BIBLIOGRAPHY

- Acharya Shuklendra (1988)
 - "Law of Income Tax", Fifth Edition, Modern Law Publications, Allahabad.
- Basu, Durga Das (1988)

 "Shorter Constitution of India", 10th Edition, Prentice-Hall of India Pvt.Ltd., New Delhi.
- Bhargava, U.K. and B.P.Bhargava (1990)
 "Taxmann's Wealth Tax Act Gift Tax Act (with Rules)",
 Taxmann Publications Pvt.ltd., Delhi.
- Chaturvedi, K. and S.M.Pithisaria (1989)
 "Three Taxes", Vol.1 (Wealth Tax), Wadhwa and Company,
 Nagpur.
- Gulanikar, C.A. (1989)

 "Law and Practice of Gift Tax and Wealth Tax", 7th Edition,
 Pub: Mrs.Savita Gulanikar, Bombay.
- Meade, (Prof.) J.E. (1978)

 "The Structure and Reform of Direct Taxation", George Allen and Unwin, London.
- Sinha, R.K. (Ed.) (1989)

 "Economic Development Plannity and Policy in India", Vol.4,

 Deep and Deep Publications, New Delhi.
- Thimmaiah, G. (1978)

 "Perspectives on Tax Design and Tax Reform", Ashish
 Publishing House, New Delhi.
- ASSOCHAM Seminar on "Fiscal Policy for Growth", Associated Chambers of Commerce and Industry of India, New Delhi, April 13, 1990.