



The Indian Tax System

By M.M. Sury

New Century Publications. Hardcover. Book Condition: New. The Indian tax system has become comprehensive and complicated since Independence in 1947. Besides being the main source of revenue, both for the Central and State Governments, it is an effective instrument to realize various socio-economic objectives of national policies. This book traces the structural evolution, explains the legal framework, and describes the present system of taxation in India. It focuses on individual taxes levied by the Central and State Governments. The book provides an exhaustive and critical account of various aspects of the Indian tax system. The overall approach to the subject is descriptive, analytical, and at places normative.

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