ANDHRA PRADESH
LEGISLATIVE ASSEMBLY DEBATES
OFFICIAL REPORT

Part II—Proceedings other than Questions and Answers

Contents

Business of the House

Motion

re Amendments to Rules framed under Section 40 (i) of the Andhra Pradesh (Andhra Area) Estates (Abolition and Conversion into Ryotwari) Act 1948 (Postponed) [240]

Government Bills

The Andhra Pradesh Habitual Offenders Bill, 1959—Passed [241-255]

The Andhra Pradesh General Sales Tax (Amendment) Bill, 1961—Passed [295-310]

The Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961—Passed [291-313]

Note—At the commencement of the Second Reading debate, the Member's statement from the floor was not received in time.
A permanent Director with a good journalistic background and capable of reading and writing well in Urdu and Telugu should be appointed on Rs 800—1,250
MOTION

re Amendments to Rules framed under Section 40 (1) of the Andhra Pradesh (Andhra Area) Estates (Abolition and Conversion into Ryotwari) Act, 1948

*The Minister for Municipal Administration, Fisheries and Animal Husbandry (Sri M Narasimha Rao) (Deputising for the Deputy Chief Minister) I beg to move

"That the following draft amendments to the Rules framed under sub section (1) of Section 40 of the Andhra Pradesh (Andhra Area) Estates (Abolition and Conversion into Ryotwari) Act, 1948, be approved as required in subsection (2) of Section 40 of the said Act"

Mr Speaker Motion moved

It is posted to the 9th August 1961 for the approval of the House

BUSINESS OF THE HOUSE

M. Speaker In one newspaper, it was reported that I had doubted my own ruling whether the District Boards and Panchayats (Andhra Pradesh Amendment) Bill was a Money Bill or not

The whole question has to be re-examined and re-decided. That is why I requested the Government to examine the matter with the help of the Law Department and give me information so that we may be on firm ground in future.

*Vide appendix

The Law Secretary is an expert Finance Minister. Let us have a correct view of the thing.

(The Deputy Speaker in the Chair)

GOVERNMENT BILL

The Andhra Pradesh Habitual Offenders Bill, 1959

CLAUSE 2

Clause 2 is necessary. He...

The Deputy Speaker explained clause by clause.

The Deputy Speaker explained clause by clause. Let us have a correct view of the thing.
Sir, I move the following amendment

"Delete explanation in sub clause (e) of clause 2."

The Deputy Speaker Amendment moved

Good behaviour bind over

Previous charges bind over
For keeping peace 107 in villages & factions, disturbed conditions 107 peace respectable people bind over 110

(a) by habit a robber, house breaker, thief forger,
(b) is by habit receiver of stolen property knowing the same to have been stolen or
(c) habitually protects or harbours thieves or aids in the concealment or disposal of stolen property,
(d) habitually commits or attempts to commit or abets the commission of, the offence of kidnap-ping, abduction, extortion, cheating or mischief,
(e) habitually commits or attempts to commit or abets the commission of offence involving breach of peace,
(f) is so desperate or dangerous to render his being at large without security hazardous to the community.'
The Indira Pradash Habitual Offenders Bill 1959

[4th August, 1961]

Habitual offenders shall be charge of 110 rupees and shall be included in the offenders list of the said criminal offense.

The rider shall be inserted in the schedule of the said bill to advantage the explanation of the rider.

Habitual offender shall be bound over 110 rupees to consider whether the habitual offender shall be bound over 110 rupees.
Habitual offender

Definition

An order under Section 110 is construed as one sentence. If during the course of 5 years a man is bound over for good behaviour thrice then he comes under 'habitual offender'.

The question is

Delete explanation in Sub-Clause (e) of Clause 2.
The motion was declared to have been negatived
Sri K. L. Narasimha Rao pressed for a division
The House divided thus
Ayes 18
Noes 66
The amendment was negatived

*See Vanulala Gopakrishnayya I beg to move
Delete the words The District Collector to in Clause 3

The Deputy Speaker Amendment moved

 Amendment moved

*“District Collector” or the Government may direct prepare a list within his district.
Government will direct the Collector to prepare the list of those habitual offenders. The Collector does it and he passes it on to the District Superintendent of Police for safe custody.
Every time he must be declared habitual offender or held as ex criminal. Then he will be declared in the Gazette and then he will come under the category of offenders.
offender and declare that Habitual Offenders Act to declare certain persons as Habitual Offenders and to make provision for their prevention and control.

Clause 4 of the Bill provides for the declaration of certain persons as Habitual Offenders and for the making of provision for their prevention and control. The Bill also provides for the withdrawal of amendments to Clause 4.

It is proposed to amend the Habitual Offenders Act to provide for the prevention and control of certain persons who have committed habitual offenses. The amendment would provide for the declaration of certain persons as Habitual Offenders and for the making of provision for their prevention and control.

The Bill also provides for the withdrawal of amendments to Clause 4, which is not proposed to be included in the Bill.
The Andhra Pradesh Habitual Offenders Bill, 1959

The question is
That clause 3 do stand part of the Bill
The motion was adopted
Clause 3 was added to the Bill

**Clause 4**

Mr S Vemaya I do not want to move my amendments to this Clause
The Deputy Speaker  The question is
That clause 4 do stand part of the Bill
The motion was adopted
Clause 4 was added to the Bill

CLAUSE 5

* Sri S Vemayya I beg to move
'In sub clause (1) of clause 5 for the word ‘therein’ substitute the words ‘in a copy of the register which shall be in the custody of the Collector

The Deputy Speaker  Amendment moved

Sri S Vemayya  I quite agree with the hon Chief Minister
The question is

In sub clause (1) of clause 5 for the word ‘therein substitute the words ‘in a copy of the register which shall be in the custody of the Collector

The amendment was negatived

The question is

That clause 5 do stand part of the Bill

The motion was adopted

Clause 5 was added to the Bill

CLAUSE 6

* sri Vavilala Gopalakrishnaiah I beg to move

“Delete the words ‘or any officer authorised by him in this behalf’ in clause 6

The Deputy Speaker Amendment moved
The Andhra Pradesh Habitual Offenders Bill 1959

4th August 1961]  

253

మాత్రమూర్తిగా ప్రామాణికంగా కేవలం తాధారించాలి సమాధానం సంపాదించండి దృష్టిగా విషయాలను చేసి మరియు తమ సంస్థల సాధారణ అధీనం చేసి ఉండాలి దృష్టిని వేసి ఉండాలి. 

