Questions and Answers

(See Part I)

Hunger strike by the Secretary of National Tobacco Company Workers Union.

“That Shri K. Venkataswamy, Secretary of the National Tobacco Company Workers, Guntur had given a notice that he would go on hunger strike from 12-4-1957 for the redressing the workers’ grievances that have been pending for two years and therefore a serious situation might arise involving the life of a man and consequent unrest amongst the labourers.”
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To\cco Co.

s$$o es flowx^ao ^ ^y^^o esboo^ ^^jso<3o grievances
b*S)^ ^r^oTy" y^S<9 ^^ a^good^o aa^^oo^) ^ooK^oeo^ ^3^
aaao. s^odo^ ^-a^ra^oo ^ <arr<LS (^a^o. ^aog* <&33 ^aoo ^3o^!g"%

Industries & Labour Minister ..

*Sir, Sir. the Hon. Minister (Shri) :—* adjournment motion & ruling allow accept<3o 6^a^8 ^oo^5^o(ph) suggest 6^7^3":

*Sir, Sir. the Hon. Minister (Shri) :—* On a point of order, Sir, ruling follow after protest 6^7^3":

*Sir, Sir. the Hon. Minister (Shri) :—* On a point of order, Sir, ruling follow after protest 6^7^3":

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*Sir, Sir. the Hon. Minister (Shri) :—* On a point of order, Sir, ruling follow after protest 6^7^3":

*Sir, Sir. the Hon. Minister (Shri) :—* On a point of order, Sir, ruling follow after protest 6^7^3":
[Sri K.V.S. Padmanabha Raju, Sri B. Rathnasabhapathi and 2 other Members withdrew from the House.]

Business of the House

Half-an-hour Debate re: Teacher Pupil ratio in Elementary Schools
Modification of Ten-Year Rule for Admission to 1st form

On a point of submission, Sir, adjournment motion urgent, public important matter one main question. Dignified council meeting. One main question?

Modification Ten-Year Rule for admission to First Form

Owing to several representations made to me by many citizens, and in the interests of a popular Government, it is highly desirable to modify the present orders of fixing 10 (Ten) ages limit for boys seeking admission into Secondary Schools privately in a suitable manner for the following reasons:

(1) The intelligent children who are below 10 years cannot seek admission privately till they complete 10 years.
This is a great injustice done by the Government to these innocent children, and it is quite unjust to check the progress of these pupils who are the future citizens of Bharat.

(2) Free scope should be given to the parents for educating their children even in a free democratic country like India, but not imposing hard and fast rules in fixing the age at the first stage of Secondary Education because it does not serve any useful purpose.

(3) Everywhere in the State there is discontent among the parents who are also part and parcel of the State.

(4) Age restriction is quite necessary only for those seeking an appointment, but it is unsound to demand a certain age in the line of education especially at the First Form stage.

(5) In no other State this fixation has generally been observed.

Hence I request the hon. Minister for Education to review the whole thing once, and modify the orders in a convenient manner for students of below 10 years seeking admission privately at First Form stage at least next School year June 1957.
Election of Deputy Speaker

The Speaker:—Under Rule 8 read with Rule 7 (4) of the Andhra Legislative Assembly Rules, I have to first read out to the House the names of Members who have been duly nominated for the office of the Deputy Speaker, together with those of their proposers and seconders. They are:
As only one Member, namely, Sri Konda Lakshman Bapuji has been nominated, under Rule 8 read with Rule 7 (4) of the Andhra Legislative Assembly Rules, I declare that Sri Konda Lakshman Bapuji is duly elected to the office of Deputy Speaker. (Cheers).

The number of members (in the list of members) is sufficient

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<table>
<thead>
<tr>
<th>S. No.</th>
<th>Member nominated</th>
<th>Proposer</th>
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Deputy Speaker  

* (6th April, 1957) — Opposition Party  

Deputy Speaker  

* May's Parliamentary Procedure  

( Interruption )
Election of D putu Speaker
16th April 1957

Deputy Speaker

P-II-2
16th April, 1957.


Mr. Speaker:—I would request the hon. Finance Minister to tell the House something about this.

Mr. Speaker:—I would request the hon. Finance Minister to tell the House something about this.
Sri M. Rajeswara Rao:—I would like to clarify the position, because they have thought that I have raised a constitutional point. That is not the case.

Mr. Speaker: If necessary, I shall call upon the hon. Member to speak further. Let him resume his seat.

