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# HYDERABAD LEGISLATIVE ASSEMBLY DEBATES

## Official Report

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*Price Eight Annas*



THE HYDERABAD LEGISLATIVE ASSEMBLY

TUESDAY 14TH APRIL 1953

*The House met at Three of the Clock*

*[Mr Speaker in the Chair]*

L A Bill No XIII of 1953 the Hyderabad Sales Tax  
(Amendment) Bill 1953

*Mr Speaker* I let us take up the first item of the Agenda First Reading of L A Bill No XIII of 1953

*Minister for Finance and Statistics (Dr G S Melkote)*  
Sir I beg to move

That L A Bill No XIII of 1953 the Hyderabad General Sales Tax (Amendment) Bill 1953 be read a first time

*Mr Speaker* Motion moved

That L A Bill No XIII of 1953 the Hyderabad General Sales Tax (Amendment) Bill 1953 be read a first time

\* *Dr G S Melkote* Mr Speaker Sir During the Budget Session and even during the course of the last year either at the Assembly itself or during the course of individual representations Members had approached the Government to further amend the Sales Tax Act. It was generally felt by the hon members that the Sales Tax Act as is in vogue in the State does not give the same amount of relief that is obtained in other States. They were saying that the Central Essential Commodities Act itself has not been accepted by this State in its entirety certain items from the exempted list have been removed and we have been taxing them also. Hon Members will recall that last time while speaking on the amendments to General Sales Tax Act, I gave the history of the Sales Tax in this State. In Madras Bombay and other places this Act was brought in as a general revenue raising measure somewhere about 1928. In our State the proposal to levy sales tax was deferred till 1946 by the previous Government. I think probably they must have had in their

\*Confirmation not received

view the difficulties that people would have to encounter both by the customs duty which was prevalent therein as well as the sales tax. After the Police Action the Government felt that they should also fall in line with the neighbouring sister States. So what I mean to say is though the sales tax was in vogue in the State from 1946 it was only a sales tax on luxuries. In 1950 this was amended and a General Sales Tax Act was brought into force but even then the tax was only one dub in a rupee. Then again the Government felt that burden of tax on the people would be too much because the customs duty—both imports and exports had undergone a slight variation from 5% on either side to 4% and some of the essential commodities had also been completely exempted then. Even then the sales tax would be heavy on the people and hence they imposed only one dub sales tax. In 1952 when this Government came into power it felt that in keeping with the desire of the people the tax structure should conform to the conditions prevalent in the adjoining States and as a first step it abolished the remaining 4% of the custom duty thereby losing a revenue of Rs 2 to 2½ crores. Till 1953 the sales tax was bringing to the coffers of the Government an income of about Rs 80 to 90 lakhs and we wanted to raise this income upto Rs 8 crores. So we raised the sales tax from one dub to two dubs in a rupee and thereby expected an income of roughly about Rs 2½ crores altogether. I should say that our expectations ought to have been fulfilled completely but for the fact of slump in the market as hon members are aware this amendment to the Act was brought into force in the month of July or August last year and till then we were having the sales tax at one dub per rupee. During the discussion on Budget I intimated the House that the Government had by that time collected about Rs 145,00,000 by way of sales tax. I am now glad to say that my officers have exerted their utmost and have been able to collect so far about Rs 198,16,000. There are still about 2,000 to 4,000 cases pending. Some of them are border line cases and we may not be able to expect very much out of them. But I may assure the House that we would be more or less reaching the target though a little less than what we had anticipated. That is the present position. While increasing the tax from one dub to two dubs I stated that when demonetisation of OS Currency takes place from 1st April 1958 and it has already taken place and since OS notes could not be collected because coins less than one dub are

not prevalent in the State I would bring down the tax to three pias I.G. The amendment that is placed before the House to try fulfill that promise on the part of the Government both to the House and to the people. But that is not all.

The exemption list that was placed before the House was criticised during last time. In the Central Act there are about 14 items or so on the exemption list. We had accepted about 7 or 8 items in toto. In three or four items we had given partial relief and on a few items we had imposed the multiple point tax. Whenever a certain item was removed from the exemption list and brought into the purview of General Sales Tax Act people start criticising us. If they go through the list in our Act and compare it with the neighbouring States or other States in India or with the exempted list of the Central Govt. they would notice that Hyderabad had exempted nearly 22 different kinds of articles which were not exempted anywhere else. In other States either they have partially accepted the Central Government's Commodities exemption list or modified it to some extent. Here we might have modified it to some extent but we have increased the items in the exemption list in conformity with the needs of people and we have tried to give relief to the people. But the pity is whenever relief is given people never remember it. It is only the other side of the picture that is brought before the House constantly. The points that were placed before the House by the hon. Members as the grievances of the people were one that our exemption list was not in conformity with the Central Act, secondly that the turnover limit of Rs. 7,500 was too low. The turnover limit at Bombay is Rs. 80,000 and in Madras it is somewhere about Rs. 12,000 or Rs. 15,000. I don't exactly remember but I am sure it is much higher than what we are having here. This sum of Rs. 7,500 comes to I.G. Rs. 6,500 roughly. When our turnover limit was introduced I placed before the House the fact that the needs of our State as well as the items on which tax could be collected was certainly much different from that of other States. During the last Finance Ministers' Conference, many Ministers from the States made representations to the effect that the licences for export or import should not be issued to the merchants at Bombay only but should be spread over to all the States in India because it is the merchants at Bombay that are gaining at the cost of other States. If this is done,

there would be direct import to the States and thereby our people would be benefited. I do not know when this suggestion will be accepted. In Bombay what is happening is that all the trade that is transacted there does not pertain to the City of Bombay alone it pertains to the whole of India. In that manner the Bombay City is benefited by the whole of India. If this is distributed Bombay Govt. will have to think twice and bring down its turn over limit. In such an event possibly we may be able to raise the turn over limit to somewhere about Bombay level. When such a thing will take place I am not in a position to say when but certainly I would press this point. I am just placing all these facts to keep the house informed all our difficulties.

When members criticise various items, they refer to the advantageous position that prevails in other States with regard to those items. If it is cotton they refer to Bombay, if it is salt they refer to Mysore, if it is cloth they refer to some other place and if it is hides and skins they quote Assam. In that way the concession that each State gives to a particular article is sought to be brought in here at one and the same time. Nobody can accept such arguments. If we manufacture or get lot of cotton here and then export it cotton will be one of the essential commodities. I can understand if they argue that removal of this tax would be beneficial to our peasants. We have got a surcharge on oilseeds and other goods. The reason why we were compelled to resort to this surcharge itself is a history. If the price structure of our State is compared with that of the neighbouring States we find that the peasant there gets about Rs. 180 per ton whereas our peasant gets about Rs. 120 to Rs. 140. That is to say our merchants are being benefited enormously at the cost of the farmers. The State having realised this fact wanted the demonetisation to come up quickly so that all the prices would be in I.G. and would conform to the price structure either of Madras, Bombay, C.P. or other States. We thought that our peasants would be benefited thereby. But at present that is not the case. If such a day comes, I shall be very much pleased. And this surcharge may possibly be removed even earlier than what some hon. members imagine. If all this money goes to the farmer I will certainly be pleased. Out of the enormous profits the merchants are making I tried to take some for the benefit of the State that is why this surcharge is there. Regarding the sales tax,

whereas it is the merchant who is affected it is said that the burden falls on the primary producer. In this connection I would like to say that I have examined the price structure of the different commodities when the tax was at one dub and when it was raised to two dubs. I found that the price structure has not varied. That means throughout the year whatever extra money I have been able to collect has come from the merchant classes and not from the primary producers. This is a pertinent point to be borne in mind.

The St. 10 is permitted to continue the customs duty till 1954. What would happen after that period it is very difficult for me to say. In the meanwhile with the demonetisation if the price level of the commodities goes up and if we feel that the sales tax is an imposition on the farmer and not on the merchants then I would consider the question afresh and do something but as it till then I felt I should respect the sentiments expressed in the House sometimes back and try to give a little relief to the merchants. That is the reason why the turnover limit was changed from O S Rs 7 500 to I G Rs 7 500 which roughly amounts to O S Rs 8 500. I am sure hon. Members will agree with me that this makes a very big difference. The total number of merchants in Hyderabad as I said would roughly work out to about 2 lakhs out of whom the number of people from whom we would collect tax would be about 30 000. That means about 1 80 000 or 1 70 000 would be merchants whose turnover level would be less than Rs 7 500. If this limit is raised to O S Rs 8 500 the number of merchants from whom we would be able to collect tax would come down to about 25 000 i.e. more than 7/8ths of the merchants would be exempted from any kind of sales tax. It is only the remaining 1/8th that would have to pay the sales tax. If on the other hand the turnover level is raised to Rs 30 000 or even Rs 15 000 nearly half or  $\frac{1}{2}$  the of the number from whom we are now collecting the sales tax had to be exempted and the amount that we would be able to collect from such people may work out to only 20 or 30 lakhs of rupees. So every pie after Rs 7 500 I G is very important for me. I have fixed this level after carefully looking into the needs of the State. When we have lost nearly Rs 250 lakhs due to the abolition of the import customs duty I had to find out alternative sources of income. In spite of some difficulties we have raised the turnover to a higher level with a view to giving some

relief to the merchants. I would certainly try to give more relief at the earliest moment when our State's income goes up by various methods viz by the implementation of five year plan and the advantages that would accrue by virtue of being a welfare State etc. When the standard of living goes higher and the State is able to get through some other measures more income I would certainly be the first to raise the turn over level.

With regard to the list of exempted goods as I said I have included this time in this list some of the items on which tax was imposed last time but at the same time there are certain items like medicine which is not in the list of exempted goods either in the Central Act or in any other particular State. Last year at the time of bringing in amendments to the Sales Tax Act I felt medicines were a necessity and were therefore included in the list of exempted goods. But people took advantage of it and the so called tonics which were nothing more than alcohol given a coloured tinge - were also not subjected to sales tax. Things became difficult and it was difficult to distinguish between these tonics and real medicines. Through this Amending Bill however we have tried as much as possible to exempt those medicines which are absolutely necessary which are life saving in nature which have got to be purchased in larger quantities and on which the imposition of sales tax would be a burden to the poorer section of the people.

The opposition at one time felt that we should keep multiple point tax today they say they are not wedded to any particular principle. But as a responsible person I have got to be wedded to a principle which in my opinion, is good to the people. I feel that the multiple point tax is the only method by which we can collect the tax in an equitable manner but in the actual working of it I had experienced various difficulties. There are certain items on which I could collect at only one or two points. There were certain other items on which even though the tax was collected at three points, it was contended that the turn over of some of the merchants dealing in them was small and I was trying to assess the tax in respect of such merchants on the basis of their accounts. These merchants felt that they were being harassed though in actual fact they were not. Still much ado was made and was put forth as a grievance.