ఇతర విషయాలను ఉండాలి, తెలియండి దృష్టిగా ప్రత్యేకమైనవిషయాలను ప్రతి సంస్థల సాధారణ అధీనం చేసి ఉండాలి. 

ఈ ప్రత్యేక విషయాలను ప్రత్యేకంగా అనుమతించండి దృష్టిగా ప్రతి సంస్థల సాధారణ అధీనం చేసి ఉండాలి. 

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Clause 6 "The District Collector or any officer authorised by him in this behalf may at any time order the finger and palm impressions, foot-prints and photographs of any registered offender to be taken.

Clause (4) "To allow his finger and palm impressions, foot-prints and photographs to be taken.

The Collector will ask a particular offender to appear before him so that he may be allowed or the offender may be given an opportunity to allow foot-prints etc. to be taken."

The Andhra Pradesh Habitual Offenders Bill 1959
Sri D Sanjayya  "For the purpose of carrying out the direction given under section 3, the District Collector or any officer authorised by him in this behalf shall, by notice in the prescribed form to be served in the prescribed manner to make a register."

Before a man is registered he gives an opportunity or any officer authorised by him in this behalf may at any time order the fingerand palm impressions, footprints and photographs of any registered offender to be taken

What is the objection?
The Andhra Pradesh Habitual Offenders Bill, 1939

Mr. Ramaswami A, collector or anybody has a right to take any number of times.

Sri Vavilala Gopalakrishnaiah Sir, I beg leave of the House to withdraw my amendment.

(The amendment was, by leave of the House, withdrawn)

The question is

'What clause 6 do stand part of the Bill?'

The motion was adopted

Clause 6 was added to the Bill

CLAUSE 7

The question is

'What clause 7 do stand part of the Bill?'

The motion was adopted

Clause 7 was added to the Bill
CLAUSE 8

*The Deputy Speaker*  
The question is

'That Clause 8 do stand part of the Bill'

The motion was adopted

Clause 8 was added to the Bill

CLAUSE 9

*Sri S Vemayya*  
Sir, I beg to move

‘In sub-clauses (1) and (2) for the word ‘five’ substitute the word ‘two’

*The Deputy Speaker*  
Amendment moved

Sir, Vavilala Gopalakrishnayya  
‘Habitual offender means a person who, during any continuous period of five years, whether before or after the commencement of this Act or partly before and partly after such commencement, has
been sentenced on conviction on not less than three occasions after he attained the age of eighteen years to a substantive term of imprisonment for any one or more of the scheduled offences committed on different occasions and not so connected together as to form parts of the same transaction

Such sentence not having been reversed in appeal or revision —

The question is ‘In sub-clauses (1) and (2) for the word five substitute the word two’

The amendment was negatived

The question is ‘That Clause 9 do stand part of the Bill’

The motion was adopted

Clause 9 was added to the Bill

CLAUSE 10

*Sri Vaddala Gopalakrishnaya* Sir, I beg to move

In sub-clause (1) of clause 10 for the word ‘prescribed’ substitute the words ‘a period of three months’
The Deputy Speaker  Amendment moved

Any person deeming himself aggrieved by the registration or re-registration of his name under section 4 or section 9 or by an order under sub-section (2) of section 7 may within the prescribed period of three months make a representation to the Government against such registration.

Sri Vavlala Gopalakrishnaya  I agree to withdraw my amendment.

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

The Deputy Speaker  The question is

“That Clause 10 do stand part of the Bill.”

The motion was adopted

Clause 10 was added to the Bill

CLAUSE 11

Sri Vavlala Gopalakrishnaya  Sri, I beg to move
"Delete Sub-Clause (2) (b) of Clause 11"

The restrictions of the registered offender must be opposed by the reasons whether the registered offender follows any lawful occupation and whether such occupation is conducive to honest and settled way of life and is not merely a pretence for the purpose of facilitating commission of offences.

The Deputy Speaker Amendment moved

If in the opinion of the Government...
The Andhra Pradesh Habitual Offenders Bill 1959

4th August, 1961

If, in the opinion of the Government, an habitual offender has been declared a habitual offender by order, habitually performing a lawful occupation as his profession, Government, by order, declares the same habitually performing a lawfull occupation as his profession, if, in the opinion of the Government, a habitual offender has been declared a habitual offender by order, habitually performing a lawful occupation as his profession, Government, by order declares the same habitually performing a lawful occupation as his profession.

What is the definition of habitual offender? Is it for all purposes? Can a habitually performing a lawful occupation as his profession?

Can a constable be declared habitual offender? Is it for all purposes? Can a constable be declared habitual offender? Is it for all purposes? Can a constable be declared habitual offender? Is it for all purposes?
The Andhra Pradesh Habitual Offenders Bill 1959

The question is

"Delete sub-clause (2) (b) of clause 11"

The amendment was negatived
Sir, I beg to move

In sub-clause (11) of clause 11 for the word three substitute the word one.

The Deputy Speaker Amendment moved

Sir, I beg to move

In sub-clause (3) of clause 11 for the words in the prescribed manner substitute the words by registered post with acknowledgment due.

