

# Bibliography

## *Books/Journals/Reports*

- Acharya, S. (1983a). "Concepts, Scale and Consequences", *Seminar*, March.
- (1983b). "The Unaccounted Economy: A Selective Review of Issues and Evidence", *mimeo*, October, paper presented at the Fourteenth General Conference of the Indian Association for Research on National Income and wealth.
- (1983c). "Unaccounted Economy in India: A Critical Review of Some Recent Estimates", *Economic and Political Weekly*, December 3.
- (1984a). "Towards Reform of Industrial Policy", *mimeo*, June, in M.S. Adiseshiah (ed.), *Perspective on the Seventh Plan*.
- (1984b). "The Underground Economy in the United States: Comment on Tanzi", *mimeo*, September, (IMF Staff Papers).
- and Madhur, S. (1983). "Informal Credit Markets and Black Money: Do they Frustrate Monetary Policy"?, *Economic and Political Weekly*, October 8.
- and Madhur, S. (1984). "Informal Credit Markets and Monetary Policy", *Economic and Political Weekly*, September 8.
- Advani, L.K. (1983). "The Money in Elections", *The Illustrated Weekly of India*, December 4-10.
- Ahmad, E. and Stern, N. (1983). "Effective Taxes and Tax Reform in India", Development Economics Research Centre, *Discussion Paper No. 25*, University of Warwick, January.

- Allingham, M.G. and Sandmo, A. (1972). "Income Tax Evasion: A Theoretical Analysis", *Journal of Public Economics*, November.
- Bagchi, A. (1975). *Taxation of Income in India: A Study in Base Erosion*, Unpublished Ph.D. dissertation submitted to Jawaharlal Nehru University, New Delhi.
- (1981) "Bearer Bonds Scheme", *Economic Times*, June 15 and 16.
- (1982) "Inflation and Personal Income Tax: A Note", *Economic and Political Weekly*, April 24-May 1.
- and Rao, M.G. (1982) "Elasticity of Non-Corporate Income Tax in India", *Economic and Political Weekly*, September 4.
- Bagchi, A.K. (1975) *Private Investment in India 1900-1939*, Cambridge University Press, New Delhi.
- Beenstock, M. (1979) "Corruption and Development", *World Development*, Vol.7.
- Bhagwati, J.N. (1982) "Directly Unproductive, Profit-Seeking (DUP) Activities", *Journal of Political Economy*, October.
- and Desai, P. (1970) *India: Planning for Industrialisation, Industrialisation and Trade Policies Since 1951*, Oxford University Press, New Delhi.
- and Srinivasan, T.N. (1975) *Foreign Trade Regimes and Economic Development: India*, Columbia University Press, New York.
- Bhalla, S.S. and Vashishtha, P. (1983) "Income Distribution in India: A Re-Examination", *mimeo*, January.
- Bidwai, P. (1983) "Smuggling Assumes Menacing Level", *The Times of India*, May 11.
- Cagan, P. (1958). "The Demand for Currency Relating to the total Money Supply", *Journal of Political Economy*, Vol.66.
- Chandhok, H.L. (1978) "Wholesale Price Statistics, India 1947-1978", Vol. II, Economic and Scientific Research Foundation, New Delhi.
- Chelliah, R.J. and Lall, R.N. (1978). *Incidence of Indirect Taxation in India, 1973-74*, National Institute of Public Finance and Policy, New Delhi.

