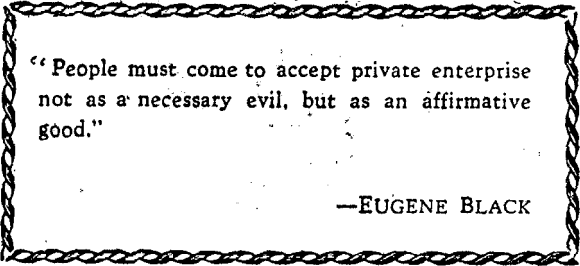


VAT AND SOME OTHER
INDIRECT TAXES



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“People must come to accept private enterprise not as a necessary evil, but as an affirmative good.”

—EUGENE BLACK

INTRODUCTION

After the reduction in the rate of income tax on individuals, with beneficial effects on the Exchequer, the focus is now on two other areas of public finance: first, a similar reduction in rates of corporate taxation in order to stimulate economic growth, greater production and employment potential, as also larger revenues to the Exchequer. Second, a rationalisation and reduction of all indirect taxes in the country. The appointment by the Government of India of the Indirect Taxes Inquiry Committee under the chairmanship of a distinguished economist and former Governor of the Reserve Bank of India, Mr. L. K. Jha, has been welcomed in this context on all hands.

The impact of indirect taxes on the economy is not realised by the general public. Excepting perhaps sales tax, which is perceived while buying taxable items, indirect taxes like octroi and central excise, which play an important role in the economy, are seldom noticed by the public.

In recent years, a number of economists have argued that the cumulative burden of indirect taxes on the economy has led to inflationary pressures and is responsible for distortions in the economy. Moreover, heavy indirect taxes are a burden borne by the poorest sections of the public and militate against social justice.

This little booklet is meant to give to the public some basic information on the much discussed new form of indirect taxation, Value Added Tax (VAT) and two important indirect taxes in India viz., central excise and octroi. Those interested in reading further on VAT may refer to an informative article on the subject in "Reserve Bank of India Bulletin", March 1976.

VAT & SOME OTHER INDIRECT TAXES

I

VALUE ADDED TAX *

P. C. RANDERIA

Value Added Tax (popularly known as VAT) is of relatively recent origin. It is over 20 years old in the long lineage of fiscal levies—octroi, customs duties, income tax, excise duties, tax on company profits, sales and turnover taxes.

VAT was first imposed in France in 1954. Since then, this new form of taxation has received increasing attention from economists and tax authorities. Many experts have advocated the acceptance of VAT in view of its several attractive features. VAT has been adopted by some developed countries, though largely restricted to Western Europe. A few developing countries have also introduced VAT in recent years.

Considerable literature about the theory and practice of VAT as a new system of taxation is available. However, the literature on its actual working is somewhat limited especially when it comes to practical, administrative issues such as (i) cost of collection and (ii) extent of evasion. This limitation is all the more glaring as regards problems faced in

* (From a paper presented at a "Workshop on Indirect Taxation" arranged by Bombay Chamber of Commerce & Industry, on 20th October 1976, in Bombay.)

the course of introduction of VAT by developing countries. Literature on experience of VAT in federal set-up is conspicuous by its absence.

Historical — Review of Experience

VAT emerged in 1954 as a new system of taxation in France at the end of a long historical process. It was in the nature of a sweeping reform of the untidy French system of turnover taxes, which became over the years complex, chaotic and unmanageable with multiple rates, cascading effects and many other defects and inequities. The reform is described by an observer as an exemplary process of "learning by doing". The general VAT rate in France today is 23%, the highest amongst the countries following VAI system at present. It accounts for almost 50% of the total tax receipts in France.

It was in 1967 that all members of the European Economic Committee (EEC) decided to follow the example of France and adopt VAT. The main impetus for this decision was to harmonise the commercial and fiscal relations between the various EEC countries as members of a single, large, customs union. A few other European countries also followed suit. The general VAT rates in various EEC and other important European countries are as follows:

Austria	16%	Germany	11%
Belgium	18%	Italy	12%
Denmark	15%	Netherlands	16%
Finland	12%	Norway	20%
France	23%	Sweden	17%
United Kingdom		8%	

For some commodities, however, rates higher than the general rate are levied in most of these countries. These

commodities are generally luxury items such as jewellery, furs, TVs, cameras or special items such as cars, petrol etc.

