



HARYANA VIDHAN SABHA

ELEVENTH REPORT

OF THE

ESTIMATES COMMITTEE

ON

THE BUDGET ESTIMATES

FOR

1978-79

Excise and Taxation Department

**VIDHAN SABHA SECRETARIAT,
CHANDIGARH.**

March, 1979

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**COMPOSITION OF THE ESTIMATES COMMITTEE FOR THE
YEAR 1978-79**

Chairman

1. Chaudhri Sant Kanwar, M.L.A.

Members

2. Shri Bhagi Ram, M.L.A.
3. Chaudhri Birender Singh, M.L.A.
4. Shri Devi Dass, M.L.A.
5. Chaudhri Ganga Ram, M.L.A.
6. Shri Jai Narain Khundia, M.L.A.
7. Rao Ram Narain, M.L.A.
8. Smt. Shakuntala Bhagwaria, M.L.A.
9. Chaudhri Udey Singh Dalal, M.L.A.

Secretariat

1. Shri Raj Krishan
2. Capt. S.S. Ahlawat

Secretary

Deputy Secretary

INTRODUCTION

1. I, the Chairman of the Estimates Committee for the year 1978-79 having been authorised by the Committee in this behalf to present this Report on the Budget Estimates for the year 1978-79, in respect of the Excise and Taxation Department

2. A brief summary of recommendations/observations of the Committee is given in Appendix. This summary is not exhaustive and for full recommendations or observations of the Committee reference should be made to the main report.

3. A brief record of the proceedings of each meeting has been kept separately in the Vidhan Sabha Secretariat.

4. The Committee are grateful to the representative of the Excise and Taxation Department who appeared before them for oral examination.

5. The Committee place on record their high appreciation of the whole hearted cooperation and unstinted assistance given to it by the Secretary, Haryana Vidhan Sabha and his staff working with the Committee

CHANDIGARH

The 27th March, 1979

SANT KANWAR,
CHAIRMAN,
ESTIMATES COMMITTEE

The 27th March, 1979

CHANDIGARH

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Excise and Taxation Department.
Report on the Budget Estimates for the year
having been authorised by the Committee
1. The Chairman of the Estimates Committee

INTRODUCTORY

REPORT

1. The Estimates Committee for the year 1978-79 was elected by the Vidhan Sabha consisting of nine members and notified vide Haryana Vidhan Sabha Secretariat Notification No. EC-3/78-79/98, dated the 5th May, 1978, under Rule 230 of the Rules of procedure and Conduct of Business in the Haryana Legislative Assembly.

2. Chaudhri Sant Kanwar, M.L.A. was nominated Chairman of the Committee by the Hon'ble Speaker.

3. The Committee held 40 sittings at Chandigarh and 5 sittings outside Chandigarh i.e. two at New Delhi and one each at Gauhati, Kohima and Imphal.

The Committee selected the following Departments with a view to scrutinize their Budget Estimates for the year 1978-79 :—

1. Excise and Taxation;
2. Transport;
3. Industries;
4. Irrigation, specially relating to flood and drainage;
5. Food and Supplies;

6. Local Government ; and

7. Police;

4. The Committee scrutinized the material relating to the Budget Estimates of the Excise and Taxation Department for the year 1978-79 and orally examined the representatives of this Department.

5. Excise and Taxation Department

In brief the functions of the Excise and Taxation Department are to deal with administration of various taxation measures in the State of Haryana and Primarily to collect revenues for the State Exchequer under the various Excise and Taxation Acts, by suggesting sound and effective policies and ensuring their proper execution. As stated by the Department the various Taxation Acts under which the Department collects the revenue are as under :—

1. State Excise Act ;
2. General Sales Tax Act ;

3. Central Sales Tax Act ;
4. Motor Spirit Sales Tax Act ;
5. Passenger and Goods Tax Act ;
6. Entertainment Duty Act ; and
7. Cinematograph Shows Tax Act etc

6. During the year 1978-79 the Committee selected the following departments for examination but could not examine due to late receipt of the material as well as the replies of the questionnaire framed by the Committee .—

1. Transport Department ;
2. Industries Department ;
3. Irrigation Department, specially relating to flood and drainage ;
4. Food and Supplies Department ;
5. Local Government ; and
6. Police.

The Committee recommend to the Government that a circular may be issued to all the Heads of Departments that the material as well as replies of the questionnaire framed by the Committee, may be sent to the Haryana Vidhan Sabha within a period of fortnight positively after the receipt of the communication from the Vidhan Sabha Secretariat.

- 7 The Government brought 3 Supplementary Estimates before the

Supplementary Estimates	Committee i.e. on 23rd August, 1978, 22nd December, 1978 and 28th February, 1979, respectively for scrutiny and to make a report to the House thereon. The Committee scrutinised the supplementary estimates and submitted its report to the House accordingly.
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The Committee recommend to the Government that for too many supplementary estimates may not be brought before the Committee on Estimates in future and a circular may be issued to all the Secretaries/ Heads of Departments of the Government of Haryana emphasising that the expenditure may be foreseen by all concerned at the beginning of the financial year so that un-necessarilly supplementary demands may not

be brought before the House. The Committee feel that far too many supplementary demands reflect on the working of the departments of the Government of Haryana.

