the states is of utmost importance. Since legislative and administrative decisions are jointly responsible for a tax to grow over time, those are examined in details incase of each important individual tax item in the states. Moreover, considering the fact that growth of tax revenue in a state primarily reflects the state of its economy, different aspects of economic development in the states are also widely discussed. Finally, some important policy prescriptions to promote the further growth of taxes are made. The book will be very useful to all those connected with tax planning and structure apart from economists and planners.



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