The
Andhra Pradesh Legislative Assembly Debates
[Part II-Proceedings other than Questions and Answers]
OFFICIAL REPORT

Eighteenth Day of the Fifth Session of the
Andhra Pradesh Legislative Assembly

ANDHRA PRADESH LEGISLATIVE ASSEMBLY
Saturday, the 4th May, 1957.
The House met at Half Past Eight of the Clock
[Mr. Speaker in the Chair]
QUESTIONS AND ANSWERS
(See Part I)
ANNOUNCEMENT BY THE CHAIR RE: CONSTITUTION OF
AD HOC RULES COMMITTEE

MR. SPEAKER: Whereas it is time that practical steps be taken to
assign to Telugu its proper place in transacting the business of
the Andhra Pradesh Legislative Assembly without causing any
hardship to the members who do not know Telugu well; and

Whereas it is considered necessary to re-examine the rules
of the Andhra Pradesh Legislative Assembly now in force in
view of the expansion of the membership from 196 to 301, and
in the light of the rules of the ex-Hyderabad Legislative
Assembly,

I appoint the following Ad Hoc Committee for preparing
necessary amendments to the rules and presenting the report
to the House on or before the 30th June, 1957.

1. Sri A. Kaleswara Rao, Speaker, (Chairman)
2. , Konda Laxman Bapuji, Deputy Speaker.
3. , N. Sanjeeva Reddi, Chief Minister.
5. , V. B. Raju.
6. , Kala Venkata Rao
7. Dr. M. Channa Reddi
8. Sri P. Ranga Reddi
9. " Shahbuddin Ahmed Khan
10. " P. Sundarayya
11. " Ravi Narayana Reddi
12. " R. B. Ramakrishna Raju
13. " B. Ratnasabhapathi
14. Smt. Masooma Begum
15. Sri M. R. Appa Rao
16. " K. Achutha Reddi
17. " P. Ramachandra Rao
18. " Vasudev Krishna Naik
19. " K. Punnayya
20. " P. Parthasarathi
21. " A. Chidambara Reddi
22. " Gottumukkala Jagannadha Raju

Notification dated 31-1-57 making an amendment to the Andhra Public Service Commission regulations.
of the Constitution of India, a copy of the Notification issued with G. O. No. 167, General Administration (Services—A) dated 31-1-1957 making an amendment to the Andhra Public Service Commission Regulations.

SRI N. SANJEEVA REDDI :- I do not think we can enter into any discussion now, Sir. I am not prepared for it.

POINT OF ORDER RE: SEATING ARRANGEMENTS FOR OFFICERS INSIDE THE HOUSE.

SRI G. KRISHNAMURTHI: I am in order, Sir. I am not prepared for it.

SRI N. SANJEEVA REDDI: I do not think we can enter into any discussion now, Sir. I am not prepared for it.
82 4th May 1957

Point of Order Re: Seating Arrangements for Officers inside the House.

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Point of Order Re: Seating Arrangements for Officers inside the House.

May I have the attention of the House, Sir? I am sure the officers will be interested in the arrangements for seating officers inside the House.

The arrangements have been made with a view to ensuring the comfort and convenience of the officers.

In conclusion, I would like to thank the officers for their cooperation and understanding.
THE ANDHRA PRADESH GENERAL SALES TAX BILL. 1957
(AS REPORTED BY THE SELECT COMMITTEE)

4th May 1957

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[Translation of the original text in Telugu]

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The Andhra Pradesh General Sales Tax Bill, 1957

As reported by the Select Committee
4th May 1957 - The Andhra Pradhesh General Sales Tax Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax 4th May 1957 85
Bill 1957 (As reported by the Select Committee)

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In fact the time has come when the Government ought to go the whole hog and adopt a much simpler system which would confine the sales tax to a smaller number of big dealers, without adversely affecting the exchequer. In May 1956, the ‘Hindu’ editorial said, "In fact the time has come when the Government ought to go the whole hog and adopt a much simpler system which would confine the sales tax to a smaller number of big dealers, without adversely affecting the exchequer."