According to rule 5-(ii) of the Internal Working Rules of the Estimates Committee of the Vidhan Sabha the supplementary estimates will be forwarded by the Finance Department to the Secretary who will then circulate the estimates to the members at least one week before the date of the meeting at which they are proposed to be considered. But in actual practice it has been observed that the Government brings the Supplementary estimates at a very short notice and the above quoted rule is not complied with.

The Committee, therefore, recommend that the Finance Department may take suitable measures in future to bring supplementary estimates before the Committee atleast one week before the date of the meeting at which they are proposed to be considered.

The Committee are constrained to observe that in future relaxation will not be given in the above quoted rule.

8. The Financial Commissioner Excise and Taxation and Secretary to Government Haryana, is the Administrative Secretary of the Department.

Organisation of the Department.

The Department is headed by an Officer of the rank of an I.A.S. and designated as Excise and Taxation Commissioner. The details of the staff sanctioned at Headquarters is given as under :—

Sr. No.	Category of post	Total No. of posts sanctioned/ allotted
Class I.	1. Excise and Taxation Commissioner	1
	2. Joint Excise and Taxation Commissioner	3
	3. Deputy Excise & Taxation Commissioner (I/E)	1
	4. Deputy Excise & Taxation Commissioner (Admn.)	1
	5. Deputy Excise & Taxation Commissioner (R/I)	1
	6. Deputy Excise & Taxation Commissioner (Hqrs.)	1
	7. Deputy Excise & Taxation Commissioner (Appeals), Ambala.	1

Sr. No.	Category of Post	Total No. of post sanctioned/allotted
	8. Chief Enforcement Officer	1
	9. District Attorney	1
Class II.	10. Excise & Taxation Officer	3
	11. Instructor (Excise & Taxation Officer)	2
	12. Assistant Excise & Taxation Officer	3
	13. Accounts Officer	2
	14. Assistant Accounts Officer	1
	15. Statistical Officer	1
	16. Establishment Officer	1
	17. Superintendent	5
Class III.	18. Senior Auditor	2
	19. Assistant District Attorney	1
	20. Legal Assistant	1
	21. Taxation Inspector	4
	22. Excise Inspector	1
	23. Junior Auditor	1
	24. Assistants	32
	25. Senior Scale Steno	6
	26. Junior Scale Steno	4
	27. Steno Typist	8
	28. Clerks	57
	29. Head Clerk	1
	30. Librarian	1
	31. Munim	1
	32. Restorer	1
	33. Driver	4
Class IV.	34. Peon/Chowkidar/Sweeper/Mali	47
	35. Daftri	1
	36. Record Lifter	1

The Committee asked about the justification of the 3 posts of joint Excise and Taxation Commissioners posted at Headquarters. The Department in its written reply stated the duties of the 3 joint Excise and Taxation Commissioners separately. The Committee after going thorough the duties of these Officers, feel that there is no justifications for 3 posts of joint Excise and Taxation Commissioners at the Headquarters.

The Committee, therefore, recommend that one post of Joint Excise and Taxation Commissioner held by an I.A.S. Officer may be abolished with immediate effect.

The Committee, further, feel that one I.A.S. Officer i.e. Excise and Taxation Commissioner is the head of the department and the duties assigned to the Joint Excise and Taxation Commissioners of the I.A.S. rank may be distributed amongst the other two joint Excise and Taxation Commissioners who are the promotees from the Department itself and the Committee may be informed accordingly.

9. The Committee asked the total number of posts held by the

Deputy Excise & Taxation Commissioner	Deputy Excise and Taxation Commissioners at the Headquarters. The Department in its written reply stated that the following Deputy Excise & Taxation Commissioners are posted at the Headquarters namely :—
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1. Deputy Excise & Taxation Commissioner (I/E)
2. Deputy Excise & Taxation Commissioner (Admn.)
3. Deputy Excise & Taxation Commissioner (Statistical).
4. Deputy Excise & Taxation Commissioner (Headquarters).

The Committee after scrutinising the duties assigned to each Officer feel that the posts of the Deputy Excise & Taxation Commissioners at Headquarters are far too many, keeping in view, the work load assigned to them. The Committee, particularly, was not at all satisfied with the creation of the posts of Deputy Excise & Taxation Commissioner (Headquarters) and the Deputy Excise & Taxation Commissioner (Statistical) because the work assigned to these two Officers is far too less and there is no justification for these two posts at the Headquarters.

Keeping the economical aspect in view, the Committee recommend to the Government that the duties assigned to the Deputy Excise & Taxation Commissioner (Statistical) and Deputy Excise & Taxation Commissioner (Headquarters) may be distributed amongst the remaining

Deputy Excise & Taxation Commissioners and these posts may be abolished with immediate effect and the Committee may be informed, accordingly.

10. The Committee through its questionnaire asked the justification for the following posts at Headquarters, namely :—
- | |
|--|
| Excise & Taxation
Officers (Hq.1.2 & 3) |
|--|
1. Excise & Taxation Officer (Hq. I) ;
 2. Excise & Taxation Officer (Hq.-II)
 3. Excise & Taxation Officer (Hq. III).

The Department in its written reply tried to justify the creation of these posts and stated the duties assigned to each Officer as under :—

(1) Excise & Taxation Officer (Hq.I) Cases of sales Tax Branch pass through him.

