

PREFACE

The National Institute of Public Finance and Policy is an autonomous, non-profit organisation whose major functions are to carry out research, do consultancy work and undertake training, in the area of public finance and policy.

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The present study on *The Incidence of Indirect Taxes in India, 1973-74* was undertaken at the instance of the Indirect Taxation Enquiry Committee appointed by the Government of India in July 1976 under the chairmanship of Shri L.K. Jha. The findings of the study have already been incorporated in Volume II of the report of the Jha Committee. However, as the study is likely to be of general public interest, it has been considered desirable to bring it out as a separate publication. This is being done with the permission of Ministry of Finance, Government of India.

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R. J. CHELLIAH
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