The Deputy Speaker Amendment moved

any registered offender shall be restricted in his movement to such areas and for such period not exceeding three years as may be specified in the order.
If in the opinion of the Government, it is necessary or expedient in the interests of the general public the Government by order send a copy of the order to registered offender in the prescribed manner and receive acknowledgment. If the order is not served, a copy of the order shall be served on the registered offender in the prescribed manner and acknowledgment received.

The Deputy Speaker The question is

In sub clause (u) of clause 11 for the word three substitute the word one.

Amendment was negatived.
The Deputy Speaker  The question is

In Sub-Clause (3) of Clause 11 for the words in the prescribed manner substitute the words by registered post with acknowledgment due

The amendment was negatived

The Deputy Speaker  The question is

"That Clause 11 do stand part of the Bill

The motion was adopted

Clause 11 was added to the Bill

CLAUSE 12

The Deputy Speaker  The question is

"That Clause 12 do stand part of the Bill

The motion was adopted

Clause 12 was added to the Bill

CLAUSE 13

If the Government are satisfied through the report of the District Collector or otherwise that it is expedient to the reformation of a registered offender and the prevention of the crime shall be placed in a corrective settlement. That means he will be detained for the prevention of a crime. It is a preventive act and it is a detention. Therefore, it is preventive detention.
Prevention of crime shall be proceeded in a corrective settlement. That means he will be detained for the prevention of a crime. It is a preventive act and it is detention. Therefore, it is preventive detention.

Preventive detention is a procedure of the Preventive Detention Act. The State Government or the Central Government may, if satisfied, with respect to any person with a view to prevent him from acting in any manner prejudicial to the security of the State or the maintenance of public order, under the Preventive Detention Act, section 3, power to make orders detaining certain persons. The State Government or the Central Government may, if satisfied, with respect to any person with a view to prevent him from acting in any manner prejudicial to the security of the State or the maintenance of public order.

The reasonableness of restrictions where grounds must be indicated to the externer. Here, he is detained for five years. In Kher case, it is said it may also be taken as established that a law of externment or internment would be void if it does not offer a right of representation or an opportunity to be made to the person whom the order is made.
The Andhra Pradesh Habitual Offenders Bill 1959

...communicate sighs, and Communicate represent abilities in the writ, and communicate sighs. Preventive Detention Act officers specify any of the following officers namely District Magistrates, Additional District Magistrates specially empowered in this behalf by the State Government.

In the Calcutta case the Legislature had not appreciated its own functions to specify the officer who could make the order or whether or not the order pass through certain process. Officers specify sighs. This is lacking in procedure. The working management control and supervision of corrective settlement including the discipline and conduct of the offender placed therein shall be placed in a corrective for the term of his training and while in such a settlement shall be treated in such a manner as may be prescribed.

Shall be treated with regard to treatment given to him and as training. Working and management — how the settlement is going to work — day to day functions of the officers Training.
The Deputy Speaker   The question is

"That Clause 13 do stand part of the Bill
The motion was adopted
Clause 13 was added to the Bill

CLAUSE 14

*Sri S Vemayya* Sir I beg to move

In Sub-Clause (2) (b) of Clause 14 for the words such bond substitute the words a bond for Rs 100

The Deputy Speaker   Amendment moved
(Pause)

The Deputy Speaker   The question is

In Sub-Clause (2) (b) of Clause 14 for the words such bond substitute the words a bond for Rs 100

The amendment was negatived

The Deputy Speaker   The question is

That Clause 14 do stand part of the Bill
The motion was adopted
Clause 14 was added to the Bill

CLAUSE 15

The Deputy Speaker   The question is

That Clause 15 do stand part of the Bill
The motion was adopted
Clause 15 was added to the Bill
CLAUSE 16

...
Sri P Rajagopalanadu  Treatment is not training Treatment is different from training
The Deputy Speaker  
The question is

That Clause 16 do stand part of the Bill

The motion was adopted
Clause 16 was added to the Bill

NEW CLAUSE 17

"Insert the following as new clause 17"
"The Government shall protect the habitual offender from mal treatment shown to him or her in the corrective settlements during his or her stay therein in training periods. Any settlement 6th training treatment shall be subjected to such treatment in the settlement 6th training protection to protect and to render treatment and neglect protection to render settlement treatment. Clause 17 will be under the protection clause of 18 rules as regards training 6th training protection 18th clause 17. Clause 14 (4) 6th training protection. While in such settlement shall be
treated in such manner as may be prescribed Rules
 prescribe such as the 3 Rules prescribe such as the
 provisions and (The amendment was, by leave of the House, withdrawn)

**CLAUSE 17**

Sri S Vemayya Sir, I move

"In sub-clause (d) (ii) of clause 17 for the words ‘five hundred’ substitute the words two hundred

In the proviso of clause 17, for the words “three years substitute the words “one year

The Deputy Speaker Amendments moved

On a second or subsequent conviction, with imprisonment for a term which may extend to one year or with fine which may extend to five hundred rupees or with both as shown below: 6 months, more than 500 but not more than 100 rupees, 200 rupees, and for the third or subsequent conviction, as shown above, three years or with fine or with both as shown above: 18 months, more than 1000 but not more than 2000 rupees, 2000 rupees. The proviso to clause (d) of section 17 of the said Act is hereby amended in the manner above.
The Deputy Speaker  The question is

"In sub-clause (d) (ii) of clause 17 for the words 'five hundred substitute the words 'two hundred

In the proviso of clause 17 for the words 'three years' substitute the words 'one year

The amendments were negatived

The Deputy Speaker  The question is

"That Clause 17 do stand part of the Bill

The motion was adopted

Clause 17 was added to the Bill

**Clause 18**

*Sri Vavilala Gopalakrishnayya* Sir I beg to move

"In line 8 of clause 18, delete the words without Warrant

*The Deputy Speaker* Amendment moved

*Sri Vavilala Gopalakrishnayya* Sub Clause (b) reads thus he may be arrested without warrant by a police officer, village headman or village watchman

The Constitution provide that a police officer, village headman or village watchman without warrant arrest. The provisions are without warrant arrest. The motion oppose.

