

# Analyzing the Evolution of Tax Reform Policies in India through Empirical Investigation

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**Abstract:** *Tax changes are essential to national development. India's tax system has undergone many revisions. Compliance, tax payment, and enforcement have improved due to tax legislation simplicity and rate rationalization. India has reformed its direct and indirect tax systems. After each reform, effectiveness must be assessed. The tax-to-GDP ratio is one of the measures used to evaluate changes. Tax reforms attempt to increase the ratio of total taxes to GDP to improve fiscal consolidation and resource allocation. The Indian government is also working to increase income and reduce investment taxes.*

**Keywords:** Taxation, Reform, India