

## C O N T E N T S

	<u>Page No.</u>
<b><u>CHAPTER-I : NATURE, HISTORY AND THEORY OF STATE EXCISES</u></b>	<b>1 to 17</b>
1.1 Nature of And Reasons for the Study	1
1.2 Methods of Study	2
1.3 Meaning of State Excises	3
1.4 Constitutional Provisions Regarding State Excises	5
1.5 Historical Review of State Excises in India	6
1.6 Theoretical Analysis of State Excises	10
1.6.1 Base of the Tax	10
1.6.2 Nature of the Tax	11
1.6.3 Shifting, Incidence and Effects of Excise Duties	14
<b><u>CHAPTER-II: ECONOMICS OF PROHIBITION :</u></b>	<b>18 to 31</b>
2.1 A Brief review of Prohibition Policy	18
2.2 What is prohibition ?	20
2.3 Need for Prohibition	21
2.4 Experience of Prohibition	22
2.5 Effects of Prohibition	24
2.6 Reasons for Failure	25
2.7 Economic Analysis of Prohibition	26
2.8 Revenue Consideration	27
2.9 Costs of Prohibition	28
2.10 Does Economic analysis support Prohibition Policy ?	29

	<u>Page No.</u>
<b><u>CHAPTER-III : EMPIRICAL ANALYSIS OF STATE EXCISES :</u></b>	<b>32 to 66</b>
3.1 Introduction	32
3.2 Revenue from State Excises	32
3.3 Revenue Significance of State Excises	35
3.3.1 Overall Revenue Significance	35
3.3.2 Own Revenue Significance	38
3.3.3 Own Tax Revenue Significance of State Excises	41
3.4 Level of State Excise	43
3.5 Per capita Burden of State Excises	46
3.5.1 Micro-level of State Excises	47
3.5.2 Consumer Expenditure on Pan, tobacco and intoxicants	49
3.6 Cost of Collecting State Excises	52
3.7 Buoyancy and Income Elasticity of State Excises	55
3.8 Developmental Significance of State Excises	58
3.8.1 Revenue Account Developmental Significance of State Excises	59
3.8.2 Revenue Account (Plan) Developmental Significance of State Excises.	59
3.8.3 Capital Account Developmental Significance of State Excises	63
3.8.4 Capital Account (Plan) Developmental Significance of State Excises	65

	<u>Page No.</u>
<u>CHAPTER-IV</u> : <u>SUMMARY AND CONCLUSIONS</u> :	67 to 71
<u>BASIC TABLES</u>	72 to 84
<u>BIBLIOGRAPHY</u>	85 to 87