

SALES TAX SYSTEM IN DELHI

**R. J. CHELLIAH
K. N. REDDY**

NATIONAL INSTITUTE OF PUBLIC FINANCE & POLICY

The present study of the Sales Tax System in Delhi may be described as the most comprehensive so far. It was commissioned by Delhi Administration and conducted by a research and investigation team specially constituted for the purpose by the Institute. Delhi Administration has accorded permission to the Institute to publish the Report of the study in appreciation of the view that a wide-ranging discussion of the several recommendations contained in the Report, in respect of, among others, points of levy, rate structure, assessment and enforcement, and other possible lines of reform, would be both necessary and desirable before initiating measures to reform the sales tax system. The study also examines the administration of the tax in terms of the staffing pattern and work-norms of the Sales Tax Department.

Sales Tax System in Delhi

R. J. CHELLIAH

K. N. REDDY

NATIONAL INSTITUTE OF PUBLIC FINANCE & POLICY
18/2 Satsang Vihar Marg, Special Institutional Area
New Delhi 110067

PROJECT TEAM

R. J. Chelliah

K. N. Reddy

RESEARCH ASSISTANCE

Jyotsna Paranjape

A. K. Sharma

Anilkumar Bhargava

SURVEY OF COMMODITY-FLOWS

V. S. Renganathan

Gautam Naresh

© 1988 NATIONAL INSTITUTE OF PUBLIC FINANCE AND POLICY

First Published 1988

Published by National Institute of Public Finance and Policy, 18/2 Satsang Vihar Marg, Special Institutional Area, New Delhi 110067. Printed by Dialogue Editorial Service, New Delhi 110060 at Typographers (India), at Rashtravani Printers, A-49/1, Mayapuri Industrial Area I, New Delhi 110064.