VAT was introduced in UK from April 1, 1973, to replace purchase tax and selective employment tax (SET). The general VAT rate in UK is 8%. A higher rate of 25% applies to special items such as petrol and to luxury items such as jewellery, furs, televisions etc.

All the countries in Europe which have adopted VAT have not dispensed with other forms of commodity taxation such as excise duties or special "consumption taxes". Excises in the case of UK are limited to three commodity groups viz. (a) mineral oil products, (b) alcohol and (c) tobacco. Moreover, one comes across special taxes such as a "car tax". In UK it is levied at 10% of wholesale price in addition to VAT at 8% of invoice price inclusive of car tax.

These details have been given to show that in practice VAT does not work out to be such a simple, single, low-tax system as it is often thought to be. Apart from this, there are other complexities in the VAT system in theory and practice.

How does one explain the presence of several complex features such as multiple rates in a basically simple system that is VAT? Complexity of the economic system, special claims of social objectives provide some of the answers. Logic has to give way to the larger demands of life. These demands in developing countries are far too many and compelling. With the result that VAT in practice shows greater deviations and complexities there than in the advanced countries.

We may now turn to the experience of some non-European and particularly developing countries. In this group we find first of all several French speaking countries in Africa including Algeria, Morocco and Tunisia which have

replaced turnover taxes with VAT. The source of inspiration in this case is special and obvious.

Some Latin American countries have recently adopted VAT—Brazil in 1967, Ecuador in 1970 and Uruguay in 1968. A number of other developing countries such as Chile, Argentina, Mexico, Peru and Korea are reported to be examining the feasibility of introducing VAT.

Revenue from VAT in these developing countries varies from 10% to 30% of total tax collections. The *general* rate ranges anywhere from 5% to 20% in different countries, with special rates ranging from 25% to 30%.

The VAT system in developing countries is distinctly different from the European model of a comprehensive, relatively uniform, neutral tax on consumption of goods and services. Firstly, the scope is limited to exclude many sectors such as agriculture which pose enforcement and other problems. Secondly, except for Uruguay where the VAT rate is uniform, the tax rates in other developing countries are varied and different. Furthermore, there is widespread tax exemption for a variety of goods and services. All these features of multiple rates, exemptions and whatnot make the tax administration more difficult with greater scope for evasion, increased problems of enforcement and higher costs of collection.

The adoption of the new tax system was generally preceded by what may be described as educational campaigns. There was full exchange of views between all the parties affected by the proposed tax changes. The discussion was based on detailed official explanation of the features of the new system. Draft legislation and enforcement of the tax followed much later after the debate.

To give one example, the British Government appointed an expert committee on turnover taxation, which submitted its report in 1964. The Richardson Committee, as it is known

popularly, examined the pros and cons of VAT and came out against its adoption in UK. The debate continued for nearly ten years before VAT was finally adopted in Britain in 1973 perhaps largely in response to its EEC membership obligations.

The lessons to be drawn from the above recital of experience with VAT are clear. There is definite need for exhaustive special study with full national debate followed by adequate preparation and planning before a new tax system such as VAT is introduced in the country. It will be wrong to be carried away by some of the simple attractive features of VAT in theory. It will be equally wrong to ignore the many serious, complex problems of VAT in practice.

This is not to suggest by any means blind continuance of complex cumbersome systems of existing indirect taxes in the field of excise duty and sales tax. There is enough scope for simplification and rationalisation of this structure. Even some degree of experimentation with a new system may not be ruled out.

Technical — Some Essential Features

The idea of tax on value added is simple. In its most common form, it is a general turnover tax on consumption. Though it is a multi-point tax imposed at each stage of production and distribution, it is very much like a single-stage tax in its impact. VAT is assessed at each stage only on the *incremental value* added since the last taxable transaction.

Under the pure system of VAT, "the sum of the values added at successive stages is equal to the final price of products; and the sum of the tax paid at the successive stages will be the same as the tax which would be payable if it were charged on the full value of the final product and collected as a single payment." Given comprehensive coverage (with no exemptions), and one single uniform tax rate, the

system is truly neutral as regards allocation of resources and does not distort relative commodity prices. This is of great advantage from the economic viewpoint.

