

Taxation Bill

Mr. Deputy-Speaker: The question is:

"That the Bill, as amended, be passed."

The motion was adopted.

17-57 hrs.

MANIPUR (SALES OF MOTOR SPIRIT AND LUBRICANTS) TAXATION BILL

The Minister of Shipping in the Ministry of Transport and Communications (Shri Raj Bahadur): Sir, I beg to move*:

"That the Bill to consolidate and amend the law relating to the levy of a tax on sales of motor spirit and lubricants in the Union Territory of Manipur, be taken into consideration."

At present tax on motor spirit and lubricants is levied in Manipur under the Assam (Sales of Motor Spirit and Lubricants) Taxation Act, 1939 which was extended by the former Durbar of Manipur in 1940. The rates in Assam have increased considerably ever since this was introduced. There was an amending Bill in 1955 in Assam, whereas they have remained static at the previous level in Manipur. The object of the present Bill is firstly, to express those rates in terms of metric measures and decimal coinage and, secondly, to raise the level of taxes suitably in suitable stages. It is not proposed to apply the Assam rates all at once or immediately to the State of Manipur taking into account the state of comparative backwardness of that area, but we propose to do that in stages and the power is proposed to be vested in the Central Government for the purpose.

Generally, the basis of the present Bill is the Assam Act of 1955 but there are certain variations which have been included for the purpose of improvement of the measure. I think, at this preliminary stage these remarks will suffice and I would com-

mend this Bill for the consideration of the House.

Mr. Deputy-Speaker: I see no hon. Member is rising to speak. So, I shall put it to the vote of the House.

The question is:

"That the Bill to consolidate and amend the law relating to the levy of a tax on sales of motor spirit and lubricants in the Union Territory of Manipur, be taken into consideration."

The motion was adopted.

Mr. Deputy-Speaker: The House shall now take up clause-by-clause consideration of the Bill. There are no amendments. So, I shall put all the clauses together to the vote of the House.

The question is:

"That clauses 2 to 37 stand part of the Bill."

The motion was adopted.

Clauses 2 to 37 were added to the Bill.

Clause 1, the Enacting Formula and the Title were added to the Bill.

Shri Raj Bahadur: Sir, I move:

"That the Bill be passed."

Mr. Deputy-Speaker: The question is:

"That the Bill be passed."

The motion was adopted.

Mr. Deputy-Speaker: Shall we take up the next Bill or adjourn?

Shri Hari Vishnu Kamath: Let us adjourn.

Mr. Deputy-Speaker: The House stand adjourned till 12 noon tomorrow.

18 hrs.

The Lok Sabha then adjourned till Twelve of the Clock on Friday, December 7, 1962/Agrahayana 16, 1884(Saka).

*Moved with the recommendation of the President.