I therefore looked into the whole structure and tried to examine the situation. For instance there are books. All notified books by the Education Department, slate pencils, exercise books and slates were exempted from sales tax but there was multiple point tax on other books. The public have been grumbling at this and they said that we were taxing on knowledge. That is a psychological feeling and I will not be able to argue with the public. I thought that at least to satisfy sentiments I should remove this tax to the extent possible. I therefore made it a single point tax.

With regard to fruits there are two varieties—dry fruits and fresh fruits. Dry fruits like Budam Pist etc. costing anything between Rs 3 to Rs 10 per seer are imported to the tune of nearly Rs 1 crore. These fruits are mostly used by the richer classes. There are other types of fruits like Mangoes which though costly are produced by the growers, they are fresh fruits and deteriorate quickly and the merchants as well as the consuming public are hit. Again there are fruits like Sathaphal and Plantains which are cheap and are consumed by the poorer section. These are fresh fruits. In order to give relief to the consumers as well as to the merchants dealing in these fruits we have brought down the tax on these items to single point which was imposed at multiple point so far. Last year the House has empowered the Government to collect sales tax in a particular manner. Looking into the various items in the schedules of the Act and feeling that a certain amount of relief could be given Government have issued a notification in regard to the reliefs they wanted to give by imposing the tax only at two points on certain items and at a single point on certain others. I may add here that it is only when the Government desire to increase the tax that they have to come before the House and take the consent of the House but when they want to give some relief they can do so by means of a notification.

I shall now come to the question of licence fees. There are people whose turnover is Rs 5,000 or less and who pay a fee of Rs 6, people with a turnover of a lakh and more also pay a fee of Rs 6 as things stand. I felt this was not quite correct. I therefore raised this licensing fees and I have kept one level from Rs 5,000 to Rs 15,000 another level from Rs 15,000 to Rs 80,000 a different level from Rs 80,000 to 50,000 another level from Rs 50,000 to Rs 1 lakh and so on. The

more the turnover the more the income to the merchant and the more he has to pay to the State. This kind of equitable distribution and greater income thereby to the State would I am sure be welcomed by this House.

There is another point regarding the turnover of Rs. 7,500 itself. The merchants represented that they were illiterate and could not keep accounts and said that it was difficult for them to keep an accountant to maintain their accounts when their actual sale was about Rs. 20 per day and their profit varies from Rs. 2 to Rs. 2.80 per day. To obviate this difficulty of the merchants we said that we would compound the tax. We told them to keep a purchase account at least if it is not possible for them to keep the sales account and we would assess on their purchases. In Bombay a small percentage is added to these purchases and the tax is assessed on that. If the merchants feel that the assessment is wrong, it is up to them to show the accounts and satisfy the Department. Otherwise they can pay the amount assessed. Invariably when it is compounded it will be an average. If the turnover on the basis of purchases in one month comes to Rs. 10,000 in another month it may be Rs. 12,000 and the third it may be Rs. 15,000 the average is taken and assessment is made though it is very difficult to assess it accurately. This gives relief to the merchant to some extent inasmuch as he need not engage an accountant to write his accounts.

Some of the merchants represented that their accounting year starts from varying dates—for some it is March for others it is Diwali and so on—according to their respective new years. We did not want to stand in their way provided the merchant informs the authority concerned in advance of his intention to change the assessment year. We have given the merchants full freedom in this respect. If the merchant wants to change the assessment year he has to give notice and inform the authorities. That is another relief. These are the various measures of relief which we have given to the Merchant class.

The most important measure of relief which I desire to bring to the notice of the House is in respect of the peasants. So far the peasants who used to take the commodities grown by them to the market and whose sales turnover was more

than Rs 7500 were being taxed. We had to go to the villages ask the peasants for their accounts and tax them. The village was naturally upset. In order to obviate this difficulty and with a view to giving some relief to the agricultural community we felt that primary producer be the owner of the land or the tiller of the soil should be exempted from the tax on the quantum of the produce he grows on his land. The person who purchases the produce or commodities should keep the account. For instance there are 10 primary growers whose annual yield is Rs 500 or so. I would have to go and find out with regard to each individual about his sales turnover etc. But now when a merchant purchases from 10 or 15 such primary growers I can go to him and find out exactly his turnover and tell that he would be taxed at the purchase point. In this way the agriculturalist is entirely exempted from the payment of sales tax and relieved from the burden of keeping accounts. This is the main feature.

We have in these ways tried to give relief to the different classes—by changing over from 2 dubs OS to 3 pics IG by exempting some articles by imposing the tax only at one point on some articles instead of at three points etc. For instance on liquors instead of imposing a multiple point tax at 3 pics we have made it 3 pics at one point only.

I would also like to bring to the notice of the House one or two main items. We have removed the multiple point tax on coarse and medium cloth. Now the tax will be imposed only at two points. Only the manufacturer and the wholesaler have to pay the tax and the dealers down below that level need not pay any tax. With regard to books we have made it only at one point on books other than those notified by the Education Department. On fresh fruits the tax imposed only at one point. Khadi of all types stitched or unstitched is exempted. Hand woven cloth but of mill yarn has been exempted— even towels and other things—up to a cost of Rs 4. By adopting these various measures the income will come down by nearly Rs 60 lakhs. We had to make good this deficit and some of the items such as chilies and turajund had to be removed from the list of exempted goods. Last time I distinctly remember the Members of the Opposition saying that we are taxing the poor man's food. I therefore exempted these items then, I did not want to

tax them. But this year with the experience that I have gained I come to the House to say that I have fixed these items at only one point. It is only Bombay where tamarind is exempted—I do not know about chilies—but all other States are imposing tax both on tamarind and chilies. I would like to make it clear that the amount of tamarind and chilies that we grow is 3 times more than our requirements and double the quantity that we are consuming is being exported to other States where it is taxed. I think if we impose a tax on these items we would be able to collect tax from those merchants who import it into the other States with which we would be able to help our own State.

I wanted to bring in further amendments but I shall be able to do so next year. I have studied the aspect of sales tax as much as I could and I wanted to be thorough. But I could not gather the facts and figures abundantly. I would like to study the tax structure of China, Russia and some capitalist countries also and try to benefit by it. Next year if I should be fortunate enough to present the Budget I shall try to make it as idealistic as possible. In the meanwhile three days back I had brought in these amendments. I have got a book with me on the subject of Sales tax which is well worth reading. I am sure the hon. the Speaker would like to keep a few copies of the same in the Library of the Assembly for the benefit of the Members. Its name is

Current Sales tax Acts in the States of India and contains the Sales tax Acts of other States in India and various other matters on the subject. I am not satisfied even with this and have asked my Department to collect statistics state wise and find out the turnover limits, the exempted goods, etc. so that I would be in a position to place before the hon. Members a correct picture and make the Sales tax Act as idealistic as possible keeping in view the amount that is needed for our State and other things.

Lastly I would like to inform the hon. Members that I am introducing today an important amendment. Many of the Members might have known from a perusal of the news papers yesterday or day before yesterday that the Chief Minister of Madras had introduced a bill to amend the Sales tax on tobacco raising it from  $1\frac{1}{2}\%$  to 80%. So far tobacco was not taxed in Madras and lot of smuggling into our State was taking place and we are not getting any benefit. Today

our tax on tobacco is 4½ / while in Madras it is 80 % and so now there will be smuggling from this State into Madras. No doubt we also get some revenue but that is only incidental. The States of Bombay and C P have not imposed this tax on tobacco but we have to keep a close watch on their borders to prevent smuggling. In Mysore also a similar tax had been imposed. I have not given sufficient thought to the matter but I have got an amendment on the subject which I shall be moving at the time of the second reading and would like to ask the permission of the House for imposing the tax to 30 % and would propose that I would impose it only if it is going to be helpful and the primary producer is not going to suffer. I can do it through an Ordinance but when the House is in session it will not be proper and I have to take its assent.

I have clearly stated the facts regarding basic tax and I have nothing more to say except to request the House to pass the first reading of the Bill unanimously.

Thank you

سری وی ڈی دسائے ( اہا گوڑ ) - مرا سکر ہاؤس کے سامنے  
 سامنے کس کے سامنے سے حوائج کے لئے آئے ہاؤس میں کوئی ٹیڈنگ (Mixed feeling)  
 سے دکھائے ایک طرف بورڈ (Relief) دے گئے کچھ رس (Measures)  
 رکھے گئے ہیں لیکن وہی طرف کچھ اگر سب (Exempted) حروف پر کس  
 کا دیکھا - دیکھا ایک ورے ام میں ٹیڈنگ (Adjustment)  
 کا گامے میں کے بارے میں پھر کچھ کہا جس سے اس سے جیلے دو ہائی کی بجائے  
 جاز ہاؤس کس کر کے کے بارے میں ہاؤس کے سامنے حسب آئی آئی اس وقت آئی  
 جہاں سے - ہرے - وعدہ کیا تھا کہ حسب آئی جی کرسی کا جلی شروع ہوگا اس وقت اس  
 ہارنای حالی کی بجائے ۳ ای / ۱ / ۱ / آئی جی کس رکھا جا گا جوں سے اس اسٹیمٹ  
 کے درجہ آئے اس وعدے کو ورڈ کٹائے لیکن اس کے ما - ساتھ ٹی سپورٹ سے - دہرا یاد  
 سبٹ کے مردوز ور ہوازی - مطالبہ کرتے آئے ہیں کہ ملٹی پوائنٹ (Multi point)  
 کی بجائے سگل پوائنٹ کس (Single point tax) رکھا جائے ہجاری ہائی سے  
 بھی اس سامنے میں کافی سوج بنا کر کیا اور میں سب پر جی کہ گر ملٹی پوائنٹ کی  
 بجائے سگل پوائنٹ کس رہے تو سپورٹ ہوگی اور نہ ہوگا اور اس کی وجہ سے  
 لمبوں میں - فلکھوس (Fluctuation) ہوئے وہ ہوگا اس ایک کے  
 درجہ حکومت کے حدوں کے نہیں کو سگل پوائنٹ بنائے ان کے طور پر

مکروٹ سے کہ مرلی ہوم۔ سیرا اور سٹین ٹیوب سے وٹون کی ایک مسنگ کالی (Call) ٹیوب کے ایل فاسن۔ سیرا کا بیکریہ آکر ٹیکے ایلکے ساہ ماہو ہینے کرنے کے بارے میں سٹیل فاسن۔ سیرا کے پاسے بھانور رکھا تھا۔ وہ ماہنگ کی بھی کا حصصا ٹروس ٹلائفہ (Coarse cloth) کو بڑے طرز پر سکتے سے اگر سٹ (Exempt) کرنا چھٹے کہہ کہ یہ مدل ٹلائفہ (Middle class) لوگوں کے ایلچا فی رہے میں سٹیلے میں سٹائیسٹ بھی آنا ہوئے میں اسد کہنا ہوں۔ ٹی کرین کسٹم کو بڑے طرز پر سکتے سے سٹی کا جائگا جان کورس و سٹیم کلاچے کے کسٹم کو دو سٹ ماگے جی ل (Half a cake is better than nothing) سکتے ضرورت اسکھے کہ بیکرو بڑے طرز پر آگرسٹے کاہے