- Chopra, O.P. (1982). "Unaccounted Income: Some Estimates", *Economic and Political Weekly*, April 24.
- Chugh, R.L. (1978). "Black Money and the Indian Economy" in J.S. Uppal (ed.), *India's Economic Problems*, Second Edition, Tata McGraw Hill, New Delhi.
- Contini, B. (1981). "The Second Economy in Italy", *Journal of Contemporary Studies*, Summer.
- Feige, E.L. (1979) "How Big is the Irregular Economy?", *Challenge*, November-December.
- (1980). "A New Perspective on Macroeconomic Phenomena, The Theory and Measurement of the Unobserved Sector of the United States Economy: Causes, Consequences and Implications", *mimeo*, August.
- Ghosh, A.K., Bagchi, A., Rastogi, L.N. and Chaturvedi, D.N. (1981). "Trends in Capital Formation, Growth of Domestic Product and Capital-Output Ratios (1950-51 to 1978-79)", *Journal of Income and Wealth*, January.
- Gould, D.J. and Amaro-Reyes, J.A. (1983). "The Effects of Corruption on Administrative Performance: Illustrations from Developing Countries", *World Bank Staff Working Papers*, No. 580, October.
- Gupta, P and Gupta S. (1982). "Estimates of the Unreported Economy in India", *Economic and Political Weekly*, January 16.
- (1984). "Black Economy: A Review of Methodologies", in Monga, G.S. and Sanctis, V.J. (ed.), *The Unsanctioned Economy in India*, Himalaya Publishing House, Bombay.
- Gupta, S.B. (1979). *Monetary Planning for India*, Oxford University Press, New Delhi.
- Gupta, S.P. and Mehta, R. (1981). "An Estimate of Under-Reported National Income", *Journal of Income and Wealth*, Vol.5, No.2, July.
- Gutmann, P.M (1977). "The Subteranean Economy", *Financial Analysts Journal*, November/December.

- Herschel, F.J. (1978). "Tax Evasion and its Measurement in Developing Countries", *Public Finance*, No.3, Vol. XXXIII.
- Indian Sugar Mills Association, *Indian Sugar Year-Book*, New Delhi, (Various issues).
- Jain, L.C. et. al (1984). *Grass Without Roots: Rural Development Under Government Auspices*, Report Sponsored by Indian Council of Social Science Research.
- Jha, L.K. (1980) *Economic Strategy for the Eighties*, Allied Publishers, New Delhi.
- Jha, P.S. (1980). *India: A Political Economy of Stagnation*, Oxford University Press, Bombay.
- (1981a.) "Politics and Crime: Disfranchising the Poor", *The Times of India*, November 20.
- (1981b). "Black Money and Crime: Twin Threats to the Indian State", *The Times of India*, December 7
- (1984). "Why Nothing Works: Re-Emergence of the Feudal State", *The Times of India*, May 14.
- Kabra, K.N. (1982). *The Black Economy in India: Problems and Policies*, Chanakya Publications, Delhi.
- Kaldor, N. (1956). *Indian Tax Reform: Report of a Survey*, Ministry of Finance, Department of Economic Affairs, New Delhi.
- Kenadjian, B. (1982). "The Direct Approach to Measuring the Underground Economy in the United States: IRS Estimates of Unreported Income", in V. Tanzi (ed.). *The Underground Economy in the United States and Abroad*, D.C. Heath and Co., Toronto.
- Khadye, I.K. (1981). "The Responsiveness of Tax Revenues to National Income in India (1960-61 to 1978-79)", *Reserve Bank of India, Occasional Papers*, Vol.2, No. 1.
- Krueger, A.O. (1974). "The Political Economy of the Rent-Seeking Society", *American Economic Review*, June.
- Lahiri, A.K., Purukayastha, D. and Wadhwa, W. (1984) "Demand for Currency and Deposits", *mimeo*, Report submitted to the Committee to Review the Working of the Monetary System, Reserve Bank of India, June.

- Laurent, R. (1970). *Currency Transfers by Denomination*, Unpublished Ph.D. thesis submitted to the University of Chicago.
- Macafee, K. (1980). "A Glimpse of the Hidden Economy in the National Accounts of the United Kingdom", *Economic Trends*, February.
- Matthews, K.G.P. (1982). "Demand for Currency and the Black Economy in the UK", *Journal of Economic Studies* Vol.9, No.2.
- Minhas, B.S. (1977). "Design of Economic Policy and the Phenomenon of Corruption: Some Suggestions for Economic Reform", in C.D. Wadhwa (ed.), *Some Problems of India's Economic Policy*, (Second Edition), Tata McGraw Hill.
- Mohammad, S. and Whalley, J. (1983). "Rent Seeking in India: its Costs and Policy Significance", Centre for the Study of International Economic Relations, Working Paper No. 8304C, April.
- Mohan, R. (1984). "Urbanisation in India's Future", *mimeo*, February, Paper presented at the National Seminar on "The Future of the Indian Economy", New Delhi, July.
- Monga, G.S. and Sanctis, V.J. *The Unsanctioned Economy in India*, Himalaya Publishing House, Bombay.
- National Council of Applied Economic Research (NCAER), (1963). *Sales Tax System in Andhra Pradesh: A Review*, New Delhi, February.
- — — (1978). *A Study on Price Control and Impact of Excise Duty on Selected Industries*, June.
- — — (1980). *Household Income and its Disposition*.
- National Federation of Co-operative Sugar Factories Limited (1981). *Co-operative Sugar Directory and Year Book*, New Delhi.
- National Institute of Public Finance and Policy (NIPFP), (1981a). *Sales Tax System in Bihar*, Somaiya Publications Pvt. Ltd., Bombay.
- — — (1981b). "Property Tax Reform in West Bengal", *mimeo*, December.

