

The Lok Sabha re-assembled after Lunch at thirty-three Minutes past Fourteen of the Clock.

(MR. DEPUTY-SPEAKER IN THE CHAIR)  
RE. PRICE OF SUGARCANE

श्री इसहाक सम्भली (अमरोहा) : उपाध्यक्ष महोदय, पश्चिमी यू० पी० के 40 लाख गन्ना उत्पादकों के नुमाइन्दे यहां आये हुए हैं और वोट क्लब पर जमा हैं। उनका कहना है कि उन के साथ नाइन्साफी हो रही है क्योंकि केन की कीमत बहुत कम मुकरर की गई है। हव कम से कम 15 रु० क्विंटल मुकरर की जाये और इस इन्डस्ट्री को नेशनलाइज किया जाये। आप मेहरबानी कर मिनिस्टर साहब से कहें कि वह इस के बारे में बयान दें। वना इस मर्तबा गन्ना बहुत कम है।

MR. DEPUTY-SPEAKER: The hon. Member has made his point. Now, order, please.

श्री इसहाक सम्भली : अगर किसानों का बात नहीं मानी गई तो हड़ताल हो जायेगी और चीनी की मिलें नहीं चल पायेंगी जिससे लोगों को दिक्कत होगी। मेरे पास उन लोगों का मॉमोरेण्डम है। (ब्यवधान)

श्री रामाबलार शास्त्री (पटना) : उनको बड़े बड़े चीनी मैनैफैक्चरर्स की चिन्ता है, किसानों को नहीं। किसानों की तरफ ध्यान दिया जाना चाहिये।

MR. DEPUTY-SPEAKER: The hon. Member has made his point. That should be enough.

14.35 hrs.

#### CENTRAL SALES TAX (AMENDMENT) BILL

MR. DEPUTY-SPEAKER: We shall now take up discussion of the Bill further to amend the Central Sales Tax Act, 1956, as reported by the Select Committee. Now, the hon. Minister.

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI K. R. GANESH): I beg to move:\*

"That the Bill further to amend the Central Sales Tax Act, 1956, as reported by the Select Committee, be taken into consideration".

I had already explained to the House the important changes sought to be made by the Bill at the time of moving the Motion for reference to the Select Committee. I do not, therefore, wish to take the time of the House by recapitulating them now. I would only touch upon a few of the changes made by the Select Committee and reply to some of the points made by two members in their minutes of dissent.

Clause 3 of the Bill seeks to cast the onus on the transferor claiming exemption on the ground that any movement of goods from one State to another was occasioned otherwise than by way of sale. The minutes of dissent apprehend that this would cast an unnecessary burden on the traders resulting in harassment and corruption, when the onus should correctly be on the taxing authorities.

There is nothing unreasonable or inconsistent in casting the onus on the transferor. I might dispel the apprehension that such a provision will result in harassment. The provision is intended to safeguard State revenues against evasion and avoidance of tax on inter-state sales of goods.

Clauses 2, 3, 5 and 10 *inter alia* seeks to provide that the declarations or certificates referred to therein shall be furnished within the prescribed time. In the minutes of dissent, it has been apprehended that this would lead to harassment. The suggestion is that the declarations or certificates should be allowed to be filed upto the time of assessment or final assessment. Having regard to the apprehensions expressed by the trade and keeping in view the need for uniformity, the Select Committee has already amended clause 10(a) to provide that the rule-making power to prescribe the time limit should vest with the Central Government only. Clauses 2, 8 and 5(b) also provide that for sufficient cause, the appropriate authority may permit the relevant declarations or certificates being furnished beyond

\*Moved with the recommendation of the President.