ایک وکس (Notification) کے ذریعہ میں کو آگرسٹے کاگا ہے اسے بلے جازے ضرورت میں کو گرسٹے کاگا جائے ایلکے ماہو ماہو میں کو بھی اگر سٹے کاٹا ہے۔ امرلی سٹاس میں سیرا چونکہ ڈاکٹر ہیں میں سے سٹیکل پوائسٹ آف وو (Medical point of view) سے وراسن حال سے کہ طاقت پرھماوالی سا میں بلے عالیا ہونے لے انکو آگرسٹے کا ہوگا

ٹرمیڈ (Tummy) اور چار (Chills) میں سکتے لگا جا رہا ہے لیکن یہ جازے کے عوامل کے ایلچا کی جسون میں خصوصاً راسٹ جازے نام میں برٹرا ایلچا ہونے اور ننگا ہ میں بوجہ سٹل ہوئے (National food) ہے کہا ڈسمی ورتھیں عالیا میں اس میں سکتے عالیا کٹاگا ہے ایلے جان بھی عالیا جازے میں میں ڈی کو سٹھہ عالیا کسٹورب (Export) کیے جائے والے مال اب سکتے لے دو میں راسٹ میں جونا لیکن معانی اسمال کی ضرورت میں سکتے عالیا جانا ہنگ ہوگا

مڈ میں سکتے لگاے کے بارے میں مجھے یہ کہا ہے کہ جیلے کچھ مڈ میں آگرسٹے لاسٹ (Exempted Last) میں بھی اب اپنی آگرسٹے لاسٹ سے نکالدا گیا ہے آرسل سٹاس میں سیرا چونکہ ڈاکٹر ہیں ان سے ہمیں میں کی نوع میں بھی ٹیوں ای رڈگی کا ایک ڈا حصہ ہے۔ عرب لوگوں کو بھی اس کی ضرورت ہے۔ اس میں میں جسون میں سٹیں میں سٹیلے کی صحت جیلے میں سے زیادہ ہے لیکن یہ عام اسمال کی جازے ڈسمی کے لے جو گولیاں اسمال میں ہیں وہ بھی سکتے (Taxable) ہوگی میں سٹا حال ہے کہ جند اکس میں چونکہ نکومل اسمال میں یہ سٹا ایلے بیکو آگرسٹے لاسٹ سے نکالدا گیا ہوگا۔ سٹاس میں ہم نے بھانور رکھا ہے کہ فارن ٹیکرسٹ (Foreign Liquors) پر سکتے جازے اس پر ٹکا نا جائسکا ہے لیکن اس میں سکتے عالیا نہ کتے جوئے عوامل کے اسمال کی جسون میں سکتے عالیا کٹا گیا ہے میں بھانور ہوں کہ اس سٹیلے میں

III) انری سامن بسر کو صحیح اور نانا کائے اچن ال ڈوس (advise) نی ہے

حکومت نے خود دے دے میں سے ہن اندکے بارے میں عوم کی مانگ ہی  
سین کا ہند کا گناہا اب میں کو ورا کہ گناہے

ن اوو (Loan over) کی حوالہ رکھی گئی ہی میں کو ڈھالے کی مانگ  
کی گئی ہی جس ہم دو دے میں میں ڈھالے - (Adjoining states)  
کو چھ میں اوو ن کے ک ن برکھر (Invitation structure)  
کو دیکھا جاناہے میں اوو کے مانا میں کون ط نارا کا جاناہے ؟  
ہم نے ان سے ملے ہی لہا ہے نہ میں کس اندر نی ڈولڈ کر  
( Industrially developed countries ) کے آملی کا درجا ہے  
میں میں جو کہ وہاں نہ بر راد ہیں اس لیے وہاں راد پ میدان طرح جمع کیا  
کا جاناہے جس مانے سو اری حالات کا لحاظ کرتے ہوئے آرگو ب ساس  
چن جان سواری میں کے مانا میں کم ہے میں کو انکوج ( Encourage )  
کرتے کی ضرورت ہے اس میں اندر نی ا ( Industrial Area )  
ہے مانے ملک کا مقابلہ کرتے ہوئے جس میں اجاہ کرنا ساس ہوگا میں نو اڑے  
اسٹیک میں میں کے لحاظ سے ( ۳ ) دوسے ن اوو کی حد تک رکھا  
جاہا تھا لیکن میں نے ( ۲ ) کی حد رکھی ہے اب ان مانے میں  
( ۱ ) دوسے نارا کی حد عز کی جاہی ہے لیکن جب رادے میں اس کا نرا کو رادار  
اوو انڈسٹری ڈیک ابا سے حوملی اس ( Multi Point ) کو  
سکل پانس کس ( Single point tax ) کناہے اس کا ہم  
میں ہند کرتے ہیں لیکن ن اوو کے مانے میں ہی عز کرنا ضروری ہے

اگر کھول روڈوں ( Agricultural produce ) کے بارے میں  
جو ہند آئی ہے میں کا ہم ہند کرتے ہیں ہارا برکہ ( Structure )  
ہی رادہ نرا اگر کھول ( Agricultural ) ہے اسرا برکھر کو  
حورنگ میں رہا ہے ساس ہے

ٹونا کو کے مانے میں جو ہند ہے میں کے بارے میں ہارا برکہ کسی سجدہ میں  
چھا ہے حورنگ ہند ( Propose ) کیا جاہا ہے و کس حد تک  
ساس ہے میں کے کائرت ہوں گے اور ہ کون مانے کا جاہا ہے ہم اس مانے میں  
کون مانے عام نہ کر سکتے ہیں صرف ہند میں ادا میں کس لگانا جاہا ہے میں ی  
میں آجا میں کنا ہ ساس ہوگا کہ ہم اس کے لیے کھو اطار لریں اور میں  
دوسے ن میں کنا عمل ہونا ہے اور اس کا کنا سجدہ نکلنا ہے اس کو دیکھنے کے ہند





विशेष बांधूयारी बीच यह दर लागू करने काये पर २ पाजी सेल टैक्स का मुद्दे बाधमें ४ पाजी कर दिया गया है। बसने भूत कल आया गजुहाय यह है कि गवर्नमेंट के कापी कुरत के साथ कस्टम ड्यूटी (Custom duty) यताय करवी है। कस्टम ड्यूटी मतम का दी जात के यह मामबनी का काडी पूराय करिया याकनाय की जल्गत की और बूनी के पिय यह सेल टैक्स १ फस हो बाय पाजी कर दिया गया है। और अब जब गिके में तबदीकी मुनी है तो डॉटरेक डिनिटर कार कायनाय जिसे ४ पाजी ने बजाय तीन पाजी की करमीय करना चाहते है। यह तीन पाजी बजाय ४४ छी में १११। अब करमीय की बजह से सल टैक्स में काको सपट की गयी होगी। अयापारियों को डिजाय किताय रखने में सुकियत होगी।

बूडी पीजा जो नर यह (कटाकोभूर कि जिमीड पदूके ७५ बयाया हायी में है। विशेसे नीचे बेपायी को सेल टैक्स में माफी मिलती है। अब विधाय मदनय पर यही सय ७५ सयवे बाय जो की जा रही है। ७५ याम उल्लार के कोबी हायी दनाय तो आठ साठ आठ हजार होजायेगी। लेकिन नम जिसे जा रहे है। विशेसे आपायीयो को बयाया सुकियत होगी।

और सेन जो अहम करमीय की जा रही है यह सफा ६ में की जा रही है। यह सफा ६ को बदलकर सल टैक्स यामय किया गया है। अब सफा ६ के पाय हिस्से है।

(१) सोना चांदी

(२) प्रबल स्टोन्स (Precious Stones) रिजल गैज कल्चरल (Real & culture) मिमितकन प्रबल स्टोन्स गैज गोल्ड और सिलवर (Imitation Precious stones & Gold & Silver)

(३) अहा मास तीर पर पड्डे ओ सिपारेट पर मलटि पॉइंट टैक्स (Multiple Point Tax) का यह रिजल पॉइंट टैक्स (Single point Tax) करना गवर्नमेंट न कबूल कर लिया।

(४) मिडियम (Medium) और कोर्स कलथ (Coarse cloth) का सेल टैक्स नी कम कर दिया गया है क्योंकि अन्त्याय बयाया तर यही कपडा बिस्लेमाक कजरी है सिगर बीचो पर ६ पाजी टैक्स रखा गया है।

और सेक कास बीच यह है कि पड्डेकी मरबा सके ८ में यह करमीय की जा रही है कि बरकारटी मुस्ताबिरो के जिन्हे को सुकियत सिपारेट बागबानीसे की गयी की बिध करमीय के कजिये मुतकी हजत कर दिया गया है।

सेक मास यह नी कड़ी गयी की मलटियल पॉइंट (Multiple Point) की बयाय सिगल पॉइंट सेल टैक्स (Single Point Sales Tax) रखा जाय। लेकिन सल यह है कि मुस्ताबिना सूबेबात में मलटियल सेल टैक्स है। यह मुद्दे कलम कर के अब उठ सिगल पॉइंट यही रखते है तबतक हम भी सिगल पॉइंट सेल टैक्स भली रखा सकते हैं। अब कि बाय बोम्बे को सुने में मलटियल सेल टैक्स है, यह कहा जाया है कि जो याल बेबा आया है कुर पर



