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

OFFICIAL REPORT

Twentieth day of the Fifth Session of the
Andhra Pradesh Legislative Assembly

ANDHRA PRADESH LEGISLATIVE ASSEMBLY
Tuesday, the 7th May, 1957.
The House met at Half Past Two of the Clock
[Mr. Speaker in the Chair]

QUESTIONS AND ANSWERS
[See Part I.]

BUSINESS OF THE HOUSE

SRI N. VENKAYYA (Addanki):- On a point of information, Sir, на

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

Rule 225 (5) says:

"Poll":- If, in the Speaker's opinion, a division is unnecessarily or frivolously claimed (I do not say it is frivolous) he may
call upon the Members who challenged the division to rise in their places and may after counting them, declare the result of the division (instead of taking............)

SRI S. RANGANATHA MUDALIAR:-(Ramakrishnarajupeta):- On a Point of Order, Sir

MR. SPEAKER:- Will the hon. Member resume his seat? I have not permitted him to raise the Point of Order.

SRI S. RANGANATHA MUDALIAR:- But, I have raised the Point of Order, Sir.

MR. SPEAKER:- Even then, I must give the hon. Member permission. I must give you time. Sri Sundarayya will speak now. When any body says ‘Point of Order’ it does not mean I must close the proceedings at once. There must be some time. I must allow you to raise it first.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

7th May 1957  221

SRI S. RANGANATHA MUDALIAR: The convention is that the Hon. Speaker will give priority to the Point of Order.

MR. SPEAKER: Yes, I shall give priority only after the hon. Member who is on his legs finishes his speech. Therefore, I will ask Sri Sundarayya to go on with his speech.

SRI N. SANJEEVA REDDI: No, Sir. If Mr. Ranganatha Mudaliar is getting up to object to what Mr. Sundarayya is saying and if we ask Mr. Ranganatha Mudaliar to raise the Point of Order later on, it serves no purpose. He is taking a serious objection to this very sentence which Mr. Sundarayya spoke. What is the use of asking Mr. Ranganatha Mudaliar to get up later on and raise a Point of Order? The Point of Order arises only when Mr. Sundarayya mentions that the Nationalist Party Members are after all with the Government and on that an objection can be taken and a Point of Order arises then and there; and after one minute it loses its charm and effect.

SRI. P. SUNDARAYYA: Mr. Speaker, Sir.

SRI. S. RANGANATHA MUDALIAR: One submission, Sir. The hon. Member has already completed.

SRI. P. SUNDARAYYA: I am not yielding, Sir.

SRI. S. RANGANATHA MUDALIAR: I do not also yield, Sir. I have raised the Point of Order. I want to ask the hon. Speaker's ruling first whether it is good on the part of an hon. Member to make an insinuation on another party?

MR. SPEAKER: What is the sentence that Sri Sundarayya has uttered?

SRI S. RANGANATHA MUDALIAR: So far as his insinuation is concerned, the sentence is complete; that is he made an insinuation that the Nationalist Party is always supporting the Government.

SRI. P. SUNDARAYYA: I have stated only the truth, Sir.

SRI. S. RANGANATHA MUDALIAR: What is the necessity for that insinuation, Sir? Will the hon. Member withdraw it?
voting unnecessary 2501250. 2502250 unnecessary 2502250 2502250 represent 2502250 2502250 insinuation 2502250 2502250 2502250 freedom of speech 2502250 2502250 Point of
Order 2502250 2502250.

SRI S. RANGANATHA MUDALIAR :- I want to say one thing, Sir. So far as the Nationalist Party is concerned I want to justify the Nationalist Party. The insinuation seems to convey the idea that in all matters whether reasonable or unreasonable we are supporting the Government. On the other hand, it must be known that we are not so unreasonable as to oppose every salutary measure introduced by the Government. Therefore, I want the hon. Leader of the Communist Party to understand that we are a party giving responsive co-operation to the Government and we have got also a sense to judge whether a particular measure proposed by the Government is conducive to the welfare of the State or not. The insinuatory tone in which the hon. Member referred to the Nationalist Party is highly objectionable.

MR. SPEAKER :- If he says 'generally that the Nationalist Party is always supporting Government', it is wrong and he will withdraw. But if he does not mean that, there is no objection.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

ఇ. విషయం: ఆ అంశం దృష్టి వద్ద అందుబాటు లభిస్తుంది. ఆ అంశం వేయుకునని వద్ద అంశం నిర్ణయిస్తుంది. తా అంశం నిర్ణయిస్తుంది. అంశం నిర్ణయిస్తుంది. అంశం నిర్ణయిస్తుంది.

ఇది చేసేకి నిర్ణయిస్తుంది: అనేక సమాధానాలు నిర్ణయిస్తుంది.

ఇది చేసేకి నిర్ణయిస్తుంది: అంశం వేయుకున్న సమాధానాలు నిర్ణయిస్తుంది. సమాధానాలు నిర్ణయిస్తుంది. సమాధానాలు నిర్ణయిస్తుంది. సమాధానాలు నిర్ణయిస్తుంది.

ఇది చేసేకి నిర్ణయిస్తుంది: అనేక సమాధానాలు నిర్ణయిస్తుంది.

MR. SPEAKER: I have to give my ruling against Sri Sundarayya. We should not say that any opposition party is always voting with the Government, and he is not right in saying so. Therefore, I want him to withdraw that general, absolute statement of his.
224  7th May 1957  The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

Sales Tax on articles such as gems, gold, silver, etc., Reasonable should be considered. Unreasonable should be a case of exorbitant prices. The Select Committee has recommended that a reasonable price should be fixed by the Government. In general, in general, always be reasonable. In general, always and always.

Sales Tax on jewelry, rings, etc., should be considered. Always be reasonable. In general, always be reasonable. In general, always be reasonable.

