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## TAXATION AND THE RIGHT TO EQUALITY

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### ABSTRACT

This research is especially focused on the changing relationship between the tax system of India and equality as it operates in the Constitution. The research is expected to explore the critical examination of constitutional provisions, significant judicial pronouncements, and how tax policy development and practice by India adhere to or challenge the guiding principle of equality. In a doctrinal approach to research, the focus is upon using primary data—a plethora of statutes, case law, legislative proceedings, and much more—including a generous pouring of secondary sources, such as academic articles and critiques.<sup>1</sup>

In the Approach section, the researcher takes the liberty to discuss the constitutional framework and, specifically, the significance of Article 14 of the Indian Constitution, for its guarantee of equality before the law. The study deals with prominent judicial dicta on the subject and which have shaped the application of the principle by Indian tax laws. Such landmark Supreme Court cases as *E.P. Royappa v. State of Tamil Nadu* and *K.C. Vasanth Kumar v. State of Karnataka* are analyzed in order to gain insight into how the judiciary has adjudicated the issue of equality within the taxation system.

This research work further explores the practical considerations of the Indian tax system: the salient feature of its design and implementation in India with special attention to examining the incidence of progressive and regressive taxation, as well as analyzing the question of whether tax policies lead to any kind of economic justice or engender further inequalities. The direct and indirect kinds of tax, the method of income tax being progressive, and how indirect taxes like GST are regressive, forms the basis of our study.<sup>2</sup>

The overall aim of this research is to provide a concise but elaborate relationship between taxation and equality in India from which valuable conversations can be developed for policymakers, legal scholars, and taxpayers.

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<sup>1</sup> Jørgen Pedersen, *Distributive Justice and Taxation* (2020)

<sup>2</sup> Sonia Mathur, *Constitutional and Statutory Basis of Taxation* (National Seminar for Members of the Income Tax Appellate Tribunal, 2021).

**Keywords:** Taxation, Right to Equality, Indian Constitution, Article 14, Tax Policy, Judicial Interpretation, Economic Justice

**Objectives and Scope:** The study was conducted with the primary aim to scrutinize how well India's tax system maintains the constitutional right to equality. This includes probing the constitutional provisions, the judicial interpretations, and the present fiscal policy developments that have led to a perspective on achieving economic justice in India's taxation system.

## Introduction

When operating correctly, taxation is not simply a tool that governments use for skimming a share of the country's GDP; it plays a fairly important role in crafting and designing economic policy, controlling our society, and redistributing wealth within it. All layers of society are leavy with taxes, from individuals to businesses to other types of association in order to fund the government with their wide range of activities such as public goods, infrastructure, social welfare, health, and military defence. The structure of taxes, their scope, and the manner in which they are applied and collected impact directly on the social and economic careers of persons that inhabit that country. This reality is even more prevalent in a democratic society, such as India, where the Constitution invisibly dictates that the State should afford equality devoid of all questions for all its citizens.<sup>3</sup>

The extant Constitution carves out and guarantees the Right to Equality in Article 14, which in a legal sense assert that no person shall be deprived of the so-called guaranteed privileges under the law, bias on the basis of caste, religion, and so on. In terms of taxation, this certainly appears as an inflectional principle. A fair and just tax system would not show partiality toward a particular segment of the population or provide special privileges to another group because of an arbitrary classification. The real challenge for any government comes through crafting tax policies and laws to cater to the fiscal exigencies of the state that are effective on all fronts, including equal treatment of all citizens irrespective of their social or economic positioning.<sup>4</sup>

The research delves into the complex relationship between taxation and the right to equality in

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<sup>3</sup> *Right to Equality* (MCRHRDI, 2021)

<https://www.mcrhrdi.gov.in/splfc2021/subjects/PCCI/2021%20s%20fc%20Right%20to%20Equality.pdf> accessed 1 April 2025.

<sup>4</sup> YM Edrey, Taxation and Human Rights

(2014) *STeT, Journal of Legal Studies* <https://ste.unibo.it/article/view/4827/4491> accessed 1 April 2025.

