ELECTION OF A MEMBER TO THE ZONAL RAILWAY USERS' CONSULTATIVE COMMITTEE OF THE SOUTHERN RAILWAY.

MR. SPEAKER:- I have to announce to the House that Sri. B. P. Sesha Reddy is the only candidate validly nominated to fill the seat in the Zonal Railway Users' Consultative Committee of the Southern Railway. As the number of candidates validly nominated is equal to the number of vacancies to be filled, namely, one, I hereby declare him to have been duly elected to be a member of the Zonal Railway Users' Consultative Committee of the Southern Railway.

NOMINATION TO THE HOUSE COMMITTEE.

MR. SPEAKER:- I have to announce to the House that Smt. Ammanna Raja, a member of the House Committee, has resigned. I have accepted the resignation, and in her place, Sri. V. Kodandarama Reddy has been nominated by me.
Privilege Motion Re: Publication of a Letter in the Indian Express

MR. SPEAKER:- Hon. Member Sri M. Rajeswara Rao had given notice of the following Privilege Motion:

Under Rule 173 of the Andhra Pradesh Legislative Assembly Rules, I beg to give notice of the following Privilege Motion, and I request that permission as required under Rule 174 of the said Rules, may be granted to me to move the same today:

"Whereas it appeared in the columns of the 'Indian Express' dated 4—5—'57 that one Sri R. R. Nipani of Rayadurg, under the title and heading 'Speaker and Police' has sought to question the authority and criticise the action of the hon. Speaker of the Andhra Pradesh Legislative Assembly, as also that of the House itself, in admonishing a Sub-Inspector of Police for the offence of a breach of privilege of the members of this House proved to have been committed by him;

Whereas the criticism of Sri R. R. Nipani and also the action of the Editor of the Indian Express who published it, could if proved clearly amounts to a breach of privilege of the members of the House;

This Assembly, therefore, resolves to refer this matter to the Committee on Privileges of this House, to investigate into and report the same to this House at an early date, for taking further action thereon."

Sri S. P. Reddy, Sub-Inspector of Police, has also received a copy of the said columns.
Privilege Motion Re: Publication of a Letter in the Indian Express

6th May 1937

156

The Hon. The Speaker of the House of Commons

Re: Privilege Motion

The motion is withdrawn. The Indian Express letter is published in the House of Commons. The Procedural Rules state that the House may consider the motion of privilege. The House agrees to the motion. The Indian Express letter is published in the House of Commons. The House agrees to the motion. The Indian Express letter is published in the House of Commons. The House agrees to the motion.

Article 194 (3) of the United Kingdom's House of Commons states that the Successor Assembly should be considered. Rules 5 of the privileges committee should be followed. The Successor Assembly should be considered.
Privilege Motion Re: Publication of a Letter in the Indian Express

MR. SPEAKER :- Not necessary. The hon. Member has already mentioned all the points.
Privilege Motion Re: Publication of a Letter in the Indian Express

6th May 1937

The motion was brought up for consideration in the House. The motion was moved by Mr. X, and seconded by Mr. Y.

Mr. X stated that the letter published in the Indian Express was prima facie a threat to the Sovereignty of the country. He argued that the letter was published without legal authority, and called it an irregular procedure on the basis of which the matter was raised.

Mr. Y said that the letter was published in good faith, and was based on technical grounds. He disagreed with Mr. X's view and argued that the publication was legal.

The motion was debated and finally disposed of.
Privilege Motion Re: Publication of a Letter in the Indian Express

6th May 1957

Sr. Editor, The Indian Express,

I am writing to you in my capacity as the Member of Parliament for the Constituency of Delhi in the Lok Sabha. I have been informed that a letter was published in the Indian Express on 23rd April 1957, which contains statements that are defamatory and malicious towards myself and my family. I believe that this publication is a breach of the privilege I enjoy as a Member of Parliament.

I request that the publication be stopped immediately and that corrective action be taken to prevent any further such publications. I reserve the right to take further action if the publication is not stopped.

Yours sincerely,

[Signature]

[Name]

Member of Parliament

[Address]
Privilege Motion Re: Publication of a Letter in the Indian Express

If objection to leave being granted is taken, the Speaker shall request those members who are in favour of leave being granted to rise in their places and if not less than twenty-five members rise accordingly, the Speaker shall intimate that leave is granted...

More than twenty-five Members rose in their places

Leave is granted that the matter be referred to the Privileges Committee for enquiry and report to the House.
Adjournment Motion Re: Alleged Statement
of Minister of Food in the Central Government.

