

Size Does Matter: Technical and Scale Efficiency in Indian State Tax Jurisdictions

Colin Thirtle, Bhavani Shankar, Puneet Chitkara, Somnath Chatterjee, Madhu S. Mohanty

First published: 17 December 2002

<https://doi.org/10.1111/1467-9361.00099>

Citations: 20

Abstract

Data Envelopment Analysis (DEA) is used to measure tax efficiency in 15 Indian states from 1980/81 to 1992/93. Tax efficiency is shown to be conditional on state gross domestic product (SDP), agriculture's share in state SDP, and a poverty index. The considerable remaining efficiency differences are attributable to the small size of some tax jurisdiction rather than to technical inefficiency. Multilateral Malmquist tax indices show that six of the states were consistently efficient, while three were consistently inefficient. Tax efficiency grew at an average annual rate of 3.9% until 1986/87, but growth ceased after that date for all but two states.

Citing Literature



[Download PDF](#)

ABOUT WILEY ONLINE LIBRARY

[Privacy Policy](#)

[Terms of Use](#)

[About Cookies](#)

[Manage Cookies](#)

[Accessibility](#)

[Wiley Research DE&I Statement and Publishing Policies](#)

[Developing World Access](#)

[HELP & SUPPORT](#)

Contact Us
Training and Support
DMCA & Reporting Piracy

OPPORTUNITIES

Subscription Agents
Advertisers & Corporate Partners

CONNECT WITH WILEY

The Wiley Network
Wiley Press Room

Copyright © 1999-2025 John Wiley & Sons, Inc or related companies. All rights reserved, including rights for text and data mining and training of artificial intelligence technologies or similar technologies.

WILEY