In May 1957 the Select Committee reported that the turnover tax at 7,500 stations had reduced the number of dealers to 15,000, without adversely affecting the exchequer. The Select Committee recommended reducing the number of dealers and the staff and eliminating redundant staff. The opposition supported the Select Committee’s recommendations, but the opposition was divided. The ‘Hindu’ editorial said, "In fact the time has come when the Government ought to go the whole hog and adopt a much simpler system which would confine the sales tax to a smaller number of big dealers, without adversely affecting the exchequer."

The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
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4th May 1957

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

Taxation Enquiry Commission further recommended that the tax on turnover shall be liquidated in the manner as recommended by the Select Committee. The Commission further recommended that the tax should be liquidated in the manner as recommended by the Select Committee.

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

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Intelligent Department has been successfully functioning. The progress of the Sales Tax Advisory Board & the Sales Tax Advisory Board's Rules & statutory power are mentioned. Rules have been inserted in the Central Government Act. 1956 Act has been passed.

Mica, Iron ore, and other minerals. The sales tax on Mica, Iron ore, etc. has been increased. The Central Government Act 1956 has been passed. Mica, Iron ore have been mentioned. Mica, Iron ore, etc. have been mentioned. Sales tax has been increased. lime stone, sand, etc. have been mentioned. Iron, ore, etc. have been mentioned.
4th May 1957
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

Iron ore, Mica, Coal, etc., sales tax was added to Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted. Central Act 5 of 1957 Central Government. But in 1957 Sales Tax Bill the explanation was deleted.
*The Andhra Pradesh General Sales Tax*  4th May 1937  93
Bill 1957 (As reported by the Select Committee)

*[...]*

Sales tax

Tax on income from property, sales tax exempted.

Sales tax on single point, multiple point.

Single Point, Multiple Point.

Sales tax on single point, exempted articles.

Accounts maintain, practical rules.

Records important.
Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The Select Committee submitted its report on the Andhra Pradesh General Sales Tax Bill 1957. The report recommends the amendment of the existing provisions of the act to facilitate the taxation of establishments and the maintenance of accounts. The report also emphasizes the need for controls on corruption and turnover, and the provision of rebates and tax reliefs.

The committee suggests that the turnover tax should be levied at a single point, and that a single point turnover tax should be maintained. They also propose that the rebate on tax and the rebate on tax should be maintained.

*Note: The document contains a list of recommendations and amendments to the act.*
The Andhra Pradesh General Sales Tax 4th May 1957 (As reported by the Select Committee)

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96 4th May 1957 The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The Andhra Pradesh General Sales Tax Bill 1957

As reported by the Select Committee.
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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

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The Andhia Pradesh General Sales Tax

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Bill 1957 (As reported by the Select Committee)

SR. S. RANGANATHA MUDALIAR (Ramakrishnarajupeta): Mr.
Speaker, Sir, this consolidated Bill intended to integrate the
laws relating to sales tax obtaining in Telangana and in Andhra,
is quite welcome. I feel that this integration is the first step
in the integration of other laws and that will be the means of
eliminating the distinction that now exists between Andhra on
the one side and Telangana on the other. Any continuance of
the distinction is, in my humble opinion, an insult to the
intelligence and integrity of the people of Telangana. So, the
sooner the integration takes place the better for all concerned.

Sir, coming to sales tax proper, I feel that a more invi-
dious legislation was never conceived of by man. It was
first imposed in the composite Madras State by Sri Raja
gopalachariar, that astute politician who said at the begin-
ing that it was intended only as a temporary measure to
make good the loss of revenue consequent on the introduc-
tion of Prohibition. But later on when it was found that it
was a most fruitful source of income, Sri C. Rajagopalachariar
called it 'kamadhenu' and the same was repeated by his
favourite chela, our present Finance Minister. But, whether
it is 'kamadhenu' or Peedadhcnu' as Mr! Sundarayya wanted
to have it-- I did not catch Mr. Sundarayya very correctly as
I could not follow his Telugu-- this measure, as a measure of
taxation, has come to stay. Every State has discovered in it an
ever-tasting and ever-expanding source of revenue with the result
that every State in India has on its Statute Book a measure
like this. In line with this discovery, the Andhra Sales Tax
Enquiry Committee recommended the adoption of the two
basis systems of tax, viz. the single point and the multi-point tax. They recommended its adoption in stages having special regard for the financial means of the State and for the convenience of trade and sales tax administration. This is a matter which has been inevitably accepted by no less than the leader of the Communist Party. Members of all parties accepted the inevitability of this kind of taxation, as we see from the opening sentence of the Minute of Dissent:

"We are forced to submit this minute of dissent, as we failed to convince the majority of the necessity to make changes with regard to many drastic provisions in the Bill."