In Andhra Pradesh ("In all states is exaggerated")

"In Andhra Pradesh" మాట‌లో చెల్లించండి, \\n"In all states is exaggerated" ఎలా జాబితా చేసి.
"Sri Ajit Prasad Jain in an interview described reports from some States about scarcity conditions as exaggerated and said that the Centre had enough stocks to meet the requirements of the States."

The ANDHRA PRADESH GENERAL SALES TAX BILL, 1957
(AS REPORTED BY THE SELECT COMMITTEE.)

MR. SPEAKER: The House will now take up clause-by-clause discussion of the Andhra Pradesh General Sales Tax Bill, 1957.

THE MINISTER FOR FINANCE (DR. B. GOPALA REDDI):

Mr. Speaker, Sir, two days have already been spent for general discussion on the Bill. I hope we shall be able to conclude the clause-by-clause discussion by tomorrow afternoon.

DR. B. GOPALA REDDI: A Bill like this should have been considered by the Business Advisory Committee and the number of days of its discussion fixed. We could not do it evidently. During the general discussion, the Leader of the Opposition stated that clause-by-clause discussion might not take much time and therefore wished to have a thread-bare discussion then itself. I hope the clause-by-clause discussion will be over by tomorrow afternoon.
163 6th May 1957 The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

DR. B. GOPALA REDDI:- Members should be told that discussion would be over by such and such a time so that they could make arrangements to go.

1. Member should be told that discussion would be over by such and such a time so that they could make arrangements to go.

2. Member should be told that discussion would be over by such and such a time so that they could make arrangements to go.
Let us proceed and see.

DR. B. GOPALA REDDI: Hereafter, the Business Advisory Committee may meet and discuss these things.

SRI P. SUNDARAYYA: I beg to move—

"Delete sub-clause (c) of clause 2 (1)."

MR. SPEAKER: Amendment moved

Clause 2.

"Casual traders" shall be defined as follows.
6th May 1957

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

who has, whether as principal, agent, or in any other capacity, occasional transactions of a business nature involving the buying, selling, supplying or distributing of goods.....
ప్రతి రోహిత్వ పరంపర ద్వారా కొనసాగిన సాంస్కృతిక సాధనాలకు మూడవ సమాధానం. అంటే దీనిపై ప్రతి ధ్వని అంందించాటాన్ని, ఎంత తెలిసినాం అంటే తప్పని, ఎంత పుఛించుకోవడాన్ని. ఈ సమాధానం కేవలం కొంత పరంపర ప్రతి రోహిత్వకు చెప్పబడి ఉంది. ఆంధ్రప్రదేశ్ సాలెం బట్టింగ్ ఱైన్స్ బిల్ 1957 (యువరాణి తాళ్ళ సంస్కృతి సభా ప్రచురం)

స్మార్కం కావట్టారు కాగి నిర్మాణ కార్యాలలో విన్నిలేదా. కొనసాగిన సాధనాలకు మూడవ సమాధానం. అంటే దీనిపై ప్రతి ధ్వని అంందించాటాన్ని, ఎంత తెలిసినాం అంటే తప్పని, ఎంత పుఛించుకోవడాన్ని. ఈ సమాధానం కేవలం కొంత పరంపర ప్రతి రోహిత్వకు చెప్పబడి ఉంది. ఆంధ్రప్రదేశ్ సాలెం బట్టింగ్ ఱైన్స్ బిల్ 1957 (యువరాణి తాళ్ళ సంస్కృతి సభా ప్రచురం)

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స్మార్కం కావట్టారు కాగి నిర్మాణ కార్యాలలో విన్నిలేదా. కొనసాగిన సాధనాలకు మూడవ సమాధానం. అంటే దీనిపై ప్రతి ధ్వని అంందించాటాన్ని, ఎంత తెలిసినాం అంటే తప్పని, ఎంత పుఛించుకోవడాన్ని. ఈ సమాధానం కేవలం కొంత పరంపర ప్రతి రోహిత్వకు చెప్పబడి ఉంది. ఆంధ్రప్రదేశ్ సాలెం బట్టింగ్ ఱైన్స్ బిల్ 1957 (యువరాణి తాళ్ళ సంస్కృతి సభా ప్రచురం)
6th May 1937  

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

The sales book kept by Sales Tax Department or any casual trader is to be kept in a manner to be prescribed.  

A casual trader is defined as any person who engages in the business of sale of goods at retail.  

A casual trader is defined in the Madras Sales Tax Act.  

A casual trader is defined in the Madras Sales Tax Act.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

The casual trader who, in the ordinary course of his trade, carries on a business of retailing goods in small quantities and for a valuable consideration in the nature of remuneration for services rendered, may be covered by indirect methods of valuation. Dealers are often able to expand their business and thus create a demand for casual traders to retain their customers. Dealers may introduce some single points to harass casual traders. Establishment charges, where applicable, should be determined on the basis of single points. Dealers sometimes harass casual traders. Dealers often use single points to harass casual traders.

