

Curriculum Vitae

Sacchidananda Mukherjee

ADDRESS

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Key words: Public Finance, Taxation, Goods and Services Tax (GST), Value Added Tax (VAT), Revenue Mobilisation, Tax Administration Reforms, Environmental Economics, Development Economics, Statistics and Applied Econometrics.

EDUCATION

October 2002 – May 2008	Ph.D. in Economics, Madras School of Economics, University of Madras, Chennai.
July 2001 – September 2002	M. Phil. (Economics) <u>Completed Course Work Only</u> Jawaharlal Nehru University (JNU), New Delhi.
August 1998 – May 2000	M.A. (Economics), JNU, New Delhi.
July 1995 – August 1998	B.Sc. in Economics (Honours), The Scottish Church College, University of Calcutta.

PROFESSIONAL EXPERIENCE

November 2022 – Present: Professor, National Institute of Public Finance and Policy (NIPFP), New Delhi.

December 2013 – November 2022: Associate Professor, National Institute of Public Finance and Policy (NIPFP), New Delhi.

April 2010 – December 2013: Assistant Professor, NIPFP, New Delhi.

March 2009 – April 2010: Consultant, NIPFP, New Delhi.

September 2008 – February 2009: Senior Manager - Water Resources and Policy, World Wide Fund for Nature (WWF)-India, New Delhi.

October 2007 – September 2008: Senior Scientific Officer, International Water Management Institute (IWMI), ICRISAT, Hyderabad, India.

PROJECTS (TECHNICAL REPORTS) - COMPLETED

2021: Revenue Impact of GST for the Government of National Capital Territory (NCT) of Delhi (Sponsored by Government of NCT of Delhi).

2020: Transparency Audit for the Department of Revenue for 2019 & 2021, Ministry of Finance (assigned by the Central Information Commission, Government of

India, New Delhi).

- 2019: *A Comparative Study of Tax-GSDP Ratio of Tripura with other North Eastern States*** for Government of Tripura (Sponsored by Bill and Melinda Gates Foundation).
- 2019: *Fiscal Implications of Introduction of Goods and Services Tax in India*** for the Fifteenth Finance Commission (FC-XV).
- 2018: *State Revenue Forecast till 2022*** (Sponsored by Bill and Melinda Gates Foundation)
- 2017: *Developing a mechanism for computing the value of Social Services Obligation (SSO) being borne by Indian Railways*** (Sponsored by Ministry of Railways, Government of India).
- 2017: *Evaluation of the ArthaKranti Proposal*** (Sponsored by Government of Madhya Pradesh and Government of Haryana) (Member – Research Team).
- 2017: *Comprehensive Study of Assam State Finances: Tax and Non-Tax Revenue Mobilisation*** (Sponsored by the Government of Assam).
- 2016: *Study on Bihar State Finance – Policy options for tax rationalization and mobilization of revenue*** (Sponsored by the Fifth State Finance Commission, Government of Bihar) (Member – Research Team).
- 2015: *Development of an Analytical Model for Widening of Taxpayers' Base*** (Sponsored by the Central Board of Direct Taxes, Ministry of Finance, Government of India, New Delhi) (Member – Research Team).
- 2014: *Financing for Infrastructure Investment in G-20 Countries*** (Sponsored by the Multilateral Relations Division, Department of Economic Affairs, Ministry of Finance, Government of India, New Delhi) (Member – Research Team).
- 2012-14: *Study on Unaccounted Income/Wealth both Inside and Outside the Country*** (Sponsored by the Central Board of Direct Taxes, Ministry of Finance, Government of India, New Delhi) (Member – Research Team).
- 2011: *Incidence of Taxes and Levies on Telecom Sector in India*** (Sponsored by the Telecom Regulatory Authority of India, New Delhi) (Member – Research Team).
- 2011: *Revenue Potential of Himachal Pradesh: An Assessment and Suggestions for Reform*** (Commissioned by Government of Himachal Pradesh, Shimla) (Member – Research Team).
- 2011: *Study on GST in the Context of Petroleum and Natural Gas*** (Sponsored by the Federation of Indian Petroleum Industry, New Delhi).
- 2010: *Design and Implementation of Goods and Services Tax (GST) in India*** (Sponsored by the British High Commission, New Delhi) (Member – Research Team).
- 2009: *Study on Mobilization of State Taxes and State's Potential to Raise Revenues – Jharkhand*** (Sponsored by the Government of Jharkhand) (Member – Research Team).
- 2000: *The Income Tax Compliance Cost of Indian Corporations*** (Sponsored by the Planning Commission, Government of India, New Delhi) (Project Assistant).

