

INTERPLAY OF AGRICULTURAL LAW AND FISCAL POLICY IN RURAL DEVELOPMENT: A REVIEW

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Tax and law making in rural settings exemplify a unique point of revenue devolution, agricultural policy, and social reality. The different layers of the rural tax structure in India is shaped by the convergence of constitutional provisions, statutory powers and administrative capacity. The taxation in rural India is less studied and the researches in this field have a limited scope, considering only one or two aspects of taxation system in rural economies, the aim of this review article is to bring together these fragments of taxation literature in the context of rural India by examining the interrelationships among legally assigned taxing power, property taxation, land reform implications and the role of Goods and Services Tax (GST) in rural economies. After outlining some of the most important obstacles-tax bases are narrow, institutional capacity is weak, and there is political resistance to taxing the sector-the paper proposes a set of policy reforms to enhance fiscal sustainability and equity in rural governance.