*paragraphs are not transcribed*
[Mr. Deputy Speaker in the Chair].


sales tax item time dynamic price regulation aspect socialist ideology

16th April, 1937. 155

1930 15. 4 socialists 60 excise
turn over tax: turn over tax and the point of common factor

Taxation Enquiry Committee.

retrospective effect.

minimum wages and fix.

16th April, 1957.

The law of diminution of utility is one of the basic principles of economics. It is the law which states that if the demand for a good increases, the price of the good will also increase. This principle is also known as the law of supply and demand.

Motor cars

Motor cars are a type of vehicle that are used for transportation. They are powered by internal combustion engines and are designed to be driven on roads. The first motor car was invented in 1885 by Karl Benz. Since then, motor cars have become one of the most popular forms of transportation in the world.

Sales tax

Sales tax is a type of indirect tax that is levied on the sales of goods and services. It is a tax that is paid by the buyer of a good or service, and it is collected by the government from the seller of the good or service. Sales tax is a type of retail tax, and it is one of the most common forms of taxation in the world.

High rate tariff

A high rate tariff is a type of tax that is levied on imports of goods. It is a tax that is charged on the imported goods, and it is collected by the government from the importer. High rate tariffs are often used to protect domestic industries from foreign competition.

Motor cars and luxuries

Motor cars and luxuries are two different types of goods. Motor cars are used for transportation, while luxuries are items that are not essential for daily life. Motor cars are a type of durable good, while luxuries are a type of nondurable good.

Sales tax on luxuries

Sales tax on luxuries is levied at a rate of 33-1/3%. This rate is applied to the sale of luxuries. The sale of motor cars is also subject to sales tax, but the rate is lower. The sale of motor cars is subject to sales tax at a rate of 66-10-8.

High rate tariff on luxuries

High rate tariff on luxuries is levied at a rate of 16-2/3%. This rate is applied to the import of luxuries. The import of motor cars is also subject to high rate tariff, but the rate is lower. The import of motor cars is subject to high rate tariff at a rate of 33-1/3%.
Socialist labour motor cars 35% tax

3% tax bear import duty on motor cars to 40% tax.

Socialist cars 35% excise tax.

Socialist cars 35% customs tax. Under the Sale tax of Virginia tobacco, Schedule tax 35% excise tax.

Socialist labour motor cars 35% tax. Under the Sale tax of Virginia tobacco, Schedule tax 35% excise tax.

2% readjustment

lower middle class

luxury

bullion

evasion

leakage

procedure
Cotton spinning mills

Explanatory

Formal

Taxable minimum

aggregate turnover

returns, accounts

II. Licence fee should not be a basis of income.

16th April, 1957.

9. The turnover of any person shall be deemed fixed rate turnover if:— (a) in respect of the turnover in a financial year the turnover of the person does not exceed Rs. 30,000.

10. Any person who has a turnover exceeding Rs. 30,000 shall be liable to pay tax at a rate of 10% on the turnover exceeding Rs. 30,000.

11. Any person who has a turnover exceeding Rs. 12,000 but not exceeding Rs. 30,000 shall be liable to pay tax at a rate of 6% on the turnover exceeding Rs. 12,000.

12. Any person who has a turnover exceeding Rs. 9,000 but not exceeding Rs. 12,000 shall be liable to pay tax at a rate of 4% on the turnover exceeding Rs. 9,000.

13. Any person who has a turnover exceeding Rs. 6,000 but not exceeding Rs. 9,000 shall be liable to pay tax at a rate of 2% on the turnover exceeding Rs. 6,000.

14. Any person who has a turnover exceeding Rs. 3,000 but not exceeding Rs. 6,000 shall be liable to pay tax at a rate of 1% on the turnover exceeding Rs. 3,000.

15. Any person who has a turnover exceeding Rs. 1,500 but not exceeding Rs. 3,000 shall be liable to pay tax at a rate of 0.5% on the turnover exceeding Rs. 1,500.

16. Any person who has a turnover exceeding Rs. 750 but not exceeding Rs. 1,500 shall be liable to pay tax at a rate of 0.25% on the turnover exceeding Rs. 750.

17. Any person who has a turnover exceeding Rs. 375 but not exceeding Rs. 750 shall be liable to pay tax at a rate of 0.125% on the turnover exceeding Rs. 375.

18. Any person who has a turnover exceeding Rs. 187.5 but not exceeding Rs. 375 shall be liable to pay tax at a rate of 0.0625% on the turnover exceeding Rs. 187.5.