2000: *The Compliance Cost of the Personal Income Tax and its Determinants* (Sponsored by the Planning Commission, Government of India, New Delhi), (Project Assistant).

2000: *The Personal Income Tax in India: Compliance Costs and Compliance Behaviour of Taxpayers* (Sponsored by the Planning Commission, Government of India, New Delhi) (Project Assistant).

ONGOING RESEARCH PROJECTS

1. *Exploring Issues and Options for Carbon Tax in India*, Self-Initiated.
2. *Transparency Audit for the Department of Revenue for 2022, Ministry of Finance*, assigned by the Central Information Commission, Government of India, New Delhi.

RESEARCH INTERESTS/ SPECIALISATION

- Public Finance and Fiscal Policy
- Environmental Economics
- Development Economics
- Statistics and Applied Econometrics

LIST OF SELECTED PUBLICATIONS

BOOKS

2020: *Manual for Extracting Unit Level Data from NSSO's Survey using STATA®*, Kindle Edition & Notion Press (co-author: Shivani Badola)

2019: *Evolution of Goods and Services Tax in India*, New Delhi: Cambridge University Press (co-author: R. Kavita Rao).

2015: *Environmental Challenges and Governance: Diverse perspectives from Asia*, U.K.: Routledge (co-editor: D. Chakraborty).

2012: *Environmental Scenario in India: Successes and Predicaments*, U.K.: Routledge (co-editor: D. Chakraborty)

JOURNAL ARTICLES (SELECTED)

PUBLIC FINANCE

2022: **Estimation of VAT Compliance Costs of Unincorporated Enterprises in India: Unit-level Analysis**, *Indian Economic Review*, <https://doi.org/10.1007/s41775-022-00139-8> (co-author: S. Badola).

2022: **Exploring a Design of Carbon Tax on Coal and Lignite based Thermal Power Sector in India**, *Review of Market Integration*, 9 June 2022 doi.org/10.1177/09749292221103916.

2022: **Public Finance Management in India in the time of COVID-19 Pandemic**, *Indian Economic Journal*, 70(3): 452–471 (co-author: S. Badola).

- 2021: **Public Financing of Human Development in India: A Review**, *Indian Journal of Human Development*, 15(1): 62-81 (co-author: S. Badola).
- 2021: **ICT Adoption and VAT Registration among Unincorporated Enterprises in India: Analysis of Unit Level Data**, *Review of Development and Change*, 26(2): 153–178, (co-author: S. Badola).
- 2020: **Goods and Services Tax efficiency across Indian States: panel stochastic frontier analysis**, *Indian Economic Review*, 55(2): 225-251.
- 2020: **Plugging Loopholes in Taxation of Interstate Sales**, *Economic and Political Weekly*, 55(19): 18-20.
- 2020: **Compensation to Cantonment Boards for Revenue Loss on Account of the GST**, *Economic and Political Weekly*, 55(2): 15-18.
- 2020: **Estimation and Projection of Petroleum Demand and Tax Collection from Petroleum Sector in India**, *Journal of Infrastructure Development*, 12(1):39-68.
- 2020: **Inter-Governmental Fiscal Transfers in the Presence of Revenue Uncertainty: The Case of Goods and Services Tax (GST) in India**, *Journal of Development Policy and Practice*, 5(1):74-102.
- 2019: **Whether States have Capacity to Sustain Projected Growth in GST Collection during the GST Compensation Period?** *Review of Market Integration*, 11(1-2): 30-53.
- 2019: **Issues of Compliance in GST - Reflecting on the CAG's Report**, *Economic and Political Weekly*, 54(47): 22-24.
- 2019: **Value Added Tax Efficiency across Indian States: Panel Stochastic Frontier Analysis**, *Economic and Political Weekly*, 54(22):40-50, 2019.
- 2019: **Value Added Tax and Informality: Determinants of Registration of Enterprises under State VAT in India**, *Margin—The Journal of Applied Economic Research*, 13(1): 21–48 (co-author: R. Kavita Rao).
- 2017: **Corporate Tax Concessions in India: Are They Equitable?** *Asia-Pacific Tax Bulletin*, 23(4), 9 August 2017 (co-author: R. Kavita Rao).
- 2017: **Estimating Unaccounted Income in India: Using Transport as a Universal Input**, *Economic and Political Weekly*, 52(7):107-115 (co-author: R. Kavita Rao).
- 2015: **Policy options for including petroleum, natural gas and electricity in the Goods and Services Tax**, *Economic and Political Weekly*, 50(9):98-107 (co-author: R. Kavita Rao).