India, regarding whether the nation's tax system is aligned or deviated from the constitutional provision of equity. The constitutional provisions, which are an exhaustive discourse of judicial interpretations and tax reform measures, sets in motion various interrelated mechanisms to birth an Indian tax system. Additionally, some chapters of the thesis shed light on the present-day challenges of tax evasion, avoidance practices, and administrative flaws that generate bitterness against any rules of tax legislation that ought to be equally applicable to every citizen.

Eventually, through some of these introspections, the paper would attempt to resolve and answer the following questions: Does India's taxation system live up to the value of "equality" that the Constitution talks of? If there are any inherent inequalities, gazing right through to the defects crafting the system, how will we rectify them? In this manner, key inspiration to the ongoing debates about taxation, equality, and justice in India shall be provided.<sup>5</sup>

Taxation and morality-an extensive exploration has progressively grown into the domain of legal and constitutional understanding. Authors have long argued that with the important role of state functions, the justification for levying taxes is for promoting distributive justice and egalitarian taxation of the most fundamental kind namely. The progressive as well as regressive character of particular tax systems to various tax-system developments and role of judicial control upon equality issues populated the landscape of socio-econometric implications of tax policies. A cohesive analytical position is thus contemplated through the constitution, judicial review, and connected modern reforms toward taxes in an Indian context.

## **Main Body**

### **Constitutional Framework**

The framework of taxation in India governed by constitutional principles has its immediate root in the very principles enumerated in the Indian Constitution, and more particularly in Article 14,<sup>6</sup> obligating the state to secure the right to equality. This section reads, "The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India." Central to the inherited legal system of India, this article ensures that every individual must be granted equality before the law and no discrimination must be allowed

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<sup>5</sup> Dr Asim K Karmakar and Prof Biswajit Chatterjee, *Indian Economy-I (Problems and Policies)* (Netaji Subhas Open University, 2020)

<sup>6</sup> *The Indian Journal of Constitutional Law* (2020) Vol 9, NALSAR University of Law.

arbitrarily from the state.

As regards tax, Article 14 places<sup>7</sup> Be it a connotation seen as having a prime foundational provision: tax laws and their enforcement have to be drafted and administered in a fair, just, and non-discriminatory manner. Such a principle mandates some sort of structure in taxing measures which will not lead to any arbitral exaction of one class of individuals as against other classes, or other individuals in society, through a just and fair taxing policy. It is a system that recognises that people with differences in economic status in society need to be dealt with on an equalising basis, thereby promoting the just distribution of the tax burden through applicable tax laws and exemption provisions. Under Article 14, the state not only has a duty to provide equal treatment, but it also has a responsibility of ensuring that all distinctions made by the state between persons and groups in tax matters for a reasonable reason are justified.

For instance, while progressive tax systems such as income tax recognize differences in income and aim to maintain such distinctions in whichever way they can penalize economic disparities, government must guarantee these systems are free from arbitrary exemptions or discriminatory provisions. This constitutional mandate ensures on the one hand, that taxation cannot be used to create further inequalities in society or enrich the undeserving at the cost of the less fortunate.

Article 15 of the Constitution, on the other hand, also has a relevance to taxation where tax exemptions or benefits are given to the groups on the aforesaid grounds. Under no circumstances can any tax benefit arising out of the above provision be justified on constitutional grounds.

The above dictates of the Constitution necessarily demand, thus, that tax measures be guided by considerations of fairness, ensuring protection for all who are subject to their discipline.

### **Judicial Interpretation**

With its judicial once-over of many laws in light of Article 14 probably through an extreme interpretation, the Indian judiciary has permitted the idea of equality to bleed into the fiscal domain. There are various paths the supreme courts have taken to grant meanings of equality on the fulcrum of tax laws under the umbrella of some fairly well-known cases.

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<sup>7</sup> 'Imposing Tax on a Particular Class Violative of Article 14' *Supreme Today*  
<https://supremetoday.ai/issue/Imposing-tax-on-a-particular-class-violative-of-article-14> accessed 1 April 2025.

