

## **R. Kavita Rao**

National Institute of Public Finance and Policy (NIPFP)

18/2 Satsang Vihar Marg

Special. Institutional Area

New Delhi - 110067.

E-mail : [kavita.rao@nipfp.org.in](mailto:kavita.rao@nipfp.org.in); [rkavitarao@yahoo.com](mailto:rkavitarao@yahoo.com)

Telephone: +91 (11) 2696 4846 (resi.); +91 (11) 2696 3421 (off)

### **Present Position**

- Professor, National Institute of Public Finance and Policy, New Delhi - from October 2004 onwards.

### **Past Experience**

- Fellow, National Institute of Public Finance and Policy, New Delhi, August 1999 to October 2004.
- Senior Economist, National Institute of Public Finance and Policy, New Delhi, September 1995 to August 1999.
- Economist, National Institute of Public Finance and Policy, New Delhi, August 1994 to September 1995.
- Visiting Scholar at Department of Economics, Cornell University, on Ford Foundation Post-Doctoral Fellowship, 1996-97

### **Academic Background**

- Ph. D. From Indian Statistical Institute, Calcutta, India (1994)  
Dissertation : “Evaluating in a Dual Economy Framework the Indian Industrial Performance During 1951-52 to 1989-90”.
- Masters in Economics from Delhi School of Economics (1987)
- Bachelors degree in Economics from Delhi University (1985)

### **Date of Birth**

July 10, 1965





### **Papers and Publications**

1. “Revenue Foregone Estimates: Some Analytical Issues” *Economic and Political Weekly* Vol. 48(13), pp. 21-24, March 30, 2013.
2. “Taxes and Death are Inevitable, but GAAR is Avoidable” jointly with M. Govinda Rao *Economic and Political Weekly* Vol. 47(43), pp. 10-13, October 27, 2012.
3. “Direct Taxes Code and Taxation of Agricultural Income” jointly with D.P. Sengupta *Economic and Political Weekly* Vol. 47(15), pp. 51-60, April 14, 2012.
4. “A Rational Taxation System of Bidis and Cigarettes to Reduce Smoking Deaths in India” jointly with Prabhat Jha, Emmanuel Guindon, Renu A. Joseph, Arindam Nandi, Rijo M. John, Frank J. Chaloupka, Jagdish Kaur, Prakash C. Gupta and M. Govinda Rao *Economic and Political Weekly* Vol. 46(42), pp. 44-51, October 15, 2011.

5. "Goods and Services Tax: Thirteenth Finance Commission and the Way Forward", *Economic and Political Weekly* Vol. 45(48), pp. 71-77, November 27 - December 03, 2010.
6. "Goods and Services Tax: An Assessment of the Base", jointly with Pinaki Chakraborty, *Economic and Political Weekly* Vol. 45(1); pp. 49-54, January 2, 2010.
7. "Direct Taxes Code: Need for Greater Reflection", jointly with M. Govinda Rao, *Economic and Political Weekly* Vol. 44(37), pp. 35-38, September 12, 2009.
8. "Goods and Services Tax for India", *NIPFP Working Paper No 57*, November 2008.
9. "Reforms in State Taxes", in M. Govinda Rao and Anwar Shah(ed.) *States' Fiscal Management and Regional Equity: An Overview*, Oxford University Press.
10. "Tax System Reform in India", jointly with M. Govinda Rao, in Roger Gordon (ed.) *Tax Policy in Developing Countries: Six Case Studies*, Columbia University Press, pp. 109-152.
11. "Impact of SEZs on the Indian Economy: An Initial Evaluation". Paper presented at a National Conference on Special Economic Zones organized by the Geography Department, Delhi School of Economics, March 16-17, 2007.
12. "Tax Breaks for the Small Scale Sector: An Appraisal" jointly with Amaresh Bagchi, and Bulbul Sen, *Working Paper no. 3*, Tax Research Unit, NIPFP, 2006.
13. "Corporate Tax and Foreign Direct Investment in India". Paper presented at the International Symposium on FDI and Corporate Taxation, organized by the Hitotsubashi University, Tokyo, February 17-18, 2006.
14. "Trends and Issues in Tax Policy and Reforms in India" jointly with M. Govinda Rao, in Bery, Suman, B. Bosworth and A. Panagariya, (eds.) *India Policy Forum 2005-06*, Sage Publications, New Delhi, pp.55-121.
15. "Raising Tax-ratio by reining in the "Tax-Breaks" jointly with Bagchi, Amaresh, and Bulbul Sen. Working Paper No. 2, Tax Research Unit, National Institute of Public Finance and Policy, New Delhi, 2005.
16. "Reforms in Andhra Pradesh: Is Mid Course Correction Called for?", *Economic and Political Weekly*, Vo. 39(3), pp. 4350-4356, September 25, 2004.
17. "Reforming the State Tax System: Transition to VAT", paper commissioned for Policy Research Networking for Policy Reform, 2004.
18. "Output Fluctuations in Indian Agriculture and Industry: A Re-examination" (co-authored), in *Journal-of-Policy-Modeling* Vol. 26(2), pp. 223-227, February 2004.
19. "Impact of VAT on Central and State Finances: An Assessment", *Economic and Political Weekly*, Vol. 39(26), pp. 2773-2777, June 26, 2004.
20. "Time Series Properties of State-level Public Expenditure", jointly with Indira Rajaraman and Hiranya Mukhopadhyay, *Discussion Paper No. 4*, January 2001, NIPFP, New Delhi. Presented at Cornell ISPE conference held during September 7-9, 2001.