The marriage season is an important period for casual traders. Casual traders can make a profit during this period. Dealers may also harass casual traders during this period.
6th May 1937 The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

The definitions and categories of trade are as follows:

1. Regular trader
2. Casual trader
3. Dealer
4. Casual dealer
5. Exporter (of textile or manufactured goods)
6. Importer (of goods other than textile or manufactured goods)
7. Diamond dealer
8. Casual diamond dealer

Each category has different sales tax rates and exemptions.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The question is:

"Delete sub-clause (c) of clause 2 (1)."

The motion was negatived.

SRI P. SUNDARAYYA: I demand division, Sir.

The House then divided.

Ayes: 43. Noes: 97

The motion was negatived.

SRI M. RAJESWARA RAO: Mr. Speaker, Sir, On a point of Order.

Mr. Speaker: The question is:

"Delete sub-clause (c) of clause 2 (1)."

The motion was negatived.
SRI P. SUNDARAYYA: Mr. Speaker, Sir, I beg to move:

"Add the following at the end of sub-clause (c) of clause 2 (l):

“and the total turnover of such transaction at a time exceeds a sum of Rs 500 and who is not a hawker.

Explanation: ‘Hawker’ means a person who deals in goods on his own behalf and carries the goods that he sells from door to door and who buys the goods he deals in from dealers in the State registered under this Act.”

MR. SPEAKER: Amendment moved.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The amendment at second read stage. The amendment 500 Rs. at a time.

At a time 100 Rs. per month. At a time 500 Rs. at a time. At a time 100 Rs. per month. At a time 500 Rs. at a time.

At a time 100 Rs. per month. At a time 500 Rs. at a time.

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At a time 100 Rs. per month. At a time 500 Rs. at a time.
The motion was negatived.

SRI VAVILALA GOPALAKRISHNAYYA:—Mr. Speaker, Sir, I beg to move:

"In sub-clause (k) of clause 2 (1), delete the following—

"or keeps accounts of his purchases or sales or both."

MR. SPEAKER.—Amendment moved.

Place of business means any place where a dealer purchages or sells any goods or stores goods or keeps accounts of his purchases or sales or both:

"a place of business means any place where a dealer purchases or sells any goods or stores goods or keeps accounts of his purchases or sales or both:

Place of business means any place where a dealer purchages or sells any goods or stores goods or keeps accounts of his purchases or sales or both:

"a place of business means any place where a dealer purchases or sells any goods or stores goods or keeps accounts of his purchases or sales or both:
(1) Sales Tax Enquiry Commission 3803* eaae?oo. &aae s^g*

(2) Sales Tax Enquiry Commission 3803* eaae?oo. &aae s^g*

The Andhra Pradesh General Sales Tax 6th May 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

MR. SPEAKER:- The question is:
“In Sub-clause (k) of clause 2 (1) delete the following ‘or keeps accounts of his purchases or sales or both’"

The motion was negatived.

SRI VAHILALA GOPALA KRISHNAYYA:- I demand division, Sir.

The House then divided.

[While counting was in progress]
The motion was negatived.

SRI VAVILALA GOPALAKRISHNAYYA: Sir, I beg to move:

"Delete the following in sub-clause (s) of clause 2 (1):
'including any sums charged by the dealer for anything done in respect of goods sold at the time of or before the delivery of the goods and any other sums charged by the dealer' whatever be the description, name or object thereof."

MR. SPEAKER: Amendment moved.
MR. SPEAKER:- The question is:

"Delete the following in sub-clause (s) of clause 2 (1):—

'including any sums charged by the dealer for anything done in respect of goods sold at the time of or before the delivery of the goods and any other sums charged by the dealer, whatever be the description, name or object thereof'"

The motion was negatived.
The Andhra Pradesh General Sales Tax 6th May 1957 178
Bill 1957 (As reported by the Select Committee)

MR. SPEAKER:- The question is:

“That Clause 2 stand part of the Bill”

The motion was adopted.

Clause 2 was added to the Bill.

Clause 3.

SRI PILLALAMARRI VENKATESWARLU:— I beg to move:

“Add the following at the end of sub-clause (1) of Clause 3.

‘and either of the members shall possess fairly good knowledge and experience of Chartered Accountancy’.”

MR. SPEAKER:— Amendment moved.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

SRI B RATNASABHAPATHI:- I beg to move:

"Add the following at the end of sub-clause (1) of Clause 3.

