This is a study in sales tax law, a study on the triple concept of export, import and inter-State sales. It is in seventeen chapters spread in five parts. The introductory is an overview. It presents the thematic thrust of what follows. Part two deals with incidence of sales tax on export and import and the scope of exemption. Part three focuses attention on the various dimensions of the problem of inter-State sale. Part four is an inquiry into parliamentary control on taxes over sales and purchases and highlights inter-State and intra-State implications of discriminatory tax. Part five contains the results of empirical study and the general conclusions of the thesis. In the past no attempt has been made to analyse on identical lines the problems dealt with in this thesis. Obviously this work is original; references to other authors are made only to support the string of views evolved in this thesis.

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