

DOUBLE TAXATION ON TOBACCO PRODUCTS

*1388. **Shri Rajagopala Rao:** (a) Will the Minister of Finance be pleased to state whether Government have received memoranda from tobacco growers of Sompeta, Tekkali and Sri-kakulam in Madras State about the incidence of double taxation—excise levy by the Centre and sales-tax by the State Government—on tobacco products like cheroots and cigars?

(b) If so, have Government considered the points raised in the memoranda and looked into the grievances mentioned therein?

(c) What action is proposed to be taken in the matter?

The Deputy Minister of Finance (Shri A. C. Guha): (a) Representations have been received from the Tobacco Merchants' Associations of Sompeta and Sri-kakulam in Madras State, complaining that tobacco products like cheroots and cigars, with effect from the 1st April 1953, were to pay sales tax to the State Government as well as excise duty to the Centre.

(b) and (c). Yes, Sir; The levy of Sales Tax by the State Government is within its rights under item 54 of the Seventh Schedule to the Constitution and the Government of India cannot intervene in the matter.

AGE RELAXATION FOR SCHEDULED CASTE ASSISTANTS

*1389. **Shri Jangde:** (a) Will the Minister of Home Affairs be pleased to state whether it is a fact that Government are considering or have decided to relax the time limit of services from 3 years to 1 year in the case of temporary Assistants belonging to Scheduled Castes for the purpose of considering them for Assistants in Regular Temporary Establishment?

(b) If so, are Government relaxing the time limit of five years service to end on 22nd October, 1948 in case of Scheduled Caste Assistants for considering them for the post of Assistant Superintendent?

(c) Are Government making provision to the effect that for promotion to Assistant-Superintendents the Scheduled Castes Assistants should complete five years service on any date and that the above fixed date will not apply in their case?

The Deputy Minister of Home Affairs (Shri Datar): (a) Yes, The relevant Instructions provide that

persons who belong to Scheduled Castes and Scheduled Tribes and who have rendered one year's service as Assistant on 1st July 1952 are eligible to be considered for inclusion in the Regular Temporary Establishment of Assistants. The period prescribed in the case of others is 3 years if they are Graduates and 5 years if they are not.

(b) Reference is presumably to the conditions of eligibility for consideration for appointment to Grades I to III of the Central Secretariat Service at its initial constitution. Among others, persons who had rendered five years' service in class II posts in the Secretariat or attached offices on 22nd October 1948 and satisfied certain other conditions were eligible to be considered. Selections for initial appointments in terms of the Scheme have now been completed and there is no question of relaxing the conditions as such for any category of employees. I would add, however, that Ministries were authorised to recommend specially deserving cases of persons who did not satisfy all the conditions prescribed and all cases of Scheduled Caste candidates so recommended were accepted by the Home Ministry and sponsored to the Union Public Service Commission for consideration. A certain number of them have in fact been appointed to the Service.

(c) The date 22nd October 1948 is not relevant in respect of promotions in future which will be made in one of two ways:

- (i) on the basis of seniority of permanent Assistants subject to the rejection of the unfit; and
- (ii) on the results of a Departmental Test confined to Assistants of certain specified service groups.

In laying down the conditions of eligibility for the Departmental Test, it is proposed to make certain concessions for employees belonging to Scheduled Castes.

FACILITIES FOR SPREADING EDUCATION

*1390. **Shri K. Subrahmanyam:** (a) Will the Minister of Home Affairs be pleased to state whether the Government of India is affording any facilities to its employees for spreading education in spare time?

(b) If so, what are those facilities or incentives given to encourage its employees to take up this work?