سائنس میں مباحث کا اس نامہ میں آنا سے لایا ہو رہا ہے اس میں مباحث کو سا رنگ دانا ہوں کہ ہونے سے سب کو اگر سہولت میں مان لیا جائے  
مجھے موقع ہے کہ وہ یہ ہے اس میں مان ہونی چاہیے اس میں ہر  
باقی کی طرف سے جب یہ ہے اس میں سہولت میں مان لیا جائے (Criffle)  
سائنس میں مباحث کا نام ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے  
وصول کرنے والے اوس سے ماہ نامہ ہوں ان میں ہر نامہ ہوں اس میں ہر نامہ ہوں  
کی ضرورت میں ہے کہ وہ یہ ہے اس میں ہر نامہ ہوں ان میں ہر نامہ ہوں  
لگا لگا کر ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے  
کوائے ہونے کا نام کا نام ہوں ہوں ہوں ہوں ہوں ہوں ہوں ہوں ہوں ہوں ہوں  
مباحث سے ہونا ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے کہ وہ یہ ہے  
نے ہر نامہ ہوں اس میں ہر نامہ ہوں اس میں ہر نامہ ہوں اس میں ہر نامہ ہوں  
ہے آرٹ میں ہوں اس میں ہوں اس میں ہوں اس میں ہوں اس میں ہوں اس میں ہوں  
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لکس لکھو اس اندھیری میں کام کرنا ہوں گے ہوئے ہونے کا موع نام سے اور انہ  
کی حالت سے اندھیرے آ ل اس دسریے ل کے گون کے نام سے  
اک ایک ہی دی ہے کہ اسے لوگ نہیں لکھتے ہیں ان سے کہیں  
وصول نہیں کیا گیا کہیں معلوم ہوا ہے کہ جب سے وہ دہائیوں سے ہیں وہ  
اپنے اپنے اسم سے ہوتے ہیں اور (Representation) میں کہے کہ  
کم و بیش ان لوگوں سے میں کہے اسم دوگے ہیں اور سے لوگ جو آ ل میں  
رہا ہے وہ ہے کہیں ہا ہے میں ہا ہوں کہ اگر انہ دگر کو میں کہے  
پاس ایک ان دو گھانے ہیں کہیں سے ہا ہے گورنمنٹ کا راجہ نعمان میں ہی  
ہوگا جس کا میں سے کہے ہرا ہوا میں اس اندھیری کے درجہ انہ جب  
پائی ہیں اور کی رہ گئی کا شمار اس سے اگر ہم ان کو کہیں سے ہا ہ دلا کہیں  
ہلکے اور کی ہلکلا ہی اجا کرتے ہو کہ ہ لوگ اندھیرے ہہ اعلم ہیں  
مکھے جو اب ہیں انہ گھنار ہتکر دوری طرف سے کی وہا گئی اس لئے  
میں کم ہلا کہ اس میں ہر ان ہر طرف کی طرف ہون کو میں کہے کہ برلی  
اس میں ہر کہ ہے ہر ان ہر کو کہے کا عہ لا ہوا اس کہیں کی آ ی  
کہہ ڈھانے کے سے کو اندھیر ہ ل کا ہوا کہیں ہ میں آ رہی ہے سے ہر سے ہر سے  
کروگا کہ ان ہ و ہر ہر ہر کہ ہیں کہ اس ہری جب ہی  
(Families) کی گورنمنٹ میں ہی آ ل میں ہر سے! رک ہوں کہ  
اگر (Exemption) کی کہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ  
اس حالت کے آ ل ہر سے ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ ہا ہ  
معلی سے نہ کی گئی ہیں ان کو طوڑ کر کہے آ رہا ان کو طوڑ کر کہے داہر سے  
بارہ کی سے آ رہی ہا میں ہر سے اس ل کارا ہر عام کا ہا

\*Shri K R Venkateswamy (Kalyankurthy Reserved) Mr.  
Speaker Sir Sales Tax Amendment Bill is the sixth one that  
is brought before us in about three sessions. One amend-  
ment Bill was brought to amend another Amendment Bill.  
I do not understand why Amendment Bills are brought here  
so often. If Amendment Bills are brought in at this rate I  
am afraid they will come when there will remain only amend-  
ments and no Bills at all. The amendments will remain  
amendments only and it will boil down to zero.

When amendments are brought in the consensus opinion  
of the House should be taken into consideration and also the  
expert advice of the competent officials or the non official  
public opinion of this House should be taken. It may be said  
that after all we gain experience from time to time. The world

is dynamic the world is not static we have to gain experience and have to advance by experience. We understand that at one time the Government brought certain items into the Schedule of exempted goods which they felt are the essential necessities of the people and at the same time they bring in amendments saying that these things are not essential goods and they should be taxed. When they bring any amendment Bill giving exemptions to certain items should they not think that a time will come when these goods will become taxable? I very often Amendment Bills are brought it is not to give relief to the people but to reduce the tax burden on the people but to impose new taxes and create confusion not only in the department but in the public at large.

We find from Section 6 clause (iv) of the Bill that coarse cloth would be taxed at two points and that no relief is given in respect of this item. It is often said that we want a welfare State. What is meant by a welfare State? It is reducing the tax burden on the people in other words the poor people should get goods at the cheapest rates so that by the income they get they will be able to purchase a good quantity of goods i.e. essential goods and their purchasing power goes up. Coarse cloth is the most needed cloth by the entire public. We do not mind super fine and medium cloth being taxed even at six pice. We the people feel that coarse cloth should be exempted from this tax. Not only should the word coarse be removed from this clause but also coarse cloth should be added to the list of exempted goods in the Schedule. If coarse cloth is taxed a large section of the public will be put to great loss specially on account of the demonetisation which has been brought into vogue. The purchasing power of the people has been reduced. In the light of demonetisation if more tax is imposed on the poorer section of the people they will be crushed. Therefore what I plead for is that coarse cloth should be exempted from Sales tax.

Through clause 9 sub clause (1) of the Bill Items 18 and 19 in Schedule I of the Act are sought to be omitted. In other words Chillies and tamarind are going to be taxed. Chillies and tamarind are more or less the main necessities of the people they are as a matter of fact the spice of life of the people. If these things are taxed the general public, who are

hard put to by so many taxes will be further hit. The Finance Minister has stated that the production of chillies and tamarind in the State is nearly three times our consumption, and that double the quantity that is consumed in the State is being exported outside the State and that therefore these items have been taxed from the export point of view. We do understand the contention of the Finance Minister but we feel that things which are largely used by the common people should not be taxed. We do not mind the Finance Minister bringing another amendment through which chillies and tamarind will be taxed only for export purposes but not for internal consumption. Chillies and tamarind which are the most commonly used commodities being taxed for the sake of those people who import it is not at all in accordance with the canons of financial propriety or with the policy of equitable taxation.

Then, coming to the third point i.e. about medicines as at present according to Schedule I of the Act medicines have been exempted from tax. Now the Finance Minister says that only those items mentioned in Clause (iii) of section 9 of the Bill would be exempted from tax and the remaining items or tonics of medicinal use would be taxed. Perhaps the Finance Minister is not aware of the fact that it is very difficult to distinguish and discriminate between medicines and tonics. If we go to the basic we will find that the merchants call a tonic also a medicine. The Finance Minister may ask his Departmental Official about the difficulty they experience in calculating the tax on medicines because it is difficult to distinguish between tonics and medicines. Tonic is meant for recouping health. If these tonics (or medicines) which are meant for promoting the health of the public are taxed the poorer section of the people will be hard hit. After all the amount of tax that is collected on these tonics or medicines is not much. Specially a large section of the poor people use Ayurvedic and Herbal Medicines. As it is we find that these herbs Ayurvedic medicines are being taxed. The hon. Finance Minister must have received a memorandum on behalf of the poor merchants and druggists selling these herbs. I feel that tonics as well as herbs and medicines should be exempted from taxation and should be included in schedule I of the Act.

As I have already said, this is the sixth amendment Bill that has been brought before the House and we have discussed and re-discussed the whole subject. Our view point

on the matter had been put forward time and again and therefore I do not think it necessary to repeat what had already been stated.

I finally appeal to the Finance Minister that coarse cloth which is being used by the largest section of the people should be exempted from taxation. By this the people would not be taxed to the extent of Rs. 20 lakhs which does not reduce the finances of the State to any appreciable extent. I also feel that turanul and chullas should be exempted from taxation. These items were exempted in the Third Amendment Bill and I do not know what made the Finance Minister to impose tax on these items now. These items should be included in Schedule I. I would also appeal to the Finance Minister once more that not only medicines but also tonics and herbs should be exempted which would give a huge measure of relief to the common people.

\**Dr. G. S. Milkais* Mr. Speaker Sir, I carefully heard the various arguments advanced by the hon. Members and I should say that I was totally unconvinced by the arguments put before the House by them. One of the hon. Members said that within the course of one year we have brought as many as six Amending Bills and that these amendments to amendments are filling up the book thereby drowning the main Act itself. I agree with him. I would like to tell him that possibly within the next two years I might bring a dozen more amendments. There is great necessity for that. I tried to explain in the very beginning that the history of the Sales tax Act in Hyderabad had a peculiar feature that there was a customs duty in lieu of which, we had been trying to impose sales tax and that when customs duty on some of the items is abolished, naturally we have to think of revising the sales tax on certain items—either decrease or increase. The last one is one of the main reasons for the frequent revision of the imposition of sales tax. Apart from this the Speaker himself agreed that we should gain experience.

*Shri. V. D. Deshpande* The Speaker did not express any view.

*Mr. Speaker* He means the hon. Member who spoke.

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*Dr. G S Melkote* The facts and figures before me were very meagre. I have been able to collect more facts and figures now and by next year I might be able to bring a more fundamental amendment than this year. As it is, I thought I had gone a long way in satisfying both the people and the hon. Members of this House. I must however confess that I myself am left unsatisfied with what I have done. I would on one side like to give greater relief for the poorer section of the people and on the other devise ways and means of taxing others which would bring more money to the coffers of the State which amount can again be expended on the poorer section of the people. I have been searching for such measures and as and when I glean information either from the Members of the Opposition or from the outside public I would naturally think of bringing an amendment which would be to our advantage and not disadvantage.

With regard to some of the items I said in the beginning that I am left totally unconvinced. The logic placed before this House by Members of the Opposition is merely sentimental and does not bear relation to the facts of the situation. Take for instance the question of medicines. I have not specified in the Bill either Ayurvedic or Allopathic or any other system. I would like to ask what is the percentage of the people who make use of these things and who are the people that pay this tax or purchase those medicines. If we go into details, we will find that 80% of our population go without medicines when they are taken ill either nature cures them or they resort to some quackery in the villages which is certainly not taxable. I am not taxing any of it. The remaining 20% of the people live in cities and even here people are so poor that they are not able to pay for medicines. Ultimately it boils down to this that 1 or 1/2 per cent of the population will go in for those medicines which comprises mostly of the richer section of the people. I feel that it is but right that the richer section should be taxed. But there are certain medicines which are life saving. Even a poor man when he knows that there is a medicine which can save life would sell away his property and try to save his life by purchasing that medicine. Such medicines of life saving nature, I have tried to exempt completely from taxation. With regard to the rest, the actual cost of the medicines is less and the druggists and others have made enormous profits from the richer section. To tax that amount



I consider is not sinful it is only proper. No other States have given this exemption. After having considered all the facts I am sure the House would agree with me when I say that I am only taxing the richer section of the people and those merchants who are making enormous profits.

*Shri V. D. Deshpande:* There are many kinds of medicines which the middle classes purchase. Will they not be hit by this tax?

*Dr. G. S. Melkote:* It is only about 1% of the population. The middle classes do not purchase them.

*Shri V. D. Deshpande:* The hon. Minister wants to make it impossible for them.

