

[Shri Kamal Morarka]

Rs. 30,0000 a year would be subject to sales tax. They have to collect sales tax any day. Today, in Bombay the sale of a paanwallah is Rs. 30,000 a year. Okay, recently the ceiling has been revised to Rs. 60,000. But it does not meet the requirement at all. What has happened in the process is that the tax collection machinery has developed a lot of sloth. The number of taxpayers has increased in geometric progression. An army of tax collectors we are having. It is giving rise to harassment, corruption, leakage. The net revenue to the Exchequer has not gone up in the same proportion. (Time bell rings) So I would like to say that though increasing the ceiling on professional tax is a very small matter, what the Centre must apply its mind to is what should be the overall picture of burden on the common man, how we can get the maximum revenue in the least painful way. That should be our exercise. And if sales tax is to be abolished or we can merge it with excise duty and there has to be again a devolution of resources to the States, according to me, a serious study should be done, whether the Finance Commission does or it is done by a separate committee. But a time has come when we must have a fresh look into the entire gamut of taxation, specially with respect to the method of collection of tax. Our whole collection machinery of income-tax, excise duty, sales tax, the whole thing has become so big that really what we are finally able to collect is much more painful, much more slow, and what we are now having—the features of special courts and special tribunals—nothing will help. There should be simplicity of taxation directly applicable; collection of tax

at the least points and we should be able to collect it efficiently. I request the Finance Minister to have a look at that.

With these words, Sir, I end my submission on this Bill. Thank you, Sir.

## MESSAGE FROM THE LOK SABHA

### Tamil Nadu Appropriation (No. 3) Bill, 1988

SECRETARY-GENERAL: Sir, I have to report to the House the following message received from the Lok Sabha signed by the Secretary-General of the Lok Sabha:

"In accordance with the provisions of rule 96 of the Rules of Procedure and Conduct of Business in Lok Sabha, I am directed to enclose the Tamil Nadu Appropriation (No. 3) Bill, 1988, as passed by Lok Sabha at its sitting held on the 5th December, 1988.

2. The Speaker has certified that this Bill is a Money Bill."

Sir, I lay a copy of the Bill on the Table of the House.

THE VICE-CHAIRMAN (SHRI H. HANUMANTHAPPA): Now the House stands adjourned to meet again at 11 a.m. tomorrow, the 6th December, 1988.

The House then adjourned at thirty-six minutes past six of the clock till eleven of the clock on Tuesday, the 6th December, 1988.