

PREFACE

This work which makes a modest attempt to measure the burden of Indian taxation has been carried out under the supervision and guidance of Dr. K.N. Reddy who until recently was with M.S. University of Baroda and now with the National Institute of Public Finance and Policy, New Delhi. In comparison to the earlier studies, this study is unique in two respects: Firstly, it measures the tax burden of various income classes unlike the earlier ones which measured the same by expenditure classes. Secondly, it measures the burden of direct as well as indirect taxes with an All-India coverage while the earlier ones confined to indirect taxes only.

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T. DIVAKARA RAO