While the distorting effects of conventional multi-point levy are removed, it must be admitted that the machinery for collection of net value added at various stages may well put some strain on the tax administration. Though it is multi-point, the VAT system is more fool-proof against evasion than the conventional single-point or multi-point levies. This is so because of its built-in features of cross-checking etc.

But, alas, the pure VAT system exists only in the mind of the theorist. The model seems to break down when it is brought to the work-a-day world. In actual practice, many of the claims for VAT are diluted, depending on the deviations required in terms of the demands imposed by reality.

Invariably, the first feature of the pure VAT system to be abandoned is comprehensive coverage. Many exemptions have to be provided in the normal course and many more given in response to pressures. The next feature to go is the single uniform rate of tax. All this results in administrative problems.

The general VAT system has three main models each with its own method of calculation. Each one has its own complexity in actual practice, which is again reflected in administrative problems. Cost of collection and tax evasion are only two major problems, which are not easy to assess without reference to detailed data concerning the specific VAT system under study. Simplicity of design, neutrality in its economic impact and administrative convenience, which are claimed to be the main attractions of the VAT system in general, have to be diluted to greater or smaller extent, in actual practice.

Let us now turn to the three methods for computing the tax base for VAT, viz. (i) the addition procedure,

(ii) the cost subtraction procedure and (iii) the tax credit procedure. Underlying these three methods are different systems of VAT, which in turn are derived from three basic economic concepts of output and its measurement. These concepts centre round (i) consumption, (ii) net national income and (iii) gross national product. The essential difference amongst these three concepts can be traced to the treatment accorded to investment. Thus, capital outlays are totally exempted in working out the tax base under the consumption type of VAT system. This is no doubt a very easy method of computation, which automatically reduces the tax base and in fact may well result in minus tax payment or, in other words, a tax credit. There are of course ways out of this sort of difficulties in terms of the buffer rules system in France. But this will make tax administration more difficult. Without going into further details, it may be pointed out finally that the consumption type of VAT system is not suitable for developing countries, for it may tend to substitute the use of scarce capital resource as against labour.

Related to the choice of VAT system and method of calculation are the other basic questions of general tax rate as also use of rate differentials. The over-riding question is the level of revenue expected from VAT. This naturally cannot be less than what the current tax receipts are under excise and/or sales tax levies proposed to be substituted by VAT.

This brings us to the problem area of choice as between the two systems of national and sub-national VAT. This is a question special and unique for federal systems. It raises a host of obvious political and constitutional issues. What are the tax rights as between the centre and the states? How are the central tax receipts to be distributed between the centre and the different states? These are questions which are not capable of simple and easy answers. Without disturbing the existing federal set-up, the centre can of course

introduce VAT in place of excise duties. Even so, some of the additional excise duties are shared with the states as at present. So the question of allocation will still crop up to some extent.

The problem of tax exemption has been raised while considering the scope and coverage of VAT levies. There is a related technical aspect of "zero rating" as against exemption, which has special bearing on export transactions. Exemption is also given in terms of turnover of the assesseees. For example, in U.K. a trader with less than an annual turnover of £ 5,000/- is outside the scope of VAT. Such a provision is all the more necessary in developing countries both from the viewpoint of economy of administration as also non-availability of accounting records with smaller businesses.

For the sake of convenience, the pros and cons can be summarised under a few relevant issues, though they are inter-related.

Simplicity: While the VAT system is essentially simple, the VAT schemes in actual practice are seen to be saddled with complexities. Even so, they have certain over-riding simple features compared to other modes of indirect taxation, which must be recognised. Firstly, it levies tax on an exclusively *ad valorem* basis. Secondly, it by and large avoids the distorting effects of multi-point levies, though this advantage is diluted to some extent in view of exemptions, multiple rates of tax etc. Thirdly, it is simple to understand and operate. But, here again, the advantage is realised to the extent deviations are minimised and there is appropriate support in terms of necessary infrastructure. The basic question we in India have to answer is whether VAT could provide for us a single, unified system of indirect taxation, replacing both central excises and state sales taxes. Political and constitutional questions apart, a technical feasibility study is indicated. If the answer is clear and positive, other issues may be worth tackling. But it seems doubtful on the

face of it if such a unified system will be possible in our circumstances.