DEVELOPMENT ECONOMICS

- 2021: Factors Influencing Access to Formal Credit for Unincorporated Enterprises in India, *PRAJNAN-Journal of Social & Management Sciences*, 49(4): 353-385 March 2021 (co-author: S. Badola).
- 2017: Can Economic Development Influence General Election Outcomes? Evidence from Consumption Expenditure Trends of Indian States, *Journal of Development Policy and Practice*, 2(2):131-150 (co-author: D. Chakraborty).

- 2016: Three Decades of Human Development across Indian States: Inclusive Growth or Perpetual Disparity? *Prajnan - Journal of Social and Management Sciences*, 45(2):97- 122 (co-authors: D. Chakraborty and S. Sikdar).
- 2015: Political competition and human development: Evidence from the Indian states, *Journal of Development Studies*, 51(1):1-14 (co-author: B.B. Dash).
- 2015: Curtailing Subsidy Wars in Global Trade: Revisiting the Economics of World Trade Organization Law on Subsidies, *Syracuse Journal of International Law and Commerce*, 14(1):1-36 (co-authors: D. Chakraborty and J. Chaisse).
- 2011: Is there any interdependence between Economic Growth and Human Development? Evidence from Indian States, *Indian Journal of Human Development*, 5(2):467-494 (co-author: D. Chakraborty).
- 2010: Nutrient-Based Fertiliser Subsidy: Will Farmers Adopt Agricultural Best Management Practices?, *Economic and Political Weekly*, 45(49):62-72.

ENVIRONMENTAL ECONOMICS

- 2022: Agri-Environmental Sustainability of Indian Agriculture: A State Level Analysis, *International Journal of Rural Management*, 18(2): 184-205
- 2014: Relationship between Fiscal Subsidies and CO₂ Emissions: Evidence from Cross-Country Empirical Estimates, *Economics Research International*, Vol. 2014 (2014), Article ID 346139 (co-author: D. Chakraborty).
- 2013: Fiscal Subsidies and Environmental Sustainability: What does the Cross-Country Empirical Estimates Suggest? *Foreign Trade Review*, 48(3):383-397 (co-author: D. Chakraborty).
- 2013: Do Foreign Trade and Investment Lead to Higher CO₂ Emissions? Evidence from Cross-Country Empirical Estimates, *Review of Market Integration*, 5(3):329-361 (co-author: D. Chakraborty).
- 2013: Is environmental sustainability influenced by socioeconomic and sociopolitical factors? cross-country empirical evidence, *Sustainable Development*, 21(6):353-371 (co-author: D. Chakraborty).
- 2013: How do Trade and Investment flows affect Environmental Sustainability? Evidence from Panel Data, *Environmental Development*, 6: 34-47 (co-author: D. Chakraborty).
- 2010: The Relationship between Trade, Investment and Environment: Some Empirical Findings, *Foreign Trade Review*, 45(2):3-37 (co-author: D. Chakraborty).
- 2009: Environment, Human Development and Economic Growth: A Contemporary Analysis of Indian States", *International Journal of Global Environmental Issues*, 9(1&2):20-49 (co-author: D. Chakraborty).
- 2006: Is economic growth sustainable? Environmental Quality of Indian States after 1991, *International Journal of Sustainable Development*, 9(1):38-60 (co-author: V. Kathuria).