Always be reasonable.
On a Point of Order, Sir. The House is in session. The Chief Minister has made an unparliamentary allegation against the House. The allegation is against the House itself, and is therefore improper. The Chief Minister has apologized and withdrawn his unparliamentary words. The Chief Minister has also apologized to the House for his unparliamentary expression. It would be better if the Chief Minister conformed himself to this Bill with.

MR. SPEAKER: I agree now that there is no point of order. He has used neither unparliamentary nor obscene words. But I do not agree with Sri Sundarayya. As I have already said, it would be better if Sri Sundarayya confines himself to this Bill with-
out making any general remarks. That is all. So I need not take it as a Point of Order. However, I would like Sri Sundarayya to change his opinion.

We shall proceed to next item,

After hearing Mr. Rajalingam and others I have changed my opinion. Really there is no Point of Order in this. Therefore let us proceed to the next subject.
The An Am Pra^e5?t Qeneral S^!e^ Tdx 7th, Af^y 1937 2Z7

BtH 1937 (As ported &y the Select Gomnwftee)

S^o^f ^^§* :- a&RX^ ydod. ^0^^) ^6 S)^d^^?D fb5o3 ^

&^^b. ^a T3g<5" dre)c^ ^^^. Tentatively I said
now finally I say there is no Point of Order.

We shall pass on to the next subject.

(SRI S. RANGANATHA MUDALIAR: How can we know whether
a particular decision is tentative or permanent? Because it
is very difficult. When once a ruling is given, ruling is a
ruling.

MR. SPEAKER: Till the discussion is over, we are still in the stage
of discussion, and it is not finally closed. Till we go to the
next subject, nothing is final. So, final decision is given now
that there is no Point of Order.

SRI S. RANGANATHA MUDALIAR: The difficulty will be
obviated if the Hon. Speaker reserves his ruling in the mean-
while and give his ruling once for all.

MR. SPEAKER: Yes, I agree.

SRI S. RANGANATHA MUDALIAR: The difficulty will be
obviated if the Hon. Speaker reserves his ruling in the mean-
while and give his ruling once for all.

MR. SPEAKER: Yes, I agree.
DR. B. GOPALA REDDI: It is only a drafting amendment. (a), (b), (c) are changed by (c), (d), (e) in the Select Committee.

There is no change in the wording at all. It is a drafting amendment. It is purely a change in the numerals to improve drafting.

MR. SPEAKER: If you want, you can give amendment.

DR. B. GOPALA REDDI: It is only a renumbering of the clause.

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

"In line 3 of clause 13, for the words 'within such periods' substitute the following:

'on or before the 25th day of every month for the preceding months'."

MR. SPEAKER: Amendment moved.

SRI B. RATHNASABHAPATHI: Rules 5 Rules 5th Administrative difficulties are to be expected.

MR. SPEAKER: The question is:

"In line 3 of clause 13, for the words 'within such periods' substitute the following:

'on or before the 25th day of every month for the preceding months'."

The motion was negatived.
MR. SPEAKER:- The question is:

"That clause 13 stand part of the Bill."

The motion was adopted.

Clause 13 was added to the Bill.

Clause 14

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

"Wherever the words ‘four years’ occur in clause 14, substitute the words ‘eighteen months’."

MR. SPEAKER:- Amendment moved.
230 7th May 1937  The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee)

The Andhra Pradesh General Sales Tax Bill 1937

The Select Committee recommended:

(i) Review of machinery: The machinery is inefficient and expensive. Sales Tax turnover is low. The provisions for evasion, corruption are insufficient. The Select Committee recommends a review of machinery.

(ii) Opposition party: The opposition party was not satisfied with the report of the Select Committee. The Select Committee recommends that the report be reconsidered.

(iii) Time bar: The Select Committee recommends that the time bar be extended to 18 months.

(iv) Disposal of accounts: The Select Committee recommends that the accounts be disposed of by the end of June 1937.

(v) Check: The Select Committee recommends that the check on the Turnover Tax be extended to 18 months.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

MR. SPEAKER: The question is:

“That wherever the words ‘four years’ occur in Clause 14, substitute the words ‘eighteen months.’”

The motion was negatived.

SRI. B. RATHNASABHAPATHI: I demand division, Sir.

(While counting was in progress)
232 7th May 1957

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

The House then divided.
Ayes . 15; Noes . 125; Neutrals ... 15
The amendment was negatived.

MR. SPEAKER: The question is:
“That Clause 14 stand part of the Bill”
The motion was adopted.
Clause 14 was added to the Bill.

Clause 15.

MR. SPEAKER:- The amendment given notice of by Sri Ratnasabhapathi is to vote down the clause. He need not move it. He can speak on the clause, if he desires.
The Andhra Pradesh General Sales Tax 7th May 1957
Bill 1957 (As reported by the Select Committee)

The provisional assessment was fixed in the year 1937 (As recommended by the Select Committee) and the provisional assessment continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937.

The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937.

The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937.

The provisional assessment was fixed in the year 1937 and continued from year to year after 1937.

The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937. The provisional assessment was fixed in the year 1937 and continued from year to year after 1937.
At the end of the year, final assessment will be made.
The Andhra Pradesh General Sales Tax 7th May 1957 235
Bill 1957 (As reported by the Select Committee)

MR. SPEAKER:- The question is:

"That Clause 15 stand part of the Bill".

The motion was adopted.

Clause 15 was added to the Bill.

Clause 16.

SRI PILLALAMARRI VENKATESWARLU - I beg to move:

"Add the following as sub-clauses (a) and (b) of sub-clause (3) of clause 16, and re-number the existing sub-clauses (a) and (b) as sub-clauses (c) and (d) respectively:"

(a) ¾% of such amount, for each month or part thereof for the first three months after the date specified for its payment;

(b) ¾% of such payment for each month or part thereof subsequent to the first three months aforesaid in the case of those whose turnover is Rs. 20,000 and below"

MR. SPEAKER:- Amendment moved.