19. Any person who has a turnover exceeding Rs. 93.75 but not exceeding Rs. 187.5 shall be liable to pay tax at a rate of 0.03125% on the turnover exceeding Rs. 93.75.

20. Any person who has a turnover exceeding Rs. 46.875 but not exceeding Rs. 93.75 shall be liable to pay tax at a rate of 0.015625% on the turnover exceeding Rs. 46.875.

21. Any person who has a turnover exceeding Rs. 23.4375 but not exceeding Rs. 46.875 shall be liable to pay tax at a rate of 0.0078125% on the turnover exceeding Rs. 23.4375.

22. Any person who has a turnover exceeding Rs. 11.71875 but not exceeding Rs. 23.4375 shall be liable to pay tax at a rate of 0.00390625% on the turnover exceeding Rs. 11.71875.
The Andhra Pradesh General Sales Tax Bill, 1957

16th April, 1957

The Andhra Pradesh General Sales Tax Bill, 1957

The commodities
The Andhra Pradesh General Sales
Tax Bill, 1957.
16th April, 1957.

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...

Regulate

means of production wholesale trade

60% sales tax incomes regulate

on incomes regulate

sales tax regulate

medium cloth

sales tax regulate

sales tax

firewood

sales tax

Ground nut oil
Sri Gopalrao Ekbote (High Court): Mr. Deputy Speaker, Sir.

Mr. Deputy Speaker: When any person is in the Chair, he should be addressed as ‘Mr. Speaker, Sir,’ and not as ‘Mr. Deputy Speaker, Sir’ or in any other way.

Sri Gopalrao Ekbote: I don’t want to enter into any controversy. I thought I was not very much wrong in calling you as ‘Mr. Deputy Speaker, Sir’. But, when the Chair thinks that it would be better if I address him as ‘Mr. Speaker, Sir’ I do not hesitate to do it.

Mr. Speaker, Sir, I do not wish to dilate upon how the Bill affects the consumers, not only because there is some increase on account of conversion into decimal coinage but also because, in order to bring uniformity into the two regions some increase has to be made in regard to certain commodities. As it has already been the subject of discussion at the hands of several speakers, I would refer to few of the points which I think the Select Committee should consider.

The first point which I would like to refer to is with regard to Clause 3 of the Bill. It has been mentioned in clause 3 that there would be a Chairman and two other members in the Appellate Tribunal. As far as the Chairman is concerned, the qualification is already specified in clause 3. But with regard to the qualification of the other two members, it has been left to the discretion of the Government to fix, as they think proper. What I would suggest in accordance with Sec. 5 (a) of the Income-tax Act is that qualification of other members also should be conveniently fixed in the Act itself, Instead of delegating the power of specifications of
qualification to the Government, it would be better if the Assembly itself fixes the qualification as has been done in the Income-tax Act. The Income-tax Act very clearly mentions the qualification with regard to all the members of the Tribunal. It has been clearly stated in that Act that there would be an equal number of judicial officers as well as Accounts Members, and the qualifications also have been fixed with regard to Accounts Members. I would therefore suggest— and the Taxation Enquiry Commission also has suggested with regard to independent nature of these Appellate Tribunals, the qualifications therefore should be specified in a manner which will bring out this point very clearly. I would therefore suggest that, as the Chairman's qualification has been specified the qualifications with regard to the other two members also should be specified in the light of the suggestion given by the Taxation Enquiry Commission and keeping in view the minimum qualification specified in the Income-tax Act with regard to the accountancy or the business experience of the other two members.

