

X CONTENTS

25	Agricultural Taxation in India	503
	Rationalising Agricultural Taxation; A New System of Agricultural Taxation; Agricultural Holdings Tax; Integration of Agricultural Income with Non-Agricultural Income for Income Taxation	
26	A Note on Local Finance	515
27	Central Government Budget for 1976-77	525
28	Central Government Budget for 1977-78	544
	Circumstances and Objectives; Strategy; The Budget Provisions; Tax Proposals; Direct Taxes; Indirect Taxes; Comments	
	<i>Select Readings</i>	560