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The taxation policy of an economy can be considered as sound policy if it performs allocation, distributional and stabilization function in the economy. Tax is collected because the investment can be made for the developmental activities. Through efficient system of taxation an economy can be led to growth and the GDP increases faster. Taxes constitute an important and major source of revenue for the government. India has a three tier set up for taxation. It includes the union government, the state government and the urban/rural local bodies. As per the provisions made in the constitution of India, the power of collection of taxes is apportioned between the union government and the state government. The state government may delegate the further powers to the local authorities also. Various kinds of taxes are collected in India by the central and the state governments.

In this research work the researcher has made an effort to analyse the changes that are made in the tax structure of India since the economic reforms i.e. 1991. Since then, several policy level and structural changes are applied in the Indian tax system. These changes have created some effects on Indian economy. The researcher has made an economic analysis of the changes in the Indian tax structure after economic reforms.

The changes in the tax structure are visible especially after the economic reforms in India i.e. 1990-91. In this research work, the researcher has considered the tax reforms in Indian tax structure from 1990-91 to 2016-17, i.e. a period of 27 years. In order to analyse the Indian tax structure, appropriate statistical tools are applied. The researcher has performed economic analysis on data of the changes in Indian tax structure after economic reforms in India. There are several tools for economic analysis such as, Economic Variables, Slope, Optimization Techniques, Linear Programming, testing of hypotheses, etc. Out of these tools and techniques, the researcher has used Economic Variables, Slope, Trend Analysis, Testing of Hypothesis, Correlation Analysis, and Tabulation and Graphical presentation.

The government of India has taken several steps after economic reforms for improving the tax structure. The research shows that the tax system is failing to achieve the targets for the tax revenue.