				i
			İ	
		i		

8361 REVIEW.

Dhanznjayarao Gadgil L GIPE-PUNE-00834

8361

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
- 5. PROVINCIAL FINANCE IN INDIA

A HISTORY OF INDIAN TAXATION

'.RV

PRAMATHANATH BANERJEA

M.A. (CAL.), D.Sc. Econ. (Lond.)

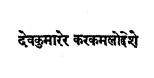
OF LINCOLN'S INE, BARRISTER-AT-LAW

MINTO PROPESSOR OF ECONOMICS, CALCUITA, UNIVERSITY

Published for the University of Calcutta by MACMILLAN AND CO., LIMITED ST. MARTIN'S STREET, LONDON 1930 X72.2. N3.
GO
AUTHOR'S COPYRIGHT

8361

Printed by 8. B. Bhattacharyya At the model liteo & printing works, calcutta



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. 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.

viii

PREFACE

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.

CONTENTS

	<u>.</u> C	HAE	TER	Ι				
Some Fratures of	F Ini	MAIC	TAX	ATION	-	-	. • j	1
	Ø	HAP	TER	Ц				
License-Taxes	-	-	-	-	-	-		38
	C)	HAP	TER	ш		•		
INCOME-TAX -	-	-	-	-	-	-		77
•	C	HAP	TER	IA				
Customs	•	-	-	-	-	-		161
	Ċ	HAI	TER	v				
SALT	-	•	-	-	-		-	249
	C	HAP	TER	VI				
Оргим	-	` =	. •	-	-	-		314
•	C	HAP'	TER	VII				
LAND REVENUE	-	-	•	-	-	-	-	355
•	CI	HAP:	rer	AIII				
Excise			-	-	-	-	-	470
	C	HAI	TER	XI :				
MINOR TAXES .	-	•	•	-	•	•	-	499