## PREFACE

In India entertainment tax is becoming an important and convenient source of revenue for the State Governments. However, like most of the indirect taxes of the States (excepting the sales tax) this tax has remained neglected by the academic field. The major purpose of this dissertation is to make a beginning in the studies of entertainment tax in India.

I am deeply indebted to my research guide Dr. J.F. Patil, Reader, Department of Economics, Shivaji University, Kolhapur for his invaluable and continuous guidance and encouragement.

I express my sincerest thanks to the Librarians of Willingdon College, Sangli, Chintamanrao Commerce College, Sangli, Shivaji University, Kolhapur and Gokhale Institute of Politics and Economics, Pune and Film Archieves of India, Pune.

I am grateful to Shri Bapusaheb Kulkarni for the help rendered by him in acquainting me with the people and the facts in the cinema exhibition industry.

I am thankful to my friend Miss S.Y. Kulkarni for the help in the statistical processing of the data. I express my gratitude to the Principal, Willingdon / College, Sangli for his words of encouragement and advice.

I could not have completed this dissertation without the love and encouragement of my mother.

Thanks are due to Shri Kawade for the neat and careful typing of the dissertation.

(Miss S.K. Kore)