



Vol.12, No.09(Sept.)2024

New Book Alerts

What's New at the Library



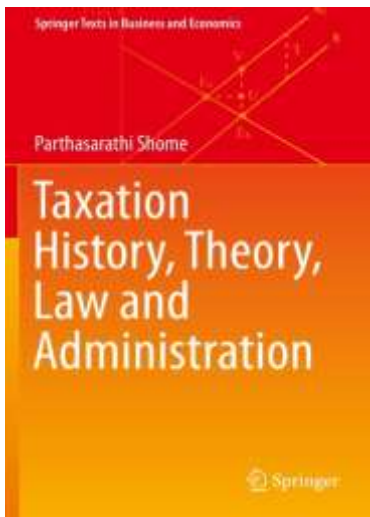
Compiled By:

Kumar Sanjay, Director (Library)

Ravi Raj Kumar, LIA

**NITI AAYOG
LIBRARY**

1. Taxation History, Theory, Law and Administration/ by Parthasarathi Shome



Tax practitioners are unfamiliar with tax theory. Tax economists remain unfamiliar with tax law and tax administration. Most textbooks relate mainly to the US, UK or European experiences. Students in emerging economies remain unfamiliar with their own taxation history. This textbook fills those gaps. It covers the concept of taxes in regards to their rationale, principles, design, and common errors. It addresses distortions in consumer choices and production decisions caused by tax and redressals. The main principles of taxation—efficiency, equity, stabilization, revenue productivity, administrative feasibility, international neutrality—are presented and discussed. The efficiency principle requires the minimization of distortions in the market caused by tax. Equity in taxation is another principle that is maintained through progressivity in the tax structure. Similarly, other principles have their own ramifications that are also addressed.

A country's constitutional specification of tax assignment to different levels of government—central, state, municipal—are elaborated. The UK is more centralised than the US and India. India has amended its constitution to introduce a goods and services tax (GST) covering both central and state governments. Drafting of tax law is crucial for clarity and this aspect is addressed. Furthermore, the author illustrates different types of taxes such as individual income tax, corporate income tax, wealth tax, retail sales/value added/goods and services tax, selective excises, property tax, minimum taxes such as the minimum alternate tax (MAT), cash-flow tax, financial transactions tax, fringe benefits tax, customs duties and export taxes, environment tax and global carbon tax, and user charges. An emerging concern regarding the inadequacy of international taxation of multinational corporations is covered in some detail. Structural aspects of tax administration are given particular attention.

Pub: Springer Nature

Accession No: 158441-44

Call No: 336.200954 S559T

2. India Higher Education Report 2018: Financing of Higher Education/ by N. V. Varghese



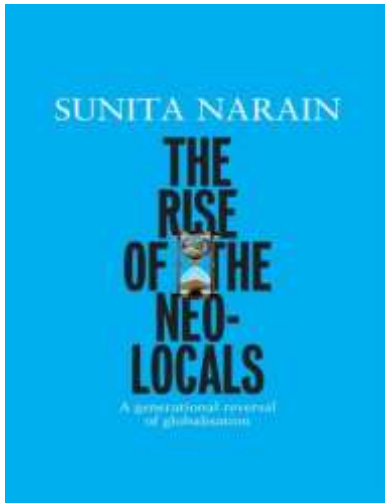
In the last few decades, India has experienced several shifts in the policies pertaining to the financing of higher education. These shifts include a move from public financing to keep pace with the expansion requirements of the sector; The strengthening of market forces in higher education both through Privatisation of public institutions and operation of private institutions; and a move from the financing of institutions to the financing of students. The centre for policy research in higher education (cprhe) has initiated major research activities to understand how the recent changes have affected the financing of higher education in India and how the higher education institutions cope with and respond to these changes. India higher education report 2018, The fourth volume in the series, presents this study to provide a comprehensive analysis of financing of higher education in India. This book investigates the changing dynamics and related key issues including state–market dynamics, university–industry linkages, foreign aid, institutional strategies to overcome shortages in funding, issues with self-financing courses, educational loans and Fee reimbursement schemes, expansion and financing of private higher education.