Then, the other point which I would like to bring to the notice of the hon. Minister for Finance is with regard to Clauses 19, 20, 21, 22 and 23. To a great extent they have been borrowed from the Hyderabad and Madras Acts. But, by consolidating the provisions regarding appeals in these two Acts, there has crept in a certain amount of confusion, a certain amount of overlapping, and if I may say so the procedure would be a little cumbersome also. For example, clause 19 allows first appeal against the order passed by the assessing authority. Another clause provides a second appeal to the Appellate Tribunal, i.e. clause 21 (b). Then the High Court also gets the powers to revise the decision given by the Appellate Tribunal. If this alone had been provided in the Act, of course it would have been in accordance with the practice prevalent or allowed in the Income-tax Act also. Normally there should be two appeals and ultimately the highest tribunal of the land should have the power to decide whether the authorities below have disposed of the dealer's dispute in accordance with the law or not. But, Clause 20 brings in the Board of Revenue with certain powers of revising the orders passed by the subordinate authority. It also confers on certain other prescribed authorities the same concurrent power. If clause 20 is read along with clause 21 (b) and clause 23, the only result would be that there will be two concurrent authorities enjoying the powers of revision,
as far as the Board of Revenue is concerned, and according to clause 22 some other authority also could be constituted and powers vested in that authority to revise the order. According to clause 21 (b) if the authority happens to be Deputy Commissioner or above Deputy Commissioner, the appeal would lie to the Appellate Tribunal. But if the authority happens to be lower than that, clause 20 itself provides that revision would lie with the Board of Revenue, and a special appeal against the order of the Board of Revenue has been provided with the High Court. With these two parallel remedies afforded to the dealers and also to the prescribed authorities, I am afraid there would be lot of confusion and overlapping. If straightway clauses 20 and 23 could be deleted and the provisions of appeal could be brought on par with the Income-Tax Act, by providing two appeals, one with the prescribed authority according to clause 19 and another appeal with the Appellate Tribunal and then a broad-based revisional power vested in the High Court, that would be more convenient and without any confusion the dealers would get justice ultimately from the Highest Tribunal of the land. I would therefore suggest that the hon. Finance Minister should consider the request I am making, that clauses 20 and 23 should be dropped out altogether and an amendment made to clause 21 (b), which would provide two appeals and one revision and would naturally meet the objection often raised with regard to the Board of Revenue or other executive authority. It has been suggested by the Taxation Enquiry Commission that in many existing States the appeal or revision lies with the highest executive authority and that it does not create necessary confidence in the minds of the dealers and the public. They have therefore suggested that the final appeal should lie with an independent Tribunal constituted for the purpose and the power of revision would naturally lie with the highest tribunal of the land which should get an opportunity of finally disposing of the case on the question of law.

The next point which I would like to bring to the notice of the Finance Minister and also the Select Committee is in the respect to clauses 39 and 9. Clause 39 of the Bill provides that any amendment in the schedule should be made by the State Government by notification in the official gazette. The proviso however suggests that such notification should not be issued unless the draft is approved by the Assembly.
the consequence of which is that no amendment in the schedule could be made unless it is approved by the House. The only convenient procedure thought of in the Bill is that instead of a particular amending bill coming before the House and undergoing the entire parliamentary procedure of first, second and third readings, a more convenient and straight procedure would be to place on the Table of the House a draft notification, get the assent of the Legislative Assembly and amend the Schedule accordingly. But, if we read clause 9, we find that it confers powers on the Government to exempt and reduce certain taxes. In clause 9 there is no mention as to why the same procedure should not be followed even in regard to the provisions as is made in clause 39, if the Government wants to exempt certain specified classes of persons or reduce the tax mentioned in one of the schedules. Similarly in the case of clause 9 also, the draft notification which the Government would issue in pursuance of clause 9 should be placed on the Table of the Legislative Assembly. Otherwise Clauses 9 and 39 would be mutually conflicting and while clause 39 concedes supremacy of the Legislative Assembly, clause 9 usurps that supremacy, and any reduction in the rate of tax or any exemption in regard to certain specified classes of taxes or persons could be effected even without referring the matter to the Legislative Assembly. I would therefore suggest that the same proviso obtaining in clause 39 should be added to clause 9 also so that the supremacy of the Legislature could be conceded as far as clause 9 also is concerned.

Then, I would also suggest the constitution of Sales Tax Advisory Committee which has already been recommended in the Taxation Enquiry Commission Report. In certain States where such Advisory Committees are constituted, it has been found that they are of considerable help; there will be some liaison between this Sales Tax Department and the Commerce and Industry. It would be certainly very helpful to the Government if the Chambers of Commerce or commercial bodies or associations are associated with the activities of the Sales Tax Department. They need not discuss the individual assessment or individual grievance of a particular dealer, but they are only to advise the Government on various other general matters pertaining to the Sales Tax Act. And it has been found in certain States that such Advisory bodies are very helpful to the Government. I would therefore suggest the early constitution of Sales Tax Advisory
Committees in Andhra Pradesh also. I was told that there was such Advisory Committee in the former Andhra State, but that Advisory Committee did not meet. But as far as Hyderabad State was concerned, there was no Advisory Committee at all. As this is a suggestion which was also made by the Taxation Enquiry Commission, I suggest early constitution of such Advisory Committee in Andhra Pradesh also.