Neutrality : We must concede the claim that VAT is neutral as a tax in its economic impact in so far as the resource allocation process is not distorted. However, when one has to reckon with exemptions, zero rating, rate differentials, etc. this virtue is whittled down. This is no fault of the VAT system. But it is the result of contrary policy-objective pulls, some of them admittedly valid, especially in developing countries.

Tax evasion: Because of in-built cross-checking made possible by VAT, the scope for tax evasion is very much minimised under this system. But the benefit is realised to the extent administration is efficient to make use of "cross audit" opportunities. Moreover, this advantage is perhaps more realised if the pure features of the VAT system, viz. single as also low rate, are in operation. The obsession with tax evasion in the current systems arise out of complexity, multiplicity of rates and high levels of tax. To the extent to which these features have to find place in any VAT scheme, the advantage of fool-proof tax collection is minimised. The honesty of tax-payers and the integrity of tax-collectors are basic factors determining final tax revenues. It is observed in France that false invoices showing spurious tax content to claim refunds have resulted in good deal of loss in revenues. Before we can arrive at a suitable conclusion for our own case, we must evaluate the experience of tax evasion, cost of collection and other administrative aspects in different VAT systems. A point or two as regards administration costs may be made. The paper-work involved both at the end of the assesseees as also at the end of the tax-collectors must be taken into account. Seen from another viewpoint, the larger commodity coverage implicit in VAT calls for employment of more man-power. The introduction of VAT in U.K. was reckoned to require *net* addition of another 6,000 to 8,000 civil servants.

II

EXCISE LEVY

The definition of excise in Webster's New International Dictionary gives in concise terms the present concept of excise, as it has evolved over a period of years. In doing so, it also indicates the growing importance of excise as a source of revenue. It reads —

“1. Any duty, toll or tax. 2. An inland duty or impost levied upon the manufacture, sale, or consumption of commodities within the country. Also, a tax upon the pursuit or following of certain sports, trades, or occupations, usually taking in this case the form of exactions for licenses. Originally, the term ‘excise’ was used only of the tax on commodities (which is generally an indirect tax, of which the burden falls on the consumer); but it later came to be applied to duties or fees levied upon makers of, or dealers in, excisable commodities, and finally to various taxes levied for permission to practice or conduct certain sports, trades, occupations, imposed by the Board of Inland Revenue including those formerly called *assessed taxes*. In the United States the usual excise is a tax on the inland manufacture, sale, or consumption of commodities or licenses to follow certain occupations, and these taxes are usually called ‘internal revenue taxes’.”

Excise, as a levy either in the shape of a toll or tax, has been collected in India from ancient times. In the

Source: “Report of the Central Excise Reorganisation Committee—1963.” (A. K. Chanda Committee)

Mauryan period, an excise duty on liquor and salt was levied to augment revenues from traditional sources. A manufacturer was required to take out a licence for production of salt and to pay a fee either in cash or in kind.

In later periods of Indian history, the field of levy was expanded considerably. Firuz Tughluq's autobiographical memoirs (*Fatuhat-i-Firuz*) refer to taxes, *inter alia*, on perfumery, indigo, cotton carding, soap making, edible oil and printed cloth. Sir Jadunath Sarkar lists a number of such taxes during Aurangzeb's regime, notably taxes on oil and tobacco. Shri Ramesh Dutt in his "Economic History of India under Early British Rule", similarly refers to the prevalence of excise duties etc., on dairy products, hand-looms, smelted iron, sugar, cloth, leather and leather goods in the early British period in India.

Professor W. M. Moreland in his book "From Akbar to Aurangzeb—A study of Indian Economic History", states: "From the first occupation of India and its ports by the Mohammedans to the end of Shahjahan's reign, it was a rule and practice to extract revenue from every trader—from the rose-vendor down to the clay-vendor, from the weaver of fine linen to that of coarse cloth—to collect house-tax from new-comers, and hucksters, to take income-tax from travellers, merchants and stable-keepers", and "there is no doubt that under the Moghuls salt was taxed, but the rates of duty do not appear to be on record except for the mines in the Punjab, where in Akbar's time the charge was considerably more than double the prime cost."