So, the complaint of the Communist Party is with regard to certain provisions in the proposed Bill which they consider to be drastic. They have no objection to the basic principles and the necessity for any State to have a taxation measure like this. Now that sales tax has come to stay, our principal concern should be that the incidence of taxation is equitably distributed, because whatever the basic system adopted—whether it is single point or multi-point tax, the incidence is ultimately on the consumer. The tax will be levied on the minimum out-turn that may be prescribed by the State Government. Now that the incidence has passed on to the consumer, he has to pay the tax and he pays it first to the dealer, and therefore the dealer rests the important duty of maintaining accounts and complying with the provisions relating to the administration of sales tax. And as sales tax spreads its tentacles, more and more traders will come within its grasp with the result that there will come a time when the minimum out-turn will be a thing of the past. It strikes us very hard that a petty trader should be called upon to maintain accounts. It is hard indeed, but there seems to be no other way of preventing evasion on the part of merchants. And when we speak of evasion, our temptation is only to think of merchants. But I wish to bring to your notice, Sir, that it is not only merchants, but in many cases the consumer also is responsible for evasion. The consumer often-times tells the dealer to sell without issuing bills, particularly where the rate of taxation in respect of a particular commodity is very high, and the merchant has to yield to the temptation offered by the consumer because of the fear that he may lose the customer and the customer may go to some less scrupulous dealer. Therefore, in all such cases the law must insist on the issue of bills. So far as the present enactment is concerned, I find no provision making it
compulsory for the issue of bills, nor does it contain any provision prescribing the particular form in which the accounts are to be kept or the particular form in which the stock registers have to be maintained by the merchants. As the most the Act presupposes honesty, at least as a policy, between the consumer and the dealer and if there were to be conspiracy between the consumer and the dealer, owe unto the State. Therefore, Sir, for the proper administration of the Act the co-operation of the public and the trade interests is most important. Given such co-operation, I am sure the proposed measure will work adequately and the provisions in this regard contained in clauses 28, 29, 34 and 35 are quite adequate.

But the only objection seems to be with regard to clause 30. Clause 30, I am afraid, may have to be amended by removing the odious provision relating to imprisonment from the penalties. In this respect, I would humbly request the Government to adopt wholesale the recommendation of the Andhra Sales Tax Enquiry Committee in paragraph 60 of their Report. They said:

"The Committee is of the view that the penalties provided for offences under the Act have become very inadequate and require revision. The Committee is also of the view that when the dealers are convicted more than once, for offences of serious nature, like evasion of tax, and wilful suppression of turnover, the punishment awarded should be exemplary, if it is to have any corrective value. Hence, the recommendations are—

(a) that a provision should be made for imprisonment up to 6 months for serious offences of evasion of tax, and wilful suppression of turnover;

(b) that prosecutions should be launched only in cases where the dealers had been penalised by the Department for such an offence previously; for such prosecutions the previous permission of the Commissioner of Commercial Taxes should be obtained;

(c) that these cases should be tried by first-class magistrates;

(d) that the penalties to be levied for the serious types of offences like evasion of tax, and wilful suppression of turnover should be 1½ times the tax evaded;

(e) that these penalties should be made recoverable under the Revenue Recovery Act; and
(f) that the penalties levied may be paid in instalments if so permitted by the Commissioner of Commercial Taxes.

The present clause 30, places the evading dealers on the same category as ordinary felons. After all merchants are merchants and they do not belong to any particular community and members of all communities are merchants and we cannot afford to treat them as ordinary criminals. Though imprisonment is named in the Report of the Andhra Sales Tax Enquiry Committee, it is referred to only as a remedy to be restored to in the last instance as a very, very remote step. Therefore, I would humbly suggest to the Government that Clause 30 may suitably be amended on the lines suggested by the Andhra Sales Tax Enquiry Committee.

One more suggestion I wish humbly to place before the Government is that in regard to the constitution of the Appellate Tribunal, one member at least representing the mercantile interests should be appointed. That would go a long way to allay the fears of the mercantile community. I have no other suggestions to make and I thank you very much, Sir.

