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**The Madras General Sales Tax Act—A Study**

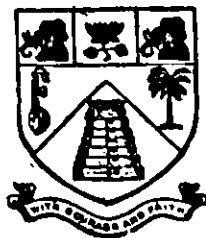
# THE MADRAS GENERAL SALES TAX ACT A STUDY

BY

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FOREWORD BY

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## FOREWORD

The Madras General Sales Tax Act was introduced by the Congress Ministry when it was in power. There was a great deal of opposition both from the public and from certain sections of the Legislature and the Bill was strongly criticised when it was brought before the Legislature. It was passed after a good deal of controversy in 1939. In this brochure Dr. B. V. Narayanaswamy Naidu, Professor of Economics and S. Thiruvengadathan, his Research student, have studied the working of the Act in the South Arcot District. It is a pity that this investigation should have been started so soon after the passing of the Act. This, however, is only one of the series of Surveys undertaken by the Economics Department of this University and will be followed up by further researches.

I do not agree with many of the views expressed by the authors, especially do I believe that after the passing of this Act, the already low standard of living in the middle and lower classes has been still further lowered. Yet I am sure that this booklet does give some idea of the working of the Act and the difficulties experienced by various classes of the community. It will be welcomed as an honest effort in search of truth on the part of an erudite economist and his intelligent pupil.

Annamalai University,  
Annamalainagar,  
Dated 8th Octr. 1940.

K. V. REDDI

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