These historical references reveal a remarkable similarity in the concept of excise levies between then and now. There was also a similarity in the mechanism and even details of collection. Thus, there was a system of an annual fee of about Rs. 2 per loom paid as a tax in certain parts of the Deccan during the early British rule in India. Cotton yarn and cloth were each taxed separately; there was also a

further duty on cloth if it was dyed. Similarly, hides, leather and footwear all paid a duty at each stage of conversion of hide to footwear.

The basic concept of excise merely as a tax on goods and services consumed within the country, or occupations engaged in, has in recent times undergone a significant change; so has its significance in the Central tax revenues. It has now become not only the most important source of revenue in India but also become an instrument of economic policy.

III

OCTROI

What is Octroi? — The word 'octroi' comes from the French expression 'Octroyer' which means 'to grant' and its original use meant an 'impost' or a 'toll' or a 'town duty' on goods entering the town. In Europe the origin of this tax can be traced to the days of Roman Empire when it was collected under the name of 'Portorium'. For well over 700 years this is reported to have been a rich source of income to the 'Communes' in France. Normally octroi was levied on goods meant for consumption within the town. At first octroi was collected at ports but being productive of revenue, towns began to collect it by creating octroi limits. Thus, it also came to be known as town duty. Later on, goods going out of the town were also brought within its purview.

Since the levy was found to be highly irksome in operation, inconvenient to the carrier of goods and comparatively

(Excepts from "Interim Report of the Road Transport Taxation Enquiry Committee on Octroi and other checkpoints.")

uneconomic in relation to its yield, octroi was abolished in Belgium in 1970s, in Egypt in 1903 and in France in 1940. It does not now exist in any of the industrially advanced countries of the West.

Octroi in India — Octroi is a very ancient mode of collecting tax in India and there is historical evidence to indicate that it was present in ancient days in some form. In the days of the Moghuls the State was collecting 'Chungi' meaning 'a handful'. However, octroi, in its present form, is traceable to the Regulations of 1805 of the East India Company which provided for the levy of octroi on articles brought for consumption or use within a town. But even in those days the levy of octroi was found to be vexatious as it interfered with the movement of trade and commerce and it was abolished in the provinces of Bengal and Madras as early as 1835-1842. But in other provinces like Bombay, Oudh, Punjab, North West Provinces, octroi developed later, in successive stages and became an important source of revenue to local bodies.

Growth of Octroi in India — The Government of India Act, 1919 gave powers to the Provincial Governments to impose, without the previous sanction of the Government of India certain taxes specified in the Schedule Tax Rules. A separate schedule laid down the various levies which could be imposed by the local authorities with the approval of the Provincial Government. Octroi on goods carried into a local area and terminal tax on goods carried into or taken out of a local area figured among others, in this schedule. However, the collection of terminal tax was restricted to those areas in which it had been levied on or before July 6, 1917. In the case of most of the local bodies only one of the two forms of tax, i.e. octroi or terminal tax was allowed. When the Government of India Act, 1935, was enacted, terminal tax on goods and passengers carried by rail or air became a Central subject, (Entry 58 of List 1). The proceeds of this

terminal tax were; however, to be distributed amongst the Provinces. In allocating revenue heads to the provinces, the use of the word 'octroi' was avoided because terminal taxes, in a sense, were also octroi. A description of the tax was mentioned in Entry 49 in List II which reads "cesses on the entry of goods into local areas for consumption, use or sale". This scheme has been repeated in the constitution with the difference that the entry relative to terminal taxes now reads "terminal taxes on goods and passengers carried by railways, sea or air" (Entry 89 of List I) and the word 'taxes' replace the word 'cesses' in the Entry relative to octroi.....

In railway traffic, goods are despatched from a particular railway station to another one in the country without restriction. The octroi is collected at or outside the goods depot of the railway station when they are taken away by the party concerned. The same applies to air and sea. It is only when goods are carried by road that the continuous stoppages and restrictions come into play and free movement of road transport is immeasurably delayed leading to harassment, extortion and overpayment.