SRI MAHBOOB ALIKHAN

The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

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Bill 1957 (As reported by the Select Committee)

(Sti. S. Ranganatha Mudaliar in the Chair)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

licences to be registered and turnover limit of 10,000 to be exempt from sales tax relief altogether. The sales tax must be charged on turnover of 7,500 or more and 10,000 or more for registration relief. The minimum turnover for registration relief is 10,000. The licences must be registered within 10 days of issue. The turnover must be less than 10,000 for registration relief.

Licences must be registered before they can be issued. The turnover must be less than 10,000. The sales tax must be charged on turnover of 7,500 or more and 10,000 or more for registration relief. The minimum turnover for registration relief is 10,000. The licences must be registered within 10 days of issue. The turnover must be less than 10,000 for registration relief.

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The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

The Andhra Pradesh Sales Tax 4th May 1937

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1957 (As ported by the Select Committee)

a. The cultivation of cotton, hemp, jute, tobacco, gutta-percha, lac, etc., and the processing of such products, the cultivation of millet, rice, pulses, etc., the growing of coffee, tea, and spices, the raising of hides, tallow, and other animal products, and the breeding and raising of cattle, camels, buffaloes, sheep, and goats, and the raising of sheep, goats, and camels for their milk, shall be exempt from tax.

b. The cultivation of cotton, hemp, jute, tobacco, gutta-percha, lac, etc., and the processing of such products, the cultivation of millet, rice, pulses, etc., the growing of coffee, tea, and spices, the raising of hides, tallow, and other animal products, and the breeding and raising of cattle, camels, buffaloes, sheep, and goats, and the raising of sheep, goats, and camels for their milk, shall be exempt from tax.

The Andhra Pradesh General Sales Tax 4th May 1937

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1957 (As ported by the Select Committee)

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sales tax is imposed on the goods and services. The Select Committee reported in the year 1957. Sales tax is levied on the goods and services at the rate of 9%. The rate of sales tax is fixed by the government. The rate of sales tax is determined by the Select Committee. The rate of sales tax is fixed by the government. The rate of sales tax is fixed by the government.
The Andhra Pradesh General Sales Tax 4th May 1957
Bill 1957 (As reported by the Select Committee)

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
Consolidation limit in the Constitution of India. The Select Committee reported in 1957 that the saturation point was reached, and then the principle of taxation beyond the saturation point was introduced in the Constitution.

The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

April 1937 The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

A single point tax is fundamental to taxation and is one of the ways of raising revenue.

The Select Committee has recommended that the single point tax should be based on the principle of progressive taxation, and that it should be extended to cover all goods and services consumed in the State.

The Committee has also recommended that the tax should be levied at the rate of one per cent on all goods and services, and that it should be collected by the State Government through the medium of the local authorities.

The Committee has further recommended that the tax should be used to finance the State's social welfare and educational programmes, and that it should be utilised in the development of the State's infrastructure.

The Committee has also recommended that the tax should be introduced gradually, over a period of five years, in order to avoid any adverse effects on the State's economy.

The Committee has further recommended that the tax should be reviewed periodically, in order to ensure that it is fair and equitable, and that it is in line with the State's development plans.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

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நோய் ராம் கை சங்கான நாய. இச் சுற்றுக்கான நோய் கானத் தொடர்ந்து கூறும் விளக்க வசதிகள் தொடர்ந்து கூறும் விளக்க வசதிகள். இனக்குறை வட்டாக கூறும் விளக்க வசதிகள். நம்பிக்கை வட்டாக நான் கூறும் விளக்க வசதிகள். நோய் ராம் கை சங்கான நாய. இச் சுற்றுத் தொடர்ந்து கூறும் விளக்க வசதிகள்.

