## CONTENTS

| Chapter |      | Title                                 | Page No.   |
|---------|------|---------------------------------------|------------|
|         |      |                                       |            |
|         |      | Declaration                           | <i>(i)</i> |
|         |      | Certificate                           | (ii)       |
|         |      | Acknowlegement                        | (iii)      |
| ONE     |      | INTRODUCTION AND METHODOLOGY          | 1 - 9      |
| 5       | 1.1  | Historical Background                 |            |
|         | 1.2  | Statement of the Problem              |            |
|         | 1.3  | Objectives of the Study               |            |
|         | 1.4  | Methodology of the Study              |            |
|         | 1.5  | Scope of the Study                    |            |
|         | 1.6  | Limitations of the Study              |            |
|         | 1.7  | Chapter Scheme                        |            |
| TWO     |      | UNION BUDGETS AND DIRECT TAX STATUTES | 5 10 - 17  |
|         | 2.1  | Theoretical Background                |            |
|         |      | Theoretical Basis of Budget           |            |
|         |      | Theoretical Basis of Direct Taxes     |            |
| THREE   |      | ANALYSIS AND INTERPRETATION OF DATA   | 18 - 58    |
|         | 3.1  | Introduction                          |            |
|         | 3.2  | Union Budget 1984-85                  |            |
|         | 3.3  | Union Budget 1985-86                  |            |
|         | 3.4  | Union Budget 1986-87                  |            |
|         | 3.5  | Union Budget 1987-88                  |            |
|         | 3.6  | Union Budget 1988-89                  |            |
|         | 3.7  | Union Budget 1989-90                  |            |
|         | 3.8  | Analysis of Wealth-tax                |            |
|         | 3.9  | Analysis of Gift-tax                  |            |
|         | 3.10 | Union Budgets and Social Justice      |            |
| FOUR    |      | CONCLUSIONS AND SUGGESTIONS           | 59 - 62    |
|         | 4.1  | Introduction                          |            |
|         | 4.2  | Conclusions                           |            |
|         | 4.3  | Suggestions                           |            |
|         |      | BIBLIOGRAPHY                          | 63 - 64    |