21. "Base for VAT: Do all Exempt Sectors Represent Additional Revenue? Circulated at "Public Finance in Indian States: The Emerging Scenario", Organised by Karnataka Taxation Reforms Commission and ISEC, Bangalore, July 11-12, 2001.
22. "Rational Ways of Increasing Tax Revenue", jointly with Raja J. Chelliah, presented at the "India: Fiscal Policies to Accelerate Economic Growth" a conference organized jointly by National Institute of Public Finance and Policy, DFID (UK) and the World Bank in consultation with the Ministry of Finance, Government of India, at New Delhi, May 21-22, 2001.
23. "Economic Consequences of the Gujarat Earthquake", jointly with Ashok Lahiri, Tapas Sen and Pratap Jena, *Economic and Political Weekly* Vol. 36(16), pp. 119-1332, April 21, 2001.
24. *A Primer on Value Added Tax*, (co-authored), published for National Institute of Public Finance and Policy by Har-Anand Publications, New Delhi, 2001.
25. *Report on the Workshop on Value Added Tax* held during July 26-28, 1999, NIPFP, December 1999.
26. *State Fiscal Studies: Haryana*, (with Tapas K. Sen) National Institute of Public Finance and Policy, New Delhi.
27. "Quantitative and Qualitative Methods of Social Science Enquiry", (With Parthasarathi Shome and Carlos J. Moreno), in *Economic and Political Weekly*, Vol. 31(30), pp. PE87-PE92, July 27, 1996.
28. "Structural Adjustment, Globalisation and Social Development in India", (with T.N. Krishnan), paper prepared for the Symposium of the Association of Asian Social Science Research Councils, New Delhi, Oct. 1995.
29. "Explaining India's Industrial Growth: 1951-90", (co-authored with Pradip Maiti), in Manabendu Chattopadhyay, Pradip Maiti and Mihir Rakshit (eds.): *Planning and Economic Policy in India: Evaluation and Lesson for the Future*, Ch. 9, pp. 158 – 188, Sage Publications, New Delhi, 1996.
30. "Demand side Factors and India's Industrial growth" (with Pradip Maiti), in *Economic and Political Weekly*, Vol.30(33), pp. 2070-2073, August 19, 1995.
31. "A Unifying Framework for Dual Economy Models" *Journal of Quantitative Economics*, Vol. 8(2), pp. 247-266, 1992.

### **Projects Associated with**

-   *State Fiscal Study: Haryana*, jointly with Tapas K. Sen for the World Bank.
-   *State Fiscal Study: Maharashtra*, jointly with Ashok Lahiri and Mukesh Anand, for Government of Maharashtra.

