FOREWORD

Taxation is a very dynamic and challenging subject. Since 1949, I have been practising in taxation and specially in Sales Tax Laws. I have unique experience of achieving success in many cases both for and also against the Sales Tax Department. These cases are reported in very reputed Law Journals. In course of practice, I have been attracted to the academic aspects of sales tax particularly the controversial, conflicting and debatable views of the various Benches and other Authorities. Such occasion to enjoy the evolutions of the fundamental concepts or basic issues of sales tax jurisprudence has been bestowed by my Destiny. That is why, even if, I had to earn and learn since my Matriculation in 1940 at the age of 15 years 5 months and hence to do various types of menial, clerical and teaching jobs before joining profession, and therefore became a Bull in a China Shop of Law and Lawyers without any aid, advice, guidance of family pedigree farless any Senior but still with some divine blessings, sales tax intuition gradually perhaps grew within me. Many Conferences, Seminars, Symposia, Workshops, Study Circles etc. on Sales Tax Laws — I have so far attended throughout India and also outside India as a Practitioner, Research Worker, Teacher and Bar Councillor and Member of
International Lawyers Organisations viz. IBA, ILA, WPTLC —— have helped me a lot to read my Papers and associate with the sales tax trends in modern taxation plannings for developments.

The new Chapter in my sales tax experience started since my joining the University College of Law as a Part-time Lecturer in August 1971. Soon thereafter the College Authorities might have been impressed with my Papers published in many media including that College Law Journal and Law Quarterly, the mouthpiece of the Indian Law Institute, West Bengal Unit, Calcutta, where I worked since 1964 as Collator and then Research-Scholar upto 1969. I placed there my thesis "A Critical Survey of the Sales Tax Laws in West Bengal" as noted in 1969 Law Quarterly Vol 6, P 68. Many reported taxation case laws also contained my name. Perhaps that is why the subjects allotted for my teaching in Preliminary and then Intermediate were changed to those for Final LL.B. Classes. Out of the subjects for Final LL.B., I have taught mostly in Taxation. Sales Tax, comprising both State and Central Acts, is a very important topic of the Final LL.B. Examination Paper No. VI. Naturally, I myself had to study deeply to place my sales tax lectures more lucidly and interestingly to my students. Presumably for my teaching success, I was successively made Examiner, Paper Setter, Moderator, Chairman and Reviewer in Taxation.
including Sales Tax for Final LL.B. Examinations of Calcutta, North Bengal and Burdwan Universities.

The golden opportunity for advancement of my sales tax learning came when the new Principal and Dean of my University Law College, Dr. M.L. Upadhyay kindly suggested that I should submit my Thesis on Sales Tax for Ph.D. in law. I had to then rush to my friend, philosopher and guide Dr. H.K. Saharay for consulting with him and seeking his consent to kindly act as my Supervisor for such Thesis. It is Dr. Saharay who always inspired me both in practice and in studies of Sales Tax. He, therefore, inspite of his multi-dimensional involvements in various legal and academic matters, gladly granted my prayer to be my Supervisor for filing my Thesis.

This humble Thesis covers the origin, growth and development of Sales Tax in India since the Ancient period to 31st December 1985. Many Charts, Schedules, Lists, Tables, Statutes, Notifications, Circulars, Caselaws have to be included in this Thesis with reference to many Books, Journals, Reports, Papers etc. Hence it took 2 Volumes for watching the Sales Tax Laws through historical, political and legal evolutions in India to ensure effective study about impact of "business" definitions in such laws.

I am and shall remain till my last breath a humble student to learn sales tax laws. Still on my side, I have not spared any pains to be worthy of the blessings of
Dr. Upadhyay and Dr. Seharay to submit my humble Thesis
IMPACT OF "BUSINESS" DEFINITION IN SALES TAX LAWS OF INDIA.
It is for the Readers of this Thesis for its ultimate evaluation.

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