*Dr. G. S. Melkote:* I am not doing that. With regard to the turnover limit itself it has been asked why we should look to other States and that we must make fundamental changes. I can only agree with the hon. member who said that. I would like to make more fundamental changes. With more experience it may be possible for me to do so. I have got some facts before me here. For instance, Vidhya Pradesh, Orissa and West Bengal have kept a turnover limit of Rs. 5,000. Why not look to them? The only State which has kept a turnover limit of Rs. 80,000 is Bombay. It can afford to do so. Even West Bengal could not do it.

The turnover limits in Assam, Madhya Pradesh is Rs. 7,500. All the remaining States (excepting Uttar Pradesh whose turnover limit is Rs. 12,000) have turnover limits of Rs. 10,000. This is the situation. Bombay is an exception. Thus maximum turnover is Rs. 10,000 and the minimum is Rs. 5,000. No State can increase its turnover level beyond Rs. 10,000 because it will not earn anything. Keeping this in view we fixed our turnover limit at Rs. 7,500 I.G. (Previously it was Rs. 7,500 O.S.) No doubt, a big jump!

With regard to tamarind and chillies I made it abundantly clear that no agricultural product would be directly taxed by this. As every hon. member knows 80 per cent of the population live in villages and their chillies and tamarind go untouched.

altogether. The remaining 20 per cent of the population that live in cities have to pay a little. But the maximum amount that I get would be by export duties. There is inter State trade, and I am not in a position to tax. I am not taxing the producer. The criticism is that I am taxing an essential commodity. But as I said, 80 per cent of the population is going scotfree and of the 20 per cent that live in cities the middle class and poor section of the people in cities as compared to villagers are a little above the middle class and poor class of the villagers. That is the situation. The imposition of tax on these articles and getting more money from other States (by way of export duties) to help my State people is not, I believe, wrong.

Coming to skins and hides much of it is exported. We do not manufacture and if at all manufacture we do it very little from the hides and skins in the State. The criticism levelled is that the village Patel and Patwar is often harassing. I will certainly look into the matter. If I find that I cannot suitably recompense the villager without taxing him I shall consider what measures I should take through notification. Hence, I have removed this (hides and skins) from the exempted list.

Next cattle. It is the agriculturist's main need. A single individual occasionally goes into the market but he can never have a turnover limit of Rs 7500. Cases of people whose turnover limit is above Rs 7500 and who are actually buyers and sellers of cattle are few and far between in the State. It is only such people that make a profit that I intend to tax.

About Kolughans these people are just like weavers. From it, he earns his livelihood. It is not merely a question of their livelihood they want to become richer as compared to others. They have agreed to the tax when the turnover limit is Rs 7500.

As regards cloth, I made the Congress view point very clear before the House. Cloth manufactured under certification of the All India Spinners Association is exempted. Those people who stay in villages who are weavers who use mill yarn but whose number is very great and over which no capital or very little capital is spent are also exempted,

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they run a primitive type of industry and their entire livelihood depends upon that. Government feel that this type of weavers should be accorded relief and that the relief they get should be a little less than that given to handloom weavers. So we have given exemption under yarn from 2 per cent to half per cent. That would come by a notification. Then considerable relief has been granted in respect of coarse cloth and medium cloth. Again the tax of 2 dubs is reduced to 8 pies I G and from 8 points it is reduced to 2 points. Thus, competition with handloom weavers is reduced. With regard to fine cloth I have kept it at 9 pies. These are the various gradations and this is the principle behind taxation.

I have tried to answer all the points. We are in the First Reading Stage. Much of what the amendments seek to remedy has also been answered. I thank the hon. Members who have spoken on this Bill making certain useful suggestions. I request the House to pass the First Reading of the Bill.

*Shri V D Deshpande* At how many points will the tax be on taxpaid and chulha?

*Dr G S Melkote* Only at one point that is at the purchasing point.

*Mr Speaker* The question is

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a first time

The motion was adopted

*Dr G S Melkote* Sir I beg to move

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a second time

*Mr Speaker* The question is

That L A Bill No XIII of 1958 a Bill further to amend the Hyderabad General Sales Tax Act 1950 be read a second time

The motion was adopted

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*Mr Speaker* We shall now take up the clause by clause reading. There are no amendments to clause 2 of the Bill.

The Question is

That clause 2 stand part of the Bill.

\* The motion was adopted.

Clause 2 was added to the Bill.

CLAUSE 2 A

*Dr G S Melkote* I beg to move

That for the second line for the words

four pice in the rupee the words and letters three pice in the rupee in IG currency be substituted and for the fourth line for the words

six pice in the rupee the words and letters six pice in the rupee in IG currency be substituted.

*Mr Speaker* Motion moved.

That for the second line for the words

four pice in the rupee the words and

letters three pice in the rupee in IG currency be substituted

and for the fourth line for the words

six pice in the rupee the words and letters six pice in the rupee in IG currency be substituted.

*D G S Melkote* The amendment is quite clear and I need not say anything in support thereof.

*Mr Speaker* The question is

That for the second line for the words

four pice in the rupee the words and letters

three pice in the rupee in IG currency be substituted

and for the fourth line for the words

six pice in the rupee the words and letters

six pice in the rupee in IG currency be substituted.

The motion was adopted.

*Mr Speaker* The question is

That Clause No 1 A as amended stand part of the Bill

The motion was adopted

Clause 2 A was added to the Bill

#### CLAUSE 3

*Mr Speaker* There are no amendments to Clause 3 of the Bill

The Question is

That clause No 3 stand part of the Bill

The motion was adopted

Clause 3 was added to the Bill

#### CLAUSE 4

*Shri K R Venkateswamy* I am not moving the amendment standing in my name

*Dr G S Milkote* I beg to move

That after clause (v) of the proposed section 6 the following be inserted namely

(vi) Government may at any time by notification in the Jarda impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit

*Mr Speaker* Motion moved

That after clause (v) of the proposed section 6, the following be inserted namely

(vi) Government may at any time by notification in the Jarda impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit

\**Dr G S Melkote* Sir the hon Leader of the Opposition said that this is too drastic a measure and that we should wait and watch before so empowering me as per this amendment. I am certainly not in a hurry to bring this amendment. But if thereby the State is going to lose heavily I should rather feel sorry about it later. As I said I could have brought this about by means of an Ordinance without bringing it before the House. But I felt that since there is time for my intention being made known to the House I thought I should do it and hence I have brought before the House this amendment. How the measure would affect Hyderabad would be very keenly watched and it is only when I feel that it would adversely affect the State that I would take steps under this amendment. It need not be 5 annas in the rupee; it may be 2 annas or one and half annas or something like that just to suit the necessities of the time. During the next session of the Assembly four or five months later hon members may if they so feel bring in amendments. But for the time being I would like to arm myself with this kind of legislation so that any loss that may occur to the State may be prevented.

*Sirs V D Deshpande* Heavy armament is always had. Secondly hon the Finance Minister says that during next session we could bring in amendments but non official members are not in a position to bring in any amendments for a money bill.

*Dr G S Melkote* I myself shall bring and create an opportunity to discuss them.

*Sirs V D Deshpande* Still I continue to believe that such a drastic measure should not be passed. Though I believe the statement of hon the Finance Minister when he says that he will not act under it unless it is absolutely necessary, still we are apprehensive of giving such wide powers without the House having had sufficient chance to deliberate over it. In Madras this point appears to have been discussed for a long time in the Assembly while we have had no such opportunity. Further it is a question of taxing at the rate of five annas in every rupee not a small matter. I would in the circumstances plead with the hon the Finance Minister that he should withdraw his amendment and wait till the next Session. In the meantime it is desirable to watch how it would work in Madras, Madhya Pradesh and Bombay.

As has been usual recourse to ordinance is always here at the disposal of the hon. Minister. But why not give a chance to the House to watch and discuss at great length?

*D. G. S. Melkote:* Of course I can bring in an Ordinance for the de need purpose at any time but as the House is still in Session I thought it desirable to place before the House my intention and get myself empowered to act under the proposed amendment. I know what is going to happen but I have not got enough facts and figures before me and I have instructed my office to collect all the facts and figures as quickly as possible. I am not sure whether Bombay is not following suit. Under the circumstances should our State suffer. In the circumstances I felt it necessary to place my intention before the House and am myself I assure the House I am not going to misuse it if the House can depend upon my word.

*Sr. V. D. Deshpande:* We want our conscience to be clear and we feel that we cannot give such powers to the Minister at this juncture.

*Mr. Speaker:* The Question is

That after clause (v) of the proposed section 6 the following be inserted, namely:

(vi) Government may at any time by notification in the Gazette impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes, pipe tobacco and cigars at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit.

The motion was adopted.

*Mr. Speaker:* The Question is

That Clause No. 4 as amended stand part of the Bill.

The motion was adopted.

Clause No. 4 was added to the Bill.

Clauses 5, 6, 7 and 8

*Mr. Speaker:* The Question is

That clauses 5 to 8 stand part of the Bill.

The motion was adopted.

Clauses 5 to 8 were added to the Bill.

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*Clause 9*

*Shri K R Veeramany* Sir I beg to move

"That para (s) of Clause 9 of the Bill be omitted

*Mr Speaker* It means that items 18 to 19 shall be there as before Motion moved

"That para (s) of Clause 9 of the Bill be omitted

*Shri Shamrao Nask* (Hingoli General) I want to move Amendment (a) only and not amendment (b)

*Mr Speaker* Then, amendment (a) also need not be moved as it is exactly the same as the one moved just now by Shri K R Veeraswami

*Mr Speaker* Shri Anikushrao Ghare

*Shri Anikushrao Ghare* (Partur) Sir I beg to move

That the following item be added at the end of item 18 in paragraph (ss) of clause 9 of the Bill, namely

18 A Raw cotton and cotton seed

*Mr Speaker* Motion moved

That the following item be added at the end of item 15 in paragraph (ss) of clause 9 of the Bill namely

15 A Raw cotton and cotton seed

*Shri K R Veeraswami* : Sir I beg to move

That the following be substituted for item No 24 in para (ss) of Clause 9 of the Bill, namely —

24 Medicines (used both internally and externally) Herbs and Tonics



*Mr Speaker* Motion moved

That the following be substituted for item No 24 in para (vi) of Clause 9 of the Bill namely

24 Medicines (used both internally and externally)  
Herbs and Tonics

*Shri Mahdoom Mohsuddin* (Huzurnagar) Sir I don't want to move my amendment

*Shri Shamrao Nank* (Hingoli General) Sir I beg to move

That the following paragraph be added at the end of clause 9 of the Bill, namely

(iv) After item 25 of Schedule I of the Act add the following items namely

- 26 Oil seeds used in Kolughanas
- 27 Cattle Hides and Skins

I may say in explanation that I don't want to move the amendment regarding Meat since it has already been included in the Schedule No 1 and exempted from the levy of tax. I was not aware of that at the time of giving notice of my amendment

*Mr Speaker* Motion moved

That the following paragraph be added at the end of clause 9 of the Bill namely

(iv) After item 25 of Schedule I of the Act add the following items namely

- 26 Oil seeds used in Kolughanas
- 27 Cattle, Hides and Skins

*Dr G S Melkote* Sir I think it will be better if we try or without recess. I am sure within half an hour we will be able to finish the work

*Mr Speaker* Does Shri Veeraswamy want to say anything in support of his amendment, in view of the fact that he has already spoken at the first reading?