'The Chairman shall be a Judicial Officer not below the rank of a District Judge and one of the two members shall be a chartered accountant whose remuneration and payment shall depend upon the nature of each individual case. The other member shall possess such qualification as may be prescribed."

MR. SPEAKER:- Amendment moved.

SRI B RATNASABHAPATHI:- I beg to move:

"Add the following at the end of sub-clause (1) of Clause 3.

'The Chairman shall be a Judicial Officer not below the rank of a District Judge and one of the two members shall be a chartered accountant whose remuneration and payment shall depend upon the nature of each individual case. The other member shall possess such qualification as may be prescribed."

MR. SPEAKER:- Amendment moved.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

DR. B. GOPALA REDDI: He is a permanent member of the Tribunal. So I argue the case. Case 2.

2. Chartered Accountants: The case of 2d assessment comes up.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

technical rules are to be framed under the above Act, in consultation with experts on taxation. The Select Committee has recommended that an expert appointed or authorized to frame such rules should be a Chartered Accountant.

(i) S. 3. Appellate Tribunal. - The Appellate Tribunal may appoint an expert to frame or authorize the framing of rules under the above Act, and such expert should be a Chartered Accountant.

(ii) S. 3. Chamber of Commerce. - The Chamber of Commerce, Merchants' Chamber or any body of merchants or traders may frame or authorize the framing of such rules.

(iii) S. 3. Other Bodies. - Any other body may frame or authorize the framing of such rules, provided the body is competent to act in such matters.
The Andhra Pradesh General Sales Tax  
6th May 1957
Bill 1957 (As reported by the Select Committee)

Accounts are to be supported or捍卫 the report of the Select Committee. The
Accountant member support or support the report of the select committee. The
spirit of the report is to be followed. Knowledge of accounts is of
support to the report.

In, Judges, knowledge of accounts is of
support to the report. Knowledge of accounts is of
support to the report. Knowledge of accounts is of
support to the report.

District courts have unlimited jurisdiction. The rigid
judges, Accountants, and single Judge has
limited jurisdiction. The rigid
judges, Accountants, and single Judge has
limited jurisdiction. The rigid
judges, Accountants, and single Judge has
limited jurisdiction.

The Andhra Pradesh General Sales Tax  
6th May 1957
Bill 1957 (As reported by the Select Committee)
SRI GOPALRAO EKBOTE (High court): Mr. Speaker, Sir, The appointment of the Appellate Tribunal is, in my view, a very important question. I had pleaded in my previous speech that the constitution of the Appellate Tribunal should be on the
pattern suggested not only by the Taxation Enquiry Commis-
sion but effectively followed by the Income-tax Department
itself. I had pleaded then that it has been stated very clearly
in Section 5-A of the Income-tax Act that out of the ten
members who should constitute the Appellate Tribunal so far
as the Income-tax Department is concerned, fifty percent of
the members should belong to the judiciary and the other fifty
percent of the members should be drawn from the personnel
having knowledge of Accountancy. What should be the
qualification of these members knowing Accountancy has
been specifically mentioned in the Section itself. I do not see
any reason why the Government should plead difficulty in
specifying the qualification of those other two members of the
present Appellate Tribunal in the Section itself. If there is
any genuine practical difficulty in mentioning the qualifications
in the Act itself, it would naturally be then proper for the
Government to get the power delegated to them, so that
that difficulty could be got over by taking resort to some other
devices. But so far as I am concerned, I do not find any
difficulty in specifying the qualifications in the Section itself.
I would therefore again urge for the kind consideration of the
hon. Finance Minister that instead of getting the power of
specifying the qualifications of the other two members of the
Tribunal delegated to the Government, the clause itself might
specify those qualifications.

I find from the Report of the Select Committee that “the
Committee made several suggestions for the issue of rules,
notifications and executive instructions in regard to certain
matters, namely, the appointment of one of the members of
the Appellate Tribunal with knowledge of accounts and if such
person is not available, a person not below the rank of a
District Judge.... ”. As I said, even in the Income-tax Act,
it was provided that fifty percent of the members are to be
drawn from the judiciary and the other fifty percent are to be
drawn from the Accountancy. So, if we adopt that principle
so far as Clause 3 of our present Bill is concerned, two
members would necessarily be drawn from the judiciary and
the remaining one member from the Accountancy, and even
with regard to the ‘knowledge of account’, specific qualifica-
tions could be fixed in the Clause itself. So, I would suggest
for the consideration of the hon. Minister that, in the report
of the Select Committee itself, the suggestion has been
impliedly accepted by the Government that at the time of
issuing the notification, one member would be drawn who has
sufficient knowledge of accounts and if such a person is not available it is only then that a person of the category of a District Judge would be appointed. What would happen in the case of the third member? We would like that two members should have the necessary qualification of being persons not below the rank of a District Judge, and the third member should be an Accounts Member having the specific qualifications specifically enumerated in Section 5-A of the Income-tax Act. If the wording there is adopted in our present Clause 3, there is no necessity to have this power delegated to the Government.

