

know whether the Secretary has forward the paper to you. It is a privilege motion.

Mr. Speaker: What if it is a privilege motion? It will be coming to him in due course if it is to come before the House. It is not stated in that rule that the Speaker must look into it the very day or the next day; he will take his own time to do it.

Shri Anthony Pillai: I have raised a point of order.

Mr. Speaker: Order, order. I have heard the point. There is no point of order. The time of the House is precious and should not be spent unless there is anything substantial. The hon. Member will kindly look into the rules and satisfy himself and then come to me.

Shri Tangamani (Madurai): May I say a word?

Mr. Speaker: On what? Is it about this?

Shri Tangamani: I have given notice of two adjournment motions five days back—one dealing with the journalists wage award, the other one about the employees of Neiveli. I have not received any reply so far.

Mr. Speaker: Let him write to me and I shall look into them. Instead of raising it here, he might have sent a chit as to what has happened. I do not think I have received any adjournment motion. Are all these adjournment motions?

Shri Tanagamani: They are short notice questions.

Mr. Speaker: What am I to answer if an adjournment motion has developed into a short notice question?... (*Interruptions*): I am not going to allow anything further. We shall proceed to the next item of business on the Order Paper.

PAPERS LAID ON THE TABLE FERTILISER (CONTROL ORDER)

The Minister of Food and Agriculture (Shri A. P. Jain): Sir, I beg to lay on the Table under sub-section (6) of Section 3 of the Essential Commodities Act, 1955, a copy of the Fertiliser (Control) Order, 1957, published in the Notification No. S.R.O. 1391, dated the 4th May, 1957.

[Placed in Library. See No. S—62/57.]

APPROPRIATION (No. 3)* BILL 1957

The Minister of Finance (Shri T. T. Krishnamachari): Sir, I beg to move for leave to introduce a Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 1954, in excess of the amounts granted for those services and for that year.

Mr. Speaker: The question is :

“That leave be granted to introduce a Bill to provide for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet the amounts spent on certain services during the financial year ended on the 31st day of March, 1954, in excess of the amounts granted for those services and for that year.”

The motion was adopted.

Shri T. T. Krishnamachari: I **introduce the Bill.

CENTRAL SALES TAX (AMENDMENT) BILL—concl'd.

Mr. Speaker: The House will proceed with the clause-by-clause consideration of the Bill to amend the Central Sales Tax Act, 1956.

The Minister of Finance (Shri T. T. Krishnamachari): Yesterday, you were good enough to adjourn the debate on this Bill in order to enable the Government to examine the

[Mr. T. T. Krishnamachari]

amendments proposed by the hon. Member, Shri Hajarnavis. I promised to bring my amendment, if necessary, by about 2.30 P.M. I must apologise, Sir, to you for not having been able to do so, because my legal advisers were not very clear how to proceed about it. After some time we have tabled three amendments, which stand in my name, in order to accommodate the wishes of the hon. Member Shri Hajarnavis who wanted certain verbal alterations to be made. The alterations intended are really verbal and do not change the structure of the Bill. I hope by tabling these amendments I have given satisfaction to the hon. Member who moved some amendments yesterday. I, therefore, submit that these amendments might be taken as moved and the Chair might direct whatever has to be done about them.

Mr. Speaker: The hon. Minister may formally move the amendments.

Shri T. T. Krishnamachari: I beg to move:

(i) Page 1—

for lines 20 and 21, substitute:

“in respect of the last sale or purchase inside the State and shall not exceed two per cent. of the sale or purchase price.”

(ii) Page 2, line 2—

for “at the last stage of sale or purchase”

substitute: “in respect of the last sale or purchase inside the State”

(iii) Page 2—

for lines 5 to 7, substitute:

Explanation.—The expression “last sale or purchase inside the State” means the transaction in which a dealer registered under the sales tax law of the State—

Shri Hajarnavis (Bhandara): Sir, in view of the amendments moved by

the hon. Minister, I beg permission of the House to withdraw my amendments.

The amendments were, by leave, withdrawn.

Mr. Speaker: I will put the Government amendments first to the vote of the House.

Shri Tyabji (Jalna): Sir, may I say I world? I welcome the amendments that have now been moved by the hon. Finance Minister, but I would like to take two or three minutes of this House to put forward certain points for the consideration of this House.

It is our duty to see that Acts passed by this House are presented in lucid and clear language. It is particularly, I submit, essential that the Bills which emanate from the Ministry of Finance should be couched in clear and simple language. I would point out that these taxation measures have to be read very often by non-lawyers. If, for instance, in the Succession Act there is some difficulty in understanding the sections the parties can go to a lawyer. But, in these taxation Bills it is very essential that the language should be lucid and simple.

I welcome the proposals brought by the Finance Minister, but I submit that they do not go anywhere near far enough. If one reads the section, one will find that there are numerous doubts which arise from it. Therefore, I appeal to the Finance Minister not to rush through a matter of this type like this. The difficulties that arise before lawyers and others who have to advise on matters like this in understanding the language are very great. I will point out only two or three instances to show the type of difficulties that will arise out of a short section like this. First of all, in the explanation the words are, as now proposed in the amendment before the House: “last sale or purchase”. It is a well recognised rule

in the drafting of Acts that unnecessary words should not be used. What is the meaning of "last sale or purchase"? When there is a sale there is always a purchase. Why should we use two words instead of one? Supposing I refer to the hon. Minister always as the hon. Minister of Finance or the hon. T. T. Krishnamachari...