BOOK CHAPTERS

PUBLIC FINANCE

- 2022: *State of Public Finance and Fiscal Management in India* in Chakraborty, D. and A. Biswas (eds.) *Routledge Handbook on Indian Economy*, Routledge: U.K. (forthcoming)
- 2021: **India: The Challenges of Implementing VAT in a Federal State**, in Robert F. van Brederode (ed.), *Virtues and Fallacies of VAT: An Evaluation after 50 Years*, Chapter 22, pp. 575-602, UK: Kluwer Law International.
- 2018: Estimation of Unaccounted Income of India: Using Transport as a Universal Input, in R. Ramakumar (ed.), *Note-Bandi: Demonetisation and India's Elusive Chase for Black Money*, Chapter 6, pp. 167-187, New Delhi: Oxford University Press (co-author: R. Kavita Rao).
- 2017: Will India's Proposed GST Work?, in Anjali Agarwal (ed.), *Goods and Services Tax (GST): Impact on the Indian Economy*, Chapter 1, pp. 3-17, New Delhi: New Century Publications.

TRADE, ENVIRONMENT, ENERGY AND DEVELOPMENT ECONOMICS

- 2021: **Low-carbon energy security for India: exploring Asia-Pacific energy cooperation** in Sanjay K Bhardwaj (ed.), *The Chinese Shadow on India's Eastward Engagement: The Energy Security Dimension*, Chapter 5, Routledge Critical Perspectives on India and China Series, New Delhi: Routledge India.
- 2020: COVID-19: How to Minimize Uncertainties, Increase Confidence and Achieve Economic Stability in India? in ASEAN-India Centre (AIC) & Engineering Export Promotion Council of India (EEPC) (eds.), *COVID-19 Challenges for the Indian Economy: Trade and Foreign Policy Effects*, AIC-EEPC, New Delhi
- 2020: **Trade and Environment: Issues and Emerging Perspectives**, in Raychaudhuri, Ajitava, Prabir De and Suranjuan Gupta (eds.), *World Trade and India: Multilateralism, Progress and Policy Response*, Chapter 8 (pp. 176-198), New Delhi: Sage Publications (co-author: D. Chakraborty).
- 2018: **Environmental Challenges in Asia**, in Sara Hsu (ed.), *Routledge Handbook of Sustainable Development in Asia*, Chapter 4 (pp. 66-90), U.K. & U.S.A.: Routledge (co-author: D. Chakraborty).
- 2017: **Demand for infrastructure investment for water services: key features and assessment methods**, in Jullien Chaisse (ed.), *Charting the Water Regulatory Future: Issues, Challenges and Directions*, Chapter 13 (pp. 257-296), U.K. & U.S.A.: Edward Elgar (co-author: D. Chakraborty).
- 2016: Are Fiscal Subsidies Harmful for the Environment? in Shanmugam, K. R. and K. S. Kavikumar (eds.), *Environment and Development: Essays in Honour of Dr. U. Sankar*, Chapter 6 (pp. 148-186), New Delhi: Sage Publication (co-author: D. Chakraborty).
- 2016: Environmental Policy Instruments for International Trade: A Review, in Chakraborty, D. and J. Mukherjee (eds.), *Trade, Investment and Economic Development in Asia: Empirical and policy issues*, Chapter 14, U.K. & U.S.A.: Routledge (co-author: D. Chakraborty).

