Leave of Absence to Sri A. Laxminaidu, M.L.A.

Sri R. B. Ramakrishna Raju (Vadamalapeta): I beg to move.

"That under Rule 265 of the Assembly Rules, leave of absence be granted by this House to Sri A. Laxmi Naidu, Member, Andhra Pradesh Legislative Assembly for the present meeting of the Assembly as he is ill."

Mr. Speaker: the question is:

"That under Rule 265 of the Assembly Rules, leave of absence be granted by this House to Sri A. Laxmi Naidu, Member, Andhra Pradesh Legislative Assembly for the present meeting of the Assembly as he is ill."

The motion was adopted.
Business of the House.

General discussion - Members of the Independent group then left the House.

Permission was given. (Members of the Independent group then left the House.)

Rules and amendments were moved. Would the House accept a 10 minute break at this stage, or more?
27th February, 1958  Business of the House

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0.1 (a) ೟್ಯುಗ್ರು - ನಂತರ ನೂಡಿನ ಕ್ಷೇತ್ರವನ್ನು ಪ್ರತಿಯೊಂದು ಮೊದಲ ವಿಕಾಸಕ್ಕೆ, ಅವರ ದೊಡ್ಡ ಕ್ಷೇತ್ರವನ್ನು ಪ್ರತಿಯೊಂದು ಮೊದಲ ವಿಕಾಸಕ್ಕೆ.

ಇ. 2 (b) ನಂತರ ಪುನರ್ವಸ್ಥಾಪನ - ನಂತರ ಪುನರ್ವಸ್ಥಾಪನ ಕ್ಷೇತ್ರವನ್ನು ಪ್ರತಿಯೊಂದು ಮೊದಲ ವಿಕಾಸಕ್ಕೆ.

ಇ. 3 (c) ಬೆಳೆಯಲ್ಲಿ - ನಂತರ ಪುನರ್ವಸ್ಥಾಪನ ಕ್ಷೇತ್ರವನ್ನು ಪ್ರತಿಯೊಂದು ಮೊದಲ ವಿಕಾಸಕ್ಕೆ,

(4) 4 (d) ನಂತರ (ಒದಗಿಸುವ) - ನಂತರ (ಒದಗಿಸುವ) ಕ್ಷೇತ್ರವನ್ನು ಪ್ರತಿಯೊಂದು ಮೊದಲ ವಿಕಾಸಕ್ಕೆ.

(5) 5 (e) ಆರೋಗ್ಯಕ್ಕೆ - ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(6) 6 (f) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(7) 7 (g) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(8) 8 (h) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(9) 9 (i) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(10) 10 (j) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(11) 11 (k) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(12) 12 (l) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(13) 13 (m) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(14) 14 (n) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(15) 15 (o) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(16) 16 (p) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(17) 17 (q) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(18) 18 (r) ವ್ಯಾಪ್ತಿ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene

(19) 19 (s) ಸಂಶೋಧನೆ - ಆರೋಗ್ಯಕ್ಕೆ ರಾಷ್ಟ್ರೀಯ ಕಾರ್ಯಾರ್ಹಕರ ಮೂಲಕ Convene
Business of the House 27th February, 1958

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Sri Pillalamarri Venkateswarlu: Secretary has no right till now.

1. M. Ramakrishna—I don't think (because of the time) a month, but the Governor has already issued. But it is not clear whether he has or not.

2. K. Venkatramu—Orders are to be issued before Clearing.

3. M. Ramakrishna—I don't think a matter of Order or Clearing.

4. K. Venkatramu—Secretary has no right till now.
Draft Amendment to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957.

That the draft amendments to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957 (Andhra Pradesh Act XIV of 1957) which it is proposed to make in exercise of the powers conferred by sub-section (1) of Section 5 of the said Act, be approved. The amendment hereby made shall come into force with effect from the Fasli year commencing on the first day of July 1958.

In the Schedule to the said Act; after entry 10, the following entries shall be added, namely—

11. Betel vine Rs. 5/- per acre.
12. Onions Rs. 5/- per acre.

Mr. Speaker:— Motion moved:

Betel vine యొక్క శాతక్రియ ఉత్పత్తిని 6,357 కిసందర్భం చేసేద్దది, హస్తయిత్వం చేసేద్దది, అది 600 కిసందర్భం ఉత్పత్తి కాలంలో ఇండియన్ బేటిల్ వెన్నా తీసుకువచ్చు. ఇండియన్ బేటిల్ వెన్నా తీసుకువచ్చు 5 కిసందర్భం వైద్య మూలకం. తన్ను గ్రాస్ల ఉత్పత్తి 12 కు సేవ చేసాయి. ఆ ప్రాంకు పంపాను.
27th February, 1958

Draft Amendment to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957.