**Case 1: *E.P. Royappa v. State of Tamil Nadu (1974)*<sup>8</sup>**

This epoch-making judgment aimed at rejecting arbitrariness in law and state practices. The court rules that the very essence of equality is not that persons who are equal shall be treated equal, but that every person ought to be equal in the sense that anything akin to arbitrariness must be eliminated and fairness must be maintained. The judgment held that "Equality is antithesis to arbitrariness" and "Anything arbitrary must be struck down as unconstitutional." A great precedent thus was set when the honourable court formulated through this judgment that all tax laws and government actions, thereby including tax matters, should not be arbitrary and must be reasonable.

This judgment served as a major precedent in testing the validity of tax statutes that may have appeared to be discriminatory or arbitrary when applied. For example, if a tax law places too much burden on a particular group, consequent to no proper reason for the decision, it could be said to be against the principle of equality. For sure, the same shall distinguish even a logical differentia upholding rationality nexus with the objective of the law.

**Case 2: *K.C. Vasanth Kumar v. State of Karnataka (1985)*<sup>9</sup>**

In this judgment, the Supreme Court dealt with the issue of reservations for backward castes, concluding that they should be based on the meanness test—a method based on objective criteria used to weigh what level of benefit would be provided to a group. The judgment underscored that, with respect to the beneficiaries of reservation, reviews shall periodically be made to ascertain that they are consistent with the quality mandate conferred by the Constitution.

This rule extends to tax policies, suggesting the need for regular reviews by the government of tax laws so that such laws support the criteria of equality as set down in the Constitution. An example of this proposition is that should a tax exemption or a tax deduction be found favoring one set of society, then continuous review would be important to separate the advantage still being affected by the principle of addressing imbalances and reducing inequality.

The Court's emphasis on regular review has been important in ensuring that the taxation system remains dynamic and adaptive to changing socio-economic realities. In this context, tax

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<sup>8</sup> E.P. Royappa v. State of Tamil Nadu (1974) 2 SCR 348.

<sup>9</sup> K.C. Vasanth Kumar v. State of Karnataka (1985) Supp SCC 714.

policies should be periodically evaluated to ensure that they are not unduly benefiting already privileged groups or disproportionately affecting marginalized sections of society. This reflects the evolving nature of equality, which requires tax laws to adapt to contemporary challenges.

Case 3. *Indra Sawhney v. Union of India (1992)*<sup>10</sup>

Another important case in relation to Article 14 application to social and economic policies, including taxation, is the Indra Sawhney case, in which the Supreme Court dealt with the issue of reservation [quotient] for backward classes in public employment. The Supreme Court in that case held that reservations should be based on quantifiable and rational criteria, and classification should have a reasonable nexus with the object of the law. This will have far-reaching implications for tax laws that may confer specific benefits to specific groups, like, for instance, providing tax exemptions or subsidies for the economically backward class.

Court's logic in the case is quite congruent with the views of the application of the concept of rational classification to taxation laws. For instance, if certain tax exemptions were given to lower-income-class groups to promote their economic welfare, they must be based on clear criteria, and no favouritisms can be entertained for the benefit of such commissions.

Case 4. *The State of West Bengal v. Union of India (1962)*<sup>11</sup>

The Court, by taking up this task of testing the extent of central power to tax and how far it may do so without violating the constitutional guarantee of equality, focused attention on federal power. It goes further to say that any taxes that are laid by the state have to be equitable, not only meeting the requirements of the constitutional guarantee of equal protection. Another point that comes out vividly from this case is that if any tax is distinguishable in itself, it must be void as discriminatory.

### **Relevance to Taxation in India**

These judicial interpretations underlie the basic theory of taxation, which is that tax should be equal and just. Reassuring taxes do not contradict the basic ideas of social justice and wealth distribution, meaning here that non-arbitrary outlook on the separation of tax disciplines would

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<sup>10</sup> Indra Sawhney v. Union of India (1992) Supp (3) SCC 217.