- 2016: How CO₂ Emissions are influenced by Scale, Composition and Technique Effects? Empirical Evidences from Panel Data Analysis, in Chakraborty. D. and J. Mukherjee (eds.), *Trade, Investment and Economic Development in Asia: Empirical and policy issues*, Chapter 16, U.K. & U.S.A.: Routledge (co-author: D. Chakraborty).
- 2015: Walking a Thin Line between Growth and Development Concerns? Environmental Governance in India, in Mukherjee, S. and D. Chakraborty (eds.), *Environmental Challenges and Governance: Diverse perspectives from Asia*, Chapter 3 (pp. 49-74), U.K. & U.S.A.: Routledge (co-author: D. Chakraborty).
- 2015: Environmental Changes in the Times of Economic Growth – an Asian odyssey, in Mukherjee, S. and D. Chakraborty (eds.) *Environmental Challenges and Governance: Diverse perspectives from Asia*, U.K. and U.S.A.: Routledge (Chapter 1, pp.1-30), (co-author: D. Chakraborty).
- 2015: Environmental Governance Scenario in Asia – Lessons for the Future, in Mukherjee, S. and D. Chakraborty (eds.) *Environmental Challenges and Governance: Diverse perspectives from Asia*, Chapter 14 (pp.251-268), U.K. & U.S.A.: Routledge (co-author: D. Chakraborty).
- 2015: State of Land Use, Land Use Change and Forestry in South Asia, in Silvia Lac, Suren Kulshreshtha and Mark McHenry (eds), *Land Use, Land Use Change and Forestry, Chapter 1 (pp. 1-14)*, U.S.A.: Nova Science Publishers (co-authors: N. Geekiynage, R. B. Bista and S. Nissanka)
- 2015: Beyond the Bali Package: Revising the Agreement on Subsidies and Countervailing Measures, in Won-mog Choi (ed.) *International Economic Law: The Asia-Pacific Perspectives*, pp. 196-235, U.K.: Cambridge Scholars Publishing (co-authors: D. Chakraborty and J. Chaisse).
- 2012: Budgetary Allocations and Human Development, in Panda, P.P. (Ed.), *Human Development and Social Security in India*, Chapter 2 (pp. 12-21), New Delhi: Century Publication (co-author: D. Chakraborty).
- 2012: The Indian growth story: towards a sustainable development? in Mukherjee, S. and D. Chakraborty (ed.), *Environmental Scenario in India: Successes and Predicaments*, pp. 1-18, U.K.: Routledge (co-author: D. Chakraborty).
- 2012: Environmental management in India: past policies, present lessons and future course, in Mukherjee, S. and D. Chakraborty (ed.), *Environmental Scenario in India: Successes and Predicaments*, pp. 267-278, U.K.: Routledge (co-author: D. Chakraborty).
- 2012: Issues and Options to Control Agricultural Nonpoint Source Pollution: A Case Study from India, in Mukherjee, S. and D. Chakraborty (eds.), *Environmental Scenario in India: Successes and Predicaments*, Chapter 1 (pp. 21-44), U.K.: Routledge.

WORKING PAPERS/ MONOGRAPHS (SELECTED)

- 2022: *Analysis of State Budgets 2022-23 of Major States in India*, NIPFP Working Paper No. 386
- 2022: *Revenue Assessment of Goods and Services Tax (GST) in India*, NIPFP Working Paper No. 385