Pub: Sage Publications

Accession No: 158454

Call No: 378.0954 V297I

3. The Rise of the Neo-Locals/ by Sunita Narain



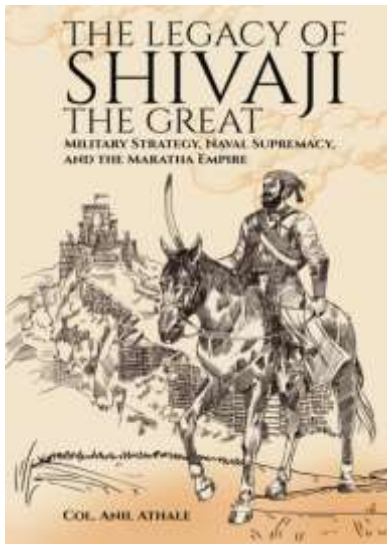
Is globalisation dead? If so, what will replace this instrument of rules that binds our interdependent world? Over the past half-century, the world has moved from post-colonisation to globalisation and now, to de-globalisation. The proponents of free trade are turning towards protectionism. What does this mean for the world that faces the existential threat of climate change, combined with increased marginalisation of the poor and the anger of the rich? And all this at a time when the world is losing the war against climate change to many other wars – from Russia’s invasion of Ukraine to the conflict in Gaza to the angst against China for its domination of green technologies. Born in the pre-globalisation era, environmentalist Sunita Narain argues that the developments of the past four decades, including India’s environmental movements, the climate emergency, the sweeping protests and the rise of centre-right political forces, indicate that localisation may herald a new norm.

Pub: Centre for Science and Environment

Accession No: 158456

Call No: 303.4 N218R

4. The Legacy of SHIVAJI The Great/ by Col. Anil Athale



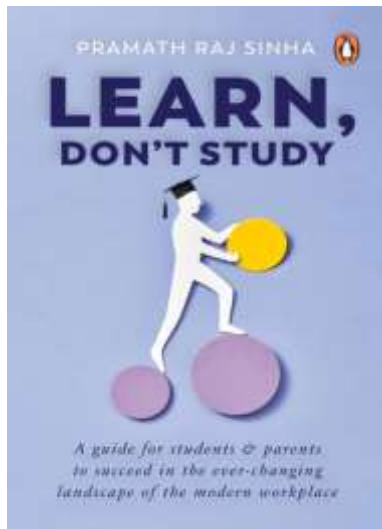
In 1707, the last effective Mughal Emperor, Aurangzeb, died in Maharashtra, a frustrated man. Even after nearly twenty-two years of war, he failed to conquer the Marathas. With his death began the fall of the Mughal Empire that was to be replaced by the Marathas in Central India and parts of North India. In the early nineteenth century the British took over India not from the Mughals but from the Marathas. Under Shivaji the Great, with the heady aim of Hindavi Swarajya (Indian Self-Rule), the British saw the Marathas as the principal threat to their colonial project. The story of Maratha resistance to the British was therefore systematically swept under the carpet by the British. This book attempts to tell the untold story of that important period of Indian history.

Pub: Indus Source Books

Accession No: 158455

Call No: 954.03 A865L

5. Learn, Don't Study/ by Pramath Raj Sinha



This is the most common question one gets from young people (and their parents) who are transitioning from school to college education. They want to know which fields they should choose, which universities or programmes to attend, and which career track will give them the best chance to succeed.

The professional world isn't as straightforward as it once was, especially in India. The modern workplace is changing rapidly. While many from the previous generations chose a career in engineering, medicine or business and then stuck to it, most people entering college today will end up changing careers at least once, if not many times. And many of the careers that young people will have in the future don't even exist yet. Today's students and their parents need new guides and frameworks to make decisions about what educational opportunities to pursue and what to focus on as they embark on their professional journeys.

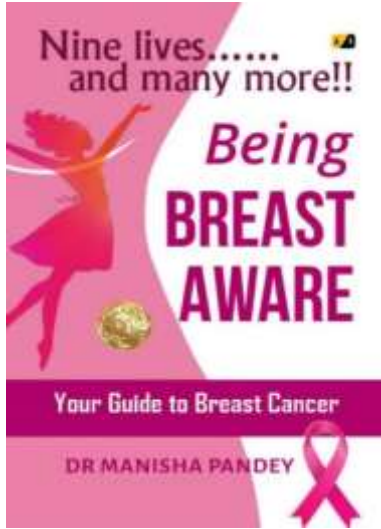
In *Learn, Don't Study*, drawing on his experiences of over twenty-five years in the field of education, Pramath Raj Sinha has put together the best and most practical advice available for youngsters who are facing some of the most important and challenging choices of their professional lives.

