

The Minister of Finance (Shri Morarji Desai): (a) to (c). Levy of tax on sales or purchases made inside a State is a State subject of taxation vide item 54 in List II of the Seventh Schedule of the Constitution. The Central Government have no information on this.

Regarding Central Sales Tax, even though the administration of this has been delegated to the State Governments, information is being collected and will be laid on the Table of the House.

12 hrs.

PAPERS LAID ON THE TABLE

NOTIFICATIONS UNDER CUSTOMS ACT, CENTRAL EXCISES AND SALT ACT AND GIFT-TAX ACT

The Deputy Minister in the Ministry of Finance (Shrimati Tarkeshwari Sinha): I beg to lay on the Table—

- (i) a copy each of the following Notifications under section 159 of the Customs Act, 1962:—
 - (a) GSR No. 476 dated the 23rd March, 1963;
 - (b) GSR No. 477 dated the 23rd March, 1963;
 - (c) GSR No. 478 dated the 23rd March, 1963;
 - (d) The Manufacture in Customs Bonds (General) Amendment Rules 1963 published in Notification No. GSR 479 dated the 23rd March, 1963. [Placed in Library, see No. LT-1059/63.]
- (ii) a copy each of the following Notifications under section 159 of the Customs Act, 1962 and section 38 of the Central Excises and Salt Act, 1944, making certain further amendments to the Customs and Central Excise Duties

Export Drawback (General) Rules, 1960:—

- (a) GSR No. 480 dated the 23rd March, 1963;
- (b) GSR No. 481 dated the 23rd March, 1963; [Placed in Library, see No. LT-1060/63.]
- (iii) a copy of the Central Excise (Sixth Amendment) Rules, 1963, published in Notification No. GSR No. 483 dated the 23rd March, 1963, under section 38 of the Central Excises and Salt Act, 1944; [Placed in Library, see No. LT-1061/63.]
- (iv) a copy of the Gift-tax (Third Amendment) Rules, 1963 published in Notification No. GSR 491 dated the 23rd March, 1963, under section 46 of the Gift-tax Act, 1958. [Placed in Library, see No. LT-1062/63.]

INDIAN NAVAL RESERVE AND THE INDIAN NAVAL VOLUNTEER RESERVE (AMENDMENT) REGULATIONS

The Deputy Minister in the Ministry of Defence (Shri D. R. Chavan): I beg to lay on the Table a copy of the Indian Naval Reserve and the Indian Naval Volunteer Reserve (Amendment) Regulations, 1963 published in Notification No. SRO 102 dated the 23rd March, 1963, under section 185 of the Navy Act, 1957. [Placed in Library, see No. LT-1063/63.]

12.02 hrs.

ESTIMATES COMMITTEE

THIRTY-SECOND REPORT

Shri Dasappa (Bangalore): I beg to present the Thirty-second Report of the Estimates Committee on the Ministry of Mines and Fuel—National