- 2022: *Exploring a Design of Carbon Tax for Coal and Lignite based Thermal Power Sector in India*, NIPFP Working Paper No. 382
- 2022: *Trends and Patterns of Tax Expenditures on Union Taxes in India*, NIPFP Working Paper No. 380
- 2021: *Revenue Implications of GST Rates Restructuring in India: An Analysis*, NIPFP Working Paper No. 358
- 2021: *Revenue Shortfall and GST Compensation: An Assessment*, NIPFP Working Paper No. 356
- 2021: *Emerging Issues in GST Law and Procedures: An Assessment*, NIPFP Working Paper No. 347 (co-author: D. Mehta).
- 2021: *Public Finance Management in India in the time of COVID-19 Pandemic*, NIPFP Working Paper No. 337 (co-author: S. Badola).
- 2020: *Pandemic and GST Revenue: An Assessment for Union and States*, NIPFP Working Paper No. 327.
- 2020: *Factors Influencing Access to Formal Credit of Unincorporated Enterprises in India: Analysis of NSSO's Unit-level Data*, NIPFP Working Paper No. 326 (co-author: S. Badola).
- 2020: *Goods and Services Tax Efficiency across Indian States: Panel Stochastic Frontier Analysis*, NIPFP Working Paper No. 310.
- 2020: *Performance Assessment of Indian GST: State-level Analysis of Compliance Gap and Revenue Growth*, NIPFP Working Paper No. 301.
- 2020: *Possible Impact of Withdrawal of GST Compensation Post GST Compensation Period on Indian State Finances*, NIPFP Working Paper No. 291.
- 2020: *Agri-Environmental Sustainability of Indian States during 1990-91 to 2013-14*, NIPFP Working Paper No. 290.
- 2020: *Factors influencing access to basic handwashing facilities in developing countries*, MPRA Paper No. 99607, University Library of Munich, Germany.
- 2019: *State of Public Finance and Fiscal Management in India during 2001-16*, NIPFP Working Paper No. 265,
- 2018: *Concept Note on Cost Recovery in Indian Water Sector*, India-EU Water Partnership (IEWP), Delegation of the European Union to India, New Delhi, India (co-author: Xavier Leflaive).
- 2018: *Moving ahead on blended financing mechanisms and pricing water in India*, India-EU Water Partnership (IEWP), Delegation of the European Union to India, New Delhi, India (co-authors: Xavier Leflaive and R. Khemka).
- 2017: *Determinants of Registration of Unincorporated Enterprises under State Value Added Tax Act in India*, MPRA Paper 81236, University Library of Munich, Germany (co-author: R. Kavita Rao).
- 2017: *Demonetisation: Impact on the Economy*, NIPFP Working paper No. 182 (co-authors: Tax Research Team).
- 2016: *Turning Human Waste into Renewable Energy: Scope and Options for India*, MPRA Paper 73669, University Library of Munich, Germany (co-author: D. Chakraborty).

- 2016: *How trade facilitation measures influence export orientation? Empirical estimates with logistics performance index data*, MPRA Paper 74778, University Library of Munich, Germany (co-author: D. Chakraborty).
- 2016: *Corporate Tax: A brief assessment of some exemptions*, NIPFP Working Paper No. 165 (co-authors: R. Kavita Rao & S. Tandon).
- 2015: *Present State of Goods and Services Tax (GST) Reform in India*, Working Paper No. 06/2015, Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University, Canberra, Australia.
- 2015: *Financing for Infrastructure Investment in G-20 Countries*, NIPFP Working Paper No. 2015-144 (co-authors: R. Sengupta and M. Gupta).
- 2015: *Estimation of Unaccounted Income Using Transport as a Universal Input: A Methodological Note*, NIPFP Working Paper No. 146 (co-author: R. Kavita Rao).
- 2015: *Factors Influencing Unincorporated Enterprises to Register under Value Added Tax (VAT): An Analysis with Enterprises Survey Data*, NIPFP Working Paper No. 145 (co-author: R. Kavita Rao).
- 2014: *Three Decades of Human Development across Indian States: Inclusive Growth or Perpetual Disparity?* NIPFP Working Paper No. 139 (co-author: D. Chakraborty & S. Sikdar).
- 2014: *Influence of Subsidies on Exports: Empirical Estimates, Policy Evidences and Regulatory Prospects*, IIFT Working Paper No. EC-14-22, IIFT, New Delhi (co-authors: D. Chakraborty & J. Chaisse).
- 2014: *Exploring policy options to include petroleum, natural gas and electricity under the Goods and Services Tax (GST) regime in India*, NIPFP Working Paper No. 136 (co-author: R. Kavita Rao).
- 2013: *Negative Influence of Fiscal Subsidies on Environment: Empirical Evidence from Cross-Country Estimation*, NIPFP Working Paper No. 117 (co-author: D. Chakraborty).
- 2013: *Does Political Competition influence Human Development? Evidence from Indian States*, NIPFP Working Paper No. 118 (co-author: B. B. Dash).
- 2013: *Do Trade and Investment Flows Lead to Higher CO₂ Emissions? Some Panel Estimation Results*, IIFT Working Paper No. W. P. No. EC-13-21, IIFT, New Delhi (co-author: D. Chakraborty).
- 2010: *Is there any relationship between Economic Growth and Human Development? Evidence from Indian States*, MPRA Paper 22997, University Library of Munich, Germany (co-author: D. Chakraborty).
- 2010: *Relationship between Trade, Investment and Environment: A Review of Issues*, MPRA Paper 23333, University Library of Munich, Germany (co-author: D. Chakraborty).
- 2010: *Is there any Relationship between Environment, Human Development, Political and Governance Regimes? Evidences from a Cross-Country Analysis*, MPRA Paper 19968, University Library of Munich, Germany (co-author: D. Chakraborty).

