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# Freedom of Trade and Commerce and Taxation in India

By M. Mishra

Mittal Publications, New Delhi, 1999. N.A. Book Condition: New. X+318pp After independence, when makers of the Constitution of India adopted a federal system for the nation, component units of Indian federation varied widely in terms of their economic resources. In such a state of affairs, if an individual State had been allowed to put itself in economic isolation while dealing with other States, it might have jeopardised the economic unity of the country as well. Therefore, provisions guaranteeing freedom of trade, commerce and intercourse were especially incorporated into the Constitution of India. Since the introduction of the Constitution of India, the necessity of clarifying the concept of 'freedom' in the interpretation of Article 301 has been the main focus of judicial opinion and academic exercise of jurists and scholars. Atiabari case has settled that tax laws are not outside the domain of Part XIII of the Constitution. The resultant effect was that the States could not exercise their legitimate taxing powers until and unless they took prior assent of the Central Executive as required by the proviso to Article 304(b). Apex Court of India added a precise and comprehensive clarification to the above text after only a year, in Automobile...



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