The Appellate Tribunal being the final authority, I think its constitution should be specified in the Act itself.

Permit me, Sir, to draw the attention of the hon Minister to the recommendations made by the Taxation Enquiry Commission. They have suggested that this being the Final Appellate Tribunal on which rests the final determination of all questions, particularly decisions in relation to facts and there being hardly any remedy against the decision given by the Tribunal except a revision to the High Court and that too only on a question of law, the constitution of the Tribunal must be specifically mentioned in the Act itself.

So far as the questions of fact are concerned, this Appellate Tribunal would be the final authority and when this Appellate Tribunal would be the final authority, it would not be correct to have persons without having the knowledge of law or at least the accounts. So I would suggest that keeping in view the importance of the Tribunal, keeping in view the suggestions given by the Income-tax Enquiry Committee and keeping in view the practicability of fixing or specifying the qualifications of all the members in the Section itself, the two members should be drawn from the Judiciary and one an accounts member.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

6th May 1957

186

"..."
6th May 1937  The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

6th May 1957

188

Chamber of Commerce of India, Bangalore.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

6th May 1957

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

MR. SPEAKER: No further discussion.

SRI PILLALAMARRI VENKATESWARLU— I think I have got a right of reply. The right of reply excises must.

MR. SPEAKER:— The question is:

“Add the following at the end of sub-clause (1) of clause 3”

“and either of the members shall possess fairly good knowledge and experience of chartered accountancy.”

The motion was negatived.

MR. SPEAKER.— The question is:

Add the following at the end of sub-clause (1) of clause 3:

“The Chairman shall be a Judicial Officer not below the rank of a District Judge and one of the two members shall be a Chartered Accountant whose remuneration and payment shall depend upon the nature of each individual case. The other member shall possess such qualification as may be prescribed.”

The motion was negatived.

SRI VAVILALA GOPALAKRISHANHYA;— I beg to move:

“Delete sub-clause 3 (a) (ii) of clause 3.”

MR. SPEAKER.— Amendment moved.

The provision of sub-section (2) of Section 6 should be amended to the effect that the Chairman shall be a Judicial Officer not below the rank of a District Judge and one of the members shall be a Chartered Accountant whose remuneration and payment shall be decided by the nature of each individual case. The other member shall possess such qualification as may be prescribed.

Estates Tribunal is a body of officers appointed by the High Court in the State of Andhra Pradesh to settle disputes arising under the Estates Land Act, 1937. The High Court is the supreme court of the State and exercises original, appellate and advisory jurisdiction in civil, criminal, and administrative matters. The Estates Land Act, 1937, is a legislative measure designed to regulate the ownership, transfer, and use of agricultural land in the State of Andhra Pradesh.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

An Amendment to the Estates Land Act to be made by the Andhra Pradesh General Sales Tax Bill 1957.

An amendment is proposed to be made to the Estates Land Act to provide for the establishment of single member Tribunals to dispose of cases involving the assessment of estates. The amendment also provides for the appointment of a chairman to direct the work of the Tribunals and to preside over the proceedings. A single member Tribunal can also dispose of cases involving the assessment of estates in consultation with the chairman.

If there is a difference of opinion among the members of the Tribunal, it is automatically referred to the third member whose opinion will be final.
be either in this man's favour, or in that man's favour, and the majority opinion will be carried. But the unanimous vote will be final. 

The Andhra Pradesh General Sales Tax 6th May 1937

Bill 1957 (As reported by the Select Committee)

Where an appeal or application is heard by a Bench consisting of two members, whether it consists of the Chairman or not and the members are divided in opinion on any point or points, such point or points, shall be referred to the Appellate Tribunal consisting of all the three members

"Where an appeal or application is heard by a Bench consisting of two members, whether it consists of the Chairman or not and the members are divided in opinion on any point or points, such point or points, shall be referred to the Appellate Tribunal consisting of all the three members".

SRI VAVILALA GOPALAKRISHNAYYA: Sir, I beg leave of the House to withdraw my amendment.

The amendment was, by leave of the House, withdrawn.

SRI VAVILALA GOPALAKRISHNAYYA: Sir, I beg to move:

"In sub-clause 3 (a) (iv) of clause 3, for the words 'Appellate Tribunal constituted by the Chairman', substitute the following:-.

'Appellate Tribunal consisting of Judicial Officer constituted by the Chairman'."

