

THE ESTATE DUTY ACT. By D. H. Nanavati. [1960, Bombay. N. M. Tripathi Private Ltd., £2.10s. xxix + 430 pp. inc. index.]

The law of estate duty does not lend itself easily to analysis and there is therefore more excuse for treating this subject by way of commentary rather than by narrative text. The sequence of subject matter in the Indian Estate Duty Act has however happily enabled Mr. Nanavati to combine both methods and his book can, with justification, be called a commentary in narrative style.

Indian Legislation on estate duty, as with similar legislation in Singapore, the Federation of Malaya and other parts of the Commonwealth, is a re-enactment, with modifications for special local needs, of the appropriate sections of the United Kingdom Finance Act, 1894 and of subsequent legislation. At the beginning of each sub-chapter Mr. Nanavati gives the reference to the section of the Indian Act and of United Kingdom legislation treated in that sub-chapter. There are also set out in a comparative table section numbers of the Indian Act with section numbers of the corresponding United Kingdom legislation. At the end of the book and taking up 164 of its 403 pages of text is reproduced the Indian Estate Duty Act, subsidiary legislation thereunder, sections of the Indian Income Tax Act relevant to estate duty and the U.K. - India Agreement for Avoidance of Double Taxation.

Mr. Nanavati does the draftsman of the Indian Act an injustice when he describes this Act as, "almost a word for word copy of the English statutes relating to Estate duty." There is considerable new matter, *e.g.* with regard to Hindu joint family property and agricultural land. However, these distinctions are self-contained and Mr. Nanavati's book, undoubtedly useful to practitioners in India, will equally be useful to practitioners in countries where the estate duty legislation is based on United Kingdom legislation. Estate duty has only a recent history in India and there are not as yet many Indian cases on the Act. Most of the cases cited are English and this will add to the usefulness of the book outside India.

In contrast to many Indian legal publications, this book, as with others from the house of Tripathi, is extremely well printed on good quality paper and is well bound. Practitioners called upon to advise on estate duty matters will find this book meeting a need.