Pub: Penguin

Accession No: 158446

Call No: 371.4 S617L

6. Being Breast Aware: Nine Lives....And Many More/ by Manisha Pandey



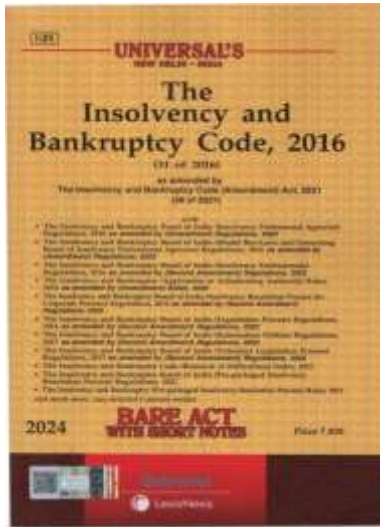
One out of every nine Indian women is estimated to develop breast cancer in her lifetime. We are on the verge of becoming the breast cancer capital of the world. Initially identified as a disease of urban women, it is now rampant in rural areas as well. The situation is bleak, with limited medical facilities and the majority of cases being detected at an advanced stage. Ironically, if breast cancer is detected early, the chances of survival are quite high. Alas, women rarely discuss breast health issues. Hence, early detection through widespread and rigorous screening programs is critical. There are two categories of women in this regard: those who remain ignorant and unconcerned about breast cancer and thus miss detection until it is too late. The other category is those who become hypochondriacs and get over treated or remain under considerable stress all the time. This book aims to address both ends of the spectrum while also dispelling common myths in society. The author brings to light pertinent and relevant issues with the help of short stories. Nine stories ...inspired by real-life cases; each accompanied by breast cancer facts and guidelines, do's and don'ts, and medical facts presented in simple language. It is the author's ardent hope to reach out to as many women, and men too, as possible through this book in order to save many more lives.

Pub: Adhyyan Books

Accession No: 158448

Call No: 614.5999449 P189B

7. The Insolvency and Bankruptcy Code, 2016/ by Universal's



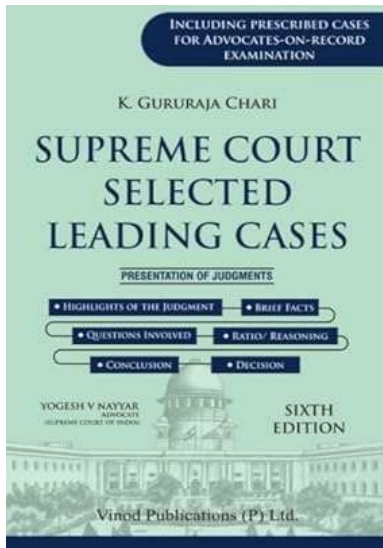
Insolvency and Bankruptcy Code, 2016 shifted towards creditor-driven resolution by replacing the existing 'Debtor in possession' with 'Creditor in control'. It consolidates laws related to insolvency and bankruptcy, sets time limits, and aims to balance stakeholder interests. Key objectives include promoting entrepreneurship, increasing credit availability, and establishing a regulatory body.

Pub: LexisNexis

Accession No: 158450

Call No: 346.078 U58I

8. Supreme Court Selected Leading Cases / by K. Gururaja Chari



Vinod's 'Supreme Court Selected Leading Cases' by K. Gururaja Chari is an indispensable reference for law students, practitioners, and legal professionals alike. This comprehensive volume, now in its 6th edition for 2024, meticulously curates and analyses the most significant judgments delivered by the Supreme Court of India across various branches of law. With its insightful commentary and lucid explanations, this book serves as an invaluable guide to understanding the legal principles and precedents established by the apex court. Whether you're preparing for exams, drafting legal arguments, or seeking a deeper comprehension of landmark cases, Vinod's 'Supreme Court Selected Leading Cases' is an essential addition to your legal library. Its authoritative content, coupled with K. Gururaja Chari's renowned expertise, makes this a must-have resource for anyone navigating the intricate landscape of Indian jurisprudence.

Pub: Vinod Publication

Accession No: 158451

Call No: 347.035 C473S