The 2nd and 5th lines of the Act are hereby amended to read as follows:

1/12 Naya Paisa per rupee shall be the nominal levy. 1/12 Naya Paisa, 5/6 Naya Paisa, and 1/12 Naya Paisa per rupee shall be the nominal levy. 1/12 Naya Paisa, 5/6 Naya Paisa, and 1/12 Naya Paisa per rupee shall be the nominal levy.

Sri Pillalamarri Venkateswarlu: I want one more clarification Sir. Betel vine 6,355 rupees as per the schedule. What is “gross” and “net”?
Mr. Speaker : The question is:

Substitute the words and figures “Re 1/- per acre, for the words and figures “Rs. 5 per acre.”
The motion was negatived."

Sri Baswa Maniah (Andole): Sir, I beg to move.

'Substitute the words and figures '50 N. p. per acre, for the words and figures 'Rs. 5 per acre.'

Mr. Speaker:- Motion moved:

"..."
Draft Amendment to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957.

Mr. Speaker: The question is.

"Substitute the words and figures "50 N.P. per acre, for the words figures "Rs 5 per acre."

The motion was negatived.

Sri K. L. Narasimharao:— I beg to move.

"For the existing entries 11 and 12 in the schedule, substitute the following entry:

<table>
<thead>
<tr>
<th>Crop</th>
<th>Rate of special assessment.</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Betel vine.</td>
<td>Rs. 2 per acre.</td>
</tr>
<tr>
<td>12. Onions.</td>
<td>Re. 1 per acre.</td>
</tr>
</tbody>
</table>

Mr. Speaker: Motion moved

(2)
Draft Amendment to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957.

Mr. Speaker : The question is:

For the existing entries 11 and 12 in the schedule, substitute the following entry:

<table>
<thead>
<tr>
<th>Crop</th>
<th>Rate of special Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Betel vine.</td>
<td>Rs. 2 per acre.</td>
</tr>
<tr>
<td>12. Onions.</td>
<td>Re. 1 per acre.</td>
</tr>
</tbody>
</table>

The motion was negatived.

Sri Baswa Manaih : I beg to move.

"Substitute the words and figures ‘Rs. 2 per acre’ for the words and figures ‘Rs. 5 per acre.’"

Mr. Speaker : Motion moved.

Sri Vavilala Gopala Krishnayya : I beg to move

"Substitute the words and figures ‘Rs. 3 per acre’ for the words and figures ‘Rs. 5 per acre.’"

Mr. Speaker : Motion moved.
27th February, 1958

Draft Amendment to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957.

...
"Substitute the words and figures "Rs. 3 per acre" for the words and figures "Rs. 5 per acre."

The motion was negatived.

Mr. Speaker: The question is.

"Substitute the words and figures "Rs. 3 per acre" for the words and figures "Rs. 5 per acre."

The question is:

That the draft amendments to the Schedule to the Andhra Pradesh Commercial Crops (Assessment) Act, 1957 (Andhra Pradesh Act XIX of 1957) which it is proposed to make in exercise of the powers conferred by sub-section (1) of Section 5 of the said Act, be approved. The amendment hereby made shall come into force with effect from the Fasli year commencing on the first day of July 1958.

*Draft Amendment*

In the Schedule to the said Act, after entry 10, the following entries shall be added, namely:
Rs. 5/- per acre.

12. Onions  
Rs. 5/- per acre.


...

Administrative difficulties arose in working the department. The Sales Tax Department, Statistical Department, commodity Department, etc., were not properly coordinated to work together. For instance, 

1. in the commodity Department, while the tax was calculated, the Statistical Department did not receive the correct figures. 
2. in the Sales Tax Department, while the tax was collected, the Statistical Department did not receive the correct figures. 

The solution was to have a coordinated working of all departments. This was done by having a meeting of all departments regularly. Administrative difficulties arose in working the department. The Sales Tax Department, Statistical Department, etc., were not properly coordinated to work together.

Sales Tax evasion is an increasing problem in Andhra Pradesh, with a significant rise in the evasion rate. The Revised Estimate for 1955-56 was Rs. 212,28,000, while the Revised Estimate for 1956-57 was Rs. 366,00,000. The Revised Estimate for 1957-58 was Rs. 5,60,00,000.

