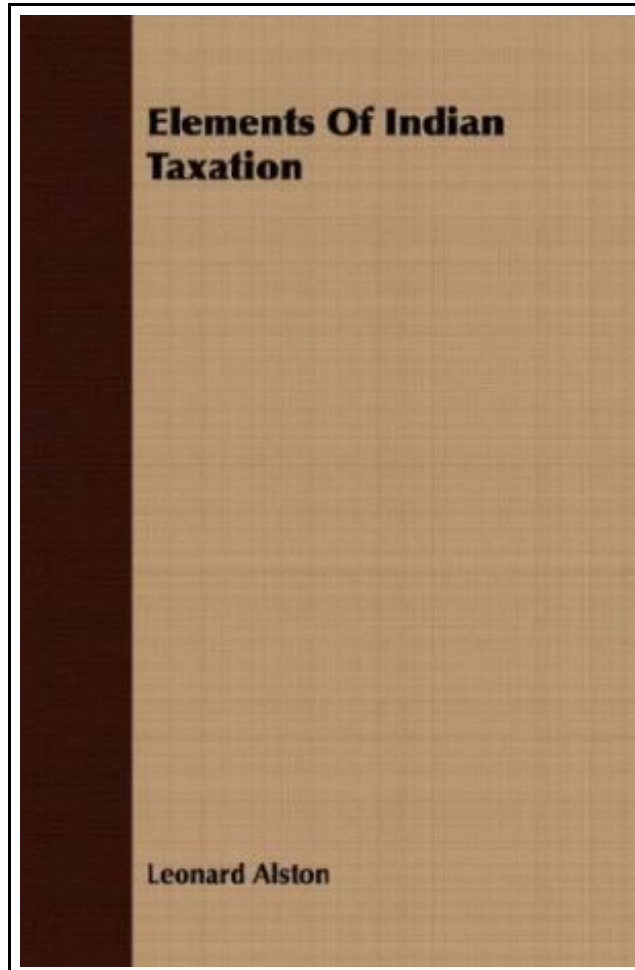


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Read Books, United Kingdom, 2007. Paperback. Book Condition: New. 216 x 140 mm. Language: English . Brand New Book ***** Print on Demand *****.ELEMENTS OF INDIAN TAXATION ELEMENTS OF THE THEORY OF TAXATION WITH SPECIAL REFERENCE TO INDIAN BY LEONARD ALSTON, OF NON-COLLEGIATE STUDENTS IN ECONOMICS AND HISTORY, CAMBRIDGE FORMERLY 1904-5 TEMPORARY PROFESSOR AT ELPHINSTONE COLLEGE, BOMBAY AUTHOR OF CONSTITUTIONS IN OUTLINE, EDUCATION AND CITIZENSHIP IN INDIA, STOIC AND CHRISTIAN IN THE SECOND CENTURY, ETC. MACMILLAN AND CO., LIMITED ST. MARTINS STREET, LONDON 1910 RICHARD CLAY AND SONS, LIMITED BREAD STREET HILL, K. C., AND HUNGAY, SUFFOLK. PREFACE THIS little book owes its appearance to the somewhat accidental circumstance that during the last few years special causes have compelled me to read a good deal of controversial literature, mostly of a journalistic kind, dealing with Indian administrative matters, and apparently widely read by the educated public of India. This literature I have found full of criticisms, often very pungently and eloquently expressed, of the methods of taxation adopted by the Government of India. But nearly the whole of it is characterised by a strange lack of perspective. Speakers and writers seldom see Indian financial conditions steadily, or see them whole. They content themselves with attacks on isolated parts of the tax-system, without clearly realising that it is impossible to criticise the parts satisfactorily, except in relation to the system considered as a unity. Thus their well-meant efforts appear both to administrators and to political economists almost invariably misdirected, and their work has borne little fruit. The British Government, both in the United Kingdom and in India, has accepted very unreservedly the principle of taking the public into partnership in all matters affecting taxation and general administration, and, compared with most European Governments, is peculiarly responsive to reasonable...



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