The Andhra Pradesh General Sates Tax Bill 1957 (As reported by the Select Committee)

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4th May 1957
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee) 
4th May 1957

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...
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

The Andhra Pradesh General Sales Tax Act 1957 (As reported by the Select Committee)

The Select Committee has been given the task of preparing the Andhra Pradesh General Sales Tax Bill 1957. The Committee has considered various aspects of the Act and has made several recommendations. The Act will have a significant impact on the economy of the state. The Committee has also discussed the issue of licence fees and their impact on the labour colonies. The Act will provide relief to the labour colonies and ensure that the account maintenance is maintained. The Committee has also recommended the collection of licence fees from the wholesale trade to ensure that relief is provided to the labour colonies. The Act will be beneficial to the state and will help to maintain the economic stability of the labour colonies.
The Andhra Pradesh General Sales Tax 4th May 1957

Bill 1957 (As reported by the Select Committee)

The Andhra Pradesh

The Andhra Pradesh General Sales Tax 4th May 1957

Bill 1957 (As reported by the Select Committee)

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4th May 1957

The Andhra Pradesh General Sales Tax

Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

4th May 1957

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The Select Committee, in their report on the Andhra Pradesh General Sales Tax Bill, 1957, have recommended that the sales tax should be levied at a uniform rate of 5% on all goods.

1. **Sales Tax Bill (1957):** The Sales Tax Bill, 1957, was introduced in the Andhra Pradesh Assembly on 1st October, 1956. The tax was levied at a uniform rate of 5% on all goods.
Socialistic Pattern of Society

The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

Socialistic Pattern of Society

Distribution of national income.

Socialistic Pattern of Society
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

4th May 1957

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Financial corporations, Industrial trusts etc. are also adversely affected by the tax. National economy was affected by the tax. Sales Tax Bill 6th April 1956, which was opposed by the government. The budget is due to the argument of the government. The government was in favor of the taxation of sales tax. The government was in favor of the budget. The budget was due to the government. The government was in favor of the taxation of sales tax.
4th May 1957

The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

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The Andhra Pradesh General Sales Tax

4th May 1937

Bill 1957 (As reported by the Select Committee)

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

...
Finance Commission Chairman said that the Select Committee had recommended that the Andhra Pradesh General Sales Tax be rechristened as the Andhra Pradesh General Sales Tax Act. The Act was based on the recommendations of the Select Committee on the Andhra Pradesh General Sales Tax Act, 1937.

The Select Committee had recommended that the General Sales Tax be rechristened as the Andhra Pradesh General Sales Tax Act. The Committee had also recommended that the Act be based on the recommendations of the Finance Commission.

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expansion of 1957 and later years. The report of the Select Committee on the Andhra Pradesh General Sales Tax Act 1957.

Industrial Trust Fund in 1957 (As reported by the Select Committee)

- Expansion of 1957 and later years.
- Finance Corporation of 1957.
- Industrial Trust Fund in 1957.
- Accounts of the Corporation of 1957.
- Reports on the Corporation of 1957.
- Expansion of 1957 and later years.
- Write-off of deficits.
- Taxation of income tax.

[Mr. Speaker in the Chair]

Mr. Speaker in the Chair.

The Select Committee on the Andhra Pradesh General Sales Tax Act 1957.

- Provisions of 1957.
- Provisions of 1957.
- Check on evasion of 1957.
- Sales Tax Bill of 1957.

Mr. Speaker in the Chair.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

4th May 1957

...
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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The Andhra Pradesh General Sales Tax Bill 1957 was introduced in the Assembly on 13th May 1957. It proposes to amend the General Sales Tax Act, 1956, to provide for a new sales tax system in the State. The Bill provides for the imposition of sales tax on various goods and services.

The Bill is divided into three parts:

1. Part I deals with the definition of goods and services subject to sales tax.
2. Part II deals with the rates of sales tax.
3. Part III deals with the administration of the sales tax.

The Bill also provides for the establishment of a Sales Tax Tribunal and the appointment of sales tax officers.

The Bill is expected to generate revenue for the State and also to help in the collection of revenue from the sale of goods and services.

The Bill has been referred to the Select Committee for its detailed scrutiny and recommendations. The Committee has been given one month to submit its report. The Committee is expected to submit its report by 1st June 1957.
The Andhra Pradesh General Sales Tax 4th May 1957
Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

Sales tax and land revenue are the main sources of revenue. Sales tax is estimated to account for 70% of the total revenue, while land revenue accounts for 30%. The state government has been facing financial difficulties due to the high cost of living and the need to provide services to the population.

The Sales Tax Act, 1957, is proposed to be replaced by a new Act to provide for a more comprehensive and equitable system of taxation. The proposed Act will provide for a uniform rate of sales tax throughout the state, and exemptions will be granted to certain categories of goods and services.

The proposed Act will also provide for the assessment of sales tax on a fair and reasonable basis. The Department of Excise and the Department of Stamps will be responsible for the collection of sales tax.

