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REVIEW.

Dhananjayrao Gadgil Li



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A HISTORY OF INDIAN TAXATION

BY THE SAME AUTHOR

1. A STUDY OF INDIAN ECONOMICS  
*Fourth Edition, 1928*
2. PUBLIC ADMINISTRATION IN ANCIENT INDIA
3. FISCAL POLICY IN INDIA
4. INDIAN FINANCE IN THE DAYS OF THE COMPANY
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A HISTORY OF  
INDIAN TAXATION

BY

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## PREFACE

Some aspects of the question of taxation have been dealt with in the treatises which have in recent years been written on Indian finance. But no book has yet been published in which the history of Indian taxation has been systematically treated. In the present work an attempt has been made to give a connected historical review of the taxes which are at present levied or have at one time or other been levied since the commencement of British rule in this country. Particular stress has been laid on the policy underlying the imposition of each tax and its effect on the taxpayer and the community in general. For this purpose, and also in view of the attention which the principles of Indian taxation are likely to attract in the near future, it has been considered desirable to describe in considerable detail the discussions which took place at the time of introduction, modification, or abolition of the more important among the Indian taxes. Local taxes have not been included in this volume because the author desires to bring out a separate work on the subject.



The author has tried to avail himself of the most reliable sources of information in the preparation of the work. He desires to express his thankfulness to Mr. Sudhir Kumar Lahiri and Mr. Tarapada Das Gupta, M. A. for the valuable assistance rendered by them in seeing the book through the press.

*Calcutta, Jan. 2, 1930.*

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