

**Bomb manufacturing units in Allahabad**

3492. SHRI ISH DUTT YADAV:  
SHRI SHAMIM HASHMI:

Will the Minister of HOME AFFAIRS be pleased to state:

(a) whether Government's attention has been drawn to the report which appeared in the Indian Express of the 12th July 1988 regarding clandestine bomb manufacturing units flourishing in Allahabad City; and

(b) if so, what is Government's reaction thereto?

THE MINISTER OF STATE IN THE MINISTRY OF PERSONNEL, PUBLIC GRIEVANCES AND PENSIONS AND THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI P. CHIDAMBARAM): (a) Yes, Sir.

(b) Clandestine manufacture of bombs is a substantive offence which comes under the purview of the Explosive Substances Act, 1908. Necessary powers of the Central Government under the said Act have been delegated to the State Governments/ Union Territories to proceed against the offenders.

**Sales tax in Delhi**

3493. SHRIMATI BIJOYA CHAKRAVARTY: Will the Minister of HOME AFFAIRS be pleased to state:

(a) what are the names of the 43 type of goods, item-wise in which sale tax is levied at the first point, that is at the manufacturers' level and need not be charged sales tax at the wholesaler/retailer level in the Union Territory of Delhi;

(b) whether it is a fact that retailer will always charge seven per cent to 10 per cent sales tax above the printed maximum price as

it is printed local taxes extra as consumers are ignorant regarding all these malpractices and cheating;

(c) what are the administrative and technical difficulties the Delhi Administration are having for not insisting the manufacturers of 43 type of goods whose sales tax is taxable at first point, that is, at the manufacturer's level to print a maximum retail prices inclusive of all taxes;

(d) what are the reasons for which the Delhi Administration is not giving due publicity in newspapers for such non-taxable items and give statutory warning to retailers for such malpractices and cheating; and

(e) what remedial measures the Central Government have taken or propose to take in the matter to save innocent consumers from such malpractices and cheating by retailers in Delhi?

THE MINISTER OF STATE IN THE MINISTRY OF HOME AFFAIRS (SHRI SANTOSH MOHAN DEV): (a) A statement is attached (See below).

(b) In case a retailer has already paid sales tax to the manufacture or importer, of goods taxable at the 1st point, he cannot charge sales tax on the subsequent sales.

(c) to (e) Under provisions of the Delhi Sales Tax Act, 1975, and rules made thereunder, there is no provision under which a manufacturer could be insisted upon to print maximum retail price inclusive of all taxes. Moreover, "levy of sales tax" is a State subject and as such rates of sales tax also differ from State to State. Goods manufactured by a dealer in one State are mostly exported to other States and sold throughout the country. The consumers should insist on the selling dealer to issue a cash/credit voucher at the time of purchase of goods taxable at the first point or the last point.