"¾% of such payment for each month or part thereof subsequent to the first three months aforesaid" whose turnover is "Rs. 20,000 and below"
236  7th May 1957  The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The question is: “Add the following as sub-clause (a) and (b) of sub-clause (3) of clause 16, and re-number the existing sub-clauses (a) and (b) as sub-clauses (c) and (d) respectively:

(a) ½% of such amount, for each month or part thereof for the first three months after the date specified for its payment;

(b) ½% of such payment for each month or part thereof subsequent to the first three months aforesaid and in the case of those whose turnover is above Rs. 20,000.”

The motion was negatived.

The question is: “That clause 16 stand part of the Bill.”

The motion was adopted.

Clause 16 was added to the Bill.

Clause 17.

The question is: “That Clause 17 stand part of the Bill.”

The motion was adopted.

Clause 17 was added to the Bill.

Clause 18.

The question is: “That Clause 18 stand part of the Bill.”

The motion was adopted.

Clause 18 was added to the Bill.

New Clause

Sri Pillalamarri Venkateswarlu has given notice of an amendment seeking to add a new clause as 18 (a).

SRI PILLAMARRI VENKATESWARLU: I beg to move:

“Add the following as clause 18-A.

‘18-A. An Advisory Board with seven members representing the interests of trade, commerce and consumers should be
constituted to advise the Government on matters of the procedure regarding the collection of taxes and the endorsement of the provisions of this Act.”

MR. SPEAKER:- Amendment moved.
7th May 1937

The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee)
SRI PILLALAMARRI VENKATESWARLU: On a point of information, Sir. \(\text{Advisory Committee}\) represent \(\text{Merchants' Association}\) \(\text{Trade and commerce}\) \(\text{Opposition}\) \(\text{M. L. A.}\) provide \(\text{representation rules}\) \(\text{provide}\) \(\text{issue of a G O.}\)
240 7th May 1957 The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

In sub-clause (2) of clause 19, after the words 'court fee stamp of such value', insert the words 'not exceeding rupees ten'.
The Andhra Pradesh General Sales Tax
7th May 1957
241

(S&^h, Qener^! Sdle^ Tax 7th- May 1937 241

BtH 1937 (As reported by the Select Committee)

§). a. 3S$<3&g :- ^ a^c^s^a^ srsr- rs?^ a^a. 19 S^o^,

2! §jod, 22 §^oR appeals ^R)gbl3 a^d^^b a^a. 5^3 ^a^o

i2J* S!r^ maximum limit fix up ^^(6. ^a Qo<R^ ^xp<^

clriPsbv ao^a <^^B" ^<R. ^0^^ a^ a^d3b5^ ^^$3o"&

"shall be affixed with a Court fee stamp of such value as

may be prescribed" " a^ a^a. 2t 48 blank cheque, Rules

making authority § S$&$$a ^^x^d legislature 2S$&a^a^b

Vie. 22^4 a^p penal clauses 2^ maximum upper limit 5^a^d

39^ a^a. 21 (i) 3^o9 appeals ^R)gbl3 a^a. 5^3 "a fees not

22(2)§°)oR exceeding one hundred rupees" " a^ a^a. C^a® 22 (2) 3^o9

Revision petition to High' Court 3^a^a. 22 "a fee of

rupees one hundred " 2S$&e&c. "a or a^a. 22(2)§°)oR

limit fix up ^c^^d^. 3^a^a. 22(2)§°)oR first appeal 2^a®&c.

" a or a^a. 22(2)§°)oR assessment 2S$&e&c. 3^a^a. 22(2)§°)

first appeal 2^a®&c. " a or a^a. 22(2)§°)

Revision petition to High' Court 3^a^a. 22 "a fee of

rupees one hundred " 2S$&e&c. "a or a^a. 22(2)§°)

first appeal 2^a®&c. " a or a^a. 22(2)§°)

Rules making authority § S$&$$a 3^l3a.

(r^§TS). 22(2)§°)oR CourtFeesAct ^^)yd^ ga govern 5^^)

aboa. era ^y^s^b a^a 5^r^ aj^gaso ^r^^. ^o*$^a

Q^j^ c^aa s$rd)S&a e5o*&, $^a CourtFeesAct ^ s$gg*3gorr

ao^cooa ^^s" ^d^c?v5 amendment e^^s5^^^b ^a^o^o^^).

Xby& cj^^pc^eD, a^a ^Sor<^ ar^csa^ &?ju^c^(o.

J)^^S3 ^dSb^a§ ^So^^ ^d&4y*a§ b^y^o Misgoverned by

the Court Fees Act.

gbRg" ^^6" :- 9;gy<33 ^8g* ^o^^Tvd) 3^^z?aa a<R, &) amend*

ment withdraw l3LjgScaDS*^co ^zy ;

SRI B V. SIVAIAH :— I beg leave of the House to withdraw my

amendment.

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

SRI VAVILALA GOPALAKRISHNAYYA : I beg to move:

"in the proviso (b) to sub-clause (1) of clause 19, for the

words 'payment of the tax assessed' substitute the words 'pay-

ment of the half of tax assessed.'"

MR. SPEAKER : Amendment moved :
242 7th May 1937 The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee)

The Select Committee recommended that the appellate authority in any appeal against the penalty of turnover tax, whether disputed or non-disputed, should be the High Court. The appellate authority, whether the High Court or the Tribunal, should be the final authority to dispose of the appeal. The provisions of the Act should be followed in all respects.

The committee recommended that the appellate authority should have the power to grant relief in cases where the penalty is assessed on an incorrect basis or where the assessment is unreasonable.

The committee also recommended that the provisions of the Act should be construed liberally in order to give effect to its objectives.
The Andhra Pradesh General Sales Tax

7th May 1957

Bill 1957 (As reported by the Select Committee)

Administrative difficulties often arise in the course of sales tax enforcement. These difficulties involve assessing, collecting, and administering the tax. The Select Committee considered the role of Appellate authority and discretion in sales tax matters. Automatic demand for turnover can lead to unnecessary litigation, demanding huge sums. Administrative issues should involve the Commercial Tax Officer, providing a specific instance. The Appellate Authority could exercise discretion in such cases.

