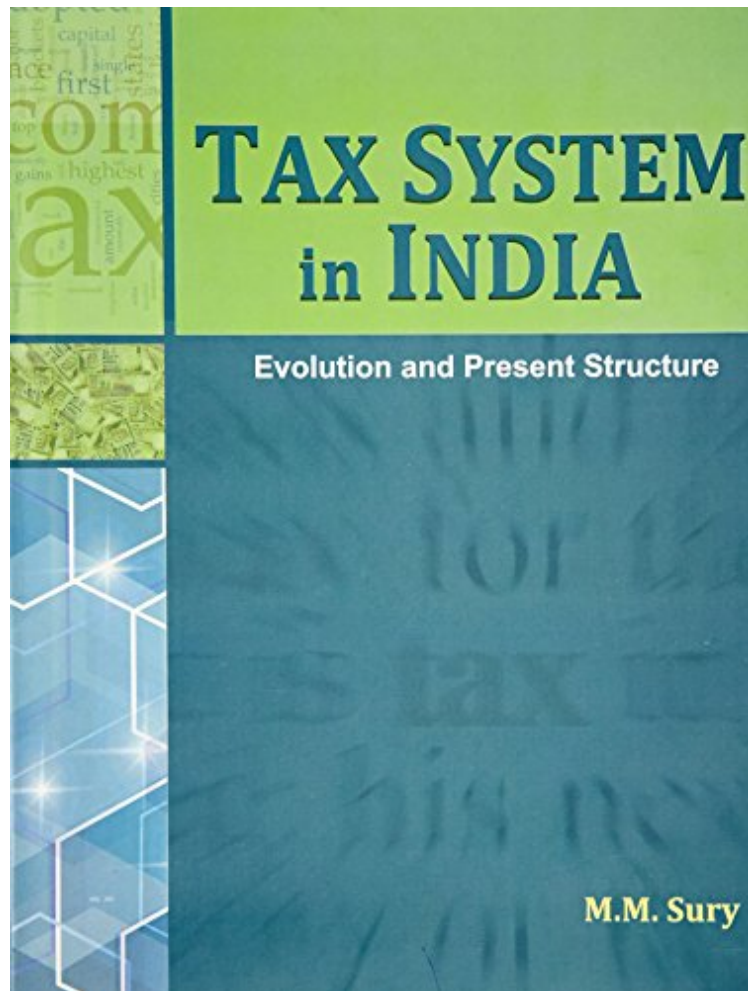


Tax System in India: Evolution and Present Structure

M. M. Sury

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The Indian tax system has undergone major structural changes 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. However, the tax system has been relying heavily on indirect taxes and suffering extensively from tax evasion. Restructuring of the tax system has constituted a major component of fiscal reforms initiated since 1991. The main focus of the tax reforms has been on the simplification and rationalization of both direct and indirect taxes with the objective of augmenting revenues and removing anomalies in the tax structure.

Tax reforms in recent years have brought the tax system much closer to international tax practices. This book provides an exhaustive and analytical account of tax structure developments in India since its independence, with a focus on post-1991 reforms, placing the current developments in perspective. [Subject: India Studies, Economics, Taxation]