

REFERENCES

- Aggarwal, Pawan K. (1994), *Incidence of Major Indirect Taxes in India*, New Delhi: National Institute of Public Finance and Policy. (In progress)
- Balasubramanian, K.N. and K.B. Vijay Srinivas (1991), *Classification of Goods for Sales Taxation: Principles, Practices and Problems*, Bombay: Legal Information Services.
- Burgess Robin, Stephen Howes and Nicholas Stern (1993), "The Reform of Indirect Taxes in India", EF No.7, STICERD London School of Economics, November.
- Cnossen Sijbren (1992), "Key Questions in Considering a Value Added Tax for Central and Eastern Europe Countries", *IMF Staff Papers*, June, pp.211-55.
- Confederation of Indian Industries (1993), *Sales Tax Holiday: A Competitive or Destructive Strategy for Industrial Development*, Gujarat. (mimeo).
- Gillis, M.C. Shoup and P. Sicat (eds.) (1990), *Value Added Taxation in Developing Countries*, Washington D.C.: World Bank.
- Government of India (1978), Report of the Indirect Taxation Enquiry Committee, Ministry of Finance, Department of Revenue.
- Government of India (1992), *Indian Public Finance Statistics*, Ministry of Finance.
- Government of India (1991), *Tax Reforms Committee: Interim Report*, Ministry of Finance, Department of Revenue, December.
- Government of India (1992), *Tax Reforms Committee: Final Report Part-I*, Ministry of Finance, Department of Revenue, August.
- Government of India (1993a), *Tax Reforms Committee: Final Report Part-II*, Ministry of Finance, Department of Revenue, January.
- Government of India (1993b), *National Accounts Statistics*, Central Statistical Organisation.
- Jain, R.K. (1993a), *Central Excise Tariff of India 1993-94*, New Delhi: Centax Publications.
- Jain, R.K. (1993b), *Excise and Customs Case Referencer*, 1993, New Delhi: Centax Publications.
- Casanegra de, Jantscher Milka and Carlos Silvani (1991), "Guidelines for Administering a VAT" in Tait, Alan A. (ed.) (1991), *Value Added Taxes: Administrative and Policy Issues*, Washington D.C.: International Monetary Fund, p.39.
- Krishnan, M. (1993), "ST on Packing Material", *Economic Times*, New Delhi, July 29.
- Mehta, N.C. (1993), "Inter-State Sales Tax and Supreme Court", *Economic Times*, New Delhi, August 19, September 16 and November 4.
- Murthy, S. Krishna (1994), *The Andhra Pradesh General Sales Tax Act*, Hyderabad: Lakshmi Publications.
- National Economic Development Office (1971), *Value Added Tax*, London: HMSO.
- PHD Chamber of Commerce and Industry (1993), *Central and State Governments Incentives for Industrial Development*, September, New Delhi.
- Poddar, S.N. (1990), "Options for a VAT at the State Level" in Gillis, M. C. Shoup, and P. Sicat, (eds.), *Value Added Taxation in Developing Countries*, Washington D.C.: World Bank.
- Purohit, M.C. (1992), "Structure of Commodity Taxes in India", in Centre for Professional Development, *Contemporary Issues in Business, Finance and Taxation*, Delhi: University of Delhi.
- Purohit, M.C. (1993), "Adoption of Value Added Tax in India: Problems and Prospects", *Economic and Political Weekly*, March 6, pp.393-404.
- Rao, M.G. (1993), "Impediments to Internal Trade and Allocative Distortions in India", NIPFP Working Paper No.3.
- Shoup, C. (1990), "Choosing among types of VATs", in Gillis, M. C. Shoup and P. Sicat (eds.), *Value Added Taxation in Developing Countries*, Washington D.C.: World Bank.
- Silvani, Carlos and Charles L. Vehorn, (1991), "Invoices, Books of Accounts, and Tax Return Forms for VAT", in Tait, Alan A. (ed.) (1991), *Value Added Taxes: Administrative and Policy Issues*, Washington D.C.: International Monetary Fund, pp.42-43.
- Tait, Alan A. (1988), *Value Added Tax: International Practice and Problems*, Washington, D.C.: International Monetary Fund.
- United States General Accounting Office (1989), *Tax Policy: Tax Credit and Subtraction Methods of Calculating a Value Added Tax* (Report of the Joint Committee on Taxation, U.S. Congress), Washington D.C.: General Government Division.