(2) Excise & Taxation Officer (Hq.-II) Cases of Taxation Branch pass through him.

(3) Excise & Taxation Officer (Hq.-III) Cases of Excise Branch pass through him.

The Committee after going through the duties assigned to these officers feel that there is no justification whatsoever to retain all the three posts at the Headquarters. Therefore, keeping an economical aspect in view, the Committee recommend to the Government that these posts may be abolished with immediate effect and the Committee may be informed accordingly. The Committee further recommend that these minor duties may either be assigned to the Joint Excise and Taxation Commissioners or remaining Deputy Excise and Taxation Commissioners.

11. The Committee through its questionnaire desired to know the reasons for not publishing an up-to-date Administration Report on the working of the Department. The
- | |
|----------------------------------|
| Administrative
Report |
|----------------------------------|
- Committee through its written reply informed the Committee that the preparation of Excise Administrative Report is a time consuming matter. It being an important document requires thorough scrutiny. This matter remained under correspondence with local officers and with the Government for a fairly long time so as to correct and complete the statistical data to be published in the said report. The Annual Reports on Administration of Taxation Acts for the years 1975-76 and 1976-77 were prepared and forwarded to Government for approval. The Reports were approved by the Government and sent to the Controller of Printing and Stationery, Haryana. These Reports have

now been printed and published through the Controller, Printing and Stationery, Haryana.

The Committee is pained to observe that the utility of the Annual Administration Report for a particular year is completely lost if it is not printed and made available in the following year.

The Committee, therefore, recommend that suitable steps be taken to ensure that Annual Administration Report of the Department is brought out within the shortest possible time after the close of the year to which it relates, otherwise it loses its purpose and significance for which it was prepared.

12. During the course of oral examination the Committee desired

Use of Government Vehicles

to know the type of transport made available for use of the Departmental Officers. The Departmental representatives stated before the Committee that jeeps and cars are available with the Department. He further stated that every Excise and Taxation Officer has been provided with Car and where enforcement work is concerned a Jeep is also provided.

The Committee after hearing the views of the Departmental Representatives recommended to the Government that all officers at Headquarters as well as the District level who are entitled to use the Government transport may be provided diesel jeeps instead of Cars and petrol Jeeps keeping in view, the economic aspects wears and tears, repairs charges and maintenance etc. of Cars and petrol Jeeps. The Excise and Taxation Commissioner, however, may be allowed to use the car being the Head of the Department. The fleet of Cars may be surrendered to the Government immediately and the Committee may be informed about the steps taken by the Department in this respect.

13. The Committee, through its questionnaire asked the Department

Consumption of liquor in Private Restaurant/Hotels

to state whether the policy of prohibition has been enforced in the private restaurants and hotels in the State. The Department in its written evidence stated that there are certain persons who are addicted to consumption of liquor and are not likely to change their habits through persuasion. To meet the requirements of such persons, sale of liquor for consumption on the premises has been allowed. The Departmental Representative further stated that no new licence has been issued in the current financial year and those licenses which were issued two year earlier are being renewed regularly. After hearing the

Departmental representatives it was also brought in their notice by the Committee that people after taking liquor create a great nuisance at such public places.

The Committee, therefore, strongly recommend to the Government that in future no new licence should be given to any proprietor of private restaurant/hotel in the State. Not only this, the committee also recommend that the licences issued to these proprietors of restaurant/hotel may not be renewed in future, keeping in view the public nuisance and prohibition policy of the Janata Government.

14. The Committee through its questionnaire asked the Department the circumstances under which the show tax/entertainment duty enhanced by the Department in the State. The Committee further asked the total loss incurred to the State during the strike period of the Cinema owners and how the loss was made good. The Committee further desired to know the facts whether the Department change the policy of enhanced of show tax/entertainment duty imposed on the Cinema-owners in the State

**Enhanced Show Tax/
Entertainment Duty
during the year 1977**

The Department in its written evidence stated that the rate of enhancement duty was enhanced w.e.f. 1-9-1977 from 100% to 125%. As per the version of the Department this was especially done to mobilize additional resources for providing relief to the people of flood effected areas and on a directive from the Planning Commission. The Department further stated in its written evidence that the Cinema owners remained on strike for about 40 days w.e.f. 7th April to 7th May, 1978. The loss for this period calculated on the basis of average of collections from September, 1977 to March, 1978 comes to approximately Rs. 48,00,000/-.

On the other hand the Departmental representatives stated before the Committee at the time of oral examination that the Department suffered a loss to the tune of Rs. 52 lakhs in this respect. The Committee failed to understand as to which version of the Department is correct. The Committee, therefore, direct the Government that in future the Departmental representatives should state the figures with full responsibility and correctly. This reflects on the working and efficiency of the Government Officers.

The Department in its written evidence also stated that in order to give relief to the cine-goers of the weaker section, the State Government has taken a decision to reduce the entertainment duty Accord-

ing to the above decision taken by the Government the rate of the entertainment duty has been reduced from 125% to 100% in respect of 30% of total number of seats of Cinema-hall in the lower stalls.

The Committee is pained to observe that the State was put to unnecessary loss to the tune of Rs. 52/48 lakhs due to wrong policy adopted by the Department or due to wrong advice given by the Departmental Officers to the Government. In the first instance the show tax/entertainment duty was enhanced from 100% to 125% and later on this tax was reduced from 125% to 100% in respect of 30% of the total number of seats in a Cinema-hall. The Committee strongly recommend to the Government that the name of those officers who advised the Government in this respect may be sent to the Committee for its information and recommending a suitable action against these officers.

