

SHRI M. C. SHAH: I have already said that sales tax, except in the case of those commodities which are considered essential for the life of the community under the Essential Commodities Act, is a State subject. That I have already stated.

SHRI K. S. HEGDE: Would not interference from the Centre jeopardise provincial autonomy?

SHRI M. C. SHAH: There is no question of jeopardising provincial autonomy. It is only in consultation with the States that we would be doing anything. As a matter of fact, we propose that the Officials' Committee should consider all these points, wherein the Madras Government also will be represented.

SHRI B. C. GHOSE: Since the Government have advised the States not to charge this tax for the period stated, does this imply that the Government of India do not favour the imposition of such a tax?

SHRI M. C. SHAH: We have advised the State Governments not to issue these demand notices or to levy the tax for the period 26th January 1950 to the date of the Supreme Court judgment retrospectively. It is not fair to collect the tax when the dealers themselves did not collect it from the purchasers in the first instance.

SHRI B. C. GHOSE: If, as the hon. Minister has stated, the States are entitled to impose this tax under the Constitution, may I know why they have advised the State Governments not to make these demands?

SHRI M. C. SHAH: It is not fair. As I have already stated, those dealers outside the States concerned who had sold their goods to other States did not realise the sales tax from the dealers to whom they had sold their goods. Now, after nearly 3 years or so, if you ask them to pay sales tax which they had not realised, it will be most unfair.

#### APPOINTMENT OF *ad hoc* COMMITTEE IN THE MINISTRY OF FINANCE

\*129. MOULANA M. FARUQI: Will the Minister for FINANCE be pleased to state:

(a) how many *ad hoc* committees or commissions were appointed since 1<sup>st</sup> January 1950 up-to-date under the administrative control of the Finance Ministry;

(b) how many such Committees or Commissions are still functioning; and

(c) when the committees or commissions, which have not yet submitted their reports, were appointed?

THE DEPUTY MINISTER FOR FINANCE (SHRI M. C. SHAH): (a), (b) and (c). The information is being collected and will be laid on the Table of the House.

#### DISPOSAL OF INCOME TAX CASES IN ORISSA DURING 1951-52

\*130. SHRIMATI SHOILA BALA DAS: Will the Minister for FINANCE be pleased to state:

(a) the number of Income-tax cases dealt with in Orissa during the year 1951-52; and

(b) the number of cases disposed of and pending in that State during the above period?

THE DEPUTY MINISTER FOR FINANCE (SHRI M. C. SHAH): (a) Total number of income-tax cases to be dealt with during the year 1951-52 in the State of Orissa was 9,234.

(b) The number of cases disposed of during that year and the number pending at the end of that year were 5,854 and 3,380 respectively.

SHRIMATI SHOILA BALA DAS: May I know the number of Income-tax Officers in the State of Orissa?

SHRI M. C. SHAH: Last time I gave the number of Income-tax Officers for both Bihar and Orissa, which was 43.