The proposed Act will provide for a system of appeals and revisions, and the service of notices and assessments. The proposed Act will also provide for the registration of dealers and the issue of registration certificates.

The proposed Act will provide for the maintenance of accounts and the preservation of records. The proposed Act will also provide for the enforcement of the Act by the Board of Commissioners and theexcise and stamps inspectors.

The proposed Act will provide for the imposition of penalties for default in the payment of sales tax and for the collection of arrears of sales tax.

The proposed Act will also provide for the appointment of an auditor and the appointment of an auditor to the Board of Commissioners. The proposed Act will also provide for the appointment of an auditor to the Board of Commissioners.
The Andhra Pradesh General Sales Tax 4th May 1957 135
Bill 1957 (As reported by the Select Committee)

The rules of tax law are as follows:

1. Land Revenue, Water rates, Provincial excise duties, forest revenue, forest wood, and highest taxation are all subject to sales tax. In addition, the Select Committee has recommended that all these taxes be included in the sales tax.

2. The committee has also recommended that all taxes be included in the sales tax, except for those that are specifically exempted by law.

3. The committee has further recommended that all taxes be included in the sales tax, except for those that are specifically exempted by law.

4. The committee has also recommended that all taxes be included in the sales tax, except for those that are specifically exempted by law.

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10. The committee has also recommended that all taxes be included in the sales tax, except for those that are specifically exempted by law.
136 4th May 1957  The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The Select Committee's report for the year 1957.

The Committee recommends a significant increase in direct taxation to improve the financial situation of the Centre. The Constitution was amended in 1957 to include sales tax, and the Finance Committee was established to address the issue of sales tax.

The Committee also recommends the inclusion of textbooks and standard of living, medicines, and services in the definition of sales tax.

The Committee's recommendations are aimed at improving the financial stability of the Centre and ensuring a fair and equitable tax system.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select-Committee)

4th May 1957

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The Andhra Pradesh General Sales Tax Bill 1957

(As reported by the Select-Committee)

The Andhra Pradesh General Sales Tax Bill 1957

(As reported by the Select-Committee)
40. అంధ్రప్రదేశానికి జాతీయ చారిత్రక సమాచారానికి పండితులు ప్రచురించారు కాదు. కాని అంధ్రప్రదేశం సామాన్యంగా సాంస్కృతిక పరిస్థితి అందువల్ల కొనసాగుతుంది. అంధ్రప్రదేశంలో సాంస్కృతిక పరిస్థితికి సంబంధించిన పద్ధతి నిర్మాణం ఇద్దరు. ఈ పద్ధతి నిర్మాణం అంధ్రప్రదేశంలో కొనసాగుతుంది.

41. అంధ్రప్రదేశం లో సాంస్కృతిక పరిస్థితి అందువల్ల కొనసాగుతుంది. ఈ పద్ధతి నిర్మాణం అంధ్రప్రదేశంలో కొనసాగుతుంది.

42. అంధ్రప్రదేశంలో సాంస్కృతిక పరిస్థితి అందువల్ల కొనసాగుతుంది. ఈ పద్ధతి నిర్మాణం అంధ్రప్రదేశంలో కొనసాగుతుంది.
The Andhra Pradesh General Sales Tax 4th May 1957 139
Bill 1957 (As reported by the Select Committee)

The AnJh.m Pm&sh Qeneral S^!^les Tax 4th May 1937 139
BiH 1957 (As reported &y the Select Committee)

The AnJh.m Pm&sh Qeneral S^!^les Tax 4th May 1937 139
BiH 1957 (As reported &y the Select Committee)

The AnJh.m Pm&sh Qeneral S^!^les Tax 4th May 1937 139
BiH 1957 (As reported &y the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax

Bill 1957 (As reported by the Select Committee)

4th May 1957

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

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“...on account of padi-yantra. Since the measures are necessary...”

The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
144 4th May 1957  The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax

4th May 1957

Bill 1957 (As reported by the Select Committee)

water rates are levied on
rates. In the last
year water rate was
only. This year water rate is
expected to be
higher. Administrative
convenience
is also a factor in
saving taxes.
4th May 1937

The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

An import duty of 100%, 10% sales tax, motor cars at 60%, banks at 5%, insurance at 3%, electricity at 3%.