Revised Estimate for 1958-59 was Rs. 5,60,00,000, an increase of Rs. 550,000 over the 1957-58 estimates.

Schedule of rates: 10% for luxury goods, 17% for other goods. Statistical Information Bureau provided information.

Provided that before issuing any direction for the payment of any penalty under sub-section (2), sub-section (3) or sub-section (4), the assessing authority shall give the dealers a reasonable opportunity to explain the omission to disclose the information, and make such inquiry as he considers necessary.'

Acts § defects to rectify 

Harass Account

(C)
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

...To the best of the judgement... At the descention of the Officer concerned...

50% of Central Government... 85 percent... 25 of... turn over... 50 of... loose wording...

...Central Government... Coal... Coal, Iron-ore, Manganese,... tax... tax... Act... moral Justification...
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

27th February, 1958

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Consequential amendments to sections relating to sales tax and to the assessment of sales tax are notified in the following:

1. Oil seeds, Coconuts, Cotton seeds shall be construed to mean "special goods in respect of which the appropriate Sales Tax Authority is required to make a Return of the value of sales of such goods and accounts of such goods as may be prescribed". Consequently amendments are notified in the following:

Oil seeds, Coconuts, Cotton seeds shall be construed to mean "special goods in respect of which the appropriate Sales Tax Authority is required to make a Return of the value of sales of such goods and accounts of such goods as may be prescribed". Consequently amendments are notified in the following:

Clarification: 2% surcharge is applicable. Therefore, 2% surcharge 1/4% is applicable. Consequently amendments are notified in the following:

Interpretation: Consequently amendments are notified in the following:

accounts are requisitioned "sales" and accounts?

Clarification: goods in accounts are requisitioned "sales" and accounts?

Mr. Speaker: The question is:

‘That the Bill be referred to a Select Committee.’

The motion was negatived.

Mr. Speaker: The question is:

“That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1958, be taken into consideration at once.”

The motion was adopted.

Clause 2.

Sri Pillalamarri Venkateswarlu: Mr. Speaker,

Sir, I beg to move;

‘Add the following after the words ‘sufficient reasons’ in subsection (2) (e) of section 12 of the principal Act.

‘which should be given in writing to the party concerned and subject to the ratification of the immediate superior authority.’

Mr. Speaker: Motion moved.


Mr. Speaker: The question is:

‘That the Bill be referred to a Select Committee.’

The motion was negatived.

Mr. Speaker: The question is:

“That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1958, be taken into consideration at once.”

The motion was adopted.

Clause 2.

Sri Pillalamarri Venkateswarlu: Mr. Speaker,

Sir, I beg to move;

‘Add the following after the words ‘sufficient reasons’ in subsection (2) (e) of section 12 of the principal Act.

‘which should be given in writing to the party concerned and subject to the ratification of the immediate superior authority.’

Mr. Speaker: Motion moved.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

27th February, 1958

27/A Fr/-^rj^ 7pJ^ 

7Hg ^Ara ?^&^A Cfy?^^/ ^/^ 7^?x (^MfH<7H767i7) F?//, 7P5^ 

y^ 5-33. ^ s)rdj) ^ economists, o^oy John Mathai ^j^B_^ 

cs^^spo&r^ o^r Sales Tax 3§o3) 3<y3333^ J)J^ 3r33o3 ^c^^^ C3e^3a 

csoR)^ ojr e^saya absolute Powers ooo^^ 33iSa Ra<53g_<$ ^^^^3. 

333^33 e^ J ^d5ra. 33)33^ Comption ^3 7ra, evasion 5o 5o 

ar$od^ 653 1)333 B^gbaySH. 53 a^o3r^ J"b3 3^^^. s*3 ^^^d^ ^0 6^^ 

^3: aa^aa 33)^a§3rgj e3y%3?3 5?g)o^oa eo<33^^^ 03r a^olra^ 3r ^^ 

ra 33^333. q3y<^ 3r amendment l^_ 33) aa^S b^ ^33rR333 ^33. 

-3s o^a registration 590^ ^oa37? eca ^ea^ if^ ^^ 3^333 c&Mca. es^^ 

dealer S303^. 33°3n 3^. ^3y^ B_33y) 3^ 3d$3(333J ss^^^oa. ^S^ 

!y<Sb ^xr, 3d&g ^033^ ^aS3337T $0^ <j^33) oo3fTo& ^J^M e)3T^333 ^ocr 

cs^oa. 69 33.(Kr^ ^333^rd 3r33^Jg333. ^3y^y<33 . at^S ^dg3o3 1)^ ojjr 3g 

3^_3 3r^3oo 3^333. ^3bg -&a amendment ^a language 4gr-^3oagM 

m^aa 3e aa 033- amendment 33 e^aoa 693rao3^a §^3j^^33. 

