vocation of Emergency and upto 18th February 1978 under the said Act.

(b) The 176 persons mentioned above were detained in pursuance of detention orders issued by the Central Government and the various State Governments as indicated below:—

1. Central Government .	9
2. Delhi	6
3. Goa, Daman & Diu	I
4. Gujarat	44
5. Karnataka	19
6. Maharashtra	43
7. Manipur .	2
8. Punjab	12
9. Tamil Nadu	14
10. Uttar Pradesh .	10
11. West Bengal	16
	1 76

None of the persons detained under the said Act after revocation of Emergency had taken the pledge before Shri Jaya Prakash Narayan on 30th April, 1977 for not indulging in smuggling and for dissuading and preventing orders from continuing smuggling.

व्यक्तियों का ग्रधिक्रमण करके राज्य व्यापार निगम में पदोन्नतियां

1523. श्री रीतलाल प्रसाद वर्मा : क्या वाणिज्य तथा नागरिक पूर्ति भौर सहकारिता मन्त्री यह बताने की कृपा करेंगे कि :

- (क) क्या ग्रापातकाल के दौरान राज्य व्यापार निगम में व्यक्तियों के ग्रधिक्रमण करके श्रनियमित रूप में 84 पदोन्नतियां की गई; श्रौर
- (ख) यदि हां, तो प्रभावित व्यक्तियों को किस प्रकार न्याय देने का विचार है?

कारिका तथा नागरिक वृ्रांत ग्रीर क्यू-कारिका वन्तालय में राज्य सन्ती (भी: ग्रारिफ बेग): (क) ग्रीर (ख). भाषात स्थिति के बौरान पदोन्नतियां राज्य व्यापार निगम के सामान्य नियमों के मनुसार की गई थीं। तथापि, यदि सरकार के ध्यान में विशिष्ट दष्टान्त लाए जाएं, तो सरकार उनकी जांच करने को तैयार होगी।

Decision on Abolition of Sales Tax:

1524. SHRI PRADYUMNA BAL: SHRI MOHINDER SINGH. SAYIANWALA: SHRI CHITTA BASU:

Will the Minister of FINANCE be pleased to state:

- (a) the decision so far taken in respect of abolition of sales tax as promised in the election manifesto of Janata Party;
- (b) whether Government are aware of the widespread resentment in the business community and the consumers over the sales tax issue; and
- (c) when a final decision is likely to be taken in the matter?

MINISTER OF FINANCE (SHRI H. M. PATEL): (a) to (c). Large number of representations have been received suggesting abolition of sales tax and its replacement by excise duty. Under the Constitution, sales tax is a State subject of taxation. A preliminary round of discussion on the question of abolition of sales tax and its replacement by Central excise duties has been held with the State Governments. The State Governments are reluctant to accept the proposal. It is proposed to pursue the matter with the States. However, in view of the Constitutional position, it will not be possible to replace sales tax by excise duty without carrying the States with us.