

# INDIA'S PRICELESS HERITAGE

N. A. PALKHIVALA

BHARATIYA VIDYA BHAVAN

M. Prathiba

आ नो भद्राः क्रतवो यन्तु विश्वतः ।

*Let noble thoughts come to us from every side*

— Rigveda, 1-89-1

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BY

**N. A. PALKHIVALA**



### THE AUTHOR

Born on January 16, 1920, Shri N. A. Palkhivala ('Nani' to his vast circle of friends) took his M.A. degree and LL.B. degree with First Class Honours from the Bombay University.

He was a Professor of Law at the Government Law College, Bombay, and was appointed the Tagore Professor of Law at the Calcutta University.

He was a Member of the First and Second Law Commissions. He was elected in 1975 an Honorary Member of The Academy of Political Science, New York, in recognition of his "outstanding public service and distinguished contributions to the advancement of political science."

From 1977 to 1979 he was Ambassador of India to U.S.A. He was awarded Honorary LL.D.s by the Princeton University, New Jersey, and the Lawrence University, Wisconsin.

Besides *The Law and Practice of Income-Tax*, Shri Palkhivala is also the co-author of *Taxation in India* published by the Harvard University. Among his other books are *The Highest Taxed Nation* and *Our Constitution Defaced and Defiled*.

He has argued a number of historical cases in the Courts of India and abroad. He appeared for India before the U.N. Special Tribunal in Geneva against Pakistan in the case involving territories in Kutch. He also appeared for India before the International Civil Aviation Organisation at Montreal and the World Court at The Hague in the case filed by Pakistan against India.

He is associated with several industrial and business houses as Chairman, Vice-Chairman and Director.

Shri Palkhivala is also the Chairman of Bhavan's Bombay Colleges' Committee and Vice-Chairman of the Bhavan's Project *Ancient Insights and Modern Discoveries*.