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&o4$ &^ &2;yy33M ^dd)^3^, 333^^3_3 pomts Bo^ g^oM.^a 33 

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3&. 3:30 el3o^6*^a 33^g ^3333^30 ego" 3e^^3 3^3)33* Appeal &< 3^, ^3^^333 

a^ya§ ^o^<3j. S3^s ^§oa &^?to&) absolute power o^^oc ig_ ya^ 

RatiScation & ^s)& 3r^i& 33? ^33^yoa &,^ Rule 33 3330 13^ 

13^ ^o^33g3 90333* ag,ss g&AoC^<^ ^3oa. 55o<^3^ cor* amendment 33 ^p.^ 

[67x176]^^ a. K^oBR^:— ^30 &aa accept ^^^333 3<g3. *3o o^ 3^%?3 

[42x147]€9033^ a?e3o 3^ Registration cancel 3&3 ^ 0^333 3*6^ § 30)o^3r 

??a C3T 3o$3tJ393 ^ ^^ O-^. e$a S°g306T 3^6 lb_ M^3 g3 appeal 3&3 

y^c-^ ^ $o^oa. <so&3 ^3^a Superior ^ OfRcer n*33 ratify ^djbag 

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[69x58]^ 2). 3^s<<H3E3:--<33j-* Right of appeal K3003 ^ 3330$ 3333^ 

[45x43]^ayS3. ag} 33^33 ^33 a^eal^ M^3^ ga^a 3^sr^. ^a ^33a^a^,d$33M

Mr. Speaker: The question is:

‘Add the following after the words ‘sufficient reasons’ in sub-section (2) (e) of Section 12 of the Principal Act,—

‘which should be given in writing to the party concerned and subject to the ratification of the immediate superior authority’.

The motion was negatived.

Mr. Speaker: The question is.

‘That Clause 2 stand part of the Bill.’

The motion was adopted.

Clause 2 was added to the Bill.

Clause 3.

Sri P. Satyanarayana: For the existing proviso under sub-section (4) of Section 14 of the Principal Act, substitute the following:

‘Provided that before issuing any direction for the payment of any penalty under sub-section (2) or (3) or (4) the assessing authority shall obtain the sanction of the immediate superior authority who in his turn shall decide after having heard both the assessing authority and the dealer concerned’.

Mr. Speaker: Motion moved.

Mr. Speaker: The question is.

'For the existing proviso under sub-section (4) of Section 14 of the principal Act, substitute the following.

'Provided that before issuing any direction for the payment of any penalty under sub-sections (2) or (3), or (4) the assessing authority shall obtain the sanction of the immediate superior authority who in his turn shall decide after having heard both the assessing authority and the dealer concerned':

The motion was negatived.

Sri P. Satyanarayana: I demand a division sir.

The House then divided.

Ayes...25 Noes...49

The motion was negatived.

Sri Pillamarri Venkateswarlu: I beg to move.

'In sub-section (1) of Section 14 of the Principal Act, after the words 'best of his judgement', insert the words,'as explained in the rules made thereunder'.

Mr. Speaker: Motion moved.

'Best of the Judgement,'

The motion was negatived.

Sri P. Satyanarayana: I demand a division sir.

The House then divided.

Ayes...25 Noes...49

The motion was negatived.

27th February, 1958

The question is.

'In sub-section (1) of Section 14 of the Principal Act, after the words 'best of his judgement', insert the words as explained in the rules made thereunder'.

The motion was negatived.

Sri P. Satyanarayana: I beg to move.

'For the words 'four years', wherever it occurs substitute the words 'two years'.

Mr. Speaker: Motion moved.

Today's discussion—As mentioned earlier, the situation is precarious. The experts estimated that the turnover from sales tax would be around Rs. 25,000. However, due to administrative difficulties and corruption, the turnover was only Rs. 15,000. Therefore, it is advisable to maintain a staff of 30. Furthermore, the opposition has not been discouraging, and the turnover has been significantly affected. In this regard, harassment of bus operators and passengers is a major issue. Bus operators and passengers have been facing harassment, and the situation has been alarming. In this context, it is crucial to take necessary steps to curb harassment and maintain order. Considering the situation, it is recommended to turn over the sales tax to the government. This will help in maintaining discipline and order in the public transportation system. In conclusion, the situation is critical, and immediate action is required to address the issue.
Mr. Speaker: The question is:

"For the words 'four years' wherever it occurs substitute the words 'two years'."

