## CONTENTS

Chapter	Title		Page Nos.
·			
			( - )
	Declaration		(i)
	Certificate		(ii)
	Acknowledgement		(iii)
ONE	INTRODUCTION		1 - 13
OWT	STATUTORY PROVISIONS		14 - 34
		*	
THREE	NEW SCHEME FOR TAXATION		
	OF FIRMS AND PARTNERS		35 - 54
			•
FOUR	TAX REFORMS AND CASELAW		55 - 75
FIVE	CONCLUSIONS AND SUGGESTIONS		75 - 77
•			
	BIBLIOGRAPHY		78 - 80