Then, the other point which I would like to bring to the Notice of the Finance Minister is in regard to Clause 41. Clause 41 relates to power to remove difficulties. This clause confers on the State Government, if I may be allowed to say, some blanket power to make new provisions and add them to the Act and give it the effect of law under the garb of removal of difficulties. Hon. Members of the House probably know that similar powers are conferred on the President of India under Article 392 of the Constitution of India. But that power also was confined to the transitional period and it has been very specifically mentioned that no such order shall be made by the President after the Parliament is constituted under Chapter V and meeting for the first time. So that power of removal of difficulties was vested in the President only for a temporary period and every such order made by the President was enjoined to be placed before the Parliament. In this Bill I do not find any such provision in clause 41. It would be advisable if a similar provision is made in this Bill also. I do understand that there will be some difficulties in working it out in the Act practically.

I do not dispute the Clause itself, but what I would like to suggest is that, when the Government exercises powers under Clause 41, the Assembly should also be kept in touch; and, as and when provisions are made or notifications issued under Clause 41, they should be placed also on the Table of the House, so that the House would be in touch with the difficulties that have arisen and would know how the Government have removed those difficulties. I would therefore suggest that a proviso should be added to Clause 41 making it obligatory on the part of the Government to see that, whenever any notification etc., is issued under that clause, it is laid on the Table of the House.

The last point I would like to suggest is with regard to Clause 34 of the Bill which relates to the appearance before
any authority,—I mean, the Sales-tax authorities. Probably, there is some printing mistake. Or a mistake seems to have been committed while borrowing from Section 9 of the Hyderabad Act, so far as Clause 34 of the present Bill is concerned. I think it is a drafting mistake or an error.

*Sri K. Venkata Rao*: An amendment is tabled and circulated already.

*Sri Gopalrao Ekbote*: I have not received it. Not only that. With regard to certain other things also, I would like to invite your attention. If Clause 34 is compared with Section 9-A of the Hyderabad Act, it will be seen certain very important provisions of Section 9-A are dropped out. I would therefore invite your attention to Section 9-A. On a comparative study I suggest that what is contained in Section 9-A may be incorporated in the present Clause 34. Sub-clause (b) of the present Clause 34 should be removed, and legal practitioners also should be allowed to appear before such authorities. If an amendment is already circulated to that effect, I have no objection. If a provision to that effect is incorporated in Clause 34, I think it would be all right.

*Sri K. Venkata Rao*: The amendment circulated is:

At page 49, in clause 34, for "(b) to require to production of any document;", read "(b) by a legal practitioner; or"

*Sri Gopalrao Ekbote*: I did not get a copy of that amendment. I am glad that an amendment has already been tabled.

With these few suggestions, I would conclude my speech.

16th April, 1957.

ಪಾತ್ರವಿನ ರಾಷ್ಟ್ರದ ಒಂದು ರಾಜ್ಯ ರಾಷ್ಟ್ರೀಯ ವಿಜ್ಞಾಪನದ ಸರ್ಕಾರ ಸ್ವತಃ ದೇಶವನ್ನು ಸಮರೂಪಿಸಿಲ್ಲದ ಮೊದಲು ಆರೋಗ್ಯ ಮತ್ತು ನಿಯಮಿತ ವಸ್ತುಗಳ ಕೊಂಡಿರುವ ತಾಖ್ಯಾತರುಗಳ ಸ್ವರೂಪದಲ್ಲಿ ಲಿಪ್ಪಿತವಾಗಿವೆ.

ಪ್ರತಿ ಚದ್ಧರ್ವದ ವಸ್ತುಗಳ ಮತ್ತು ಬಂಡುಗಳನ್ನು ತಯಾರಿಸುವ ಸಂದರ್ಶಕರು ವೈವಿಧ್ಯವನ್ನು ವಿವರಿಸುವ ಪ್ರತ್ಯೇಕ ವಿಶೇಷವಾಗಿ ತುಂಬಿದೆ. ಅವುಗಳ ಅಭಿವೃದ್ದಿಯನ್ನು ಗುರುತಿಸುವ ಪ್ರತಿ ವಿದ್ಯಮಾನವಾಗಿ ಸೇರಿದೆ. ತಮ್ಮ ವಿದ್ಯಮಾನವನ್ನು ವ್ಯವಹಾರದ ಸಂತಾನದ ಮೂಲಕ ಸ್ಥಾಪಿಸಿದ್ದು, ಪ್ರತಿ ಪ್ರತಿಯೊಂದು ವಿವರಣದಲ್ಲಿ ಸಂದರ್ಶಕರನ್ನು ವಿವರಿಸಬೇಕು.