- 📁📖👤 *Study of Tariffs in Indian Hotels*, jointly with Ashok Lahiri, Hiranya Mukhopadhyay and Dipankar Purkayastha for Hotel Association of India.
- 📁📖👤 *Report of the Expenditure Reforms Commission of Government of Punjab*, jointly with Ashok Lahiri
- 📁📖👤 *Inputs for the Memorandum to the Twelfth Finance Commission of India from Government of Chhattisgarh*
- 📁📖👤 *Assam Governance and Public Resource Management Programme*
- 📁📖👤 *State Development Report for Mizoram, for Planning Commission of India*
- 📁📖👤 *“Strengthening Fiscal Decentralisation in Sri Lanka”*, jointly with M. Govinda Rao, D.K. Srivastava and Tapas K. Sen, for the Government of Sri Lanka.
- 📁📖👤 *Economics of Tobacco and Tobacco Taxation in India*, in collaboration with Rijo M John, Sakthivel Selvaraj, James Moore, R. S. Deshpande, Jhumur Sengupta, M. Govinda Rao, Frank J. Chaloupka, Prabhat Jha
- 📁📁📖👤 *Income Tax Incentives to Housing study: Assessing the Benefits*, for Department of Revenue, Ministry of Finance, Government of India.
- 📁📁📖👤 *Cost Benefit Analysis of Area Based Exemptions in Backward States*, jointly with Jhumur Sengupta, Department of Revenue, Ministry of Finance, Government of India
- 📁📁📖👤 *Tax Incentives for Education: An Assessment*, Department of Revenue, Ministry of Finance, Government of India
- 📁📁📖👤 *Impact on States of Central Tax Preferences: An Analysis of Important Tax Preferences*, Study for the Thirteenth Finance Commission
- 📁📁📖👤 *Study on Mobilization of State Taxes and State's Potential to Raise Revenues – Jharkhand*, jointly with Sachidananda Mukerji, for Government of Jharkhand
- 📁📁📖👤 *Design and Implementation of GST in India*, Supported by the British High Commission
- 📁📁📖👤 *Incidence of Taxes and Levies on Telecom Sector in India* Study for the Telecom Regulatory Authority of India (TRAI) jointly with Sacchidananda Mukherjee, Dikshit Prasad Sengupta and Ms. Sanjukta Sarkar
- 📁📁📖👤 *Revenue Potential for Himachal Pradesh* Study for Government of Himachal Pradesh jointly with Sacchidananda Mukherjee and Dikshit Prasad Sengupta
- 📁📁📖👤 *Estimation of Revenue Neutral Rate at the State Level* Study for the Empowered Committee for State Finance Minister jointly with Pinaki Chakraborty
- 📁📁📖👤 *Study on unaccounted Incomes in India* Study for the Central Board of Direct Taxes jointly with S.S. Khan, D.P. Sengupta, Sacchidananda Mukherjee and Sudhansu Kumar

### ***Conferences, Workshops and Training Programmes***

Workshop on “New Institutional Economics” organised by the Economics Department, Sambalpur University, 12 – 14, May 1996.

Workshop on “Evolution and Economics” organised by the International School of Economic Research, Department of Political Economy, University of Siena, Italy, June 27 - July 5, 1997.

Training Programme on “Value Added Tax Policy and Administration” organised by Harvard Institute of International Development, Harvard University, April 27 to May 15, 1998.

India State Reform Forum 2000, organised at New Delhi; made a presentation at the session on International Experience with VAT Introduction and Lessons for India.

Training of the Trainers on Public Expenditure Management, organized by the Asian Development Bank Institute Tokyo during May 27 to June 5, 2001.

Presented papers in a conference on Papers in Public Economics (PIPE), NIPFP, New Delhi, December 2009

“Assessing the Tax Base for GST in India” with Pinaki Chakraborty

“Understanding the Impact of Taxation of Petroleum Products in India” with Sacchidananda Mukhopadhyay

Presented a paper in a conference on Papers in Public Economics (PIPE), NIPFP, New Delhi, December 2010

“Designing Administration of GST” with Sacchidananda Mukhopadhyay

### ***Other Activities***

Have been organizing conferences on Papers in Public Economics (PIPE) since 2009, NIPFP, Delhi.

Have been involved in a number of training programmes on Value Added Tax Policy and Administration for officials of sales tax departments of the states of India, as step in the preparation for introduction of Value Added Tax in the states, in place of the present cascading type of tax. Have also organised a number of workshops for senior officials of state finance departments, to facilitate a dialogue on the design of VAT to be introduced in the states.

Have been associated as a consultant for the World Bank, with the ADB-World Bank mission to assess the economic impact of the Gujarat earthquake of January 26, 2001.

Was Member of the Technical Expert Committee on VAT, formed by the Ministry of Finance, Government of India, to provide technical inputs for the smooth implementation of VAT and completion of the process of transition into the new regime.

Member, Governing Body of Centre of Excellence, National Academy of Customs and Narcotics (NACEN).

Member, Study Group on Special Economic Zone (SEZ), Directorate General of Export Promotion, Government of India.

Have been member of following working groups for Eleventh Plan,

1. Sub-group in Foreign Savings
2. Working Group on State Financial Resources: headed the sub-group on taxes.

***Current Research***

Evaluating the Impact of Tax Exemptions on the Indian Economy

Exploring a possible design of GST and its revenue implications for India

Assessing the likely impact of the proposed Direct Taxes Code for India

***Research Interest***

Design and implementation of GST in India, methodology for assessing the comprehensive impact of various tax exemptions on the economy, sectoral interlinkages and their implications in planning a growth strategy.

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