- 2010: *Is there any relationship between Environmental Quality Index, Human Development Index and Economic Growth? Evidences from Indian States*, MPRA Paper 17207, University Library of Munich, Germany (co-author: D. Chakraborty).
- 2007: *Environment, Human Development and Economic Growth after Liberalisation: An Analysis of Indian States*, MSE Working Paper No. 16, Madras School of Economics, Chennai (co-author: D. Chakraborty).
- 2006: *Groundwater Pollution and Emerging Environmental Challenges of Industrial Effluent Irrigation: A Case Study of Mettupalayam Taluk, Tamilnadu*, MSE Working Paper No. 7 (co-author: Prakash Nelliya).
- 2006: *Is Economic Growth Sustainable? Environmental Quality of Indian States Post 1991*, MSE Working Paper No. 6 (co-author: Vinish Kathuria).

INVITED LECTURES (SELECTED)

- 2022:** Delivered a lecture on *Impact of GST on State Finances in India*, Two-Day National Workshop on Environment, Health and State Finances for Members of Legislative Assemblies, PRS Legislative Research, 23 September 2022, IIPA, New Delhi.
- 2022:** Delivered a lecture on *Emerging challenges in Goods and Services Tax (GST) in India*, Training Programme on Public Finance for Indian Economic Service Officer trainees, 5 May 2022, NIPFP.
- 2022:** Delivered lectures on *Theory and Principles of Taxation* and *Introduction to GST: Design and Structural Issues*, Training program on Public Finance for Indian Audit and Accounts Service officer trainees, 2 & 4 May 2022, NIPFP.
- 2022:** Delivered a lecture on *Methodology of Revenue Projection for State Taxes*, Training and Capacity Building Programmes for Officials of State Government of Assam, 27 April 2022, NIPFP.
- 2022:** Delivered a lecture on *Medium Term Revenue Strategy*, Training Program on Public Finance for ERD Officers, Government of Bangladesh, 22 March 2022, NIPFP.
- 2021:** Delivered series of lectures on "Principles of Taxation", Training Program on Public Finance for Group-A & Group-B Officers of Government of Tamil Nadu, September –December 2021.
- 2021:** Delivered a lecture on "GST: Issues and Challenges", Training Program in Public Finance for Officer Trainees of the Indian Telecommunications Service (ITS), 14 June 2021 at NIPFP.
- 2021:** Delivered a lecture on "Trade and Environment" to Reserve Bank of India (RBI) Officers in ASCI-RBI Programme on International Trade Issues, 10 February 2021.
- 2021:** Delivered a Talk on "Union Budget 2021-22" on 4 February 2021 at RBI, Kolkata.
- 2021:** Delivered a Talk on Fiscal Implications of Goods and Service Tax at the symposium on "State of the Economy: Union Budget 2021", 11 March 2021 at Sri Venkateswara College, New Delhi.
- 2021:** Delivered Two Lectures on "Theory and Principles of Taxation" and "Goods and Services Tax" at 14th Refresher Training Programme (Online) in Public Finance for University and College Teachers, NIPFP, 23 February 2021.