Mr. Speaker: There may be a purchase tax and there may be a sales tax.

Shri Tyabji: May I point out, Sir, that this Bill itself is a Sales Tax Bill. There cannot be a sale without a purchase and there cannot be a purchase without a sale. This is a well recognised fact. In fact, we have got the Indian Sale of Goods Act. There is a purchaser is referred, and where purchases are made sales are referred to. This is the type of verbiage which makes an Act difficult to apply. The whole of this section can be shortened and, in fact, the number of words can be reduced by one half if it is re-drafted.

I may point out another case of this type.

Mr. Speaker: Is the criticism only destructive or constructive? The hon. Member has not tabled any amendment.

Shri Tyabji: No, Sir. I am appealing to the Finance Minister not to push this forward now.

Mr. Speaker: Then, when does the hon. Member want to see it brought forward?

Shri Tyabji: In the next session?

Mr. Speaker: Then he might say, "next session". The hon. Member must come with tangible amendments. There was ample time. This is a short Bill.

Shri Tyabji: May I point out these facts for the consideration of the Finance Minister?

Shri T. T. Krishnamachari: We tried to re-draft the Bill yesterday, and I had to recognise the fact that

the Bill was almost in the final stage of discussion and I could not alter the structure of the Bill. The point at dispute was about the "last stage of sale"—whether it should be the "stage of last sale" or not. I had to tell my draftsmen that they should stick to the particular point raised by the hon. Member, Shri Hajarnavis.

I am perfectly certain that particularly all our legislation would allow themselves to be improved and refined. If the last word has been said about every enactment, then there would be no need for lawyers, because, an ordinary man can interpret it and need not get the assistance of lawyers. These mistakes that we make in this House provide the paradise for lawyers. I beg of my hon. friend to allow this thing to go through, and we will be looking into these and other matter as and when the time arises and improvements and refinements can be made. I do admit that so far as we are concerned, we are ill-equipped both in the Drafting Department of the Law Ministry and in my own Ministry to produce a Bill which, if enacted, would be the last word so far as the law of interpretation is concerned.

Shri Tyabji: May I point out to the hon. Finance Minister that in the same explanation, there is another sentence the meaning of which it is difficult to understand. The words in question are "for sale or for use by the purchaser in the execution of any contract". Is it a contract relating to the sale of goods or is it a contract in general?

Mr. Speaker: How does it arise out of these amendments here? The hon. Member evidently was not here yesterday. What happened yesterday was this. We had almost finished the debate on clause 4. Shri Hajarnavis tabled some amendments and he said that the "last stage of sale" will mean so many items, for, there are various items in the sale, such as offer, acceptance, payment of price, delivery of goods, etc. These are the various stages and the phrase as it

[Mr. Speaker]

was may refer to these stages rather than to the distinct sale. What was intended by the framers of the Bill was that it must refer to the last stage of sale within the same State, though a number of sales may take place, each independent of the other, each one of them passing through several stages, so far as that particular sale is concerned. To avoid that confusion, and to remove perhaps a misunderstanding regarding it, it was thought necessary to make it clear, and the necessary amendments have been brought forward by the hon. Minister. They have already been moved. Now, the hon. Member wants to reopen the whole issue, saying that the whole thing ought to be re-drafted and the Bill put off for further consideration till the next session. We are now on the simple point whether there is agreement on the amendments now brought forward. Has the hon. Member got to make any suggestions regarding these amendments?

I would not allow once again the whole matter regarding clause 4 being reopened. I have explained the point that is now for consideration. I do not think the hon. Member has anything more to say. I shall put the question now.

The question is:

Page 1,

for lines 20 and 21, substitute:

"in respect of the last sale for purchase inside the State and shall not exceed two per cent of the sale or purchase price;"

The motion was adopted.

Mr. Speaker: The question is:

Page 2, line 2—

for "at the last stage of sale or purchase" substitute:

"in respect of the last sale or purchase inside the State"

The motion was adopted.

Mr. Speaker: The question is:

Page 2—

for lines 5 to 7, substitute:

Explanation—The expression "last sale or purchase inside the State" means the transaction in which a dealer registered under the sales tax law of the State—'

The motion was adopted.

Mr. Speaker: The question is:

"That clause 4, as amended, stand part of the Bill".

The motion was adopted.

Clause 4, as amended, was added, to the Bill.

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

Shri T. T. Krishnamachari: I beg to move:

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

Mr. Speaker: The question is:

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

The motion was adopted.

GENERAL BUDGET—GENERAL DISCUSSION

Mr. Speaker: The House will now take up the general discussion of the General Budget.

Shri Mohamed Imam (Chitaldrug): I have to make a submission. Originally four days were allotted for the discussion of the General Budget, but now I find the number of days has been reduced by one. Three days are not at all sufficient, considering the importance of the Budget.

Mr. Speaker: This matter was raised even five days ago; then I suggested that the House might sit for longer hours, even till 7 o'clock, and the House as a whole agreed to it. It is no good re-opening the matter now.

The House will now take up the general discussion of the General Budget. As hon. Members are aware,