The Committee, further recommend to the Government that incompetent officers who caused loss to the State may not be posted in the Department like Excise and Taxation Department which gives a handsome revenue to the State.

The Committee further feel that if the entertainment duty is substantially reduced then there is every possibility of coming more persons, particularly of the weaker sections to the cinema halls, resulting in the increase of revenue to the department after implementing this suggestion, as given by the Committee.

The Committee, therefore, recommend to the Government that this may be taken as on experimental basis for a period of one year and thereafter the Committee may be informed about the result in this respect.

15. The Department submitted before the Committee the cases of **Illicit Distillation** illicit liquor detected by the Excise Authorities in the State during the period from 1976-77 to 1978-79 districtwise separately, which may be seen at Annexure 'A'. During the course of oral examination and the information supplied by the department (Annexure 'A') reveals that there are not far too many number of cases of illicit liquor which were detected by the Excise Authorities during the year 1978-79 till 30-6-1978 as compared to the figures of the years 1976-77 and 1977-78.

The Committee feels that the cases of illicit distillation are taking place in the State in large numbers and were not detected by the staff provided by the Department for this purpose. This shows the inefficiency and negligence of the staff detailed for this purpose. The

Committee; therefore, recommend to the Government that the Excise and Taxation Commissioner should ask the Report periodically district-wise to have the latest and up-to-date information about such type of cases.

The Committee further recommend to the Government that the existing staff employed may be directed to conduct frequent raids within their jurisdiction and be more mobile and watchful.

The Committee further recommend to the Government that the present Chief Enforcement Officer may either be posted out from the Department or he may be pulled up to perform his duties properly. The Committee was not convinced with the reply given by the Departmental representatives regarding the steps taken by the Chief Enforcement Officer to curb the evil of illicit distillation in the State. The Committee in the strongest possible words recommend to the Government that the Excise and Taxation Commissioner should check the work of Enforcement Officer monthly with a view to weed out this evil of illicit distillation from this State completely.

ANNEXURE 'A'

Districtwise position of the number of cases of illicit liquor detected together with number of bottles taken into possession by the Excise Authorities during the period from 1976-77, 1977-78 and 1978-79 till 30-6-1978 are given as under :—

Sr. No.	Name of the District	Number of cases of illicit liquor detected			Number of bottles taken into possession		
		1976-77	1977-78	1978-79 (till 30-6-78)	1976-77	1977-78	1978-79 (till 30-6-78)
1.	Hissar	390	201	36	871½	622½	289
2.	Rohtak	11	10	2	32½	26½	4¾
3.	Gurgaon	—	6	1	—	157½	10
4.	Karnal	168	185	21	**	**	57
5.	Ambala	26	35	29	103	239	261
6.	Jind	130	141	64	94	173	136½
7.	Bhiwani	41	31	14	**	**	½
8.	Sonepat	—	1	1	**	**	13
9.	Kurukshetra	56	86	28	584	704	231
10.	Sirsa	20	17	12	212½	216½	237½
11.	Faridabad	51	86	—	980½	674	—
12.	Narnaul	44	46	13	274½	929	123½

Note —**Indicates that the information has not been received from the local officers,

16 The Committee during the course of oral examination asked the departmental representatives to supply the statements showing the number of cases in which the exemption from the payment of entertainment duty has been granted by the Excise and Taxation Commissioner during the year 1978-79. The Department sent the information in this respect which is given at Annexure 'B'

The Committee after going through the information supplied by the Department, recommended to the Government that the criteria kept for such exemption is not strictly followed in each case but only the influential parties get benefits under this act.

The Committee further recommend that as far as possible such exemption should be discouraged in future. If at all the Government thinks that the theme of a particular film is for the promotion of the peace and international goodwill and patriotic Producers and Directors of such films may be encouraged by giving them special award by the Government.

ANNEXURE 'B'

Statement showing the No. of cases in which exemption from the payment of entertainment duty has been granted by the Excise & Taxation Commissioner/Government during the year 1978-79 (1-4-1978 to 31-12-78).

Sr. No.	Kind of Entertainment and the name of the organisers	Name of the authority who granted the exemption	Whether accounts have been submitted or not
1.	Film "Bhagti Men Shakti" M/s Dara Singh Production	Exemption granted by Govt. on 10-11-1978	—
2.	"Red Cross Fair" organised by Dy. Commissioner-cum-President Distt Red Cross Society, Ambala from 20-7-77 to 7-9-77.	Exemption granted by Excise & Taxation Commissioner on 28-9-78.	Accounts have been submitted
3.	"Raffle Show" organised by the Secretary, Lions Club, International, Ambala, on 26-1-79.	Exemption granted by the Excise & Taxation Commissioner, on 8-1-79.	Accounts have not been submitted as yet.
4.	"Red Cross Fair" organised by the Dy. Commissioner-cum-President Distt. Red Cross Society, Ambala, from 12-7-78 to 25-8-78.	Exemption granted by the Excise & Taxation Commissioner on 17-7-78.	Do
5.	"Wrestling Match" organised by Sh. Raminder Singh Randhawa of Chandigarh on 15-10-78 at Karnal.	Exemption granted by the Excise & Taxation Commissioner on 23-9-78.	Do
6.	"Quawali Programme" organised by the Distt. Red Cross Society, Karnal on 10-2-78.	Exemption granted by Govt. on 1-1-1979	Accounts have been submitted.
7.	"Charity Shows" organised by the President Pargatisheel Navayak Netraheen Kalyan Kari Sang, Hodel from 10-6-78 to 12-6-78.	Exemption granted by the Excise & Taxation Commissioner on 2-6-78.	Accounts have not been submitted as yet.
8.	"Charitable Ranga Rang Programme" organised by Kulpati S.N.G. Balika Ucchvidyala, Faridabad from 23-10-78 to 25-10-78.	Exemption granted by the Excise & Taxation Commissioner on 29-9-78.	Do
9.	A Drama Show organised by Distt. Red Cross Society, Rohtak on 3-6-75	Exemption granted by the Govt. on 10-11-78.	Accounts have been submitted.