ಎಂದರೆ, ವೈವಿದ್ಯಕ್ಕೆ ವ್ಯವಹರಣ ಸಂದರ್ಶಕರು ಸಂದರ್ಶಕರ ವಿದ್ಯಮಾನವನ್ನು ವಿವರಿಸುತ್ತಾರೆ. ಇದರ ಮೂಲಕ ಆರೋಗ್ಯ ಸಂದರ್ಶಕರು ವಿದ್ಯಮಾನವನ್ನು ವಿವರಿಸಬೇಕು. ಈ ವಿದ್ಯಮಾನವನ್ನು ವಿದ್ಯಮಾನವನ್ನು ವಿವರಿಸುವ ಪ್ರತಿ ವಿದ್ಯಮಾನವನ್ನು ಸೇರಿದೆ. ಪ್ರತಿಯೊಂದು ವಿವರಣದಲ್ಲಿ ಸಂದರ್ಶಕರನ್ನು ವಿವರಿಸಬೇಕು.

16th April, 1957.

...
prohibition

Sales Tax

Cloth woven and hand spun and handloom yarn

Virginia tobacco

Central Government

essential articles

16th April, 1957.

2%? ^[y^y^ Pr^^&yA ^?w^ ^^# 1<M& ^p^, )L957. 175

Central Government

prohibition

Social Welfare State

Prohibition

Sales Tax

Social Welfare State

Prohibition

Sales Tax

Social Welfare State

Sales Tax Committee

luxury articles

previously stones

previous stones

tax

P-II-5

...double taxation...
16th April, 1957.

(1) Mr. exchequer said that the proposed amendment to clause providing for purchase tax and sales tax was not acceptable. He pointed out that the purchase tax should be levied on a particular quantity of paddy and the sales tax on the bulk of paddy. Mr. Venkata Rao asked why the amendment was not accepted. Mr. Anandam said that the amendment was not acceptable because it would lead to evasion. He suggested that a certificate be issued for purchase tax and sales tax. Mr. Venkata Rao said that the certificate should be issued for purchase tax. Mr. Anandam said that the certificate should be issued for both purchase tax and sales tax.

(Interruption by the Sri K. Venkata Rao: — He had a question regarding the amendments.)
16th April, 1957.


Mr. Deputy Speaker : the hon. member should address the Chair.

Any how hon. member must face the chair, address the chair.

The Hon. Minister said :—Mr. Deputy Speaker, my Hon. Member, you are raising such a controversy and you should address the Chair.

Mr. Deputy Speaker said :—There is no prohibition and there is no debate.

Hon. Member said :—Mr. Deputy Speaker, allow me to raise the question.

Mr. Deputy Speaker said :—There is no debate.
16th April, 1957.

sales tax prohibition

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[Mr. Speaker in the Chair]

We have sales tax now. It was introduced in 1951. The Select Committee on Sales Tax recommended in 1951 that the Central Government should prepare a list of goods which should be taxable. We have now a list of goods which are taxable under the sales tax law.

16th April, 1957.

The Select Committee on the General Sales Tax Bill, 1957, has considered the views expressed by the following Departments:—

1. Finance Department.
2. Revenue Department.
3. Economic and Statistical Department.
4. Cottage Industries Department.

The Committee has also considered the views of the following associations:


The Committee recommends the following changes in the Bill:


* * *


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* * *

16th April, 1957.


...
Factory turn over purchase tax general sales tax purchase tax single point purchase tax general sales tax account maintain producer produce taxes indirect tax Select Committee

16th April, 1957.

Consolidated Act

Time and Session

Primary Membership December 31st
Single Point Tax and the Time limit

Section 2 provides a turn over on sales at 2% rate. Any business may have sales tax at 2% on the sales. Any commodity actual price shall be the sales tax and the clause 3.

Miscellaneous expenses

* * *

16th April, 1957.
turn over
Section

Schedule

Edible vegetables

Vegetable vendors

Register

Accounts

Vegetables

Co-operative Union

Feeder society

Union

Commercial

Taxes Minister

Exemption

Impose

Pros and cons

Section

Documents

Magistrate

Officer
Mr. Speaker, Sir, I rise to speak in support of the Bill, and in doing so I would like to make one or two suggestions in regard to the constitution of the Tribunal contemplated in the Bill.