MR. SPEAKER: Amendment moved.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

Section 185. The Andh Government may, from time to time, and within the limits of the surplus of the General Revenue Fund of the State, appropriate the amount of any Loan, on account of which such Loan has been raised under any Act, or Loan raised under any Act, for the purpose of meeting the deficit on the Budget of the State, and apply for the time being, out of the amount so appropriated, the principal of the Loan or the interest thereon, as the case may be, and shall repay the Loan, with such amount, if any, as may be required, out of the General Revenue Fund of the State, upon the amount so appropriated, or as soon as may be, if the said amount is not so appropriated.

Section 186. The Andh Government may, from time to time, raise a Loan on account of any amount required to be paid into the General Reserve Fund under any law for the time being in force, and apply for the time being, out of the amount so appropriated, the principal of the Loan or the interest thereon, as the case may be, and repay the Loan, with such amount, if any, as may be required, out of the General Revenue Fund of the State, upon the amount so appropriated, or as soon as may be, if the said amount is not so appropriated.

Section 187. The Andh Government may, from time to time, raise a Loan on account of any amount required to be paid into any special fund under any law for the time being in force, and apply for the time being, out of the amount so appropriated, the principal of the Loan or the interest thereon, as the case may be, and repay the Loan, with such amount, if any, as may be required, out of the General Revenue Fund of the State, upon the amount so appropriated, or as soon as may be, if the said amount is not so appropriated.

Section 188. The Andh Government may, from time to time, raise a Loan on account of any amount required to be paid into any special fund under any law for the time being in force, and apply for the time being, out of the amount so appropriated, the principal of the Loan or the interest thereon, as the case may be, and repay the Loan, with such amount, if any, as may be required, out of the General Revenue Fund of the State, upon the amount so appropriated, or as soon as may be, if the said amount is not so appropriated.

Section 189. The Andh Government may, from time to time, raise a Loan on account of any amount required to be paid into any special fund under any law for the time being in force, and apply for the time being, out of the amount so appropriated, the principal of the Loan or the interest thereon, as the case may be, and repay the Loan, with such amount, if any, as may be required, out of the General Revenue Fund of the State, upon the amount so appropriated, or as soon as may be, if the said amount is not so appropriated.

Section 190. The Andh Government may, from time to time, raise a Loan on account of any amount required to be paid into any special fund under any law for the time being in force, and apply for the time being, out of the amount so appropriated, the principal of the Loan or the interest thereon, as the case may be, and repay the Loan, with such amount, if any, as may be required, out of the General Revenue Fund of the State, upon the amount so appropriated, or as soon as may be, if the said amount is not so appropriated.
MR. CHAIRMAN: The question is:

"In sub-clause (3) (a) (iv) of Clause 3, for the words ‘Appellate Tribunal of judicial officer constituted by the Chairman’, substitute the following:—

‘Appellate Tribunal consisting of Judicial Officer constituted by the Chairman’."]"

The motion was negatived.
195 6th May 1957  The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

[Mr. Speaker in the Chair]

SRI VAVILALA GOPALAKRISHNAYYA : I demand a division Sir.

The House then divided
Ayes: 18; Noes: 104; Neutrals: 17.

The motion was negatived.

MR. SPEAKER : The question is:
"That clause 3 stand part of the Bill."

The motion was adopted.
Clause 3 was added to the Bill.

Clause 4.

MR. SPEAKER : The question is:
"That Clause 4 stand part of the Bill."

The motion was adopted.
Clause 4 was added to the Bill.

Clause 5.

SRI P. SUNDARAYYA : Mr. Speaker, Sir, I beg to move:
"For the letters and figures 'Rs. 7,500' in line 3 of sub-clause (1) of clause 5, substitute the letters and figures 'Rs. 20,000.'

"For the words 'whose total turnover for a year is not less than Rs. 7,500' in sub-clause (1) of clause 5, substitute the words 'whose total taxable turnover for a year is not less than Rs. 10,000.'"

MR. SPEAKER : Amendments moved.
SRI B. RATHNASABHAPATHI: Sir, I beg to move:

“For the letters and figures ‘Rs. 7,500’ in line 3 of sub-clause (1) of clause 5, substitute the letters and figures ‘Rs. 10,000’.”

MR. SPEAKER: Amendment moved:

…

The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)
6th May 1957

196
6th May 1957

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

Rs. 10,000 will be the minimum for Gross turnover, and not net turnover.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

6th May 1957

198

restore the limit of 10 in the Andhra Amendment Bill so as to go to provision 50 limit.

Bheemavaram Merchants Association, 

and the Andhra Amendment Bill so as to go to provision 50 limit. 

restore the limit of 10 in the Andhra Amendment Bill so as to go to provision 50 limit.