Mr. Speaker: The question is:

"In the proviso (b) to sub-clause (1) of clause 19, for the words 'payment of the tax assessed' substitute the words 'payment of the half of tax assessed.'"

The motion was negative.
MR. SPEAKER. The question is:
“That Clause 19 stand part of the Bill.”
The motion was adopted.
Clause 19 was added to the Bill.

Clause 20

MR. SPEAKER: The question is:
“That Clause 20 stand part of the Bill.”
The motion was adopted.
Clause 20 was added to the bill.

Clause 21

SRI B. RATHNASABHAPATHI: Mr. Speaker, Sir, I beg to move:
“For the existing sub-clause (3) of clause 21, substitute the following:—
“(3) the appeal shall be in the prescribed form, shall be verified in the prescribed manner and shall be accompanied by a fee of Rs. 10 or 1 percent of the assessment order whichever is higher.”

MR. SPEAKER: Amendment moved.
The Andhra Pradesh General Sales Tax

7th May 1957

Bill 1957 (As reported by the Select Committee)

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

...
246 7th May 1937 The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee)

The motion was negatived.

SRI B. RATHNASABHAPATHI: I demand a division, Sir.

The House then divided.

Ayes: 35; Noes: 100;

The motion was negatived.

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

"In the proviso to sub-clause (4) (a) of clause 21, after the words "may defer the hearing of the appeal before it", insert the following:

"and may grant interim relief if the Appellate Tribunal thinks fit when such revision petition is in the High Court."

MR. SPEAKER: Amendment moved.

The motion was negatived.

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

"In the proviso to sub-clause (3) of clause 21, substitute the following:

"(3) the appeal shall be in the prescribed form, shall be verified in the prescribed manner and shall be accompanied by a fee of Rs. 10 or 1 percent of the assessment order whichever is higher."

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

1. If you are dissatisfied with the assessment, you can file a revision petition in the High Court. After the petition is admitted, you can seek relief.*

2. If the revision petition is filed in the High Court, i.e., after it is admitted in the High Court, you can seek relief.*

3. When such a revision petition is filed in the High Court, i.e., after it is admitted in the High Court, you can seek relief.*

4. If the High Court is not satisfied with the assessment, they may seek clarification from the Wording.*

5. If the High Court is not satisfied with the assessment, they may seek clarification from the Wording.*

6. If the High Court is not satisfied with the assessment, they may seek clarification from the Wording.*
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

2. The following amendment was proposed:

"In the proviso to sub-clause (4) (a) of clause 21, after the words "may defer the hearing of the appeal before it", insert the following.—

"and may grant interim relief if the Appellate Tribunal thinks fit when such revision petition is in the High Court."

The amendment was negatived.

The question is:

"That clause 21 stand part of the Bill."

The motion was adopted.

Clause 21 was added to the Bill.

Clause 22

The question is:

"That Clause 22 stand part of the Bill."

The motion was adopted.

Clause 22 was added to the Bill.
Clause 23

MR. SPEAKER: The amendment of Sri Ratnasabhapathy for this clause comes under the category of amendments to clause 22. So, I shall put this clause to vote. The question is:

"That Clause 23 stand part of the Bill"

The motion was adopted.

Clause 23 was added to the Bill.

Clause 24

MR. SPEAKER: There are no amendments to this clause. The question is:

"That clause 24 stand part of the Bill"

The motion was adopted.

Clause 24 was added to the Bill.

Clause 25

DR. B. GOPALA REDDI: I beg to move:

"For the words 'showing such particulars and in such form and manner as may be prescribed; and different forms may be prescribed for different classes of dealers', substitute, 'showing such particulars as may be prescribed; and different particulars may be prescribed for different classes of dealers'.”

MR. SPEAKER: The question is:

"For the words 'showing such particulars and in such form and manner as may be prescribed; and different forms may be prescribed for different classes of dealers', substitute 'showing such particulars as may be prescribed; and different particulars may be prescribed for different classes of dealers'.”

The amendment was adopted.

MR. SPEAKER: The question is:

"That clause 25, as amended, stand part of the Bill"

The motion was adopted.

Clause 25, as amended, was added to the Bill.

Clauses 26 and 27.

MR. SPEAKER: There are no amendments to these clauses. The question is:

"That clauses 26 and 27 stand part of the Bill"

The motion was adopted.

Clauses 26 and 27 were added to the Bill.
SRI B. RATHNASABHAPATHY: I beg to move:

"For the existing sub-clause (1) of clause 28, substitute the following.—

'(1) Any officer not below the rank of a Commercial Tax Officer authorised by the State Government in this behalf may, for the purposes of this Act, require any dealer to produce before him the accounts, registers and other documents and to furnish any other information relating to his business.'"

MR. SPEAKER: Amendment moved.

SRI B. RATHNASABHAPATHY: I beg leave of the House to withdraw my amendment.

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

SRI B. RATHNASABHAPATHY: I beg to move:

1. "Delate sub-clause (3) of clause 28"
2. "Delate sub-clause (4) of clause 28"
3. "Delate sub-clause (5) of clause 28"
4. "Delate sub-clause (6) of clause 28"

MR. SPEAKER: Amendments moved.
అన్ని అంశాలం. ఉపాధ్యాయులు సంచాలనానికి ఇచ్చిన ఇంటిల్లి. దినం 30 అక్టోబర్‌ యువర్షపతి చ్యాం యుగ్మలు. నంది అతను రామకృష్ణ పామల్లి మాత్రమే వైష్ణవ అమృతం. దానితో పిత్రికి అంశాన్ని తెలాడి. తప్పించడం తండ్రి సంచాలన ప్రదర్శన సంచాలన అంగా చేసినాం. వాయానికి లాంటి ఇది వివిధ సంచాలన నిర్ణయం వారి చేసిన యుగ్మలు. దీనిని ప్రత్యేకంగా తారాబుద్ధం మాత్రమే వారి చేసిన యుగ్మలు. అతను తారాబుద్ధం ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. దీనిని ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. దీనిని ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం.