*Shri K R Veeraswamy* No, Sir

*Mr Speaker Shri Ankush Rao*

*Shri Ankush Rao Ghare* Mr Speaker Sir The hon Finance Minister has expressed the view that the tax that is collected on raw cotton and cotton seed is a tax on the purchaser and not on the agriculturists. I would only suggest to the hon Finance Minister to go incognito to examine the case of raw cotton and cotton seed. When raw cotton and cotton seeds are brought to the market the merchant actually deducts the amount of the tax and the remaining amount only will be handed over to the agriculturist. So this is a case where practice and precepts differ. We are thinking that we are giving relief to the agriculturists but in fact the burden of the tax falls on the agriculturists. As cotton seed forms an essential part of the agricultural economy I would request the hon Finance Minister not to levy any tax on cotton seeds. At the most if it is considered necessary to levy tax on raw cotton I would add that it should not be imposed on the purchase point when it is brought to the market but it should be collected when it is first lifted from the purchaser and sent to the mills for ginning.

With these few words, I take my seat.

\* *Shri Sham Rao Nask* Mr Speaker Sir my first amendment is regarding the tax on tamarind and chilies. It has been admitted by the hon Finance Minister himself that tamarind and chilies are mostly used by the poor section of the people and that is why he wanted to levy tax at the purchase point and that too at the purchase point only. These are edibles used mostly by the common people and being daily necessities of life I feel they should not be taxed at all. I am of the view that the tax on edibles is not justified by any canons of financial or even moral principles of our society. There is no doubt that the poor section of our people should be given relief. The hon Finance Minister has explained that the incidence of this tax will not fall on the shoulders of the consumers but will only fall on purchasers who mainly purchase for export to other States. The argument given in support of this measure that the adjoining States do not levy such a tax cannot stand good here. For instance in Telangana people require badly chilies for their daily food and it is absolutely necessary to maintain good health. Even in Marathwada

chilies are considered to be essential necessities of food and without them the daily life of the people will not be complete. So from all these considerations I am of the opinion that the burden of this tax which falls on the poor section of the population is unwarranted. It will be beyond their capacity to pay this tax and I would therefore plead with the hon. Member for Finance not to levy the tax on these commodities.

My second amendment is regarding the tax on oil seeds used in Kolughanas. If I understand correctly the policy of the Government is to afford protection to textile industries and Kolughanas is one of the important textile industries. I am glad to know the necessity for this taxation. In our State more than 30,000 Kolughanas are run on man power and nearly 3,00,000 people are living on this industry. In these circumstances I think the levy of tax on oil seeds used in Kolughanas will not be conducive to the well being of this industry particularly when the Government has accepted the policy of encouraging cottage industries. I think Government's policy in this regard is quite contradictory. On the one hand they are not able to give protection to this industry and on the other they are not creating conditions conducive to the existence of this industry. I am afraid the levy of this tax would adversely affect the growth of this industry. The result will be that a greater section of the population will have to stop work and face the problem of unemployment. Due to these circumstances I request the hon. Finance Minister to exempt the oil seeds used in Kolughanas from the levy of this taxation. In this connection I would invite the attention of the hon. Finance Minister to the practice in Bombay where protection is afforded to this industry and I would request him to follow the same example here.

In the end I would like to express the hope that my suggestions will be accepted by the hon. Finance Minister.

شریکی سیری راملو (سہی) براہ کرا ۱۱ مئی لائی گئی ہے اس کی سپورٹ (Support) میں میں ایک دو الفاظ لکھ کر یہ جان آرہی ہوں۔ ہارسٹس جاتے ہیں کہ ہمارے ملک کاں کے جاؤں کے لکھا ہے جس سے مذا ہے اسی صورت میں اسی روز ہمیں لکھا گیا کہ ہمارے ہوں اور ہوں کی صورت کی ہے۔ میں نے اس سے شرم آئی ہے اور اسی اسماں کہ اے اگر اسے کسی ماہد کے دبا جائے توڑی مشکل ہوگی۔ ہمارے جیک سے کہو جب اسے کسی



and tumrind and even matches are used by the poor and rich classes of the population. But as I said more than 50% of the agriculturist ownlands and grow the cereals. They get tomorrow in their own villages and even in the barter takes place. There is no sales tax imposed in that case. It is only when they get transferred to the hands of the merchants to be transferred again to the merchant for export I impose the tax and that is the purchase point. It is this tax which is not to be levied on the labour section of the population I was able to understand. The labour section in cities will certainly be able to bear the tax because they constitute a small percentage. That is why I said as against the loss the poor people will have to sustain the benefit that accrues to them is much more. I am tempted to impose this tax. I have not done this with a view to make good the loss in revenue. That is certainly not my primary aim. My primary objective is to give relief to the poor section of the people. That is why I have tabled different amendments. So regarding the charges levelled against me that I am not trying to give relief to the common people and that my Secretaries and others had me to the wrong course etc. I must say that they are not correct. I was supposing they have done it hon. Members of the Opposition can come to me and say these are the hard facts. Then I can certainly resign myself from the stand that I have taken. They have not placed facts before me whereas I have got hard facts before me and I personally feel that the imposition of this tax is a step in the right direction. (*Interruption by Shri Shreeamulu*)

*Mr. Speaker:* Order Order.

*Shri G. Shreeamulu:* Sir, I want to clarify.

*Mr. Speaker:* The hon. Minister may proceed with his speech.

*Dr. G. S. Melkote:* So as I said, the agriculturist is not at all affected until he sells his produce to the merchants. In the villages even to day exchange of commodities on barter basis takes place. So when the price structure goes up he would naturally exchange his articles with something else. Agriculturists are sensible enough. They understand the whole situation. It is only when the commodities come to the

City and are exported the sales tax is imposed. And as I said this affects only a small section of the people. The richer section can afford to pay this tax.

With regard to the cotton seed, the tax imposed is only on the purchase point. Previously due to the black currency the merchant classes were taking unusual advantage of the ignorance of our villagers. To-day with the coming into force of I.G. currency due to demonetisation and with the abolition of customs duty the import duty had already been removed and the export duty will be removed shortly the price structure in this State has got to be almost on par with the neighbouring States. Then the merchants cannot any more exploit the villagers. At this juncture when the villagers are being exploited due to sales tax then it is time for me to consider suitable measures. The merchants are making huge profits and they are throwing the whole blame on the sales tax whereas the enormous profits made by the merchants are running the villagers. I would plead with the hon. Members to go round the villages and say this is the price structure at Bombay you are being squeezed, do not sell the commodities to the merchants.

Government has also got to consider this aspect. I have been thinking very seriously how to help our agricultural classes to sell their commodities to their maximum benefit. I do not yet know what measures have to be taken in this regard. I have been in consultation with the Minister for Rural Development in this connection and possibly I might be in a position to indicate the measures taken at the next session.

With regard to cotton seed, the quantity that is consumed or used within the State as cattle feed etc. is not much. Most of the peasants of Marathwada and other places grow their own cotton seeds. I am not worried about that. The quantity of oil seeds that is exported from the State to be used for making oil and Dalda etc. is valued to the tune of 1 crore of rupees. Only the merchants who export them would be affected by the tax. These are the things which I would like to emphasise. I would certainly like to give relief to the agriculturist to the extent possible but if some people try to exploit the situation and take the produce grown here without benefit to either the Government or the people it is my first duty to help the people, after all the tax that is realised from those

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people who export the commodities would be expended for the people I therefore hope that the Members of the Opposition will not oppose this measure which I have brought in.

*With regard to Kelucheras* The tax is imposed at the purchase point. Most of the people affected are merchants. The quantity of seeds that is converted into oil is exempted from tax. But if the seeds are purchased and again sold away naturally it will have to be taxed.

*Shri Amraj Rao Carane* They purchase them they do not sell them.

*Dr G S Melkote* If they do not sell them they need not pay.

Regarding hides and skins I have already answered. A smaller dealer in these items need not pay. These items are exported to the tune of lakhs of rupees. It is only the big dealers whose turnover limit is more than Rs 7,500 that have to pay the tax.

I have answered all the points raised by the hon. Members and request the Members to withdraw their amendments.

*Mr Speaker* I shall now put the amendments to vote.  
*Shri K R Venkateswamy*

*Shri K R Venkateswamy* Mr Speaker Sir I want my amendment to be put to vote.

*Mr Speaker* The question is

That para (s) of Clause 9 of the Bill be omitted.

The motion was negatived.

*Shri Anbavh Rao Ghare* I beg leave of the House to withdraw my amendment.

The amendment was, by leave of the House withdrawn.

2858 14th April 1958

I A Bill No VIII of 1958 the  
Hyderabad Sales Tax (Amend-  
ment) Bill 1958

*Shri K R Veeraswamy* Mr Speaker Sir I want my amendment to be put to vote

*Mr Speaker* The question is

That for item No 21 in para (iv) of Clause 9 of the Bill, the following namely—

24 Medicines (used both internally and externally)  
Herbs and tonics

be substituted

The motion was negatived

*Shri K R Veeraswamy* Mr Speaker Sir I want a division

The division bell was rung

The division bell was stopped

(Since *Shri K R Veeraswamy* did not press for division the division was not taken)

*Shri Sham Rao Nakh* Mr Speaker Sir I want my amendment to be put to vote

*Mr Speaker* The question is

That at the end of Clause 9 of the Bill the following paragraph, namely—

(iv) After item 25 of Schedule I of the Act add the following items namely—

26 Oil seeds used in Kolughanas

27 Cattle Hides and Skins

be added

The motion was negatived

*Mr Speaker* The question is

That Clauses 9 & 10 stand part of the Bill



The Motion was adopted

Clauses 8 & 10 were added to the Bill

CLAU 11

*Dr G S Melkote* I beg to move

That in Clause 11 of the Bill for the figures and word 4 8 and 10 the following figures and word namely 1 8 10 and 12

be substituted

*Mr Speaker* Motion moved

That in Clause 11 of the Bill for the figures and word 4 8 and 10 the following figures and word namely 1 8 10 and 12

be substituted

*Mrs V D Deshpande* I beg to move

That for Clause 11 of the Bill the following namely—

(a) In line 2 of section 4 of the Act for the words and figures Rs 7 00 in O S substitute the words and figures Rs 20 000 in I C

(b) In line 3 of sub section (1) of section 8 of the Act for the words and figures Rs 7 000 in O S substitute the words and figures Rs 20 000 in I C

(c) In line 1 of sub section (1) of section 10 of the Act for the words and figures Rs 5 000 in O S substitute the words and figures Rs 15 000 in I C

be substituted

I may add here that it has been wrongly printed as in Clause (b)

Rs 20 000 in the list of amendments it is actually Rs 20 000

*Mr Speaker* Motion moved

“ That for Clause 11 of the Bill, the following, namely—

2854 14th April 1953

L A Bill No XIII of 1953 the  
Hyderabad Sales Tax (Amend-  
ment) Bill 1953

11 (a) In line 2 of section 1 of the Act in the words and figures Rs 7 500 in O S substitute the words and figures Rs 20 000 in IG

(b) In line 2 of sub section (1) of section 9 of the Act for the words and figures Rs 7 500 in O S substitute words and figures Rs 20 000 in IG

(c) In line 4 of sub section (1) of section 10 of the Act for the words and figures Rs 5 000 in O S substitute the words and figures Rs 15 000 in IG

be substituted

(Pause)

*Mr Speaker* This Amendment Bill seeks to bring the amounts from O S to IG and the amendment is only in connection with demonetization whereas Shri Deshpande wants to substitute the amounts in the sections referred to in Clause 11 Is it relevant ?