... habitual offender dangerous to the Society and in danger of being habitual offender dangerous to the Society...

... Warrant to arrest constiutional warrant to arrest constitutional warrant to arrest constitutional fundamental issue reposed in High Court regarding Constitution to warrant to arrest constitutional arrest constitutional to High Court regarding High Courts constitutional warrant arrest constitutional to High Courts constitutional to High Courts constitutional warrant arrest constitutional to High Courts constitutional to High Courts constitutional...

... Legal Department to support contention...

... Supreme Court of High Court...

... High Court are reversing Supreme Court reverse High Court to Supreme Court reverse High Court to Supreme Court...

... I raise a Constitutional point Warrant to arrest constitutional Constitution to rule out constitutional to rule out constitutional...

... Cognizable offence without warrant arrest constitutional Penal Code...

... Hyderabad Tenancy Bill to Constitution to consider to consider to consider to consider constitutional Penal Code constitutional Penal Code constitutional Penal Code constitutional...
The Andhra Pradesh Habitual Offenders Bill, 1959

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The Andhra Pradesh Habitual Offenders Bill 1939

1st August 1961

"The Constitution" 4th Amendment Act 1961

Withdraw the Chair 2nd Amendment Act 1959

Constitution legal opinion

Constitutional legal opinion
The Andhra Pradesh Habitual Offenders Bill 1959

The question is

"In line 8 of clause 18, delete the words 'without warrant'

The amendment was negatived

*Sri S. Vemaya Sir, I beg to move

"In sub clause (b) of clause 18 delete the words ‘village headman or village watchman’

The Deputy Speaker Amendment moved

*Police officer or village headman, village watchman, village servants are generally in the event of a crime or violation of the law the first people to arrive on the scene. They are responsible for providing information to the police and assisting in the investigation. village servant are often village watchman or village servants who are appointed by the government to help maintain law and order in the village.

In the event of a crime or violation of the law, village watchman are often the first to arrive on the scene and provide information to the police. They are responsible for assisting in the investigation and maintaining law and order in the village.
The Deputy Speaker  The question is

‘In sub clause (b) of clause 18 delete the words ‘village headman or village watchman’

The amendment was negatived

The Deputy Speaker  The question is

“That clause 18 do stand part of the Bill

The motion was adopted

Clause 18 was added to the Bill

CLAUSE 19

*Sri Vamala Cepalakrishnaya  Sir, I beg to move

‘Add the words ‘except on a point of law’ at the end of clause 19’

The Deputy Speaker  Amendment moved

No Court shall question the validity of any direction or order issued under this Act except on a point of law
The Andhra Pradesh Habitual Offenders Bill 1959

"... point and the..."
The Andhra Pradesh Habitual Offenders Bill 1959

Add the words except on a point of law at the end of Clause 19.

The amendment was negatived.

The question is

That Clause 19 do stand part of the Bill

The motion was adopted.

Sri S Vemayya demanded a poll and the House divided

Ayes 55
Noes 18

The motion was adopted.

Clause 19 was added to the Bill.

CLAUSES 20, 21, 22 and 23

There are no amendments to these Clauses. So, I shall put them to vote.

The question is

That clauses 20, 21, 22 and 23 do stand part of the Bill.

The motion was adopted.

Clauses 20, 21, 22 and 23 were added to the Bill.
The Andhra Pradesh Habitual Offenders Bill, 1959

SCHEDULE

The Deputy Speaker  The question is
That the Schedule do stand part of the Bill
The motion was adopted
The Schedule was added to the Bill

CLAUSE 1

The Deputy Speaker  The question is
That Clause 1 do stand part of the Bill
The motion was adopted
Clause 1 was added to the Bill

PREAMBLE

The Deputy Speaker  The question is
That Preamble do stand part of the Bill
The motion was adopted
The Preamble was added to the Bill

Sri D Sanjeevappa  Sir I beg to move
That the Andhra Pradesh Habitual Offenders Bill, 1959, be read a third time and passed

The Deputy Speaker  Motion moved.

* * *
habitual offenders to control and arrest them, courts order their warrant arrest. In corrective camps, institutions for habitual offenders in corrective institutions.
The Andhra Pradesh General Sales Tax (Amendment) Bill, 1961

28th August, 1961

The Assistant Commissioner shall check posts for malpractices by irresponsible persons and ensure that check posts are open from 8 P.M. to 6 A.M. The responsible officers shall ensure that the responsible officers of check posts shall be responsible for checking the malpractices check posts. Accounts thereof Assistant Commissioners shall assess the functions of Deputy Commissioners and Deputy Commissioners shall define the functions of Assistant Commissioners and dispose of cases thereof. Assistant Commissioners shall dispose of cases thereof.

...check posts and Toll gates...
The Andhra Pradesh General Sales Tax (Amendment) Bill 1961

As the Deputy Commissioner, it is necessary to create an additional 5 grades of Deputy Commissioners as well as appellate work. It is also necessary to have an additional 5 grades of Deputy Registrars. The additional grades include the rank of Assistant Commissioner of Commercial Taxes and the ranks of Assistant Commissioner of Appellate Work. The additional grades also include the rank of Additional Assistant Commissioners of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work. The additional grades also include the rank of Assistant Commissioner of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work. The additional grades also include the rank of Assistant Commissioner of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work.

The Act includes the provision to create an additional 5 grades of Deputy Commissioners. It also includes the provision to create an additional 5 grades of Deputy Registrars. The additional grades include the rank of Assistant Commissioner of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work. The additional grades also include the rank of Additional Assistant Commissioners of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work. The additional grades also include the rank of Assistant Commissioner of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work. The additional grades also include the rank of Assistant Commissioner of Commercial Taxes and the ranks of Assistant Commissioners of Commercial Taxes and Appellate Work.

