

whether to allow a brief discussion on it or not later on.

**SHRI JYOTIRMOY BOSU:** May I submit that it may be under rule 193?

**MR. SPEAKER:** I have noted your submission.

**SHRI PILLOO MODY:** I submit the same thing.

**SHRI K. MANOHARAN (Madras North):** So, the possibility of a discussion today is ruled out.

**MR. SPEAKER:** Let the position be clear. Let something come before us. I know, the anxiety of hon. Members there.

**SHRI ATAL BIHARI VAJPAYEE:** we are also anxious to discuss it. Their anxiety is shared by us also.

12.50 hrs.

**RE: WHEREABOUTS OF SHEIKH MUJIBUR RAHMAN**

**SHRI SAMAR GUHA (Contai):** Mr. Speaker, Sir, I want to draw the attention of the Government to the statement made by the Prime Minister of Bangla Desh, Mr. Tajuddin, expressing his anxiety about the whereabouts of Bangla Bandhu Sheikh Mujibur Rehman and also his appeal to all the nations of the world for ensuring his personal security as also for his early release.

So many reports have appeared in the press that Bangla Bandhu Sheikh Mujibur Rehman has been arrested and is kept in Multan Jail. It has also appeared in the press that he is on fast for the last two months and that an attempt to force-feed him is being made. It has also come in the press that the Pakistan Government is trying all sorts of atrocious ways to pressurise him to issue a statement for the people of Bangla Desh that he is cooperating with the Pakistani army.

In view of the appeal made by the Prime Minister of Bangla Desh as also the appeal made by the Bangla Desh Parliamentary Delegation which addressed a joint meeting of the Members of both Houses of Parliament in the

Central Hall, I want to know the reaction of the Government. The Prime Minister was here. It should be a reply from one Prime Minister to the other Prime Minister. I want to know the reaction of the Government to the appeal made by the Prime Minister of Bangla Desh and also steps taken by the Government about ensuring the personal security of Bangla Bandhu Sheikh Mujibur Rehman and also for his early release. Will the Government give their reaction to it? Is the Government going to make a statement?

12.53 hrs.

**BENGAL FINANCE (SALES TAX) (DELHI VALIDATION OF APPOINTMENTS AND PROCEEDINGS) BILL—Contd.**

**MR. SPEAKER:** Shri Jyotirmoy Bosu.

**SHRI JYORITMOY BOSU (Diamond Harbour):** Mr. Ajit Saha will speak from our party. I will speak on the third reading of the Bill.

**SHRI A. K. SAHA (Vishnupur):** Mr. Speaker, Sir, the sales tax is a purchase tax. It is wrongly described as sales tax. It is an outright indirect tax which keeps the tax payer in the dark. With socialism and *garibi hatao* on their tongue, the Congress Government wants to let off the rich as lightly as it can and wants them to grow richer at the cost of the poor. Though sales tax looks like a direct tax, it does not possess the character of a direct tax which the tax payer knows that he is paying.

The different States have different rates of such taxation and exemptions are also different in different States. This encourages evasion of the tax through wholesale purchases by invoices from State to State. This is really black-marketing.

The high yielding sources of revenue have been taken by the Centre and, normally, sales tax, agriculture tax, are left with the States. Besides, administration costs, the States have to meet a lot of social and other development obligations to the people. But State Governments always show an ever-increasing deficit budget. It is because of shooting prices of every commodity, for the erroneous economic policy of the Centre. In the Budget, Shri V. B. Ghavan appealed to the States to maximise