Sr. No.	Kind of Entertainment and the name of the organisers	Name of the authority who granted the exemption	Whether accounts have been submitted or not
10.	"Red Cross Mela" organised by the Distt. Red Cross Society, Jind, from 1-3-78 to 11-4-78.	Exemption granted by the Excise & Taxation Commissioner on 6-3-1978.	Accounts have not been submitted as yet.
11.	"Red Cross Mela" organised by the Distt. Red Cross Society, Bhiwani, from 2-12-78 to 11-1-79.	Exemption granted by the Excise & Taxation Commissioner on 8-1-79.	Do
12.	"Red Cross Mela" organised by the Distt. Red Cross Society, Jind from 15-12-78 to 15-1-79.	Exemption granted by the Excise & Taxation Commissioner on 26-12-78.	Do
13.	"Red Cross Mela" organised by the Distt. Red Cross Society, Bhiwani from 20-12-78 to 28-1-79.	Exemption granted by the Excise & Taxation Commissioner on 6-1-79.	Do
14.	"Women Wrestling Show" organised by Distt. Council for Child Welfare, Sirsa, on 15-8-78.	Exemption granted by the Excise & Taxation Commissioner on 14-8-78	Do
15.	"Kushti Mela" organised by the Distt. Red Cross Society, Narwana, on 17-9-78.	Exemption granted by the Excise & Taxation Commissioner on 4-11-78.	Do
16.	"Bal Mela Show" organised by the Child Welfare Officer, Hissar, on 5-11-78.	Exemption granted by the Excise & Taxation Commissioner on 27-10-78.	Do
17.	"Red Cross Mela" organised by the Distt. Red Cross Society, Hissar, from 10-5-78 to 30-6-78.	Exemption granted by the Excise & Taxation Commissioner on 3-5-78.	Do
18.	"Magic shows" organised by Distt. Red Cross Society, Hissar from 24-1-79 to 28-1-79.	Exemption granted by the Excise & Taxation Commissioner on 30-1-79.	Do
19.	"Cultural Show" organised by the Golden Club, Jind on 11-11-78.	Exemption granted by the Govt. on 26-12-78.	Do
20.	"Two Drama Shows" organised by the Distt. Olympic Society, Narnaul on 10-9-76 and 13-9-76.	Exemption granted by the Govt. on 2-11-78.	Accounts have been submitted.
21.	Drama Shows organised by the Haryana Welfare Society, Rohtak, on 5th & 6th August, 1978.	Exemption granted by the Excise & Taxation Commissioner on 23-7-78.	Accounts have not been submitted as yet.

1	2	3	4
22.	Film Show organised by the Distt. Wrestling Association Rohtak on 29-11-75.	Exemption granted by the Govt. on 28-7-78.	Accounts have been submitted
23.	Cultural Shows organised by the Distt. Red Cross Society, Rohtak, from 20-5-77 to 6-7-77	Exemption granted by the Govt. on 14-9-78.	-do-
24.	Variety Show organised by the Dy. Commissioner Hissar on 26-9-77 (C.M. Relief Fund)	Exemption granted by the Excise & Taxation Commissioner on 3-4-78	-do-
25.	Music Rectal organised by the Distt. Red cross Society, Karnal, on 28-11-76	Exemption granted by the Excise & Taxation Commissioner on 3-6-78	-do-
26.	Film Show organised by Sh. Mohan Arvind of village Barouna, P.O. Raipur Ran, Teh. Narain-garh, Distt. Ambala on 21-1-78	Exemption granted by the Excise & Taxation Commi- oner on 22-3-78	-do-
27.	Drama Shows organised by the Head Master, Janta High School, Meham, Distt. Rohtak from 19-4-78 to 24-4-78	Exemption granted by the Excise & Taxation Commis- ioner on 19-4-78	-do-
28.	Film show organised by the Innerwheel Club of Ambala on 24-12-78	Exemption granted by the Excise & Taxation Commis- ioner on 19-12-78	Accounts have not been sub- mitted as yet.
29.	Drama Show organised by the Roteract Club of Sonapat on 13-3-76	Exemption granted by the Excise & Taxation Commis- ioner on 29-11-78	Accounts have been submitted
30.	Red Cross Fair organised by the Distt. Red Cross Society, Gurgaon from 28-4-78 for 40 days	Exemption grant3d by the Excise & Taxation Commis- ioner on 3-4-78	Accounts have not been sub- mitted as yet
31.	Cultural Show organised by the Scretary S D. College, Palwal, Distt. Faridabad on 30-9-78	Exemption granted by the Excise & Taxation Com missio- ner on 27-8-78	Accounts have been received
32.	Mannaday Night organised by Sh. Karan Dev Singh, Haryana Art & Cultural Accodemy, Faridabad on 13-11-78	Exemption granted by the Excise & Taxation Commis- ioner on 26-10-78	Accounts have not been sub- mitted as yet
33.	Variety Show organised by the Principal, Hindu Girls Higher Secondary School, Kalka on 6-11-78	Exemption granted by the Excise & Taxation Commis- ioner on 6-11-78	Accounts have not been sub- mitted as yet