- (1982). "Evasion of Excise Duties: Case Study of Copper", *mimeo*, May.
- (1983a). *Reform of Statistical Information System in the Income Tax Department*, Report submitted to Economic Administration Reforms Commission, June.
- (1983b). "Evasion of Excise Duty on Plastics", *mimeo*, December.
- (1984a). "Excise Duty Evasion in Cotton Textile Fabrics", *mimeo*, September.
- (1984b). "Income and Price Elasticities of Central and State Taxes", *mimeo*, November.
- National Sugar Institute (1960). *Review of the Working of the Central Sugar Factories in India (for the Season, 1956-57)*, Kanpur.
- Nayak, S.S. (1977). "Illegal Transactions in External Trade and Payments in India", *Economic and Political Weekly*, December 10.
- Nehru, B.K. (1982). "Roots of Corruption", *Economic Times*, January 11.
- O'Higgins, M. (1982). "Assessing the Underground Economy in the United Kingdom", *mimeo*. Paper presented at the International Conference on the Unobserved Economy, at Wassenaar, Netherlands, June.
- Pant, N. (1979) "Some Aspects of Irrigation Administration (A Case Study of Kosi Project)", *mimeo*, A.N.S. Institute of Social Studies, Patna.
- Park, T.S. (1981). "Relationship Between Personal Income and Adjusted Gross Income, 1947-78", *Survey of Current Business*, U.S. Department of Commerce, November.
- (1983). "Personal Income and Adjusted Gross Income, 1977-81", *Survey of Current Business*, U.S. Department of Commerce, April.
- Pendse, D.R. (1983). "Deteriorating Situation", *Seminar*, March.
- Rangnekar, D.K. (1982). "Size and Dimension of the Black Economy", *Man and Development*, September.

- Rashid, S. (1981). "Public Utilities in Egalitarian LDC's: The Role of Bribery in Achieving Pareto Efficiency", *Kyklos*, Vol. 34.
- Reserve Bank of India (1982). *Capital Formation and Saving in India, 1950-51 to 1979-80*, Report of the Working Group on Savings, February.
- *Report on Currency and Finance*, (Various issues).
- Sandesara, J.C. (1983a). "A Primer", *Seminar*, March
- (1983b). Estimates of Black Income : A Critique of the Gutmann Method", *Economic and Political Weekly*, April 2.
- Shourie. A. (1983). *Mrs. Gandhi's Second Reign*, Vikas, Sahibabad (U.P.).
- Singh, B. (1973). "Making Honesty the Best Policy", *Journal of Public Economics*, July.
- Singh, A., Shetty, S.L. and Venkatachalam, T.R. (1982). "Monetary Policy in India : Issues and Evidence", *Reserve Bank of India Occasional Papers*, Vol. 3.
- Sisson, C.A. (1981). "Tax Evasion : A Survey of Major Determinants and Policy Instruments of Control", *mimeo*, International Monetary Fund, Fiscal Affairs Department, December, 31.
- Spicer, M.W. and Lundstedt, S.B. (1976). "Understanding Tax Evasion", *Public Finance*, Vol. 31, No. 2.
- Srinivasan, K. (1980). "Tax Avoidance and Evasion in the Smaller Business and Professional Cases—The Indian Experience" *mimeo*, National Institute of Public Finance and Policy, June.
- Srinivasan, T.N. (1973). "Tax Evasion : A Model", *Journal of Public Economics*, November.
- Sundaram, K. and Pandit, V.N. (1976). "On Black Money", *Indian Economic Review*, October.
- (1984). "Informal Credit Markets, Black Money and Monetary Policy : Some Analytical and Empirical Issues", *Economic and Political Weekly*, April 21.
- Talwar, T.R. (1984). "Real Worth of Assets Created in Construction", *mimeo*, December, Paper presented