Sales Tax Advi-
sory Committee meet to discuss evasion and check posts for evasion. They recommend setting up check posts to prevent leakage and to check goods subject to tax. They also recommend sales tax on meat dealers and maintain the concession retrospective effect. To pass the bill, the Assistant Commissioners have to discuss it with the cadres.
The Andhra Pradesh General Sales Tax (Amendment) Bill 1961

[4th August, 1961]

The Deputy Speaker  The question is

"That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1961 be read a first time"

The motion was adopted

Sri K Brahmananda Reddy   Sir, I beg to move

"That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1961 be read a second time"

The Deputy Speaker  Motion moved

(Pause)

The Deputy Speaker  The question is

"That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1961 be read a second time"

The motion was adopted

CLAUSES 2, 3, 4 and 5

The Deputy Speaker  The question is

"That Clauses 2, 3, 4 and 5 do stand part of the Bill"

The motion was adopted

Clauses 2, 3, 4 and 5 were added to the Bill

CLAUSE 1

The Deputy Speaker  The question is

"That Clause 1 do stand part of the Bill"

The motion was adopted

Clause 1 was adopted

PREAMBLE

The Deputy Speaker  The question is

"That the Preamble do stand part of the Bill"
4th August, 1961]  

The motion was adopted  
Preamble was added to the Bill  

*Sri K Brahmananda Reddy  
Sir I beg to move  

That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1961 be read a third time and passed  

The Deputy Speaker  
Motion moved  

* The integrated Act amendment parliamentary provisions sales tax amendments finance review revised consumer Advisory Board integrated Law Commission  

The question is  
"That the Andhra Pradesh General Sales Tax (Amendment) Bill, 1961, be read a third time and passed  
The motion was adopted  

THE ANDHRA PRADESH GENERAL SALES TAX  
(SECOND AMENDMENT) BILL 1961  

*Sri K Brahmananda Reddy  
Sir, I beg to move  

That the Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961, be read a first time
Leader of the Opposition Motion moved

Leader of the Opposition proposed amendments to propose comprehensive understanding

(Smt T Lakshmikantamma in the Chair)
The Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961

exemptions. Moreover, measures were enacted in different states, as a result of which acts, codes, and statutes were exempted from the sales tax. However, the public sales in the book industry have remained exempt.

It is important to note that the book industry has been a significant contributor to the economy, providing employment to thousands of people. The government has taken several measures to reduce the burden on the book industry by granting exemptions from sales tax.

Evasion and contempt are serious offenses that can lead to severe penalties. It is essential to comply with the law to avoid such consequences.
The Andhra Pradesh General Sales Tax (2nd Amendment) Bill, 1961

... restrict ... evade social evil ... responsible gentleman to behave ... society treated ... administrative reforms...
purchase tax 60%, purchase tax 60% of sales tax 60% each, sales tax 60% of purchase tax 60%.

Purchase tax on sales of jaggery and purchase tax on sales of jaggery and purchase tax on sales of jaggery.

Sales tax on sales of jaggery.

Sales tax on jaggery and purchase tax on sales of jaggery.

Sales tax on jaggery.

Sales tax on jaggery and purchase tax on sales of jaggery.

Sales tax on jaggery.

Stocks beyond their control.

Finance Minister represents.

Market is.

purchase tax.

purchase tax.

excessive penal sections.

accounts.
The Andhra Pradesh General Sales Tax (Second Amendment) Bill 1961

Amendments, which have records indicating the same, are hereby made to the sales tax law. These amendments envisage the destruction of files and records used to destroy evidence of evasion of sales tax. It is also provided that merchants who evade sales tax shall have their records destroyed.

The amendments have retrospective effect and are practical. It is proposed to consider the practical period of the inquiry and to collect sales tax prices down and to consider the purchase tax.

Sales tax shall be collected from sales tax payers. An amendment is made to tax the sales tax over the period of assessment. All sales tax payers shall be notified of the tax.

Double tax is the process of tax collection from a single entity or transaction multiple times. This often occurs in systems where the tax base is not well defined, leading to complex and overlapping tax structures. The document discusses various aspects of double tax, including its impact on consumers and businesses. It highlights the need for clear definitions and transparent tax policies to avoid the burden of double taxation.

The document emphasizes the importance of turning over the management of sales tax to ensure efficiency and fairness. It addresses the challenges posed by double tax and proposes solutions to mitigate its effects. The context suggests a need for legislative amendment to address these issues effectively.

Key points include:
- The necessity for clear definitions of taxable transactions.
- The role of consumers and businesses in managing double tax.
- Legislative amendments to address double tax issues.

The document serves as a foundational reference for understanding the complexities and implications of double tax in the context of the Andhra Pradesh General Sales Tax.
Sales Tax levy shall continue to be charged as per the provisions of the Sales Tax Act, 1961. The Commissioner of Sales Tax Officers shall, to the best of his knowledge and belief, report the harassment caused to the persons by the Sales Tax Officers. The Levy shall be assessed on the person to the extent of 50% of the sales tax paid by him unless the contrary is proved, and he is a rogue.

For any inquiries or concerns, please contact the Sales Tax Officers for further assistance.


30.1 Casual trader என மேற்கோள் மிக்க சிவப்பு என்பது casual trader என்று சொன்னதை தொட்டுதோன்றி என்ன இல்லையென்ன தொண்டாத்து என்று மேலும் கூறுவார். Casual trader என்றும் கூறுவார் போன்ற சாதாரணமான கூறுவை மேலும் கூறுவார். Casual trader என்றும் கூறுவார் போன்ற சாதாரணமான கூறுவை மேலும் கூறுv

30.1 Casual trader என மேற்கோள் மிக்க சிவப்பு என்பது casual trader என்று சொன்னதை தொட்டுதோன்றி என்ன இல்லையென்ன தொண்டாத்து என்று மேலும் கூறுv

30.1 Casual trader எ

30.1 Casual trader எ
The Andhra Pradesh Sales General Tax [4th August 1961
(Second Amendment) Bill 1961

...

