

INTERSTATE TRADE BARRIERS AND SALES TAX LAWS IN INDIA PREPARED
UNDER THE AUSPICES OF THE INDIAN LAW INSTITUTE. [Bombay : N.M.
Tripathi Private Ltd. 1962. pp. xiii + 87, inc. index. Rs. 7.50.]

This study grew out of suggestions arising at the All-India Seminar on Administrative Law and Constitutional Law convened by the Law Institute in December 1957. Shri S. N. Jain is credited, in the Foreword, with the preparation of the study, under the supervision of Dr. A. T. Markose, the Research Director of the Institute. The book is an important contribution to the growing shelf of treatises on Indian constitutional law. In endeavouring to examine in depth a limited subject, it gives to that subject a scope of development not possible in the more familiar surveys of the whole of the formidable Indian Constitution.

Several aspects of the book are particularly worthy of praise. It comes well indexed and with useful tables of contents, cases and statutes. An appendix to Chapter III lists, and briefly discusses, State Sales Tax laws. Here the reader is left to wonder why the author avoided a logical alphabetical arrangement, in favor of the haphazard listing of States; but the point is of negligible importance. The book takes the reader through the history, in India, of the taxation of interstate sales transactions, from the Government of India Act, 1935. Cases are not only cited, but are discussed; and attention is paid to the elementary student reader through illustration of more complex tax situations by means of hypothetical problems. Indeed, the author's particular strength appears clearest in the laws of Sales and Taxation.

The book is weakest in the principles of economics, frequently expressed, and in broad generalizations into which the author is prone to slip. We are told on page 56, in a discussion on selective taxation of expensive imported articles, that "Consumers within the State are likely to possess sufficient political power to prevent such high taxes from being maintained for long . . ." In a footnote on page 17 the striking proposition appears that all buildings used for industrial purposes are alike

and therefore it would contravene the principle of equality to tax them at a different rate on the basis of the particular industry carried on in them. Occasionally one encounters such contradictory statements as the following: "It may, however, not be practicable to provide adequate number of check-posts [to check the evasion of tax on goods coming from out of State] and the solution may be only in the States having uniform rates of tax." (p. 50) But on page 53 we are told: "With the need for greater revenue because of expanding economy and the increasing dependence of states on sales tax as a source of revenue, required uniformity from the interstate commerce angle would prove to be a handicap for the states." The manuscript would, in fact, have benefited from more careful proof-reading. The reviewer is inclined to believe that the author wanted the word "noting" in footnote 20, on p. 17, where one reads, "The following cases under Art. 14 of the Constitution regarding state taxes are worth nothing: ...". But, taken as a whole, the book is meritorious and useful to the field of law it undertakes to survey.

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