<sup>11</sup> State of West Bengal v. Union of India (1962) 2 SCR 331.

be construed only in line with practical necessities.

In a more practical way, hence, Indian tax laws must be developed so that they serve the varying needs of various groups, particularly those disadvantaged economically or socially, as then only they would serve any purpose. For example, this includes policies that impose higher rates of taxation on higher incomes so that distributive justice is achieved by reason of the principle of progressive taxation. But even as this principle is systematically depletion minimized as far as tax-evasion mechanisms are concerned, the return back if it led to any favor exercised on account of the powerful the better off.

Quite simple, isn't it? It is indeed the duty of the judiciary not to be complacent in any enactment that does hurt one social group much more than others. To let such tax policies sail through without challenge would lead society in a disaster on a slippery slope of discrimination by an unfair and unjustifiable way in the political and administrative domains.

To crown it all, judicial interpretations have significantly shaped the link between taxation and equality in India, wherein the tax system is always reminded never to put a foot wrong from the constitutional boundaries of fairness, non-arbitrariness, and equality. For the greater part, these interpretations would better serve as the nation's source of direction toward evolving tax laws. This is a sign from our times to be conscious of constant review and readjustment in meeting the evolving social status of people.

### **Tax Policy and Equality**

India's tax system is very much concerned with effectuating economic patterns in the country and attending to the issue of economic equality. India always stands on two legs of direct (as income tax) and indirect (as the Goods and Services Tax (GST)) taxes.<sup>12</sup> Each has a unique relationship with wealth distribution and economic equality. How these tax forms are engineered and put in operation will determine their fidelity to the mandate of the law of equality which makes sure that no one in particular is overtaxed.

### **Progressive Taxation and Wealth Redistribution**

Progressive taxation is the most widely used measure for taming down income inequality.

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<sup>12</sup> 'Tax Policies to Play a Critical Role in Tackling 'Inequality': Eco Survey' *Business Standard* (22 July 2024) [https://www.business-standard.com/economy/news/tax-policies-to-play-a-critical-role-in-tackling-inequality-eco-survey-124072200744\\_1.html](https://www.business-standard.com/economy/news/tax-policies-to-play-a-critical-role-in-tackling-inequality-eco-survey-124072200744_1.html) accessed 1 April 2025.

Under the progressive tax system, individuals with higher incomes are taxed at a higher rate, thus allowing the redistribution of wealth for reducing socio-economic disparities. The financially strong should contribute with a “fair share” to the State's kitty, thereby promoting the very existence of income equality.<sup>13</sup>

In the domain of home, income tax is seen as being progressive since it has the mentioned tax slabs depending on the level of income. And at the same time, progressive tax collection the level of earnings of the well-to-do on noble grounds in socio-economic realms; practically, progressive taxation has allowed the rightists and the leftists to engage in dueling debates on its essence. The critics of such an idyllic approach towards the progressive mode of tax structure had been demanding that, in reality, this system only seems to worsen inequalities in India. The lack of enforcement and payment of taxes has been attributed towards the same. When the higher percentage of taxes should be paid by the high-net-worth individuals with limited or practically no exemptions because of tax evasion and avoidance, they are simply turned into a field for tax malpractice in the conceited shields of extreme charges and fees.

A voice in the current debate on taxation and inequality is that of French economist Thomas Piketty, who is in Favor of imposing heavier taxes on the Indian super-rich.<sup>14</sup> He suggests taxing 100 million rupees in assets at 2 percent and an estate tax at 33 percent. In his view, this might bring in handsome revenues (as high as 2.73 percent of GDP) that he insists would get spent on social welfare and diminish income inequality. However, this has faced fierce resistance within the Indian context. The Indian government has completely rebutted a wealth tax, which is another suggestion set forth by Thomas Piketty, and was there to collect taxes before being repealed in 2015; its more recent arguments were that it would likely slap the economy with massive overseas flows and thereby worsen a drastic retreat of finances. Another argument is that they would be a massive burden especially on the salary law, which is the big rock to promote economic equality.