3. గూర్తించిన తయారు ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. అతను తారాబుద్ధం ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. అతను గూర్తించిన తయారు ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం.

4. సంచాలనం చేయడానికి ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. అతను గూర్తించిన తయారు ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. అతను తారాబుద్ధం ప్రత్యేకంగా తారాబుద్ధం ఉదయం చేసిన సంచాలన అంగా చేసినాం. అది అంగా చేసినాం. అది అంగా చేసినాం. అది అంగా చేసినాం.
SRI PILLALAMARRI VENKATESWARLU — I rise on a Point of Order, Sir.

Subclause (4) of Clause 28 gives power to ‘enter and search’ and sub-clause (5) gives power to break open any box or receptacle, but the proviso to that says:

SRI S. RANGANATHA MUDALIAR — Sir, I seek a clarification. Sub-clause (4) of Clause 28 gives power to ‘enter and search’ and sub-clause (5) gives power to break open any box or receptacle, but the proviso to that says:
"Provided that the power to break open the door shall be exercised only after the owner or any other person in occupation of the premises, if he is present therein, fails or refuses to open the door on being called upon to do so."

What happens if the owner or the person in occupation of the house closes the door and goes away, or he disappears keeping the premises locked up. What is the power to break open?

DR. B. GOPALA REDDI:— What are the provisions of the CPC?

SRI. S RANGANATHA MUDALIAR:— But this Act must say that.

Ordinary ने वह कार्यकर्ता ब्रेक ऑपन रूप से अधिकार होने के आदेश पर अधिकार है।

But if the owner is present he is allowed an opportunity to open the building. That is the intention of the section.

SRI. S RANGANATHA MUDALIAR:— I submit, Sir, that the clause does not convey that meaning. Let it be clear, Sir. Let the power be clear.

SRI S. RANGANATHA MUDALIAR:— Then there will be no necessity.

SRI K. BRAHMANANDA REDDI:— It is clear in the proviso to sub-clause (5). It says: "Provided that the power to break open the door shall be exercised only after the owner or any other person in occupation of the premises, if he is present therein, fails or refuses to open the door on being called upon to do so."

SRI S. RANGANATHA MUDALIAR:— My submission is that it gives a general power in sub-clause (5) to break open any box, etc. There is no need for the proviso at all. Whether the man is present or not, sub-clause (5) will cover.

MR. SPEAKER:— You give him an opportunity to open the door himself.
254 7th May 1957  The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

The Committee suggested that provision may be made in the rules to the effect that officers conducting searches of residential premises with reference to the proviso to sub-clause (4) should take with them, as far as possible, a member of the Executive Committee of a registered Local Merchants' Association, if one exists.

As far as possible' as in Sub-clause (4) cannot mean?

Sales Tax Enquiry Committee
The Andhra Pradesh General Sales Tax  
7th May 1957  
255  
Bill 1957 (As reported by the Select Committee) 

(i) Sub-clauses 2, 3, 4, 5, 6. “In the event of the Select Committee's recommendation that the procedure to be followed be changed, the substitute shall be made mandatory. The Select Committee shall consider the recommendation of the Member of the Executive Sales Tax Enquiry Committee and the recommendation of the Sales Tax Enquiry Committee as far as possible mandatory.” 

Member of the Executive Sales Tax Enquiry Committee. As far as possible mandatory. 

(ii) Sub-clauses 2, 3, 4, 5, 6. “As far as possible mandatory. As far as possible mandatory. 

SRI S. RANGANATHA MUDALIAR: May I know what is the Government’s view in regard to the retention of the proviso to the sub-clause (5), Sir?

MR. SPEAKER: They think it is necessary, useful and good. That is all.

DR. B. GOPALA REDDI: The hon. Member wants the deletion of the proviso, is it?

SRI S. RANGANATHA MUDALIAR: Yes, because sub-clause (5) will satisfy all the powers.

DR. B. GOPALA REDDI: If he is present he is given the option. But if he is not present, of course, the other things will follow. Suppose, he says that he has lost his keys and cannot open, although he says that he is willing to open?

SRI S. RANGANATHA MUDALIAR: Some times keys may not be found at all.

SRI P. RAMACHARLU (Dharmavaram - General).—Sir, it is said in the provisio to sub-clause 3.

"Provided that such accounts, registers and documents shall not be retained for more than thirty days at a time except with the permission of the next higher authority."

MR. SPEAKER: I want to tell the hon. Member that no such amendment is before the House. Therefore I cannot allow any oral suggestions at this stage. The hon. Member can approach the hon. Minister who may oblige him and provide it in the rules. So, I cannot allow oral amendments now.
The question is:
"Delete sub-clause (3) of clause 28."
The motion was negatived.

MR. SPEAKER: The question is:
"Delete sub-clause (4) of clause 28."
The motion was negatived.

MR. SPEAKER: The question is:
"Delete sub-clause (5) of clause 28."
The motion was negatived.

MR. SPEAKER: The question is:
"Delete sub-clause (6) of clause 28."
The motion was negatived.

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

"For the words 'at all reasonable times' in sub-clause (4) of clause 28, substitute the following:—

"at all reasonable times in presence of an Executive Member of a bonafide Merchants' Association and in the absence of such Association any respectable gentleman of the locality."

MR. SPEAKER: Amendment moved.

SRIMATHI MASOOMA BEGUM: Mr. Speaker, Sir, the clause is just now passed and added to the Bill?
MR. SPEAKER: Till now motions for deletions of some of the sub-clauses are lost. Sub-clause (4) is still there. Now, the hon. Member Sri Vavala Gopalakrishnavyya has moved his amendment on the presumption that it stands. Therefore there is no inconsistency.
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.