Bheemavaram Merchants Association,
6th May 1957

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

Registration fees are to be tightened in administration to tighten evasion of tax. A single category goods should be registered as a single point tax with a limit. Registration fees are to be increased. The single point tax on goods should be registered as a single point with a limit. Single point tax on goods should be registered as a single point with a limit.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

Registration fees were recommended by the Sales Tax Enquiry Commission. The registration fees vary from 0.40 to 6.00 rupees. The recommendation was to reduce the registration fees to nominal rates. Nominal rates recommended vary from 0.40 to 6.00 rupees.

Penal provisions were tightened to control evasion. If evasion is detected, the turnover without registration fees is considered as 20 rupees. The committee recommended that evasion should be controlled by increasing the nominal rates.

Concession points were recommended to be increased. The committee recommended that the concession points should be increased to control evasion.
Amendment No. 17 to clause 5 as it is

Amendment

Clause

No.

5

Restoration of the existing registration fees of 7,500 for a net turnover of 5,000.

Registration fees of 7,500 for a net turnover of 5,000 and 10 for a gross turnover of 10.

Registration fees of 7,500 for petty dealers and 10 for gross turnover of 10.

20

10

7,500 for a net turnover of 5,000.

single point tax for articles except food items.

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

6th May 1957

201
Andhra Pradesh General Sales Tax 6th May 1957
Bill 1957 (As reported by the Select Committee)

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

Clause 5:— 20. Turnover 7,500 and above 10 and clause 5 registration fees 3 and above 10 and Select Committee’s registration fees 3 and above 10 and annual registration fees 3 and above 10 and

MR. SPEAKER: The question is:

"For the letters and figures ‘Rs. 7,500/-’ in line 3 of sub-clause (1) of clause 5, substitute the letters and figures ‘Rs. 10,000/-’.”

The motion was negatived.

SRI P. SUNDARAYYA: I demand division Sir.

The House then divided.

Ayes ... 39  
Noes ... 91

The motion was negatived.

MR. SPEAKER: The question is:

"For the words whose total turnover for a year is not less than Rs. 7,500/-’ in sub-clause (1) of clause 5, substitute the words ‘whose total taxable turnover for a year is not less than Rs. 10,000/-’.”

The motion was negatived.
DR. B. GOPALA REDDI: I am accepting the amendment of Sir B. Ratnasabhapathi.

MR. SPEAKER: The following amendment (No. 17) tabled by Sri B. Ratnasabhapathi, Sri Pillalamari Venkateswarlu and Sri Vavilala Gopalakrishnayya has been accepted by the Minister for Finance.

The Question is:

“For the letters and figures ‘Rs. 7,500/-’ in line 3 of sub-clause (1) of clause 5, substitute the letters and figures ‘Rs. 10,000/-’.”

The motion was adopted.

SRI P. SUNDARAYYA: Sir, I beg to move:

“For the words ‘at the rate of two naya paisa’ in line 5 of sub-clause (1) of clause 5 substitute the words ‘at the rate of one naya paisa’.”

MR. SPEAKER: Amendment moved.
6th May 1937 The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee)

percentage of taxable turnover. The Select Committee has been asked to consider the possibility of setting up a single point rate of tax for taxable turnover 10,000 to 25,000. The Select Committee has been asked to consider the possibility of setting up a single point rate of tax for taxable turnover 10,000 to 25,000. The Select Committee has been asked to consider the possibility of setting up a single point rate of tax for taxable turnover 10,000 to 25,000. The Select Committee has been asked to consider the possibility of setting up a single point rate of tax for taxable turnover 10,000 to 25,000. The Select Committee has been asked to consider the possibility of setting up a single point rate of tax for taxable turnover 10,000 to 25,000.
The Andhra Pradesh General Sales Tax

Bill 1957 (As reported by the Select Committee)

పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. ఉద్యమం ప్రతి అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి. మాత్రమే అధికారాలను essential goods తిన వచ్చే పాత్రపు విద్యుత్ రవాణా అధికారాలను కలిగి ఉండి అవగాహనం చేయండి.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

2 points may be charged on all essential goods - foods and beverages - and goods of prestige. The Select Committee recommends that a 1% turnover tax be levied on turnover at the rate of 100%. Consumer goods (other than food and beverages) shall be taxed at 1% turnover tax on turnover. The Select Committee recommends that a 2% turnover tax be levied on turnover at the rate of 100%. The Select Committee recommends that a 3% turnover tax be levied on turnover at the rate of 100%.
MR. SPEAKER: The question is:

"For the words 'at the rate of two naye paise' in line 5 of sub-clause (1) of clause 5, substitute the words 'at the rate of one naya paisa'."

