CONTENTS

Certificate i
Acknowledgement ii
List of Tables vii - xi
List of Figures xii - xiii

Chapter I: Introduction and Research Plan 1-14
Significance of the Study - Objectives of the Study - The Hypotheses - Research Methodology: The Data Base - The Time Span - Data Analysis - The Sample Profile: Classification on the basis of turnover - Regional Distribution of Sample Companies - Classification on the basis of Nature of Ownership of Companies - Classification on the basis of Sector of Industry - Chapter Scheme of the Study - Limitations of the Study - Potential Areas for Future Research - Disclaimer.

Chapter II: Corporate Taxation: Theory & Practice 15-75

Chapter III: Tax Behavior of Indian Companies 76 - 151


Ownership-based Classification: Private Sector Companies - Public Sector Companies - Comparison between Tax Behavior of Private and Public Sector Companies - Region-based Classification: Northern Region - Southern Region - Western Region - Eastern Region - Comparison of Tax Behavior across Regions - Tax Exemptions and Deductions: Exemptions - Deductions - Depreciation.
Chapter IV: Evaluation of the Indian Tax Reform Programme


Prioritisation of Problem-Areas - Tax Reforms Programme: Companies' Perspective: Direction of Tax Reforms - Effects of Tax Reforms - Improvement in Tax Administration Machinery - Rate structure of Corporation Income-Tax - Cost of Compliance with Income-Tax Laws/Rules - Time consumed by Income-Tax Proceedings - Measures to Improve Tax Compliance, Collections & Administration: Reduction of Tax Rate - Computerization of
Chapter V: Summary Conclusions and Suggestions

Significance of the Study - Corporate Taxation: Theory and Practice - Tax Behavior of Indian Companies - Evaluation of the Tax Reforms Programme - Policy Suggestions: (a) Structural Measures - (b) Administrative Measures.

Appendices

I. Corporate Income-Tax Rates for Selected Countries 269
II. Return of Income for Corporate Assessee 270 - 279
III. Challan for Corporate Assessee 280
IV. Questionnaire 281 - 286
V. List of Sample Companies 287 - 291

Bibliography 292 - 320