The motion was negatived

Mr. Speaker: The question is:

'That Clause 3 stand part of the Bill.'

The motion was adopted.

Clause 3 was added to the Bill.

Clause 4.

Mr. Speaker: The question is

'That Clause 4 stand part of the Bill.'

The motion was adopted.

Clause 4 was added to the Bill.

Clause 5.

Sri P. Satyanarayana: I beg to move.

'Add the following at the end of sub-section (4) of Section 28 of the principal Act:

'In the case of those dealers whose turn-over is Rs. 25,000 and above.'"

Mr. Speaker: Motion moved.

For the purposes of sub-section (2) or sub-section (3), any such officer shall have power to enter and search, at all reasonable times, any office, shop, godown, vessel, vehicle or any other place of business of any building or place 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.'

Mr. Speaker: The question is

‘Add the following at the end of sub-section (4) of section 28 of the principal Act:

“In the case of those dealers whose turn-over is Rs. 25,000 and above.”’

Sri Pillamaaril Venkateswarlu: I demand a division Sir
The House then divided
Ayes . . 17 Noes ... 45
The motion was negatived.

Mr. Speaker: The question is

“That Clause 5 stand part of the Bill’.
The motion was adopted,
Clause 5 was added to the Bill.

Clause 6.

Mr. Speaker. The question is

“That Clause 6 stand part of the Bill.”
The motion was adopted.
Clause 6 was added to the Bill.

Clause 7.

Sri Basava Maniah: Sir, I am not moving my amendment.
Sri. P. Satyanarayana: I beg to move.

“Add the following items after item 32:

Item 33. Paddy Single point at the last 5 Naya Paise
Item 34. Rice transaction before the in the Rupee.
Item 35. Millets going outside the
Item 36. Pulses State by any body including the cultivators.
Dr. R. Gajyala Reddy: I do not think so Sir, those articles also come within Schedule 2.

Sir P. Satyanarayana: Those articles also come within Schedule 2.

So, I am sorry. I cannot agree with the hon. Minister.

"Add the following items after item 32": paddy, rice at 3 naya paisa in the Rupee. A description of goods, point of levy, rates of tax and section 32 definition of 'point of levy' define 'rate of tax' define.

I am ruling it out of order.

So, let us go to amendment No 11.

The schedule as a whole is one.

I cannot accept it.
27th February, 1958


A. 3. The Speaker:—Sir, you will no doubt be aware that the amendment to which I have just referred was moved by Mr. Pillalamarri Venkateswarlu. In item 16 (b) of sub-clause (vi) of clause 7, for the entry '3 naya paise in the rupee' the entry '1/2 naya paise in the rupee shall be substituted'.

Mr. Speaker: Motion moved.

Afr. CA: The question is:

In item 16 (b) of sub-clause (vi) of Clause 7, for the entry “3 naya paise in the rupee”, the entry “1/2 naya paise in the rupee” shall be substituted.

The motion was negatived.

Sri Pillalamari Venkateswarlu: Sir, I beg to move:

“In item 5 for the entry “9 naya paise in the rupee” in column 3 the entry “6 naya paise in the rupee” shall be substituted.

Mr. Chairman: Motion moved:
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

The question is:

In item 5 for the entry "9 naya paise in the rupee" in column 3, the entry '6 naya paise in the rupee' shall be substituted.

The motion was negatived.

Mr. Chairman: The question is:

In item 5 for the entry "9 naya paise in the rupee" in column 3, the entry '6 naya paise in the rupee' shall be substituted.

The motion was negatived.

Sri Patalanarri Ve Skateswarlu: Sir, I beg to move.

In item 6 for the entry '5 naya paise in the rupee' in column 3, the entry '3 naya paise in the rupee' shall be substituted.

Mr. Chairman: Motion moved.

The question is:

"In item 6 for the entry "5 naya paise in the rupee" in column 3, the entry '3 naya paise in the rupee' shall be substituted.'

The motion was negatived.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

Sri Pillalamarri Venkateswarlu: Sir I, beg to move
"Delete item 9".

Mr. Chairman: Motion moved

…

Electricity, item 4, to divide item 9 and tax under item 9 and to suggest to continue tax, power to be used by the Government of Andhra Pradesh in the Electricity Division to divide item 9 and tax.

…
Mr. Chairman: The question is:
Delete item No, 9
The motion was negatived.