Write off 100,000 rupees, 0 rupees, and 0 rupees. Write off 3,000 rupees Write off 5,000 rupees Collectable amounts.Write off 5,000 rupees Write off 5,000 rupees.
to explain the facts of the case, the Committee has explained to the Public Accounts Committee. The Accountant General has explained that Uncollectable amounts of sales tax may be written off. The High Court has decided that sales tax may be written off. The sales tax includes the sale price, and the sales tax 1-2 nP is included. It is the sale price. It is liable to tax. The High Court has decided that sales tax may be written off. Sales tax includes the sale price. Sales tax 2 is included. Sales tax 2 is included. Its sale price is included. It is the sale price. It is liable to tax. The High Court has decided that sales tax may be written off. Sales tax includes the sale price. Sales tax 2 is included. Sales tax 2 is included. Its sale price is included. It is the sale price. It is liable to tax. The High Court has decided that sales tax may be written off. Sales tax includes the sale price. Sales tax 2 is included. Sales tax 2 is included. Its sale price is included. 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It is the sale price. It is liable to tax.
evade చదివడానికి వేసే వాడు లేదు స్థానంలో ఉండడానికి వాడు లేదు.

క ఎలా ఉంటే కాదు ఉంటే ఎలా ఉంటే electricity consumption ఎలాంటి పరిస్థితిలో లిగింగ్ ప్రయుక్తం ఉండాలి. Lighting purpose నిర్మాణం లో ఉంటే వాటిని ఎందుకు ఉంటే ఉంటే Electricity రూపంలో meter reading కాదు ఉంటే ఉంటే ఉంటే daily wages లేదు. 100 ఎక్కువ ఉంటే సమయంలో ఒక్కొక్కొ పెట్టి ఉంటే contract ఉంటే.

చేతనూరిలో వాడే నిర్మాణం ఉంటే muster rolls ఉంటే కాదు case చే మuster rolls ఉంటే రామ వేరు proof electricity అందా ఎడారులు కాదు ఉంటే examine చేతనూరిలో additional proof in support of that మరింత ఉంటే muster rolls అడిగా ఉంటే turn over మనం ఉంటే మనం ఉంటే turn over మనం ఉంటే మనం ఉంటే. మనం ఉంటే మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే. Turn over ఉంటే ఉంటే.. మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే. muster rolls ఉంటే రామ చే ఉంటే muster rolls ఉంటే రామ చే ఉంటే Jaggery మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే.. మనం ఉంటే. Casual trader సరి ఎలాకా సరి defini- tion కొండి Section (5) clause (1) సరి ఎలాకా Casual trader సరి ఎలాకా 4 తిన ఎలాకా తిన ఎలాకా తిన ఎలాకా తిన. check post అడిగాతే కాదుతే 399.2. clause రిట్రెస్ప్రెస్ విషయం ఉంటే turn over అడిగా turn over అడిగా calculate కాదు, ఉంటే 4 తిన ఎంచుకు ఉంటే 10 ఎంచుకు ఉంటే Hyderabad సరి ఎలాకా సరి defini- tion ఉంటే How to check that evasion? How to get that tax? second ఎలాకా amendment సరి ఎలాకా మరు వాడు ఉంటే Sales tax Advisory.
Committee of the House consecutively. Leader of the Opposition, Mr. V. J. Reddy, moved certain objectivable features in the Bill. The Parliamentary Advisor Committee also withdrew its opposition. The question is That the Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961, be read a first time.

The motion was adopted.

*Sri K. Brahmananda Reddy* I beg to move

That the Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961, be read a second time.

Temporary Chairman Motion moved.
The question is

That the Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961 be read a second time

The motion was adopted

CLAUSE 2

I beg to move

Add the following at the end of sub-clause (i) of Clause 2

"In case it is separable the levy shall be made taking half the value as transfer of materials for money consideration"

Amendment moved
The whole of that transaction is liable to tax, 1 is percentage for labour— that there was no sale of the materials used in the execution of a works contract but that tax is leviable in respect of any transfer of materials for money consideration in the execution of a works contract provided that the contract for the supply of the materials is separate from the contract for the services and the work done, although the two contracts may be embodied in a single document.

Sri K Brahmananda Reddy It is so clear, that includes any transfer of materials for money consideration in the execution of a works contract provided that the contract for the transfer of such materials can be separated from the contract for the services and the work done, although the two contracts are embodied in a single document.
* Provided that the contract for the transfer of such materials can be separated — What is the provision you are going to make to tax them?

**Sri Vizulala Gopalakrishnayya** I beg leave of the House to withdraw my amendment, Sir

(The amendment was by leave of the House, withdrawn)

**Temporary Chairman** The question is

That Clause 2 do stand part of the Bill

The motion was adopted

Clause 2 was added to the Bill

CLAUSE 3
There is no tax if the turn over is less than Rs 10,000 under Section 5 (1) of the Andhra Pradesh General Sales Tax Act.

Sri K Brahmananda Reddy: There is no tax if the turn over is less than Rs 10,000 under Section 5 (1) of the Andhra Pradesh General Sales Tax Act.

Sri N Ramulu: Levy of tax on sales or purchases of goods—(1) Every dealer (other than a casual trader and an agent of a non-resident dealer) whose total turn over for a year is not less than Rs 10,000 and every agent of a non resident dealer, whatever be his turn over for the year, shall pay a tax for each year, at the rate of two naye paise on every rupee of his turn over. Every casual trader shall pay a tax at the rate of two naye paise on every rupee of his turn over.

Temporary Chairman: They do not come under this. The question is...

That Clause 3 do stand part of the Bill.

