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comprehensive as to include the present amendment, article 369 would not have found a place in the Constitution.

Now I was trying to place before you, Sir, the advantage of having this legislation permanently as part of the Constitution so that in case any arises we may not feel emergency helpless for lack of the authority to enact the requisite and necessary legislation. That is one point that I wish the House to appreciate.

Then, Sir, the other question that deserves consideration is: If there is of co-ordination between the various States, some machinery has to be provided for the purpose of seeing that our main sources of production and our main sources of food and fodder and essential commodities are properly and evenly produced, supplied and distributed according to the needs of the various States. Now we have found that during periods of emergency, when there is a famine or when such calamities occur, then it is only the federation, the power of the Union that can be invoked for the purposes of co-ordinating the efforts of all the federating units. You will be pleased.....

MR. DEPUTY CHAIRMAN: these points have been repeated over and over again by several speakers, Mr. Akhtar Husain.

SHRI AKHTAR HUSAIN: That is true, Sir, and no purpose will be gained by repeating them over again.

MR. DEPUTY CHAIRMAN: I was told that you would be taking minutes, you have already taken 17 minutes.

SHRI AKHTAR HUSAIN: One minute if you don't mind; I will not detain you and the House very long. The last point that I wish to place before you is that the psychological effect about which the note of dissent speaks is one which we on this

side consider would have a good psychological effect for the simple reason that it will create a feeling of oneness, a feeling of nationalism, a feeling of common action, unity of purpose to solve common problems. That I submit would be the psychological effect of this.

Lok Sabha

Just one point more and that is that we have recently realised in the sales tax.

Mr. DEPUTY CHAIRMAN: hon. Minister has to go to the other House. There is a Division Bell, So please wind up; otherwise the Government will not be represented.

SHRI AKHTAR HUSAIN: Ι just wanted to give an illustration of the Sales Tax. In the beginning.....

MR. DEPUTY CHAIRMAN: We are not concerned with the Sales Tax here

SHRI AKHTAR HUSAIN: Very well, Sir. Now it has been realised that there should be uniform legislation. Therefore the amendment to amplify entry No. 33 the small clarification that is now being made would not in any way be detrimental to the larger interests of the country but would help the co-ordination of the efforts of all the States and common action taken in the general interest and for the benefit of the entire country.

That is all I have to say.

MR. DEPUTY CHAIRMAN: The hon. Minister will reply tomorrow.

MESSAGES FROM THE LOK SABHA

- 1. Taxation Laws (Extension to JAMMU & KASHMIR) BILL, 1954.
- 2. Madhya Bharat Taxes on Income (VALIDATION) BILL, 1954.

MR. DEPUTY CHAIRMAN are two messages.

SECRETARY: Sir, I have to report to the House the following messages

[Secretary.] received from the Lok Sabha, signed by the Secretary of the Lok Sabha;

(Messages from

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"In accordance with the provisions of Rule 132 of the Rules of Procedure and Conduct of Business in the Lok Sabha, I am directed to enclose herewith a copy of the Taxation Laws (Extension to Jammu and Kashmir) Bill, 1954, as passed by the Lok Sabha at its sitting held on the 27th September 1954."

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"In accordance with the provisions of Rule 132 of the Rules of Procedure and Conduct of Business in the Lok Sabha, I am directed to enclose herewith a copy of the Madhya Bharat Taxes on Income (Validation) Bill, 1954, as passed by the Lok Sabha at its sitting held on the 27th September 1954.

"2. The Speaker has certified that this Bill is a Money Bill within the meaning of article 110 of the Constitution of India."

Sir, I lay the Bills on the Table.

Mr. DEPUTY CHAIRMAN: The House stands adjourned till 11 A.M. tomorrow morning.

The House adjourned at fifty minutes past five of the clock till eleven of the clock on Tuesday, 28th September 1954.