Motor Cars are taxed at 60%. For motor cars, banks at 5%, insurance at 3%. Electric goods, luxury tax at 60%

Electric goods are taxed at 60%, luxury goods at 100%. The Centre is not willing to tax rich people. Excise duty at 50%.

Income tax at 50%. capitalists, industrialists, rich people, tax at 50%. Planning by experts, statisticians, planners.
The Andhra Pradesh General Sales Tax 4th May 1957 * 147

The Select Committee Report on the Second and Third Five Year Plans (as reported by the Select Committee)

Draft of Amendment

Clause 40

The Select Committee, having considered the Second and Third Five Year Plans, recommends the following amendment to the existing text:

Clause 40: The 7.5% turnover tax, which is currently applicable to goods with a turnover of Rs. 1,000, should be increased to Rs. 2,000. The tax rate should be 8% for goods with a turnover of Rs. 2,000 to Rs. 5,000, and 10% for goods with a turnover of Rs. 5,000 and above.


draft

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The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

4th May 1957

The Select Committee on the Andhra Pradesh General Sales Tax Bill, 1957, has submitted its report on the bill. The report contains several recommendations and amendments to the bill. The Select Committee has pointed out that the bill, as passed by the House, is not in line with the principles of fair taxation and has suggested various changes to make it more equitable.

The report also highlights the need for a comprehensive review of the sales tax system in Andhra Pradesh. The Select Committee has recommended the introduction of a uniform sales tax rate across the state and the removal of exemptions and concessions that have led to anomalies and inefficiencies in the collection of sales tax.

The Select Committee has also called for a thorough examination of the administrative and enforcement mechanisms of the sales tax system. It has suggested the establishment of a robust appeals mechanism to ensure fair and timely resolution of disputes arising out of sales tax assessments.

The report concludes with a plea for the government to ensure the timely implementation of the recommendations contained therein to improve the effectiveness and efficiency of the sales tax system in Andhra Pradesh.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

The Andhra Pradesh General Sales Tax Act 1957

Section 70 (As reported by the Select Committee)

Section 70

The Andhra Pradesh General Sales Tax Act 1957

The Andhra Pradesh General Sales Tax Act 1957

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పినాడి ఆదరణ ఉపయోగానికి అంశం కలిగి వెలుగులు కలిగి, తమి పరిమితి వచ్చేని మొత్తం
సమయం టాక్ష్ ప్రతిభ. దిని, తని పరిమితి, వరుస మూలాంశం, యయత్తి పరిమితి, యయత్తి పరిమితి.
అన్నివేటకు చిత్రీకరణ ప్రబంధం విశేషంగా ఉపయోగానికి అంశం కలిగి వెలుగులు వచ్చాను. దిని తని పరిమితి, వరుస మూలాంశం, యయత్తి పరిమితి.

తప్పం పరిమితి వచ్చే పరిమితి చిత్ర విశేషంగా ఉపయోగానికి అంశం కలిగి వెలుగులు వచ్చాను. దిని తని పరిమితి, వరుస మూలాంశం, యయత్తి పరిమితి.

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నరునా 3 లేదా 4 నుంచి నిర్ణయం. సాధారణంగా వాటా మంచితరుచే నిర్ణయం మారుతుంది. అనుమతి సాధారణంగా నిర్ణయం చేయబడుతుంది. ఒకరి ప్రతి నిర్ణయం ఇంటి మరియు సాధారణంగా నిర్ణయం ఇంటి మంచితరుచే నిర్ణయం మారుతుంది. బాగా బయటంతో ఇది చాలా వ్యతిరేకం చేయబడింది. అటువంతం లేదు అనేకం సమయంలో మనం నిర్ణయం చేయవచ్చు. తద్వారా ప్రతి నిర్ణయం ఇంటి మరియు సాధారణంగా నిర్ణయం ఇంటి మంచితరుచే నిర్ణయం మారుతుంది. ఇవి ఒక సమయంలో మనం నిర్ణయం చేయవచ్చు.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

MR. SPEAKER :- The question is:

"That the Andhra Pradesh General Sales Tax Bill, 1957, as reported by the Select Committee, be taken into consideration at once."

The motion was adopted

The House then adjourned till Half Past Eight of the Clock on Monday, the 6th May, 1957.