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

(The Deputy Speaker in the Chair)

CLAUSE 4

*Sri Vuvulala Gopalakrishnayya: I beg to move.

Add the following at the end of sub-clause (1) of...
Provided the whole must not exceed double the assessment in case of bonafide mistake and three times in case of evasion.

_The Deputy Speaker_ Amendment moved

_Sri Vanilala Gopalakrishnayya_ In a case falling under clause (a), the assessing authority may also direct the dealer to pay, in addition to the tax assessed as aforesaid, a penalty not exceeding one and a half times the amount of that tax. Provided the whole must not exceed double the assessment in case of bonafide mistake and three times in case of evasion.

A technical point _Mala-fide interest_ 3 times in case of evasion. Evasion 3 times. That is the maximum. It may be even less. Reasonable opportunity to prove bona fide. It may be even less than 1 1/2 times. It may be much less.

_Bona fide_ 1 1/2 times maximum. Penal Code $^a$ theft 7 years. That is the maximum. It may be even less. Reasonable opportunity to prove bona fide. It may be even less than 1 1/2 times. It may be much less.

_Bona fide case_ 1 1/2 times maximum. Evasion 3 times. Evade penalty 3 times. That is the maximum. You have discretion double or treble your discretion.

_August 4th 1961_ The Andhra Pradesh General Sales Tax (Second Amendment) Bill 1961
The Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961

The Deputy Speaker The question is

"Add the following at the end of sub clause (i) of clause 4

"Provided the whole must not exceed double the assessment in case of bonafide mistake and three times in case of evasion."

The amendment was negatived

The Deputy Speaker The question is

"That Clause 4 do stand part of the Bill

The motion was adopted

Clause 4 was added to the Bill"

Clauses 5 to 13 were added to the Bill

Clause 14

Sir, I beg to move

"In sub clause (1) of clause 14 after the words and figures "items 11 and 32" substitute the words "and books"

Amendment moved
The question is

"In sub clause (1) of clause 14 after the word, and figures 'items 11 and 32 substitute the words "and books"

The amendment was negatived

The question is

"That Clause 14 do stand part of the Bill"

The motion was adopted

Clause 14 was added to the Bill"

**CLAUDES 15 AND 16**

The question is

"That Clauses 15 and 16 do stand part of the Bill"

The motion was adopted

Clauses 15 and 16 were added to the Bill

**AMENDMENT TO SCHEDULE III OF THE PRINCIPAL ACT**

*Sri P Rajagopal Naidu* Sir, I beg to move

"Delete the item relating to jaggery"

The Deputy Speaker Amendment moved
The Andhra Pradesh General Sales Tax (Second Amendment) Bill 1961

The question is “Delete the item relating to jaggery”

The amendment was negatived

CLAUSE 1

Sri K Brahmananda Reddy  Sir, I beg to move

“In sub-clause (2) of Clause 1 of the said Bill for the second word ‘14 and 15’ substitute the following

"14 (iii), 15 (i) and 16 (ii)"

The Deputy Speaker Amendment moved
(Pause)

The Deputy Speaker The question is

"In sub clause (2) of clause 1 of the said Bill for the figure and words "14 and 15" substitute the following namely

"14 (iii), 15 (i) and 16 (ii)"

The amendment was adopted

The Deputy Speaker The question is

"That Clause 1, as amended, do stand part of the Bill"

The motion was adopted

Clause 1, as amended, was added to the Bill

PREAMBLE

The Deputy Speaker The question is

"That Preamble do stand part of the Bill"

The motion was adopted

Preamble was added to the Bill

Sri K. Brahmananda Reddy Sir, I beg to move

That the Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961 be read a third time and passed

The Deputy Speaker Motion moved
10. Write off 33 0 0 0 0 1958—59 19 32 33 0 0 43 0 0 0 0 0 0 0 0 0 0
I think I am correct as I have completed 43 0 0 0 0 0 0 0 0 0 0
Retrospective effect 33 32 33 0 0 43 0 0 0 0 0 0 0 0 0 0
Evasion 33 32 33 0 0 43 0 0 0 0 0 0 0 0 0 0
Objectionable provisions 33 32 33 0 0 43 0 0 0 0 0 0 0 0 0 0

1. Write off 33 0 0 0 0 1958—59 19 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
Bullion 33 0 0 0 0 1958—59 19 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
benefit confirm 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
retrospective effect 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
Casual traders 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
Hit and go 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
check post 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
illegal 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
legalize 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
tender cocoanuts 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
benefits confer 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
objectionable provisions 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0
retrospective 33 3 2 3 3 0 0 4 3 0 0 0 0 0 0 0 0 0 0

2. Every casual trader shall pay a tax at the rate of two naye paisa on every rupee of his
The Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961

The question is

'That the Andhra Pradesh General Sales Tax (Second Amendment) Bill, 1961 be read a third time and passed'

The motion was adopted (Pause)
AMENDMENTS

In the said rules —

(1) After Rule 1 the following rules shall be inserted namely —

2 (1) The compensation payable in bonds shall be paid in transferable bonds which will be known as the Andhra Pradesh Estates Abolition Compensation Bonds (hereinafter referred to as ‘the Bonds’) and shall be in the form given in Appendix I to these rules

(2) The Bonds shall be governed by the provisions of the Public Debt Act, 1944 (Central Act 18 of 1944) and the Public Debt (Compensation Bonds) Rules, 1954, made thereunder

3 The Bonds shall bear interest at the rate of 3 per cent per annum from the date of issue to be fixed by the Government.
ments during the period of ten years from the date of issue

5 The instalments due on the Bond from the date of its issue shall be payable on presentation from and after the first date of the yearly instalment which falls next after the delivery of the Bond to the holder provided that if one or more instalments have fallen due at the time of delivery of the Bond and have not been paid already, such instalments shall be paid immediately after the delivery of the Bonds.

