

Name of the State	Number of searches conducted
22. West Bengal	161
23. Delhi	112
TOTAL :	1500

**Looting of State Bank of India,
Ambala Branch**

120. SHRI N. K. P. SALVE:
SHRI SWAMI DINESH CHANDRA:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that the State Bank of India, Ambala branch was looted by 4 unidentified persons on January 1, 1982;

(b) if so, what is the extent of loss and other details of the incident; and

(c) what is the result of the investigations, if any, made into the matter?

THE DEPUTY MINISTER IN THE MINISTRY OF FINANCE (SHRI JANARDHANA POOJARY): (a) to (c) State Bank of India has reported that there was a robbery at its Haryana Motor Market (Ambala) Branch of the bank on 1st January, 1982. Four armed persons are reported to have entered the branch and decamped with cash amounting to Rs. 4,97,100 after locking up the four employees in a locker room. The bank has registered a complaint with the police and the investigations have not yet concluded.

Replacement of Sales Tax by Additional Excise Duty

121. SHRI N. K. P. SALVE:
SHRI SWAMI DINESH CHANDRA:
SHRI MURLIDHAR CHANDRAKANT BHANDARE:

Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Gov-

ernment have lately decided to replace Sales Tax on certain additional items by additional excise duties;

(b) if so, what are the details in this regard; and

(c) whether in view of the Wanchoo Committee Report, Government have laid down any comprehensive programme for gradual abolition of Sales Tax by replacing it by additional excise, if so, what are the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SAWAI SINGH SISODIA): (a) to (c) There has been a widespread and long standing demand by various Chambers of Commerce, associations of industry and trade and the general public for basic reforms in the sales tax system obtaining in the country. The Direct Taxes Enquiry Committee under the Chairmanship of Shri K. N. Wanchoo had, in its final report, observed that the best way to get over the problem posed by the existing sales tax systems would be to replace sales tax levy on various commodities, as far as possible, by additional duty of excise, but in the selection of commodities care should be taken to minimise the cascading effect on prices. The Finance Commissions and various Committees had also occasion to go into and comment on different aspects of sales tax system. In particular the Indirect Taxation Enquiry Committee (Jha Committee) had gone into the matter and made certain recommendations.

As sales tax is primarily a State subject of taxation under the Constitution and any reform in its system can be undertaken only in consultation with and with the cooperation of the States, a Conference of Chief Ministers and Ministers incharge of sales tax was convened in September, 1980 and as a follow-up again in February, 1981 to discuss the problem in all its aspects. The Conference held in Feb-