

CONTENTS

Declaration	i
Certificate	ii
Acknowledgement	iii
List of Tables	v

Chapter No.	Contents	P.No.
I	THEORETICAL REVIEW OF THEORY OF DIRECT TAXES	1
II	DIRECT TAXATION & ECONOMIC DEVELOPMENT	19
III	DIRECT TAXATION IN INDIAN TAX SYSTEM	29
IV	MOBILISATION OF RESOURCES THROUGH DIRECT TAXES IN FIVE YEAR PLANS	50
V	FINDINGS OF THE STUDY	61
	BIBLIOGRAPHY	