

F O R E W O R D

A project on "Interstate Barriers to Movement of Commodities and Persons" for study by the Institute was suggested by the All India Seminar on Administrative Law and Constitutional Law convened by the Institute in December, 1957. The present study on "Interstate Trade Barriers and Sales Tax Laws in India" was undertaken by the Institute as the first topic on the subject.

The study was prepared by Shri S. N. Jain, a member of the staff of the Institute under the supervision of the Research Director.

The views and suggestions expressed herein are those of the study team mentioned above.

B. Jagannadhadas
Executive Chairman