Even though the simplicity underlying progressive taxation forms the bedrock of India's tax structure, the resistance faced through calls to tax the ultra-flush only intensifies the contradiction to economic growth, the redistribution of wealth, and political and economic

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<sup>13</sup> Emmanuel Saez and Gabriel Zucman, 'Progressive Wealth Taxation' (University of California, Berkeley) <https://eml.berkeley.edu/~saez/saez-zucman-wealth-taxation.pdf> accessed 1 April 2025.

<sup>14</sup> HT News Desk, 'India Must Do More to Tax Its Super Rich, Says French Economist Thomas Piketty' (16 December 2024) <https://www.hindustantimes.com> accessed 1 April 2025.

stability. This tension draws home on the higher taxing, which reduces inequality against the adverse consequences of a low investment and impeded business growth.

### **Indirect taxes and regressive implications**

Indirect taxes are shaded with regressive features, which is to say they are the opposite of a progressive tax. A clear example of these regressive indirect taxes would be the relatively new Goods and Services Tax (GST) that was brought into existence in July 2017 to replace the older state-run and central indirect taxes. The introduction of the GST, while giving a push to the rationalization of the tax structure and the increment of the revenue collection by pushing it upwards, has nonetheless been met with criticism on the grounds of regressive structures. Overcame with a single rate on various goods and services, the distribution of goods on part of the consumers, notwithstanding their income, benefit the social elite: the upscale consumer. Nevertheless, it is extremely unfair and proportionately burdens the lower brackets of people, those poor which expend most of their income on consumption, in the archaic way of life. For example, a poor family earning a subsistence income may daily spend a major part of its cash income on food, health, and transportation-all of which are taxed at the same rate as luxury items. This results in a true tax origination upon the poor against what the judgment should maintain as being the cultured set of its norm to protect the financially weaker classes by minimizing the prejudice put in their way.<sup>15</sup>

Some key discussions in the Houses of the Parliament aim at enhancing the strategic shifts proposed to reduce and standardize the rates of GST. Some suggestions include variable rates of GST, exempting necessity goods from such high levies and lower rates on goods mostly consumed by the lower tiers of income. Changes in GST remain an enduring process that allows correction of the unforeseen application that was not favourable to economy and society on the base of its complexity. This likelihood can maintain towards good achievement in the envisaged tax system that boasts a fair tax system following a few, if not all, legislation on that issue.

### **Tax administration and arbitrary practices**

The effective administration of fiscal legislations poses a formidable threat to the right to

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<sup>15</sup> Peter Diamond and Emmanuel Saez, 'The Case for a Progressive Tax: From Basic Research to Policy Recommendations' (2011) 25(4) *Journal of Economic Perspectives* 165

equality in the development of the nation. The perception of fairness or unfairness in procedures sets back the tax system right from the beginning. The strength of the enforcement agencies' capacity in administering taxes impartially and launching entrepreneurial swap schemes is more crucial to the smooth operation of the fiscal system.

Unfortunately, several cases in the tax sphere have passed arbitrary actions—forcing continuous criticism on the demand for hardline stance administration from any corner within the national boundary on lack of legitimate right-needy provisions. Nemesis comes when tax terrorist terms are directing ghosts on a country full of stakeholders of unjust advantage, which seemingly lead a government down a path of feared, undirected, and hypocritical inattention.

An example of this type of direct provocation was with Volkswagen, where premature stirring was sparked when the German automaker received a ludicrous tax bill for \$1.4 billion for alleged engaging in duties under their own state laws on basis of miscoding their imports, in trying to minimize tax liability. Instead, the case explicitly showed that individual responsibility was earnestly needing to arrest unfair tax practices (These taxing systems are culprits in globalizing taxation in the country) and unravelled a spate of administrative hurdles that businesses had rushed within the Indian tax system. Moreover, inflated income tax requests similar to ones in the case of Volkswagen, do not only ruin the trust in the public toward the tax system but also creates a bias in Favor of firms, mainly small outfits that may be relatively uninitiated in navigating through the complexities of the tax law.