At the outset I would like to congratulate the hon. Finance Minister for bringing forward a consolidated Bill. It is too premature to make any comments on the merits of the Bill since it is going to the Select Committee. But, in regard to the constitution of Appellate Tribunal as contemplated in the Bill, I would like to say this. On more than one occasion I made my mind clear to the hon. Finance Minister and I would like to reiterate once again the stand I have taken on this. This position to some extent has been clarified by an hon. Member of this House, Sri Gopalarao Exbote, and I am completely in agreement with him so far as vesting of appellate jurisdiction is concerned. Sir, I have always been opposed to any scheme of investing appellate jurisdiction with persons who have no legal knowledge and who are unacquainted with jurisprudence of law. We are already in the process of separating judiciary from the executive and the principle underlying such a scheme is that people who do not know...
the elementary principles of jurisprudence should not be put to the task of interpreting the law. Therefore, I would like to make it clear that, when we are going to invest appellate jurisdiction with any person, we must think whether that person knows anything about law and is in a position to interpret the law. For this reason, I would request the hon. Finance Minister to reconsider this position in regard to vesting of appellate jurisdiction with persons who do not know law, i.e., Deputy Commissioners and the Board of Revenue. I hope the hon. Finance Minister would take up this question at the Select Committee stage.

Then, with regard to the composition of the Tribunal as contemplated in the Bill I would like to suggest one thing. Instead of constituting three members into a Tribunal, we can conveniently invest this jurisdiction to the District Judges. Now, in Andhra Pradesh we are having separation of judiciary from the executive and we have got already two District Judges, one Additional District Judge and one District Magistrate. And it is the experience of lawyers like me that the Additional District Judges have absolutely no work whatsoever and they are idle. It is for this reason that the Estate Tribunals were abolished as contemplated in the Estates Abolition Act and single judges constituted into Tribunals. Similarly we can invest this appellate jurisdiction under the Sales Tax Bill by constituting the District Judges as Tribunals. By this we can achieve a number of results. At present the parties are put to the task of going to one place for hearing appeals. Further there is absolutely no scope for development of a case because most of the persons who are directly concerned with the Tribunals are persons who do not know law. Of course, there is one judge; but there are other members also, one Revenue Board member and another auditor. The Hon. Finance Minister was telling me the other day that because it mainly concerns with accounts, persons who have got some knowledge in accounts should also be there. But I only submit that this is not a correct view. Already we are now filing accounts suits and we are taking the advice of auditors and we are guided by other people. Similarly, there is absolutely no difficulty even if there is no auditor as such in the Tribunal. Further there is absolutely no scope for development of case law. Now that we are vesting the jurisdiction with every District Judge the cases in every district will have to go to the District Judge of that district. Further there will be any amount of opportunity for lawyers to get acquainted with
law. Now it has become the monopoly of few people who sit at one place and monopolise this to the detriment of others. I say this, not in the sense that we are not profited by it, but because we are not having an opportunity to go into it and study its implications. Therefore, I would request the hon. Finance Minister to reconsider this question. Absolutely there is no difficulty about it. I am not suggesting about the original jurisdiction as such as contemplated in the Bill. But so far as the appellate jurisdiction is concerned, I would request the hon. Minister to reconsider this and see whether the present additional District Judges cannot be constituted into Tribunals for the purpose of this Sales Tax Bill also.

With these few words, Sir, I conclude.
Purchase tax on manufactured goods. It is proposed to impose a purchase tax on goods manufactured under the Cottage and Village Industries Act, 1956, and the Handicraft Board Act, 1957. The purchase tax will be levied on goods manufactured by Cottage and Village Industries Board and Handicraft Board. The tax will be levied on goods manufactured for sale in the market. The tax will be charged at a rate of 10% of the manufactured cost. The tax will be paid by the manufacturers and will be collected by the government. The tax will be used to finance the development of cottage and village industries. The tax will be a source of income for the government and will help in the promotion of cottage and village industries. The tax will also help in the reduction of the cost of living for the consumers. The tax will be imposed on all goods manufactured for sale in the market. The tax will be charged on the basis of the manufactured cost of the goods. The tax will be collected by the government and will be used to finance the development of cottage and village industries.
16th April, 1957.

...

Electric goods

Electric goods are subjected to Sales Tax, and the provisions of the General Sales Tax Act, 1957, are applicable to such goods. The provisions of the Law Department regarding the interpretation of terms and provisions of the General Sales Tax Act, 1957, are applicable to Electric goods.

Sales Tax Composition, structure and commodity goods

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Country tobacco and country tobacco, sales tax Act, 1967.

