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Corporate Tax Patterns in India

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Corporate taxes are a significant item for revenue generation and year after year the Corporate tax and Profit Before Tax (PBT) is increasing. But after the year 2001 the Tax/PBT ratio has been undergoing an unhealthy pattern comparing to previous years without giving any major tax sops by Government. This study is to enlighten what is happening to Tax/PBT ratios in various industry sectors, ownerships and size of companies after the year 2001 and its impact on Exchequer.

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