Below is another example with regard to the damage faced by small firms and individuals in administration. These issues are in clear violation of the principle of equality. It is in the realm of administration wherein lies the necessity for tax reform—one that refashions administration in a most transparent, efficient, and orderly manner that does not cater to tyranny. In this aspect, with the thinking of modernizing tax administration, attention is being laid on going digital in tax collection, while the mission is geared towards simplifying procedures and making tax returns quite easier to file—thereby probably lessening incidences of arbitrary or unconstitutional taxation.

### **Recent Tax Reforms**

India is presently reassessing its tax system with a view toward simplifying it, increasing compliance, and making taxation more equitable. A primary reform over the recent years has

been the introduction of a new income tax bill, set to replace the outdated tax code with something more modern, streamlined, and efficient. Among the many other objectives, the new tax law will shorten the tax code, delete obsolete sections, and clarify various provisions—the main objective being to promote voluntary compliance and create a better business environment in India.<sup>16</sup>

One feature in the bill is the desire to shorten and simplify the tax law—and, as a result, lessen litigation. The government hopes that streamlining the system will lead to a reduction of red tape in administration and will open up the tax system to common assessments for all citizens. These provisions start to bring the tax system more directly in line with the Constitution's requirements for equality. Reducing the Kafkaesque nature of some of the sections in the tax code will provide an alternative with a clear delivery of purpose for a systematic application of tax law emphasizing fairness and justice, along with non-discrimination, by all means.

In addition, changes to GST are being carried out and will inevitably lessen the number of rates and enhance virtue to the tax code, exempting many sections of the taxpayer population, as both businessmen and consumers, from tax burdens. Through the changes, the tax structure will be made fairer and more transparent, cantering economic fairness to broader social strata in the allocation of some much-needed benefits.

## **Conclusion**

In sum, the relationship between taxation and the right to equality in India is complex and multifaceted and necessitates a keen constitutional and practical study of tax policies. Although the mandate of the constitutional framework assures the right to equality to all its citizens, no individual shall—one way or the other—be discriminated by the State or otherwise by authorities through any such process as null and void; the instant application of this principle to taxation may throw up a number of questions and challenges. The judiciary has played an active part in the interpretation and enforcement of treating the equality principle with respect, especially in the realm of taxation, ensuring taxes are not used to discriminate unjustly. However, apart from legal enactments and judicial remedies, practical difficulties continue to persist in the formulation and execution of tax policies in line with the principle of equality.

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<sup>16</sup> M Govinda Rao, 'Tax Reform in India: Achievements and Challenges' (2000) 7(2) *Asia-Pacific Development Journal* 59.

At the heart of the matter lies a fundamental tension between progressive taxation that seeks to bridge economic disparities and indirect taxes' regressive nature which disproportionately affect lower income groups. Progressive taxation, which implies a higher rate of taxes for the wealthier people, aims to decrease income discrepancy by redistribution of wealth. However, in practice, upon facing major obstacles such as tax evasion, weak enforcement, and the many dodging ploys that interfere with the operation of these progressive designs, India's taxation system has lost much of its progressiveness. The withdrawal of the Wealth Tax and resistance towards introducing inheritance tax perception less window on the political and economic battles transforming dynamic redistributions of power.<sup>17</sup>

Furthermore, the regressive nature of indirect taxes like GST poses another conundrum in the respect between taxation and equality. Indirect taxes narrow the scope for poor households to become occasioned with ever more burdens in the struggle to martial assets. Despite the governments' benevolent attempts to make GST implementation more efficient and fairer, the issue of the compliance burden, which burdens different segments of society differently, remains a major point of torment.

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<sup>17</sup> Rachit Agarwal, 'Touchstone on Article 14 of the Constitution' (24 July 2020) *Tax Management India* [https://www.taxmanagementindia.com/visitor/detail\\_article.asp?ArticleID=9374](https://www.taxmanagementindia.com/visitor/detail_article.asp?ArticleID=9374) accessed 1 April 2025.

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