Country tobacco and country tobacco are not included in the sales tax Act, 1967. The sale of country tobacco is exempt from sales tax. The Taxation Enquiry Committee reported that no sales tax is applicable on country tobacco.

16th April, 1957

.ItemsSource:

Taxation structure

constutional point

raise

accept

sales tax

10th April, 1957.

The Hyderabad Sales Tax Act, Andhra Sales Tax Act, and the Hyderabad and Andhra General Sales Tax Act have been found to be necessary for the proper administration of the affairs of the State. The Select Committee on the subject of these Acts has recommended that the time for the implementation of the provisions of the Acts should be extended till the end of the current financial year. The Government has decided to extend the time for the implementation of the provisions of the Acts for the year 1957-58 to the year 1958-59.

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18th April, 1957.


The Hon'ble Governor of the State of Andhra Pradesh:

Sir,

I have the honour to submit the Draft of the Andhra Pradesh General Sales Tax Bill, 1957, which seeks to impose a General Sales Tax in the State of Andhra Pradesh.

The purpose of this Bill is to provide a uniform framework for the collection of sales tax, which is currently levied under various Acts. The Bill aims to simplify the taxation system and ensure fair distribution of the tax burden among the producers and the consumers.

The Bill covers a wide range of goods and services, including retail and wholesale trade, manufacturing, and import and export of goods.

I request your urgent consideration of this Bill, which is expected to contribute significantly to the State's revenue and economic growth.

Yours faithfully,

[Signature]

[Name]

[Position]

16th April, 1957.

Arguments for arguments' sake... tax, water tax, surcharge... taxable points... demonstration... exaggerated version... calculations... Result... export... finance conditions...
The Andhra Pradesh General Sales
Tax Bill, 1957.

16th April, 1957.

...luxuries heavy tax. Law of diminishing
returns universal, knowledge.

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returns universal, knowledge.

...attach case 10, 12 point scientific study.

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section 41 power to remove defects. The Universal section.

The Select Committee's proposals, as seen in the Act, are as follows:

The qualifications of the government being as per the Advisory Committee's recommendations. The government, therefore, appoints the Select Committee to determine the Universal section. The qualifications are as per the Advisory Committee's recommendations. The government, therefore, appoints the Select Committee to determine the Universal section.

Section 41 power to remove defects. The Universal section.

Penal clauses are intended only for a criminal. The Penal Code contains the penal sections of the penal sections. The sections apply to check wrong conduct. Criminals are intended for wrong conduct. Criminals are intended for wrong conduct. Criminals are intended for wrong conduct. Criminals are intended for wrong conduct.

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16th April, 1957.

The West Godavari District Superintendent of Taxation is hereby directed to submit to the Collector of Taxation, West Godavari, a report within thirty days from the date of receipt of this order, on the following matters:

1. Recommendations for the consideration of the Legislature for changes in the rate of the single purchase point tax on face powder, turmeric, and extraordinary fall recyclable.

2. Suggestions for the amendment of the permanent tax on Suez canal block, 50, 50, extraordinary fall recyclable.

3. Recommendations for the amendment of the single purchase point tax on make-up, accessories, and extraordinary fall recyclable.

4. Suggestions for the amendment of the permanent tax on Suez canal block, 50, 50, extraordinary fall recyclable.

5. Recommendations for the consideration of the Legislature for changes in the rate of the single purchase point tax on hand pounded rice.

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4. Suggestions for the amendment of the permanent tax on Suez canal block, 50, 50, extraordinary fall recyclable.

5. Suggestions for the amendment of the permanent tax on hand pounded rice.
Mr. Speaker: The question is:

"That the Andhra Pradesh General Sales Tax Bill, 1957 be referred to a Select Committee consisting of the following Members:

3. Dr. B. Gopala Reddy.
4. Shri D. Sanjivayya.
5. „ H. Ramalinga Reddy.
7. Sri T.G. Timmaiah chetti.
8. „ Vasudev Krishnaji Naik.
9. „ Seetaiah Gupta.
10. „ K. Satyanarayana,
11. Sri P. Sundarayya.
12. ,, Pillalamarri Venkateswarlu.
14. ,, B. Rathnasabhapathi.
15. ,, B. Rama Reddi

The motion was adopted.

Mr. Speaker: The Select Committee will present its report before 19-4-1957. I nominate Sri Kala Venkata Rao as Chairman of the Select Committee.

The House then adjourned till Half Past Eight of the Clock on Wednesday, the 17th April 1957.