Octroi is a serious obstruction to the flow of goods transport by road and, therefore, a brake on an essential economic activity of the modern era. There are good reasons why not only the business community but also the Government of India and every State Government which has investigated this subject has condemned the method of collection of this tax. It is undoubtedly a complete anachronism in the modern era which has to look upon time as a national asset which a community just cannot afford to waste as octroi does. It requires only some imagination and particularly a national outlook and a sense of purpose on the part of the State Governments to realise the damage that it does. — Dr. F. P. Antia, eminent authority on transport economics.



REVENUE FROM UNION EXCISE DUTIES

(Rupees in lakhs)

Items	1976-77* (Budget Estimates)
I. Basic Duties—of which	
A. Food Beverages—Total of which	290.00
Sugar	209.20
Tea	50.00
B. Tobacco	319.02
C. Petroleum Products	1,080.00
D. Vegetable Oils and Fats	22.80
E. Chemicals	319.34
F. Metals	274.85
G. Manufactured Goods—Total of which	
Cotton Fabrics	75.10
Cotton Yarn	75.00
Woollen Yarn	5.30
Rayon and Synthetic Fibres and Yarn	260.00
Jute Manufactures	30.20
Tyres and Tubes	155.00
Rubber Products	17.60
Cement	126.00
Matches	33.00
Paper	48.30
Glass and Glassware	21.20
H. Machinery and Transport Equipment— Total	233.18
II. Cess on Commodities—Total	101.61
III. Additional Duties—Total	226.05
Total Gross Revenue @	4,165.00
Less Refunds and Drawbacks	80.00
Total Net Revenue	4,085.00
Less: State's share	963.94
Net Receipts	3,121.06
* At 1975-76 rates of taxation.	

(Source: Reserve Bank of India's Report on Currency and Finance
— Volume II, Statistical Statements, 1975-76)

RECEIPTS OF STATES ON REVENUE ACCOUNT

(Rupees in crores)

Items	1976-77 (Budget Estimates) @
I. TOTAL REVENUE (A + B)	8401.4
	(8257.3)
A. Tax Revenue (1 + 2)	5470.8
	(5343.2)
1. Revenue from Own Taxes (i to iii)	3835.7
	(3740.1)
(i) Taxes on Income (a + b)	36.5
	(30.5)
(a) Agricultural Income-tax	17.2
	(16.7)
(b) Profession Tax	19.3
	(13.8)
(ii) Taxes on Property and Capital Transactions (a + b + c + d)	468.6
	(456.5)
(a) Stamps and Registration	251.8
	(243.6)
(b) Land Revenue	199.7
	(199.3)
(c) Surcharge on Cash Crops	4.6
	(3.6)
(d) Urban Immovable Property Tax	12.5
	(10.0)
(iii) Taxes on Commodities and Services—(a to g)	3330.6
	(3253.1)
(a) Sales Tax *	2165.8
	(2125.0)
(b) State Excise Duties	449.3
	(445.7)
(c) Tax on Vehicles	226.2
	(218.9)

(Rupees in crores)	
Items	1976-77 (Budget Estimates) @
(d) Taxes on Goods and Passengers	172.7 (170.7)
(e) Electricity Duties	117.0 (112.1)
(f) Entertainment Tax	155.9 (151.7)
(g) Other Taxes and Duties ‡	43.7 (29.0)
2. Share in Central Taxes—	1635.1
(a + b + c + d)	(1603.1)
(a) Income Tax	649.1
(b) Estate Duty	8.4
(c) Union Excise Duties	959.2 (945.6)
(d) Stamps and Registration	18.4

Notes: @ Including effects of the Budget proposals.

* Comprises general sales tax, Central sales tax, sales tax on motor spirit, and purchase tax on sugarcane.

‡ Comprise tax on prize competitions, tax on raw jute, surcharge and cess on sugarcane, etc.

(Source: Reserve Bank of India's Report on Currency and Finance — Volume II, Statistical Statements, 1975-76)

The views expressed in this booklet are not necessarily the views of the Forum of Free Enterprise.

"Free Enterprise was born with man and shall survive as long as man survives."

—A. D. SHROFF
(1899-1965)
Founder-President,
Forum of Free Enterprise.

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Published by M. R. PAI for the Forum of Free Enterprise
235 Dr. Dadabhai Naoroji Road, Bombay-400 001, and
printed by H. NARAYAN RAO at H. R. Mohan & Co.,
9-B Cawasji Patel Street, Bombay-400 001.