Sri V.K. Naik: (Sultan bazar) Sir, I beg to move
"Delete sub-clause (iii) of Clause 7."

Mr. Chairman: Motion moved.

Sri V.K. Naik: Mr. Chairman, here is an amendment which affects the trade of bullion and some articles prepared out of it. Both the amendments are not, as has been advocated by our Finance Minister, have any consequential taxes which must have arisen due to the Central Government's change in their policy. Here is a tax which I think, if records were to be looked into, while making a reduction in tax, has given additional revenue or additional income to the Government Earstwhile in Hyderabad, it was taxed at Rs. 1-9-0 and then the Andhra Government had reduced it to 2 per cent on bullion articles and 4 Np. in the rupee on gold bullion and its articles. Now it has been advocated that due to some anamolies, the tax has been made into a uniformity of half a naya paise in the rupee. What I plead is that when you have an additional income or revenue, when you have reduced the tax, there is no reason why you should now advocate for an increase in it and again see a change in the revenue. It is only six months back that you have already gone into it and
made a change in the rate of taxation and that rate of taxation has resulted in an additional revenue to the Government. In your speech you said that the Madras and Kerala Governments have been pressing for it and therefore you would like to have it. I would also like to show that one tola of gold in Bombay may cost you Rs. 100 or Rs. 100-5-0, whereas it would be Rs. 102 in Hyderabad and Rs. 104 in Madras. The rates would not be equal or uniform in all the States. There will be slight difference in the States and this trade generally does not give equal trading at all or uniformity in all the States. So, similarly, the profit also for the mercantile community or the slightest difference that exists is As. 2 per tola. For such a slight difference of As. 2 per tola, if you charge As. 8, that would mean that the trade will have some adverse affect. Not to have any adverse affect or not to tempt the people or the traders to resort to bad habits, I would prefer that we consistently keep up with the same practise which has been with us, after the Andhra Pradesh came into being. Let the other Governments initiate the tax if they like. For example, Bombay is not initiating this. The moment there is any change in the taxation by this Government, naturally the trade will divert into the borders of Bombay Government and then to the twin cities. Apart from anything else, my own advocacy in pressing this amendment is that the Government would gain if they keep up to the existing practice and there is no such necessity for us. Because Madras Government or Kerala Government wants, that there should be an uniformity, we should not take it up. Let them initiate, let the Bombay Government initiate, and change in their taxation, or let the Central Government say that there should be uniformity for all the States, then there is some idea or meaning in having a change for us also. Why should we be a target to be said that we initiated and say let others copy. We do not know what change they would bring tomorrow. Not having any affect on the policy of the Central Government and not being a source of additional income to the present Government of Andhra Pradesh, but on the other hand adversely affecting the trader as a class, I feel that the Government would rather accept this amendment to the best interests of the consumers, traders and the revenue which the Government derives.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

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<th>Section</th>
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<td>Order for refund</td>
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27th February, 1958

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Mr. Speaker, Sir. I rise to support the amendment that stands in the name of hon. Sri V.K. Naik.

Mr. Chairman; Hon Sri Pillalamari Venkateswarlu understands English. He spoke very often in English in the Madras Legislative Assembly. Let Hon. Sri Veeraraghavulu may speak in English.

Sri T. Veeraraghavulu: Thank you, Sir.

As a matter of fact, in this connection, may plea is that we should take into account the human nature. We have been going on multiplying the rates of tax in several fields, but when we go on multiplying the taxes, they are going on in the opposite direction. For instance, if we carefully go into the record sheet as regards the volume of business especially in the field of gold, bullion, etc., you will see that higher the rate of tax, the lower is the volume of business done. So, if you go on multiplying it by '2', they go on dividing it by '4'. Therefore, human nature being what it is, I recommend that the rate of 4 annas per tola should be allowed to continue as it is, and I feel that the proposed enhancement of 8 annas per tola may be very hard...

Dr. B. Gopala Reddi: It is not 'per tola'. The proposal is 8 annas for Rs. 100.

Sri T. Veeraraghavulu: Even if it is for Rs. 100, I am afraid it may not be conducive atleast in the interests of the State and I do not think it will augment the revenues of the State.

I hope the Government will consider the question with a sympathetic heart and see that the rate of 4 annas stands as it is.