This bill was introduced on 7th May 1957.

The bill aims to impose a sales tax on certain goods and services within the State of Andhra Pradesh. The specific details of the tax rates and exemptions are provided in the bill.

The bill also covers the administration of the tax, including the collection, assessment, and appeals process.

The objective of this bill is to generate revenue for the State while ensuring fair and equitable taxation practices.

The Select Committee's report presents its findings and recommendations on the proposed taxation structure, taking into account the interests of stakeholders and the overall economic impact.

The bill seeks to balance the need for revenue generation with the need to support local businesses and promote economic development.

The details of the bill, including the tax rates, exemptions, and implementation mechanisms, are designed to ensure they are aligned with the broader fiscal and economic goals of the State.
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)

7th May 1957

261

ಹಳ್ಳಿ ೧೯೫೭ರ ಸಮಯ. ಕರ್ನಾಟಕದ ಹಳ್ಳಿ ೧೯೫೭ರ ಸಮಯ ರಾಜ್ಯಕ್ಕೆ ಮೇಲೆ ಕ್ರಮಾಂಗಷ್ಟೆ ಇಷ್ಟಪಡುವ ಕಾರ್ಯಗಳ ಮೇಲೆ ಇಷ್ಟಪಡುವ ಕಾರ್ಯಗಳ ಮೇಲೆ. ಎಂಬತೊಂದು ಕಾರ್ಯಗಳ ಮೇಲೆ, ಯಾವುದೇ ಕಾರ್ಯಗಳ ಮೇಲೆ ವ್ಯಾಪಕವಾಗಿ ಕಾರ್ಯವಾಗಿರುವ ಕಾರ್ಯಗಳ ಮೇಲೆ. ತನ್ನ ಕಾರ್ಯಗಳ ಮೇಲೆ, ತನ್ನ ಕಾರ್ಯಗಳ ಮೇಲೆ, ತನ್ನ ಕಾರ್ಯಗಳ ಮೇಲೆ,

ಇದ್ದೇ ಕಾರ್ಯಗಳ ಮೇಲೆ, ತನ್ನ ಕಾರ್ಯಗಳ ಮೇಲೆ, ತನ್ನ ಕಾರ್ಯಗಳ ಮೇಲೆ.

(ಇತರರವ) ಹೇಗೆ ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ

(ಇತರರವ) ಹೇಗೆ ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ.

(ಇತರರವ) ಹೇಗೆ ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ.

(ಇತರರವ) ಹೇಗೆ ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ, ಆಧ್ಯಾತ್ಮಿಕ ವಿದ್ಯೆ.
262 7th May 1957 The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

...
SRI H. RAMALINGA REDDY (Alur):—I raise a legal point, Sir. It is mentioned in the proviso to sub-clause (4) of clause 28 thus:

"all searches under this sub-section, shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1898 (Central Act V of 1898), subject to the rules, if any, made in this behalf."

The Criminal Procedure Code which is a central enactment cannot be governed by the rules made under this Act, which is a State Act. I doubt whether any of the rules made under this Act can govern the provisions of the Criminal Procedure Code which is a Central Act.

MR. SPEAKER: The question is:

"For the words 'at all reasonable times' in sub-clause (4) of Clause 28, substitute the following:

'at all reasonable times in presence of an Executive Member of a bonafide Merchants' Association and in the absence of such Association any respectable gentleman of the locality'."

The motion was negatived

SRI P. SUNDARAYYA: I demand a division, Sir.

The House then divided.

Ayes... 36. Noes.... 73.

The motion was negatived.

SRI B. RATNASABHAPATHI: I beg to move:

"For the existing clause 28, substitute the following:

'28. For the purposes of this Act if any such Officer on failing to get accounts, registers and other documents and to get any other information relating to dealer's business from the dealer he shall for reasons recorded in writing and on the authority for search warrant issued by a Magistrate having jurisdiction over the area, be entitled to:-
(i) any such accounts, registers and other documents of the dealer as he may consider necessary and shall give a receipt to the dealer for the sale. The accounts, registers and documents so seized shall be retained by such officer only for so long as may be necessary for their examination and for any enquiry or proceedings under this Act;

(ii) enter and search at all reasonable time any officer, shall be (search) vessels vehicles or any other places of business or any premises or places where such officer has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers, or other documents of his business;

(iii) to break open any box or receptacle in which any accounts, registers or other documents of the dealer may be contained or to break open the door of any premises where any such accounts, registers or other documents may be kept provided that the power to break open the door shall be exercised only after the owner or any other in occupation of the premises if he is present therein fails or refuses to open the door or having called upon to do so;

(iv) seize and confiscate any goods which are found in any office shall be godown, vessel, vehicle or any other place of business or any other building or place of the dealer be not accounted for by the dealer in his accounts, registers, and other documents maintained in the course of business provided that before taking action for the confiscation of the goods under this sub-section the officer shall give the person affected an opportunity of being heard and make an enquiry in the prescribed manner.

Explanation.—All searches shall, so far as may be, made in accordance with the provisions of the Criminal Procedure Code, 1898".

MR. SPEAKER:—Amendment moved.
The Andhra Pradesh General Sales Tax Bill 1937 (As reported by the Select Committee) 7th May 1957 265

Provided that such accounts, registers and documents shall not be retained for more than 30 days at a time except with the permission of the next higher authority.