*Shri V D Deshpande* I think it is quite relevant and amendments seeking to substitute the amounts mentioned in the sections of the Act can be tabled

مجھے اس سلسلے میں راہ میں اس کے لئے کوئی عمل نہیں ہے  
اپنے حالات کا اظہار کرنا ہے صرف ایک دفعہ میں ہی نہ جاننے  
ہم نے اسے 7 ہزار 500 روپے کے میں ہزار روپے کے لئے اسے اس کی  
آئی ہے اس میں سے ہر ایک روپے کے لئے (Figures) ہمارے پاس روپے  
لئے 7500 روپے کے لئے وہاں آج ہزاروں روپے کے لئے اس کے لئے  
نہیں اور عام طور پر آج ہزاروں روپے کے لئے (Mathematical)  
اصول کے تحت 1500 روپے کے لئے اس میں سے اس کے لئے اس کے لئے  
ہے کہ حوراب (Relief) دی گئی ہے وہاں اس کے لئے اس کے لئے  
اس میں سے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
روپے کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس میں سے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
ہمارے پاس اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس میں سے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس میں سے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس میں سے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے

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Hyderabad Sales Tax (Amendment) Bill 1953

اسی بات میں ہزاروں اور وہ لاکھوں روپے کی صورت میں ہے اس کے لئے اس سے  
میں لاکھوں روپے لاکھوں روپے ہزاروں روپے اور وہ لاکھوں روپے اس سے  
ہزاروں روپے لاکھوں روپے لاکھوں روپے لاکھوں روپے

*The C. S. Member Mr. Speaker:* Sir technically the mover of the amendment has no right to move this amendment unless he has the previous permission of the Rajpramukh because this is a money Bill and the amendment seeks to enhance the tax structure. However I quite appreciate the sentiments expressed in this connection which prompted moving this amendment. I would personally like to go not merely up to Rs. 15,000 or Rs. 20,000 but even beyond provided the circumstances in the State warrant it. I shall keep this in mind and would request the hon. Leader of the Opposition to withdraw his amendment at this juncture.

سرریوی ڈی ڈسپانڈے آرٹیکل 207 میں ہے جو کہ جیکل ایس میں کہا ہے  
اور اس لئے ہی اس میں اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے

مسٹر اسپیکر لاٹ ایم (Income Tax) میں ہے لگا ہوا  
کہ اگر کوئی ایسٹیبلیشمنٹ (Money Bill) میں ہے تو اس کے لئے اس کے لئے  
اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے

سرریوی ڈی ڈسپانڈے اس میں اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے اس کے لئے

*Mr. Speaker:* Article 207 of the Constitution reads

A Bill or amendment making provision for any of the matters specified in sub clause (a) to (f) of Clause (1) of Article 100 shall not be introduced or moved except on the recommendation of the Governor and a Bill making such provision shall not be introduced in a Legislative Council.

Provided that no recommendation shall be required under this Clause for the moving of an amendment making provision for the reduction or abolition of any tax

The Provision of the Constitution is clear on this point. If the hon Member wants to reduce the tax the amendment can be moved.

*Shri V D Deshpande* In fact my amendment seeks to reduce the tax. By enhancing the limit to Rs. 20,000 it would be reducing the tax the Government receive.

*Shri M Buchiah* (burpur) Mr Speaker Sir It has been said that amendments to a Money Bill have to be approved of by the Rajpramukh. I would like to know whether the amendments to the Sales tax Amendment Bill which have been moved by the Finance Minister have been approved of by the Rajpramukh.

*Dr G S Melkote* They have all been approved by the Rajpramukh.

*Shri M Buchiah* That has not been announced before in this House.

*Mr Speaker* It is announced now.

*Shri V D Deshpande* If it is announced now the whole proceedings in regarding to the Bill which have taken place till now will become illegal.

*Mr Speaker* No. It cannot become illegal.

*Dr G S Melkote* I have informed the Speaker of the same earlier.

*Mr Speaker* When we read Article 207 along with Article 199 it is clear that a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely:

(a) the imposition, abolition, remission, alteration or regulation of any tax.

Alteration of course definitely comes in this. Again Clause (f) of Article 199 reads:

“The receipt of money on account of the consolidated Fund of the State or the public account of the State or the custody or issue of such money.”

Under Article 207 it is clear that a Bill or amendment making provision for any of the matters specified in sub clauses (a) to (f) of clause (1) of Article 100 shall not be introduced or moved except on the recommendation of the Governor so I think this amendment cannot be allowed to be moved.

*Mrs V D Deshpande* I am not clear on that point Sir nor am I convinced I submit that if a new Bill is to come or if an amending Bill which increases taxation is to come in that case alone I believe the permission of the Governor or Rajpramukh is necessary. When a taxation Bill comes before the House I do not think the construction arises that we cannot give amendments to that. For example last time the question of 4 pias has arisen and we suggested 3 pias and that amendment was ruled out. It means we cannot say anything about it at all. It may be we cannot introduce ourselves but when they come before the House I believe the construction and scope of the Articles should be only with respect to new money bills or any amendment to the money bill but not with reference to amendments to a taxation Bill that have already come before the House. I feel that my amendment is quite clear and in keeping with the spirit of the Constitution.

*Chief Minister (Shri B Ramakrishna Rao)* With due deference to the interpretation that was placed by you Sir I must say I am inclined to agree with the hon the Leader of the Opposition in the interpretation of the two Articles of the Constitution. I believe the intention is that any non official member of the House is not entitled to bring in himself any bill or amendment which is deemed as a money bill, without the previous consent of the Rajpramukh but if such a bill or amendment has been introduced in the Assembly by the hon the Finance Minister or by the Government, then certainly the whole Bill is before the House for discussion and any amendment to any section or to any clause which seeks to reduce the taxation or make any suggestion regarding the alteration of the tax or anything of the kind is permissible. That is my personal view of the matter. That apart even if the amendment is allowed, of course subject to your ruling Sir if you are going to give a ruling I would like to say a few words on the amendment on its merits not on its constitutional aspect.

*Mr Speaker* What would be the effect then? Will it be reduction?

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*The Hyderabad Sales Tax (Amendment) Bill 1957*

*Shri B Ramakrishna Rao* The effect of the amendment is to reduce the sales tax. We seek to impose tax on a turn over of Rs 7500. Previously it was Rs 75000 and we want to convert it into IG Rs 7500. As the hon the Member of the Opposition himself admitted this itself is a relief given to the tax payers. He would like probably to increase the turn over limit to Rs 20000 and its effect would be to reduce the sales tax which we try to impose.

*Mr Speaker* Then it comes under Article 207 Art 207 is quite clear.

A Bill or amendment making provision for any of the matters specified in sub clause (a) to (f) of Clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor and a Bill making such provision shall not be introduced in a Legislative Council.

Provided that no recommendation shall be required under this clause for the moving of an amendment making provision for the reduction or abolition of any tax.

Thus if the object of the amendment is reduction of the tax then of course Article 207 allows it.

*Shri B Ramakrishna Rao* As you have agreed with the interpretation now I think I should merely say a few words with regard to the merits of the Bill.

جو ٹرن اوور کی کمی ہے اس کا مقصد ہے کہ سہولت لگنے کے اثر میں (Incidence) کو کم کرنا چاہئے جو موجود صور میں لی ہو (Turn over) کی لیمٹ (Limit) ( ) ہے۔ یعنی آئی جی کے لئے اس کو بڑھانے کے لئے آئی جی کی لیمٹ رکھنے کی ضرورت ہے اس سلسلے میں سہولت لگوانا ہی اور اس کے جو اثر ہیں ان سے سہولت ہی ہوتی ہے اور یہ بھی کہہ سکتے ہیں اس سلسلے میں (Amendment Bill) کے سلسلے میں جو اسلوب (Aptitude) اجازت دیا گیا اس کو میں جب قابل بنا سکتا ہوں اس میں اس سلسلے میں کے ریمڈ نہیں ہیں (Tax payers) کو سہولت (Relief) دینے کی کوشش کی گئی ہے اور اس سے بھی اس کو فائدہ پہنچانے کے لئے اس کا کوئی (Credit) سے دوسرا اثر مل سکتا ہے۔ اس کو دینا نہ جب ہی قابل بنا سکتا ہے اسلوب (Aptitude) ہے اس کو سہولت (Reciprocate) لگوانا چاہئے۔



یہ بلکہ میں اے ا ب کا اس کچر ( Structure ) دکھاتا ہے ہر پڑا کی  
الک الگ حسب ہو کر ہے یہاں حالات الگ الگ ہوتے ہیں یہاں ملحوظ رکھنا  
ضروری ہے

آخر میں جن آرٹیکلز کے تحت دی گئی ہے اس سے اس کی کوئی ترقی و اسے  
و اس میں کوئی اور آرٹیکل نہیں ہے۔ اس کے برعکس اس کے تحت دیکھ کر اس کے  
اسی پر اس کا کریں

*Mr Speaker* Has the hon Finance Minister got anything  
to say in support of his amendment?