Thank you, Sir.
When the four South Indian States have come to one agreement, we can all address the Bombay Government also to increase it to 1/2%.
We can always reconsider if the trade is adversely affected. Therefore, I request the movers of the amendments to kindly withdraw their amendments. I can give a guarantee that we will certainly go into the question and see that the trade is not adversely affected because of this slight enhancement. On the other hand, I think it will give relief to all those people who are dealing in articles of silver and gold. They will have to pay 2 per cent as it is. Therefore, to equalise the whole thing 1/2 per cent is not unreasonable and therefore, the amendments may be withdrawn.

Sr. V.K. Naik: Will the Government accept a compromise that for silver and bullion the same rate of Rs. 2 should be continued and levy at the rate of 8 annas for articles that will be prepared or made of silver, bullion, gold, etc?

Dr. B. Gopalareddy: We shall see about it. Let this Government proposal go through now. These suggestions also can be examined later. My own impression is that it cannot be bifurcated like that:—bullion at one rate and other articles at one rate. It will not work in the same shop AND administratively it may be inconvenient. Therefore it may not be feasible.

Dr. A C Gopalareddy: I will consider it sympathetically. We shall see about it. I am not giving any assurance. But I give the guarantee that it will receive my sympathetic consideration.
They will examine it. They may accept it or reject it according to their convenience, but certainly we are entitled to address any Government on this matter.

Sri V. K. Naik : In view of the fact that hon. Finance Minister is convinced that there are some delicacies in taxing these or in enhancing the rate on bullion and specie, and in view of the assurance that he has given on the floor of the House that he would look into the matter and give a sympathetic consideration, I beg leave of the House to withdraw both the amendments that have been tabled by me and hon. Sri Seethiah Gupta.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

(The amendments were, by leave of the House, withdrawn)

Mr. Chairman: The question is.

'That Clause 7 (Schedule II) stand part of the Bill.'

The motion was adopted.

Clause 7 (Schedule II) was added to the Bill.

Clause 8 (Schedule III)

Mr. Chairman: Amendments Nos. 16 and 17 standing in the name of hon. Sri Pillalamarri Venkateswarlu are ruled out because they are asking for enhancement of the rate.

Dr. B. Gopala Reddy: Mr. Speaker, Sir you have ruled out the amendment.

Sri Pillalamarri Venkateswarlu:— No Sir,

I beg to move:

'Delete items 5 and 6'

Mr. Chairman: Amendment moved.
The Andhra Pradesh Genera' Sales Tax (Amendment) Bill, 1958

27th February, 1958

The Hon'ble Legislative Assembly,

sir,

in your serious and essential interests in the...
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

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...
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

Mr. Speaker: The question is, 'Delete items 5 and 6.' The motion was negatived.

Sri Pillalamarri Venkateswarlu: Sir, I demand a division Sir. The house then divided Ayes, 19; Noes 40. The motion was negatived.

Sri Pillalamarri Venkateswarlu: Sir, I beg to move: 'In item 9 for the entry 6 'naye paisa in the rupee' in column 3, the entry '3 naye paisa in the rupee shall be substituted.'

Mr. Chairman: Motion moved.

3. 3 Commercial Tax drawback.

4. 4 Industry, with draw

5. 5 Commercial Grops Tax drawback.

6. 6 Remission Sales Tax roll back.

7. 7 (3) Remission for the draw

8. 8 Commercial Tax roll back.

27th February, 1958

face power commercial tax

solar power commercial tax

plant power commercial tax
The question is.

"In item 9 for the entry '6 naye paisa in the rupee' in column 3, the entry '3 naye paisa in the rupee' shall be substituted.'

The motion was negatived.

Sri Pillalamarri Venkateswarlu: Sir, I beg to move.

'Delete item 10.'

Mr. Speaker: The question is.

'Delete item 1'

The motion was negatived.

Mr. Speaker: The question is:

"That clause 8 stand part of the Bill.'

The motion was adopted.

Clause 8 was added to the Bill.

Clauses 9 and 10

Mr Speaker: The question is.

"That Clauses 9 and 10 stand part of the Bill.'

The motion was adopted.

Clauses 9 and 10 were added to the Bill.

New Clause 11

I beg to move:

"Add the following as new clause 11:

11. Small dealers whose turn-over is less than Rs. 25,000 are exempted for the purpose of assessment.'

Mr. Speaker: Motion moved.

After \(\text{ sympathetic consider }\) the producers' stay order as well as the court stay order, the Slab rate has been provided in the Act. The officers under the Act may provide \(\text{ Slab rate }\) in order to prevent tax evasion. The turnover \(\text{ in }\) the \(\text{ Department }\) should not exceed \(\text{ 7-8 }\) per cent, for officer's \(\text{ benefit }\) to encourage. The turnover \(\text{ should }\) not be more than \(\text{ 7-8 }\) per cent, for officer's \(\text{ benefit }\) to encourage. The turnover \(\text{ should }\) not be more than \(\text{ 7-8 }\) per cent, for officer's \(\text{ benefit }\) to encourage.