Sr. No.	Kind of Entertainment and the name of the organisers	Name of the authority who granted the exemption	Whether accounts have been submitted or not
34.	Free Style Wrestling Matches organised by Headmistress Sh. Tegh Bahadur Middle School, Jind on 23-7-78 & 24-7-78	Exemption granted by the Excise & Taxation Commissioner on 12-7-78	Accounts have been submitted
35.	Folk dances organised by the Distt Red Cross Society, Karnal on 27-5-78	Exemption granted by the Excise & Taxation Commissioner on 23-5-78	Accounts have not been submitted as yet
36.	Orchestra Eve organised by Mukand Lal National College, Yamuna Nagar on 23-8-76	Exemption granted by the Govt. on 5-1-79	Accounts have been submitted
37.	Puppet Show and a dance show organised by the Distt. Red Cross Society, Karnal on 19-4-75 and 15-6-75	Exemption granted by the Govt. on 8-11-78	Do
38.	Red Cross Mela Organised by the Distt. Red Cross Society, Hissar from 25-4-78 to 24-5-78	Exemption granted by the Excise & Taxation Commissioner on 20-4-78	Accounts have not been submitted as yet
39.	Wrestling Show organised by Sh. Jasbir Lambha of Haryana wrestling Promoters Chandigarh at Hissar	Exemption granted by the Excise & Taxation Commissioner	Do

17 The Committee through questionnaire-asked the Government

Lottery System

to intimate the reasons to introduce the Lottery System instead of Auction System to lease out the country liquor shops in the State during the year 1978-79. The Government in its written evidence informed the Committee that Auction System for grant of country liquor licences was associated with various malpractices such as adulteration, smuggling, corruption etc. Most of the liquor trades had got concentrated in the hands of groups of some wealthy persons. To break the monopoly of big contractors the country liquor licences for the year 1978-79 were granted by drawing lots in the presence of Deputy Commissioners. It was also considered as steps towards prohibition because in the auction system it is the interest of the contractors to see that the consumption increases.

The Committee asked the departmental representative at the time of oral examination the reasons for changing the policy of auction system to that of lottery system. The departmental representative in its oral examination stated that there was a basic defect in the auction system i.e. the common man could not get the country liquor licence due to the higher bids at the time of auction and only those persons who had plenty of money with them can give the higher bid and thus the common man was deprived from this opportunity.

The Committee is pained to observe that the idea of changing the prevalent system of auction to that of lottery system was basically defective, immature and wrong. The Committee desires to know the names of those departmental officers who recommended the change in the policy of lottery system to that of auction system to the Government. By adopting the wrong policy the officers caused a tremendous loss to the State exchequer. The departmental representative agreed at the time of oral examination that by adopting the auction system, the department was definitely put to big loss.

The Committee feel that the very idea of breaking the monopoly of the wealthy persons at the time of auction of country liquor was defective and the department miserably failed to check the monopoly of the wealthy persons in the State. It was a defective policy framed by the department and no useful purpose was served by switching over to the policy of lottery system. The net result of the lottery system was that the State exchequer was put to loss to the tune of crores of rupees.

The Committee, therefore, recommend to the Government that the policy of lottery system may be abandoned and the auction system may

be adopted by the Government and the Committee may be informed accordingly.

18. During the course of oral examination of the departmental

**Location of Excise
Vends**

representatives, it was brought in the notice of the Committee that no wine shop will be opened within the area of 100 metres of the place of worship, public entertainments, educational institutions, Railway Stations and other important public places. But it was revealed during the course of oral discussion that there are places where the 100 metres instructions are alright, but there are also certain places which fall at such a common place from where the public pass through at large and wine shops have been opened, which caused a great nuisance and rowdyism at those places. Though the departmental representative assured the Committee that in future no wine shop will be located at such public places.

However, the Committee recommend that the department should carry out a survey of such public places in the State where the wine shops have been opened near the religious, educational, cultural and other important public places which cause a great nuisance and rowdyism to the public at large and the licences of those persons who are owning the wine shops at these places may either be cancelled or the venue may be shifted to some other places according to provisions contained in the Acts/instructions of the department.

19. During the course of oral examination of the departmental re-

**Evasion of Sales
Tax**

presentative, it was enquired as to what effective steps have been taken to check the evasion of taxes in the State particularly at the Barriers. The departmental representative stated in oral evidence that all those vehicles which come from the outside of the State and pass from our State to other States, their entries are made on these barriers with a view, to check them effectively. The Committee brought in the notice of the departmental representative that the matter of evasion of taxes at various places in the State and at the barriers have not been enforced effectively under the provision of the various Acts of the Department. The Committee further brought to the notice of the Departmental representative that there are number of influential persons in the State who are keeping duplicate account with them just to avoid the payments of taxes.

