

:: P R E F A C E ::

Estate duty in India has been one of the direct taxes from October 15, 1953 upto budget year 1984-85. In the budget speech for the year 1985-86, the Finance Minister declared the removal of the estate duty from statute books. The major objective of the study is to trace the history of the evolution of this tax and recent abolition of the same. Incidentally the tax will be examined in its theoretical aspects as well as empirical experiences mainly with reference to Maharashtra.

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