- at the Conference of the Indian Association for Research on National Income and Wealth.
- Tanzi, V. (1980). "The Underground Economy in the United States : Estimates and Implications" *Banca Nazionale del Lavoro, Quarterly Review*, No 135, December.
- (1982 a). "A Second (and More Skeptical) Look at the Underground Economy in the United States" in V. Tanzi (ed.), *The Underground Economy in the United States and Abroad*, D.C. Heath & Co., Toronto.
- (ed.) (1982b). *The Underground Economy in the United States and Abroad*, D.C. Health & Co., Toronto.
- (1983). "The Underground Economy in the United States : Annual Estimates, 1930-80", *IMF Staff Papers*, Vol. 30, No. 2, June.
- Thiruvengkatachari, K. (1984). "Black Money through Invoice Manipulations", in Monga, G.S. and Sanctis, V.J. (ed.), *The Unsanctioned Economy in India*, Himalaya Publishing House, Bombay.
- Tollison, Robert D. (1982). "Rent-Seeking : A Survey", *Kyklos*, Vol. 35.
- Vasudevan, A. (1980). "Money Stock and its Components in India, 1950-51 to 1979-80 : A Statistical Account", *The Indian Economic Journal*, July-September.
- Vogel, J. (1974). "Taxation and Public Opinion in Sweden : An Interpretation of Recent Survey Data", *National Tax Journal* December.
- Wade, R. (1982). "The System of Administration and Political Corruption : Canal Irrigation in South India", *Journal of Development Studies*, April.

#### Government Documents/Reports

- Government of India, Ministry of Home Affairs (1964). *Report of the Committee on Prevention of Corruption*.



- Ministry of Finance (1971). Direct Taxes Enquiry Committee, *Final Report*, December.
- (1974). *Report of the Central Excise (Self Removal Procedure) Review Committee*.
- Ministry of Commerce (1978). *Report of the Committee on Import-Export Policies and Procedures*, January.
- Ministry of Finance (1978). *Report of the Indirect Taxation Enquiry Committee*.
- Ministry of Finance (1979). *Report of the Committee on Controls and Subsidies*, May.
- Central Statistical Organisation (1980). *National Accounts Statistics: Sources and Method*, New Delhi.
- Ministry of Agriculture and Irrigation (1980). Directorate of Economics and Statistics, *Indian Agriculture in Brief*,
- Ministry of Finance, Central Board of Direct Taxes (1981). *Investigation of Accounts*, Vol. II, Second Edition, New Delhi.
- Central Statistical Organisation (1982). *National Accounts Statistics, 1970-71 to 1979-80*, February.
- (1982-83). *Economic Survey*.
- Central Statistical Organisation (1983). *National Accounts 1970-71 to 1980-81*.
- Ministry of Finance (1983). Economic Administration Reforms Commission, *Reports on Tax Administration, 1981-83*, December.
- Ministry of Finance, Directorate of Inspection, *All India Income Tax Statistics, Assessment Years*, (Various Issues).
- *Report of the Comptroller and Auditor General of India*, Union Government (Civil), Revenue Receipts, Vol. II, Direct Taxes, (Various Issues).
- Ministry of Energy, Department of Power, Central Electricity Authority, *Public Electricity Supply, All India Statistics, General Review*, (Various Issues).

- Ministry of Finance, Directorate of Inspection,  
*All India Income Tax Statistics, (Various Issues).*
- Ministry of Finance, Central Excise and Customs,  
Directorate of Statistics and Intelligence, *Statistical  
Year Book, Central Excise, Vol. 1, (Various  
Issues).*
- Government of Kerala (1976). *Report of the Committee on  
Commodity Taxation, Trivandrum.*
- Government of Uttar Pradesh, Department of Finance (1974).  
*Taxation Enquiry Committee Report, 1965-66 and  
1969-70.*