The Committee after hearing the departmental representatives

recommend to the Government that following steps may be taken immediately to avoid the evasion of taxes :—

1. Instructions may be passed immediately to all assessing authorities posted at the district headquarters to conduct atleast five surprise inspections at the business premises of a dealer during the month. Irregularities mostly pertaining to keeping of faulty account books, non issuing of cash memos/bills regarding transaction of value existing Rs. 10/- and non keeping of account books at the place of business be detected by the staff and a quarterly report may be submitted to the Excise & Taxation Commissioner.
2. The departmental officers at the District level should have ready information regarding imports made by the dealers in the form of bills of lading and the same are required to be passed to the barrier staff so that the same may be sent to the District Officers for verification from the account books of the dealers concerned
3. Special drive/campaigns/raids may be organised in the State to check the evasion of sales tax in certain trades of taxable commodities.
4. The district staff should organise night hold ups of vehicles bringing goods from other States at strategic points.
5. E.T.Os. at the district level should carry out surprise checks of goods received at the destinations and checking of bills of lading may also be done by E.T.Os. in the District.
6. The department should set up sales tax check barriers on all the strategic points on the borders of the State with a view to check the evasion of sales tax Intensive checks may be carried out by the staff at these barriers with a view to avoid the evasion of taxes.
7. The enforcement Agencies in the State may be organised in a more effective manner for checking of evasion of taxes. The officers of these agencies may be provided with jeeps and police force to enable them to check evasion of taxes more effectively and promptly.
8. Special checks both during day and night may be organised at the district level particularly the checking of incoming Vehicles, especially goods carriers, four wheelers Tempos, Matadors etc. at the Sales Tax Check Barriers in the State.

9. The Committee further recommend to the Government that the work regarding assessment and recovery of sales tax should be assigned to these officers/officials who have impeccable record and known for their integrity.

The Committee further recommend that the vigorous efforts should be carried out by the officers of the department and to be more vigilant and alert and leave no loop hole in the present system of assessment and recoveries comes to their notice.

20. The Committee asked the Government through the questionnaire the total number of appeals filed against the order of the Deputy Excise & Taxation Commissioner during the financial year 1978-79. The Department supplied the information to the Committee as under :—

Appeals filed against the order of the Deputy Excise & Taxation Commissioner	Sr. District No.	Total number of appeals filed as on 30-6-1978
	1. Hissar	186
	2. Rohtak	112
	3. Gurgaon	108
	4. Karnal	113
	5. Ambala	220
	6. Narnaul	61
	7. Jind	27
	8. Sonapat	79
	9. Bhiwani	25
	10. Kurukshetra	27
	11. Sirsa	30
	Total :	988

The Committee is constrained to observe about the total number of appeals filed against the orders of the Deputy Excise & Taxation Commissioner as on 30-6-1978. These appeals are far too many

and the Committee recommend to the Government that the appeals may be decided on merits at the earliest and the Committee may be informed accordingly.

It was brought to the notice of the Committee that there is no provision in the Act of the department by which department can take action against the order of the assessment authority and there are every possibility that there should be collision between the assessing officer and the assessee and by this, there may be loss of revenue to the State to the tune of crores of rupees. So the Committee feels that the provision in the Rules/Acts may be made against the orders of the assessing authority with a view to file an appeal against his orders to the higher authority. Of course, there is provision of revising the cases decided by the assessing authority but that is not sufficient.

21. The Committee through its questionnaire desired to know from the Government regarding the details of the enforcement staff employees at district headquarter alongwith the work done by them during the year 1977-78 and 1978-79 (31-12-78). The Department in its written reply gave the information as under :—

Sr. No.	Nature of work	1977-78	1978-79
			(1-4-78 to 31-12-78)
1.	No. of routes checked	6807	5297
2.	(a) No. of buses (Stage carriages) checked during the year	56549	66172
	(b) No. of full buses detected evading Passenger Tax	127	267
	(c) No. of buses detected evading Passengers Tax (20 or more passengers)	153	181
	(d) No. of buses detected evading passenger Tax (6 to 20 passengers)	241	202
	(e) No. of buses detected evading Passengers Tax (1 to 5 passengers)	327	297
	(f) Amount of Tax recovered	Rs. 76029	Rs. 56382
	(g) Amount of penalty imposed	Rs. 236892	Rs. 89520

1	2	3	4
3.	(a) No. of trucks checked	80966	84949
	(b) No. of cases detected without payment of tax	2149	2317
	(c) No. of cases in which penalty imposed	1854	1766
	(d) Amount of penalty imposed	Rs. 322422	Rs. 262968
	(e) No. of cases in which technical irregularities detected	981	733
	(f) No. of cases in which penalty imposed	692	465
	(g) Amount of penalty imposed	Rs. 49084	Rs. 35969
4.	(a) No. of contract carriages checked	6662	7065
	(b) No. of cases found evading Passenger Tax.	920	1298
	(c) No. of cases in which penalty imposed	1104	1121
	No. of barriers checked by Assistant Excise & Taxation Officer (Enforcement)	185	141
	No. of transport Companies whose accounts are checked during the year under report	76	80
	(a) No. of cases in which defects detected	22	17
	(b) Amount of penalty/Tax recovered	Rs. 227772	Rs. 331534

The Committee recommend to the Government that the enforcement staff is required to be pulled up to do their duties efficiently, properly and promptly. The Excise & Taxation Commissioner should check the work of the staff periodically himself with a view to see that the cases of evasion of taxes/pilferages/negligence, may be brought in his notice. The Committee feel that this Cell can be of great help to the department to get the revenue for the State Exchequer.