MR. SPEAKER: The question is:

“For the existing clause 28, substitute the following:

“28. For the purposes of this Act if any such Officer on failing to get accounts, registers and other documents and to get any other information relating to dealer’s business from the dealer he shall for reasons recorded in writing and on the authority for search warrant issued by a Magistrate having jurisdiction over the area, be entitled to:

(i) any such accounts, registers and other documents of the dealer as he may consider necessary and shall give a receipt to the dealer for the sale. The accounts, registers and documents so seized shall be retained by such officer only for so long as may be necessary for their examination and for any enquiry or proceedings under this Act;

(ii) enter and search at all reasonable time any officer, shall be (search) vessels, vehicles, or any other places of business or any premises or places where such officer has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers, or other documents of his business;
(iii) to break open any box or receptacle in which any accounts, registers or other documents of the dealer may be contained or to break open the door of any premises where any such accounts, registers or other documents may be kept provided that the power to break open the door shall be exercised only after the owner or any other in occupation of the premises if he is present therein fails or refuses to open the door or having called upon to do so;

(iv) seize and confiscate any goods which are found in any office shall be godown, vessel, vehicle or any other place of business or any other building or place of the dealer be not accounted for by the dealer in his accounts, registers, and other documents maintained in the course of business provided that before taking action for the confiscation of the goods under this sub-section the office shall give the person affected an opportunity of being heard and make an enquiry in the prescribed manner.

Explanation—All searches shall, so far as may be, made in accordance with the provisions of the Criminal Procedure Code, 1898.

The motion was negatived.

SRI B. RATHNASABHAPATHI: I demand a division, Sir.

The House then divided.

Ayes ... 37  Noes  82

The motion was negatived.

MR. SPEAKER: The question is:

“That Clause 28 stand part of the Bill”.

The motion was adopted.

Clause 28 was added to the Bill.

Clause 29

MR. SPEAKER: The question is:

“That Clause 29 stand part of the Bill.”

The motion was adopted.

Clause 29 was added to the Bill.

Clause 30.
The Andhra Pradesh General Sales Tax 7th May 1957 267
Bill 1957 (As reported by the Select Committee)

third reading 5th and 6th day of May 1957.

I beg to move:

"Delete the words 'or the rules made thereunder, in sub-
clause (b) of clause 30'"

MR. SPEAKER:— Amendment moved.
"Wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act, or the rules made thereunder;"

Wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act or the rules made thereunder;
Clause (a) or the rules made thereunder:

Clause (b) submit a return a return, submit a return. Specific form the rules made thereunder. Wilfully submits an untrue return. Wilfully act in contravention to the provisions of the Act, or the rules made thereunder.
“wilfully submits an untrue return or wilfully fails to submit a return as required by the provisions of this Act” \(\Rightarrow\) “or the rules made thereunder”

Section 27: The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

If a person wilfully submits an untrue return or wilfully fails to submit a return as required by the provisions of this Act or the rules made thereunder, he shall be liable to a penalty of Rs. 500.

Amendment to Section 3:

1. The definition of “wilfully” includes an untrue return.

2. The amendment to the penal provisions relating to registration or objection does not affect the penalty.

3. The amendment does not affect objection registration, etc.

4. The penalty is Rs. 1000.
The Andhra Pradesh General Sales Tax
Bill 1957 (As reported by the Select Committee)

7th May 1957

271

(1) “Fails to pay within the time allowed any tax assessed on him or any penalty levied or any fee due from him” or

(2) “Being a person obliged to register himself as a dealer under this Act, does not get himself so registered”.

Which may extend to two thousand rupees.”
272
7th May 1957

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

(i) Mr. Venkatarama:— Assume simple mistakes in 1st class
Magistrate cases and also cases where witnesses are poor.
Cases where the place of occurrence is not mentioned.
Cases where the amount is not stated.
Cases where the date of the offence is not stated.
Cases where the offence is not stated.
Cases where the penalty, etc., are not stated.
Cases where the place of the occurrence is not stated.
Cases where the reasons for the occurrence are not stated.
Cases where the amount of the case is not stated.

(ii) Mr. Venkatarama:— I am ruling out that speeches should not be made by
the honourable Members on any point except where a specific amend­
ment is given in writing and given notice.

(iii) Mr. Venkatarama:— In the case of speeches, I am ruling out that speeches
should not be made by

(iv) Mr. Venkatarama:— In the case of speeches, I am ruling out that speeches
should not be made by

(v) Mr. Venkatarama:— In the case of speeches, I am ruling out that speeches
should not be made by
అంగుల పెట్టిన డిలిషన్ - యొక్క సహానుష్ఠానం ఉంటే హాంసాకాలు కోసం ఉపయోగించమని అదే సాధనం అనుసరించండి. అదే సాధనం కోసం పంపాలు బహులు ఉపయోగించాం. అది అనుసారం కోసం పంపాలు బహులు ఉపయోగించాం.

అంగుల పెట్టిన డిలిషన్ - దృశ్యాన్ని గుర్తించండి. "అమర్చండి (a)" ను అమర్చండి ప్రతి నిర్ధారించండి మరియు అమర్చండి.

అంగుల పెట్టిన డిలిషన్ - శాసనం (a) అమర్చండి, పరిశీలించండి, పరిశోధించండి కదా, పరిశోధించండి కదా. యొక్క సహాయం కోసం అవసరం ఉపయోగించండి. అది అనుసరించండి కదా. కొంతమైన పద్ధతి అనుసరించండి కదా. యొక్క సహాయం కోసం పంపాలు బహులు ఉపయోగించండి. అది అనుసరించండి కదా. పంపాలు బహులు ఉపయోగించండి. అది అనుసరించండి కదా. పంపాలు బహులు ఉపయోగించండి. అది అనుసరించండి కదా. పంపాలు బహులు ఉపయోగించండి.
The Andhia Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

Clause (b) “or the rules made thereunder” are general and not separate from the Act.

Rules are an integral part of the Act.
MR. SPEAKER:—It says: “wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act ..”

SRI P. SUNDARAYYA:—“wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act ..”

MR. SPEAKER: “or the rules made thereunder”.


SRI P. SUNDARAYYA:—“wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act ..”

It may be any thing. 

MR. SPEAKER: It means: “wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act or as required by the rules made thereunder”.

That is the construction.

SRI P. SUNDARAYYA: “…or as required by the rules made in accordance with the provisions of this Act.”