The motion was negatived.

SRI P. SUNDARAYYA: I demand a division Sir.
SRI B. RATHNASABHAPATHI: Mr. Speaker, Sir, I beg to move.

"For the words ‘at the rate of two naye paise on every rupee of its turnover’ in lines 5-6 of sub-clause (1) of clause 5, substitute the following:

'shall pay a tax each year at the rate of 1½% on the taxable turnover'."

MR. SPEAKER: Amendment moved.

SRI B. RATHNASABHAPATHI: Mr. Speaker, Sir, I beg to move:

"For the words ‘at the rate of two naye paise’ in line 5 of sub-clause (1) of clause 5, substitute the words ‘at the rate of one and half percent’."
The Andhra Pradesh General Sales Tax

Bill 1957 (As reported by the Select Committee)

Mr. Speaker: The question is:

"For the words ‘at the rate of two naye paise on every rupee of its turnover’ in lines 5-6 of sub-clause (1) of clause 5, substitute the following.

‘shall pay a tax each year at the rate of 1½% on the taxable turnover’.

‘For the words ‘at the rate of two naye paise’ in line 5 of sub-clause (1) of clause 5, substitute the words ‘at the rate of one and half percent’.”

The motion was negatived.

Sri B. Rathnasabhapathi: I demand division Sir.

The House then divided.

Ayes: 36; Noes: 79; Neutrals: 1.

The motion was negatived.
SRI PILLALAMARRI VENKATESWARLU:—Sir, I beg to move:

"For the words 'at the rate of two naye paise on every rupee of his turnover' in line 5 of sub clause (1) of clause 5, substitute the following.

'Calculated at the rate of one and nine-sixteenth per cent of such turnover'.

MR. SPEAKER:—Amendment moved.
The question is:

"For the words 'at the rate of two naye paise on every rupee of his turnover', in line 5 of sub-clause (1) of clause 3, substitute the following:

'calculated at the rate of one and nine-sixteenth per cent of such turnover'."

The motion was negatived.

SRI PILLALAMARRI VENKATESWARLU: Mr. Speaker, Sir, I beg to move:

"In the proviso to sub-clause (1) of clause 5, for the words at the rate of three naye paise in the rupee' substitute the words 'at 2 1/2% of the turnover'."

MR. SPEAKER: Amendment moved.

DR. B. GOPALA REDDI: Government do not accept the amendment.
The question is: "In the proviso to sub-clause (1) of clause 5, for the words 'at the rate of three naye paisa in the rupee', substitute the words 'at 2½% of the turnover'.”

The motion was negatived.

The question is: "That clause 5, as amended, stand part of the Bill.”

The motion was adopted.

Clause 5, as amended, was added to the Bill.

Clauses 6 to 10

The question is: "That clauses 6 to 10 stand part of the Bill.”

The motion was adopted.

Clauses 6 to 10 were added to the Bill.

Clause 11

DR. B. GOPALA REDDI: Mr. Speaker, Sir, I beg to move: "In sub-clause (1) of clause 11 after the words 'The State Government', insert the words 'or any authority authorised by them in this behalf'.”

The motion was adopted.

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.

Clause 12.

SRI PILLALAMARRI Venkateswarlu: Mr. Speaker, Sir, I beg to move: "For the letters and figures 'Rs. 5000' in sub-clause (1) (a) and (d) of clause 12, substitute the letters and figures 'Rs. 7,500'."
DR. B. GOPALA REDDI: Sir, I accept the amendment.

MR. SPEAKER: The question is:

“For the letters and figures ‘Rs. 5000’ in sub-clause (i) (a) and (d) of clause 11, substitute the letters and figures ‘Rs. 7,500’.”

The motion was adopted,

DR. B. GOPALA REDDI: Mr. Speaker, Sir, I beg to move:

“For the words ‘three rupees’ in sub-clause (b) of clause 12, substitute the words ‘six rupees’.”

MR. SPEAKER: Amendment moved.
215 6th May 1957  The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax 6th May 1957

Bill 1957 (As reported by the Select Committee)
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)
MR. SPEAKER: The question is:

"For the words ‘three rupees’ in sub-clause (b) of clause 12, substitute the words ‘six rupees’.”

The motion was adopted.

MR. SPEAKER: The question is:

“That clause 12, as amended, stand part of the Bill.”

The motion was adopted.

Clause 12, as amended, was added to the Bill.

MR. SPEAKER: The House now stands adjourned till 8–30 a.m. on Tuesday, the 7th May, 1957.

The House then adjourned till Half Past Eight of the clock on Tuesday, the 7th May 1957.