- 2021:** Delivered a Lecture on "Emerging Challenges of Goods and Services Tax (GST) in India" at Training Programme on Public Finance for Indian Economic Service Probationers, NIPFP, 11 February 2021.
- 2021:** Delivered Two Lectures on "Theory and Principles of Taxation" and "Issues in State Taxes" at Training Programme for Officer Trainees of Indian Audit & Accounts Service, NIPFP, 1 and 2 February 2021
- 2020:** Delivered Two Lectures on "Resource Mobilisation" and "Emerging Challenges of GST in India" at Course in Public Finance for Officer Trainees of Indian Audit & Accounts Service, NIPFP, 21 and 29 January 2020.
- 2020:** *Resource Mobilisation, Structure and Design of Indirect Taxes in India, and Emerging Challenges of Goods and Services Tax in India* at Two Week Training Programme on *Public Finance* for IA&AS Probationers, 21, 23 & 29 January 2020, NIPFP.
- 2019:** *Emerging Challenges of Goods and Services Tax in India*, at Two Week Training Programme on *Emerging Issues & Challenges in Public Finance and Policy* for ICAS Probationers, 10 December 2019, NIPFP.
- 2019:** *Determinants of Compliance Costs of Taxation and Emerging Challenges of Indirect Tax Administration*, Mid-Career Training Programme for Phase V Officers of IRS (C&CE), 3-4 December 2019, Indian Institute of Management, Bangalore.
- 2019:** *Emerging Challenges of Goods and Services Tax in India*, at Course on Public Finance for Indian Economic Service (IES) Probationers, NIPFP, New Delhi, 9 July 2019.
- 2019:** *Macroeconomic Policy, Public Finance, and Theory and Principles of Taxation*, Orientation Programme - 2019, National Academy of Direct Taxes (NADT), Nagpur, 29 May 2019.
- 2019:** *Decades of Indirect Tax Reforms in India: A Journey towards Goods and Services Tax (GST)* for M.A. (Economics) Students at Ambedkar University Delhi, 29 March 2019.
- 2019:** *Taxation: Impacts, Shifting and Incidence* for Training Programme for Officer Trainees of Indian Audit & Accounts Service, NIPFP, 28 January 2019.
- 2019:** *Theory and Principles of Taxation* for Training Programme for Officer Trainees of Indian Audit & Accounts Service, NIPFP, 25 January 2019.

COORDINATED TRAINING PROGRAMMES

- 2015:** Training Programme on Goods and Services Tax for a Team of Master Trainer from Commercial Tax Department, Government of Rajasthan September 14 - 18, 2015, NIPFP, New Delhi.
- 2011:** One Week Training Programme on Goods and Services Tax in India for State Government Officials, January 31-February 04, 2011 at NIPFP, New Delhi.
- 2011:** One Week Training Programme on Goods and Services Tax in India for State Government Officials, January 17-24, 2011 at NIPFP, New Delhi.

- 2010:** Two Week Training Programme on Public Finance and Policy for Indian Revenue Service (IRS, Customs and Central Excise) Group 'A' Probationers, August 02-13, 2010 at NACEN, Mumbai.
- 2010:** Two Week Training Programme on Public Finance and Policy for Indian Revenue Service (IRS, Customs and Central Excise) Group 'A' Probationers, July 12-23, 2010 at NACEN, Faridabad.
- 2009:** Two-week Training Programme on Public Finance for Indian Revenue Service (IRS, Central Excise and Customs) Group 'A' Probationers, NIPFP, New Delhi, November 9-20, 2009.
- 2009:** Two-week Training Programme on Public Finance for Indian Revenue Service (IRS, Central Excise and Customs) Group 'A' Probationers, NIPFP, New Delhi.

▪ **AWARDS, FELLOWSHIPS & GRANTS**

- **1994 - 98:** *Student Merit Fellowship (National Scholarship)*, Ministry of Human Resources Development, Government of India, New Delhi.
- **2002 - 07:** *Doctoral Fellowship*, Madras School of Economics, Chennai, India.
- **2006:** International Water Management Institute (IWMI) – Tata Water Policy Research Program's the best "*Young Scientist Award for the Year 2006*"
- **2015:** *Visiting International Fellow*, Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University (ANU), Canberra, Australia.
- **2018:** Participated in *International Visitor Leadership Programme (IVLP)* on "Natural Resources Economics – Water Pricing" of United States Department of State, Government of United States of America, 10-28 September 2018.
