

ACKNOWLEDGEMENT

It has been repeatedly pointed out by a large majority of economists in India that agricultural sector is under-taxed and the extent of this under-taxation is gradually increasing. In view of the rapidly increasing developmental expenditure on agriculture, this seems to be a retrograde change. Having my roots in a farmer's family, I was instinctively led to this area of research for my M.Phil. dissertation, to ascertain the facts and to understand the theory of land taxation.

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