

## FOREWORD

Over the last three decades sales tax has emerged as the most important source of revenue at the disposal of the State governments in India. The system of sales taxation prevalent in the country is however far from uniform, each State having its own law and related rules. This is the outcome partly of evolution of the system in each State in its own way. It also reflects the preferences of the respective States for a structure of the tax which would best suit their economic structure and administrative resources. The problems encountered in implementing the tax however are often of a similar nature. Exchange of information regarding the sales tax laws and procedures in different States and their experiences in implementing them can therefore be of some help in improving the efficacy of the tax in all States.

While competent works on the sales tax laws of almost all States are available, information regarding the basic features of sales tax systems in the States is not readily available in one place. The present compilation is intended to fill this gap. This is the second issue of this compilation the additional feature being that the compilation covers all the States.

The Institute is indebted to the sales tax administrations and the Commissioners of the States covered in the compilation, for responding to our request for going through the write-ups and indicating corrections and changes where needed. It is earnestly hoped that the Institute will continue to receive the same generous cooperation from the sales tax administrations in the future in updating and revising the compilation.

We hope this compilation will be of some use to the policy makers. Suggestions for improving the contents and design will be welcome.

The credit for preparation of the first edition of the volume goes mainly to Shri P.N. Jhingon. The revised Profile has been compiled by Ms. R. Jeeja Bai Manay, Consultant in the Institute. She was assisted by Mr. P.K. Sarkar. Ms. Rita Wadhwa edited the Profile and Mr. Anil Sharma provided the secretarial assistance.

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