

A C K N O W L E D G E M E N T

This work, having its origin in a M.Phil. dissertation is a study of "Formal Analysis of State Excises with Special Reference to Maharashtra" 1961-62 to 1980-81. During the planning era, revenue from this source has shown a phenomenal increase. It becomes an important enquiry, therefore, to look into the important aspects of this growth.

In the completion of the dissertation, I received constant guidance and help from my guide Dr. J.F. Patil. But for his help it would not have been possible for me to complete the work. To him I express my deep gratitude. In spite of Dr. J.F. Patil's valuable guidance, if there be any short coming (as there must be), I am alone responsible for them.

I take this opportunity gratefully to acknowledge the encouragement given by the Principal, Arts and Commerce College, Madha; conducted by the Rayat Shikshan Sanstha, Satara.

I express my sincere thanks to the Librarians of Arts and Commerce College, Madha; Shivaji University Kolhapur; Gokhale Institute of Politics and Economics, Pune who extended their whole-hearted cooperation and help in the collection of materials for the dissertation.

I am also thankful to my friends and colleagues for their valuable suggestions and words of inspiration.

(II)

I express my thanks to the typist Shri Kawade for his careful typing of the dissertation.

This is also to acknowledge my debt of gratitude to my parents and to my wife for their generous encouragement and enduring patience. She shared all the difficulties while I was preparing this dissertation.

A.D. Gadhave
(A.D. GADHAVE)

May 15, 1983

Akshay Tritiya

-00K00-