Point Act return submit registration. “or the rule made thereunder” 

“thereunder” under the Act. 

In case return submission. It means: submits a false return or fails to submit a return as required by the Act or the rules made under it.
May 1957

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

SIR SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?".

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

Wilfully or the rules made thereunder?"


SIR SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?"

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?".

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?"

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?"

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?"

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?"

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?"

The construction of the law is there. The words "or the rules" are meaningless.... I hope Sri Sundarayya is not pressing his amendment.

SRI P. SUNDARAYYA. I beg leave of the House to withdraw my amendment.

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

SRI B. V. SIVIAH: Sir, I beg to move:

"Delete the word 'wilfully' in Sub-clause (b) of clause 30."

MR. SPEAKER: Amendment moved.

Willyingly or the rules made thereunder?".
The Andhra Pradesh General Sales Tax

Bill 1957 (As reported by the Select Committee)

7th May 1957

277

10303. Burden of proof of prosecution in wilful prosecution is on the prosecution. ‘Beyond any reasonable doubt’ is to be proved by the prosecution. Wilful act is on the accused unless proved to the contrary. The prosecution has to prove beyond any reasonable doubt that the accused had wilful state of mind. The prosecution has to prove that the accused had wilful state of mind beyond any reasonable doubt. Prosecution case has to be proved beyond any reasonable doubt. Prosecution case will fail if the prosecution has not proved beyond any reasonable doubt that the accused had wilful state of mind. Prosecution has to prove beyond any reasonable doubt that the accused had wilful state of mind. The prosecution has to prove beyond any reasonable doubt that the accused has wilful state of mind.

10304. Parliamentary:— Obstinate. Obstinate Obstinately to the

Obstinate:— Obstinate Obstinately to the

Obstinately:— Obstinate Obstinately to the

higher word. Please use higher words.

Obstinately:— Obstinate Obstinately to the
Anything which is not exactly to the letter of truth becomes untruth.

Section 8: 'Untrue return, or fails to submit a return'  

A submission on untrue return, or fails to submit a return'  

Rules 367 & 368: Rules on the admission. If the return 

Accounts 5.  

Wilful  

Wilful

Wilful

Wilful

Wilful

Wilful

Wilful
The Andhra Pradesh General Sales Tax
7th May 1957
Bill 1957 (As reported by the Select Committee)
Wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act, or the rules made thereunder;” wilfully submit a return or maintain duplicate accounts or return submit arithmetically or by oversight verify turnover. Wilfully fail to submit untrue return. Double accounts maintain turnover. Wilfully “wilfully fails to submit a return” as required wilfully submits an untrue return or fails to submit a return as required by the provisions of this Act, or the rules made thereunder;” wilfully submit a return or maintain duplicate accounts or return submit arithmetically or by oversight verify turnover. Wilfully fail to submit untrue return. Double accounts maintain turnover. Wilfully “wilfully fails to submit a return” as required.

SRI B. V. SIVAIH: I am not pressing my amendment, Sir. I beg leave of the House to withdraw my amendment.

The amendment was, by leave of the House, withdrawn.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee) 7th May 1957

Mr. Speaker: I beg to move:

"For the words ‘wilfully submits an untrue return or fails to submit’, substitute the following —

‘wilfully submits an untrue return or wilfully fails to submit a return’.

MR. SPEAKER: Amendment moved.

As it is, I do not say that ‘wilfully’ applies to ‘fails’. ‘Wilfully submits untrue returns’ is one thing and...
fails to return’ is another thing. As it is, ‘wilfully’ does not apply to ‘fails to submit’, unless the Government wants to add. DR. B. GOPALA REDDI:— Submitting an untrue return is a positive action and failing to submit a return is a negative action. So, it is very difficult to prove ‘wilfully failing to submit a return. Untrue accounts are not wrong, wilful or not. It is very difficult to prove ‘wilfully failing to return’. Reminders are untrue, whether or not. Wilful return is a positive action, unwilful return is negative. Therefore, ‘wilfully failed to submit’ is the correct phrase. ‘Wilfully’ or ‘fails to submit’ are the same. A unreasonable time should. Expect the return submit is a difficult task. ‘Wilfully’ fails to submit a return is a negative action.

9. m. c. a.:— Legal Department consult
The Andhra Pradesh General Sales Tax 7th May 1957 283
Bill 1957 (As reported by the Select Committee)

SRI. P. SUNDARAYYA:— If your intention is not 'wilfully fails to submit a return' then, in that case remove that: 'fails to submit a return' from this clause and put it at the end of subclause (a).

DR. B GOPLA REDDI— Sub-clause (a) relates to registration as a dealer.

SRI. P. SUNDARAYYA:— Then, make it a different offence. Do not bring it under this offence. The gravity of the offence is not the same in both the cases. Ordinarily failing to submit a return is different from wilfully failing to submit a return.

Gravity of the offence differs if it is wilfully failing to submit a return. Punishment differs also. 'May' or 'shall' may assign ; 'May' assigns 'shall' if the circumstances of the case so require.

Dr. B. GOPLA REDDI— Wilfully failing to submit a return or failing to submit a return wilfully fails to submit a return.

SRI. P. SUNDARAYYA:— Wilfully failing to submit a return wilfully fails to submit a return.

Technical words are removed. The word 'fails to submit a return' will be inserted. The word 'wilfully fails to submit a return' is inserted.
The Andhra Pradesh General Sales Tax Bill 1957 (As reported by the Select Committee)

MR. SPEAKER: The question is:

“For the words ‘wilfully submits an untrue return or fails to submit’, substitute the following:—

“Wilfully submits an untrue return or wilfully fails to submit a return”.

The motion was negatived.

SRI VAVILALA GOPALAKRISHNAYYA: I demand, a division, Sir.

The House then divided.

Ayes 45 Noes 75

The motion was negatived.

The House then adjourned till Half Past Eight of the Clock on Wednesday, the 8th May, 1957.