6 The instalments shall be paid at any treasury or sub-treasury in the State of Andhra Pradesh where the Bond is enlaced for payment of instalments.

7 The procedure laid down in Chapter VIII of the Government Securities Manual (3rd Edition) for the payment of terminable loans shall be followed at the treasuries and sub treasuries as regards the payment of the outstanding amount of the principal of the Bonds. The discharged Bonds shall be forwarded to the Public Debt Office, Hyderabad through the Accountant-General Andhra Pradesh.

8 The Bonds shall be issued by the Public Debt Office, Hyderabad on a requisition made by the Director of Settlements, Survey and Land Records Andhra Pradesh (hereinafter referred to as 'Director'). The Bonds shall be issued in denominations of Rs 100, Rs 200, Rs 500, Rs 1,000, Rs 5,000, Rs 10,000.

9 After the amount of compensation payable in Bonds to a claimant in respect of an estate has been determined by the Tribunal, the Tribunal shall intimate the same to the Director who should then prepare an indent for Bonds in Form A given in Appendix II to these rules.
in triplicate showing the amount payable to each claimant. The Director shall complete columns 1 to 12 and sign and seal each copy after satisfying that it shows correctly the amounts due and shall enter in his own handwriting the amount in words, in all the copies. The Director shall despatch one copy to the Public Debt Office Hyderabad for compliance another to the Secretary to Government in Finance (WM) Department and retain the remaining copy in his office. The Director shall also maintain a register of indents for Bonds in Form B given in Appendix II to these rules.

10 The Public Debt Office, Hyderabad shall forward the Bonds to the Director with a covering schedule in duplicate. One copy of the Schedule shall be retained by the Director and the Duplicate returned immediately to the Public Debt Office with the acknowledgment of the Director after the contents have been checked with particulars entered therein.

11 On receipt of the Bonds, the Director shall despatch the Bonds to the concerned Tribunal and obtain its acknowledgment. As and when the Bonds are delivered, the Tribunal shall advise the Director about the particulars of the Bonds delivered.

12 Any bonds which are not delivered within one year from the date of issue shall be returned to the Public Debt Office Hyderabad and the bonds so returned shall be retained by the Public Debt Office, Hyderabad until such time and subject to such instructions as may be issued by the Government in this behalf.

Rules 2, 3, 4 and 5 shall be renumbered as Rules 12, 13, 14 and 15 respectively.
(3) For Rule 6 the following Rule shall be substituted namely —

"17 These Rules, other than Rules 2 to 12 (both inclusive) shall be deemed to have come into force on the 19th April 1949 and Rules 2 to 12 (both inclusive) shall come into force with effect on and from the 24th Sept 1960

APPENDIX I
(See Rule 2)

NATIONAL EMBLEM WITH MOTTO

Government of Andhra Pradesh

Public Debt Office Reserve Bank of India,
Hyderabad

Rs 100
At 3 per cent

No H D

The Andhra Pradesh
Estates Abolition Compensation Bond

The Governor of Andhra Pradesh hereby promises to pay to

at any treasury in the State of Andhra Pradesh

RUPEES ONE HUNDRED ONLY

together with interest accruing thereon at the rate of three per cent, per annum in equated yearly instalments on the day of every year during the period of ten years from the day of 19...... subject to the provisions of the Andhra Pradesh (Andhra Area) Estates (Abolition and Conversion into Ryotwari)
Act, 1948 and the rules made thereunder

Examined

For Manager,

Public Debt Office

Dated the day of

No H D

For and on behalf of the

Governor of Andhra Pradesh

Governor

Reserve Bank of India

Manager
APPENDIX II
Form 'A'
(See Rule 8)
Office of the Director of Settlements, Survey & Lands Records
Andhra Pradesh at ____________________________
Indent No ____________________________
Dated ____________________________

Requisition for the Andhra Pradesh Estates Abolition Compensation Bond.

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Full name of claimants and addresses</th>
<th>Name of the estates</th>
<th>Amount payable to each claimant in Bonds</th>
<th>No of Bonds of each denomination required</th>
<th>Total Value of the Bonds</th>
<th>Where to be enquired for payment</th>
<th>Date of receipt in the Public Debt Office</th>
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</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5-10)</td>
<td>(11)</td>
<td>(12)</td>
<td>(13)</td>
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</table>


<table>
<thead>
<tr>
<th>Serial No</th>
<th>No of Bonds</th>
<th>No of the forwarding Sch. No of the for-wards</th>
<th>Date of receipt of Bonds</th>
<th>Remarks</th>
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</thead>
<tbody>
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<td>(1)</td>
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Register of indent for the Andhra Pradesh Estates Abolition Compensation Bond

(See Rule 9)

Form B'  

Dated

Signature of Director of Survey and Land Records

Dated

Signature of Director of Settlements, Survey and Land Records

Dated

Signature of Director of Public Debt Office, Hyderabad

Dated

Signature of the Manager, Reserve Bank of India, Public Debt Office, Hyderabad

Date of indent for compliance

No of the forwarding Sch.- date of acknowledgement from the Director of Public Debt Office

No of the Bond issued

Date of receipt of Bonds from the Public Debt Office

Remarks
The spaces provided below are for endorsements of this bond.

All endorsements must be clear and distinct.

Endorsements in Indian Languages must be literally translated into English immediately below the endorsements.

Cross endorsements are strictly prohibited.

1

2

3

4

5

RENEWAL RECEIPT

Received in lieu hereof, a renewed bond payable to...

Holder's Name

With instalment payable at .... (Treasury)

This bond can be renewed on payment of the prescribed fee.
Principal Amount Rs 100 Instalments of Principal and interest at Rs. per year during the first 9 years and Rs on the tenth year

<table>
<thead>
<tr>
<th>Year ending</th>
<th>Principal</th>
<th>Interest</th>
<th>Balance of Voucher</th>
<th>Voucher No</th>
<th>Initials of T O</th>
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