*Dr G S Meikote* I have already replied Sir

\**Shri V D Deshpande* I want to speak regarding my  
amendment. As per the rules (rule 41 sub rule 3) I am entitled  
to give a reply

آپ نے کہا ہے کہ اس کے تحت اس کے بارے میں اس کے  
بانا گا کہ اس کے تحت اس کے بارے میں اس کے  
( Abolition ) سے حوالہ دے کر  
( Defect ) ہوا ہے اس کو اس کے  
( Replace ) کر کے  
کے لئے اس کے لئے اس کے لئے اس کے لئے  
کہا ہے اس کے لئے اس کے لئے اس کے لئے  
بارے میں اس کے لئے اس کے لئے اس کے لئے  
چاہے اس کے لئے اس کے لئے اس کے لئے  
( Regressive Tax ) ہے اس کے لئے اس کے لئے  
میں اس کے لئے اس کے لئے اس کے لئے  
نار ایک خاص طرح پر اس کے لئے اس کے لئے  
ہیں اس کے لئے اس کے لئے اس کے لئے  
( Consumers ) اس کے لئے اس کے لئے  
اس کے لئے اس کے لئے اس کے لئے اس کے لئے  
ہیں اس کے لئے اس کے لئے اس کے لئے  
( Agricultural Income Tax ) اس کے لئے اس کے لئے  
سوجھے اس کے لئے اس کے لئے اس کے لئے  
ہیں اس کے لئے اس کے لئے اس کے لئے  
( Middle Class ) اس کے لئے اس کے لئے  
پر اس کے لئے اس کے لئے اس کے لئے  
ہو اس کے لئے اس کے لئے اس کے لئے  
( Emergency ) اس کے لئے اس کے لئے



نہ ہونے سے ( ) کی جگہ پر  
( ) کے لئے بار  
ہوں ( ) کی جگہ پر  
ہے اگر ( ) کی جگہ پر  
(Amendment to Amendment) کے لئے  
انکوں کے لئے کی جگہ پر ( ) کے لئے

*Mr. Speaker* The Question is

That in clause 11 of the Bill the figures and word 18 and 10 the following figures and word namely 18 10 and 12 be substituted.

The motion was adopted.

*Mr. Speaker* The Question is

That for clause 11 of the Bill the following be substituted, namely

(a) In line 2 of section 1 of the Act for the words and figures Rs 7 500 in O 5 substitute the words and figures Rs 20 000 in F C

(b) In line 3 of subsection (1) of Section 8 of the Act for the words and figures Rs 7 500 in O 5 substitute the words and figures Rs 20 000 in F C

(c) In line 4 of subsection (1) of Section 10 of the Act for the words and figures Rs 5 000 in O 5 substitute the words and figures Rs 15 000 in F C

The motion was negatived.

*Mr. Speaker* The question is

That clause 11 as amended stand part of the Bill

The motion was adopted.

Clause 11 as amended was added to the Bill

*Mr. Speaker* The question is

That short title commencement and preamble stand part of the Bill

The motion was adopted

Short title commencement and preamble were added to the Bill

D. G. S. Melkote: Sir, I beg to move

That L A Bill No XIII of 1959—the Hyderabad General Sales Tax (Amendment) Bill 1958 be read a third time

سرری وی ڈی دسپانڈے سے حرا چکر سر ایس بی کی پورڈ رٹنگ (Jhud Rending) کے موقع پر مجھے انا کہا ہے کہ جو محسوس (Suggestions) اس حساب سے پس کرنے گئے ہیں اوکو کوئی وجہ ہے عوام طور پر کرنا ہمیں جو محسوس ہیں پس کرنے ہیں وہ عوام کے مطالبات کے مطابق ہیں اگر ان مطالبات کو باع عوام کو کسی وجہ سے منظور نہ کرنا ہو کرنا ہو کرنا ہے کہ اسے اسکو طر انداز میں کیا جائے ضرور نا اور عوام چاہے ہیں کہ سلیس کن کے کاموں کو کیا جائے مجھے امید ہے کہ اگر اس مطالبے کو طر انداز میں کیا جا گا اسلی (Partially) کی جی لیکن مسر فار فیما سے عوام کے ڈیمانڈ (demand) کو منظور کرنے کی کوشش کی ہے اسے کہ اسے نہ ہی اوس وجہ کو جو بہ بڑا ہوا ہے کم کرنے کی کوشش کی جائیگی

شریک بی رام کس رائل نڈرا دی اوور سے پورڈ رٹنگ کے موقع میں خواہش کا اظہار فرمانا ہے اس کے بعد میں کچھ عرض کرنا چاہتا ہوں۔ حسب اس کے کہ کر میں (Taxation) کی جو بات ہے وہ ٹرانسمری پیرڈ (Transitory period) سے گزر رہی ہے ایک طرف تو عوام کی خواہشات انکی ضرورت و امینٹس (Amenities) کو دیکھا ضروری ہوا ہے کہ عوام کے سامنے ہیں اور اسلی کے بھی سامنے ہیں۔ دوسری طرف ہے دیکھا ضروری ہونا ہے کہ عوام کی تعلیمی ضرورت ہائے (Health) اور سلیس (Sanitation) وغیرہ کی ضرورت کو پورا کیا جائے۔ روڈ کنو (Productive Resources) زیادہ خرچ کرنے کی ضرورت ہے ایک (Welfare state) اس کے لیے کر میں (Taxation) کے اسٹرکچر (Structure) کو جو ہائے ملک کے موجودہ حالات کے لحاظ سے نا بہتر انداز کا لڑاؤ کلو (Unnatural and contradictory) ہے۔ دنیا ضروری ہے جسک اس میں رندی جو ولڈر اسٹ کے معنی پورا ہیں ہو گیا ان تمام امور پر نظر ڈالنے کے لیے گورنمنٹ آف انڈیا نے ایک ٹکرس ایگوا بری کمیٹی (Taxation Enquiry Committee) مقرر کی ہے۔ یہ سٹیٹ

سرفہ جاتا ہے اور رکھیے ولاہی کی لکے وئے ہاواں — وے  
 اس رجھان کی کے عد حکومت ہد اڑے ہندواں کے کے کی کے — وے —  
 کرکی ہارے ان کے سے کے ہلے — کی حالانکہ اظہار کا گامہ  
 وری کے کی ز عور ہیں اور لے کی کی وری کی و  
 ہوں ہاری ط سے کی ہیں کی ان کی ہی ام ( *Imposition* )  
 اور کی ہارے ہری اندھے کی و ہاری ز کلا کی کی وں سے اور  
 ہ ہوں لڑے حکومت ہری ( *Sincerely* ) از ہوا ہا ہے امہ  
 اور کو ای دسی ( *and* ) کی رکھی ہے وہ کی کی کی کی و  
 کر رہی ہے اکوا وں کی ہ کی لڑے

\**The Chief Minister* : Mr. Speaker Sir, Before the third Reading of this Bill is over and before we adjourn I would like to thank sincerely all the Members of the House for the cordial support they have given me in passing the Budget. I must say that some times Members of the Opposition have criticized in very strong terms some of the measures that the Government have brought in. But I think they should realize that if they have any find on this side of the House it is only the Finance Minister (LAUGHTER) (An hon. Minister: No, I am also.) Because when more money is asked for various items by the members of the Treasury Benches I think all the criticisms of the Opposition side to criticize them (LAUGHTER) AND (CONTINUED LAUGHTER) So there could be no other better friend to the Opposition Benches than myself. I am speaking here as a part of yourself and the more you criticize me the more better for me. I do realize that the Government has not been able to go forward to the extent it desired, but to whatever extent the Government may go the Opposition Benches would always criticize and say that it should have gone at least another 150 miles ahead. I realize that criticisms of this nature are normal, but thinking it normal and not uttering it for the welfare of the State is certainly not good. I have kept in mind all the criticism that the hon. Members made during the last year and also during this session. To the extent it is humanly possible I have gone ahead. I am sure the House will appreciate that the Government has done its very best and desires to serve the people and go ahead as fast as the Punjab Express (LAUGHTER) but the situations do not warrant. The tax structure is being examined on an all India level and if an uniformity is brought

about if relief is given to the people and if the amount received from the taxes is utilised for improving the lot of the people in various directions nobody would be more pleased than the Members of the Treasury Bench (APPLAUSE FROM THE CONGRESS MEMBERS). I wish to reciprocate all the kind sentiments expressed about the Budget and should like to thank once again all the hon. Members. In the end I would offer my thanks to you Mr. Speaker (LOUD APPLAUSE FROM CONGRESS MEMBERS).

*Mr. Speaker* I would invite the attention of the House to page No. 2 Clause 4 of the Bill wherein it is stated in Section 6 of the said Act the following section shall be inserted. I think, instead of inserted the word substituted will be better.

*Dr. G. S. Melhote* I accept your suggestion Sir.

*Mr. Speaker* This change may be effected in the Bill.

Now the question is

That L.A. Bill No. XIII of 1953 the Hyderabad General Sales Tax (Amendment) Bill 1953 be read a third time and passed.

The motion was adopted.

### Business of the House

*Shri V. D. Deshpande* Sir before you make the announcement about the prorogation of the Assembly I would like to raise one or two points.

پہلے تو یہ کہ ہر ولیج کمیٹی کے لئے کیا تھا کہ اس سے اس کے لئے کسی کے لئے کیا جائے جس کے اسم ال لئے کی ماں میں گناہی کی بھی کسی کے اس وجہ کی کمیٹی میں ہوئے اس کو سمجھ (Question) ہر دن سے طریقے سے ہو کر جانا سنا ہے اس سے اس کے لئے کیا جانا ہے

مستور (Repatriate) ہو کر وہ سب اس کے لئے اس کو سمجھ کر ہی ہوا ہے۔ (Question) ہر دن سے طریقے سے ہو کر جانا سنا ہے اس سے اس کے لئے کیا جانا ہے

سری وی ڈی دیشپانڈے انکو ہلانا جانا اس کے لئے ہر دن سے طریقے سے ہو کر جانا سنا ہے اس سے اس کے لئے کیا جانا ہے



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Business of the House

میں سے پہلے کی نظر کی ضرورت ہوگی اگر اس کے دو۔ تیس برسوں سے  
 اس کا نام لیا گیا ہے۔ اس کی تاریخ ( Probable date ) میں سمجھا ہوا ہے کہ  
 اگلے اگست ( Middle of August ) ہوگی۔ آرٹیکل 388 ( 388 )  
 کی کوئی ترمیم نہیں ہے۔ اس کے لیے ایک نوٹ ( Note )  
 کے آداب و سادگی سے

ممبران اس کے اگلے اگست ( Middle of August ) کی  
 ترمیم لیا گیا ہے۔ اس کی کوئی ترمیم نہیں ہے۔ اس کے لیے ایک نوٹ ( Note )  
 اس کے لیے کی ہوگی۔

### Announcement by the Speaker

*Mr. Speaker:* The last announcement I have to make is about the prorogation of the Assembly.

I have received a communication from the Rajpramukh stating that he is pleased to order under Article 171 read with Article 388 of the Constitution of India that the present Session of the Legislative Assembly be prorogued from now.

The Assembly was then prorogued.







