

## PREFACE

THE National Institute of Public Finance and Policy is an autonomous non-profit organisation whose primary functions are to undertake research, consultancy and training in the field of public economics and related policy.

The present study on sales taxation in West Bengal is a part of a series of studies on the major taxes in the State commissioned by the Government of West Bengal. The study on sales tax was initiated in 1982 and completed in December, 1983. While some time has lapsed since the report was submitted, it was decided to bring it out as the issues addressed and the findings of the study might be of interest to a wider audience.

The Governing Body of the Institute does not bear responsibility for the views expressed by the authors in the project reports or research publications of the Institute. This responsibility belongs to the Director and more particularly the authors.

New Delhi  
*September, 1987*

AMARESH BAGCHI  
DIRECTOR

## ACKNOWLEDGEMENTS

THE study team is indebted to the Finance Department, Government of West Bengal and to the then Commissioner of Commercial Taxes D.K. Manavalan and his colleagues in the Commercial Taxes Department for unstinted cooperation at various stages of the study. The study team also benefited from discussions with representatives of Chambers of Commerce, and the local Sales Tax Bar.

Prof. Raja Chelliah, then Director of the Institute, gave of his time freely to guide and encourage the team and go through the draft.

We are thankful to the Government of West Bengal for permission to publish this Report.

AUTHORS