Mr. Speaker in the Chair

Financial committee Report 5° Tax exemption Mr. 30 Rs. 25 exempt Mr. 30 Slab-rate
Hindu paper editorial 5° exempt Mr. 30 30 Madras 5° Sales Tax 5° exempt Mr. 30 Rs. 25
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Mr. Speaker: The question is:

'Add the following as new clause 11:—

11. Small dealers whose turn-over is less than Rs. 25,000 are exempted for the purpose of assessment.

The motion was negatived.

New Clause 12

Sri pillalamarri Venkateswarlu: Sir, I beg to move:

Add the following as new clause 12:—

12. Small dealers with turn-over less than Rs. 25,000 shall be allowed the option of paying at prescribed slab rates or actual tax.

Explanation: These dealers should maintain purchase accounts only.'
The Andhra Pradesh General Sales Tax (Amendment) Bill 1956

Mr. Speaker: Motion moved (Pause)

Mr. Speaker: The question is

"Add the following as new clause 12:—

'12. Small dealers with turnover less than Rs 25,000 shall be allowed the option of paying at prescribed slab rates or actual tax.

Explanation: These dealers should maintain purchase accounts only.'

The motion was negatived

Clause 1

Mr. Speaker: The question is

'That clause 1 stand part of the Bill'

The motion was adopted.

Clause 1 was added to the Bill.

Mr. Speaker: The question is

'That the Preamble stand part of the Bill'

The motion was adopted.

The Preamble was added to the Bill.

Dr. B. Gopala Reddy Mr. Speaker, Sir, I beg to move.

'That the Andhra Pradesh General Sales Tax (Amendment) Bill 1956 be passed into law.'

Mr. Speaker: Motion moved.

The Andhra Pradesh General Sales Tax (Amendment) Bill 1956 is an attempt to address administrative difficulties arising from the implementation of the existing sales tax laws. The Bill proposes to amend the existing framework to reduce the administrative burden on both taxpayers and the tax administration.

The Bill seeks to simplify the tax structure, especially for small dealers with turnover below Rs 25,000. It provides them with the option of paying taxes at prescribed slab rates or actual rates.

Moreover, the Preamble was added to the Bill, reaffirming the purpose of the legislation, which is to streamline the sales tax system and make it more user-friendly. The motion to add the Preamble was adopted, consolidating the amendments to the existing sales tax law.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

dealers so far as, the matter of sales tax, and the check will be
Inspecting authority is not to be tampered. But, at the same time, serious efforts should be
undertaken, viz., by Departments as well as the Sales Tax Advisory Committee in
connection with the check-up. The Sales Tax Advisory Committee has
undertaken the task of checking evasion of sales tax. It is
undertaken in consultation with the Department of Revenue and
the Finance Department. Political parties have
undertaken serious efforts to check evasion of sales tax.

Sales Tax has been increased from 3% to 5%. Proportionate
sales tax is now 5% of sales tax. The check-up
undertaken to check evasion of sales tax. Public co-operation
undertaken in connection with the check-up. Officer is
undertaken to check evasion of sales tax. Rules have
undertaken to check evasion of sales tax. The
undertaken to check evasion of sales tax. 

The Bill is now under consideration in the legislators, viz., finance commission
undertaken to check evasion of sales tax. The
undertaken to check evasion of sales tax. The exempted companies are
undertaken to check evasion of sales tax. The
undertaken to check evasion of sales tax. 

The enquiry is under consideration. The matter is now under consideration.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

...
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

The following is the text of the Bill as read in the Assembly, executive order

1. The amendment to be incorporated into the General Sales Tax Act, 1957, is hereby approved.

2. The amendment shall come into force on a date to be specified in the Act.

3. The amendment shall apply to sales tax transactions occurring on or after the date of commencement.

4. The amendment shall not apply to transactions entered into before the date of commencement.

The amendment is hereby approved and shall come into force on the first day of January, 1958.

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The Andhra Pradesh General Sales Tax (Amendment) Bill, 1958

We want more people to come and start industries in Andhra Pradesh and thus provide employment to the people.

Mr. Speaker. The question is:

"That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1958 be passed into law".

The motion was adopted.

The House then adjourned till two of the clock on Friday, the 28th February, 1958.