

	Number of branches agreed upon to be opened during the five-year period ending on 30-6-56	Number of branches opened up to 30-8-54	Number of branches which are yet to be opened by 30-6-1956
Bombay	20	10	10
Madhya Pradesh	16	7	9
Madras	2	..	2
Orissa	6	2	4
Punjab	8	5	3
Uttar Pradesh	21	13	8
West Bengal	11	3	8
<i>Part 'C' States</i>			
Ajmer	1	..	1
Bhopal	1	..	1
Coorg	1	..	1
Himachal Pradesh	3	..	3
Kutch	2	1	1
Manipur	1	..	1
Tripura	1	..	1
Vindhya Pradesh	4	2	2
<b>TOTAL</b>	<b>114</b>	<b>48</b>	<b>66</b>

It cannot be said how many of the remaining 66 branches will be opened during the rest of the year 1954-55. The year-wise number of branches opened is as below:

July 1951—June 1952 Bombay 2, Madhya Pradesh 1, Punjab 1 and Uttar Pradesh 1.  
Total 5

July 1952—June 1953 Andhra 1, Assam 1, Bihar 1, Bombay 4, Madhya Pradesh 4, Orissa 1, Punjab 4, Uttar Pradesh 9, West Bengal 3 and Kutch 1.  
Total 29

July 1953—June 1954 Bihar 2, Bombay 3, Madhya Pradesh 2, Orissa 1, Uttar Pradesh 3 and Vindhya Pradesh 2.  
Total 13

July and August 1954 Bombay 1

**विक्रय-कर और क्रय-कर**

४०३. श्री आर० सी० शर्मा : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि

संविधान के अनुच्छेद २८६(३) के अन्तर्गत अत्यावश्यक वस्तुएं (विक्रय अथवा क्रय पर कर की घोषणा तथा विनियमन) अधिनियम के १९५२ में प्रभावी होने के बाद किन-किन राज्यों को राष्ट्रपति ने अत्यावश्यक वस्तुओं के विक्रय अथवा क्रय पर कर लगाने के लिये अनुमति प्रदान की है ?

**The Deputy Minister of Finance (Shri M. C. Shah):** The President has conveyed his assent under provisions of Article 286(3) of the Constitution to Sales Tax legislation on essential goods in the undermentioned States after the enactment of the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952:

1. Bihar.
2. Bombay.
3. Madhya Bharat.
4. Rajasthan.
5. Saurashtra.