The Committee after taking all matters in consideration, recommend to the Government that the Headquarter of the Chief Enforcement Officer may be shifted immediately from Chandigarh to some district headquarter which falls in the middle of the State so that the staff can do its work more efficiently. The report of the shifting the headquarter of the enforcement staff may be provided to the committee also.

The Committee further recommend to the Government that there is no justification for giving Rs. 200 as special pay to the Chief Enforcement Officer and hence keeping the economic aspect in view the practice of giving Rs. 200 as special pay to the Chief Enforcement Officer, may be stopped forthwith and the committee may be informed accordingly

The Committee further recommend to the Government that there is no justification for posting an H.C.S. Officer as Chief Enforcement Officer in the Department. One of the main function of the Chief Enforcement Officer is to curb the illicit distillation evasion of Taxes in the area/pockets of the districts in the State. The Committee, therefore, recommend that a Police Officer or a Senior Departmental Officer may be appointed as Chief Enforcement Officer in the Department and the steps taken by the Government in this respect may be informed to the Committee.

22. The Committee from its personal experience recommend to the

**Transfer of
Officers**

Government that the Department should evolve a system for the posting of Officers/officials in the districts under which the officers are posted in different districts by rotation. The Committee further recommend that, a minimum period of two to three years may be specified during which an officer of the Excise and Taxation Department is required to work in one district and is not transferred to another district unless it becomes absolutely necessary in the public interest; to transfer him earlier than the prescribed period. Further when an officer is once transferred from one district, he should not be sent back to same district unless he has completed the minimum specified period, if any.

23. The Committee through its questionnaire desired that the

**Research and
Investigation Cell**

details of the staff provided to the Research Cell may be intimated. The department through its written reply furnished the details of the Cell as under :—

S.No.	Name of Post	Head Quarter	Field
1.	Deputy Excise & Taxation Commissioner	1	—
2.	Statistical Officer	1	—
3.	Statistical Assistants	—	10

1	2	3	4
4. Assistants		1	—
5. Clerks		1	10
6. Jr. Scale Stenographer		1	—
7. Steno-Typist		1	—
8. Peons		2	—

The Departmental Representative informed the Committee during the course of oral examination that some of the posts of Research Cell have not been filled up as yet as a measure of economy.

The Committee after hearing the version of the Departmental Representative recommend to the Government that the Research Cell created by the department is absolutely a white elephant and unnecessary burden on the State exchequer has been put.

The Committee further recommend to the Government that these posts may be abolished with immediate effect as a token of economy and the Committee may be informed accordingly. This job may be given to the statistical staff available in the Department which performs the same type of duties as are performed by this research and investigation Cell.

24. The Department in its written reply informed the Committee about the Staff provided in the Legal Cell of the Department i.e. :—

Legal Cell

Legal Cell

S.No.	Name of the post	Headquarter	Field
1.	Distt. Attorney	1	—
2.	Asstt. Distt. Attorney	1	2
3.	Legal Assistants	1	—
4.	Steno	1	—
5.	Clerks	1	2
6.	Peons	1	2

It was revealed before the Committee at the time of oral examination by the departmental representative regarding the work done by the legal cell in the year 1978 as under :—

S.No.	Particulars	No. of cases filed against the Deptt	Cases disposed off
1.	Writs	104	65
2.	Civil suits	20	8
3.	Notice U/S 80 CPS	35	25 (Ignored)

The Committee after going through the details of the work done by the Legal Cell in the year 1978 and after oral examining the departmental representative, recommend to the Government that the work of the Legal Cell may be watched by the Government very carefully as at present the performance of the legal cell is not quite upto the mark.

The Committee further recommend to the Government that quarterly progress report of this cell may be asked by the Government with a view to streamline this cell properly.

25. The Committee has observed from their personal experience

Smuggling of Liquor from adjoining State	that the persons, who have got vends licences, particularly of the country liquor, indulge in illicit distillation. The Committee feels that in such cases the departmental action is not sufficient and recommend to the Government that such persons should be dealt with under both the Act i.e. under the departmental Act as well as under the I.P.C. or other relevant Act. The Committee, therefore, recommend to the Government in strongest possible words that strict action may be taken against these anti social elements.
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The Committee feels that relevant Acts of the department may be amended accordingly to bring such type of anti social elements within the purview of the relevant Acts with a view to take suitable action against them. Such type of anti social elements are playing havoc with the lives of innocent people of the State from time to time.

26. The Committee from its personal experience has observed that

Private Taxies	due to the steep hike in petrol/diesel prices the number of persons in the State have started plying matador in place of taxies privately thereby causing plenty of
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revenue loss to the State exchequer. The Committee, therefore, recommend that these matador vehicles first be registered as Taxies and then owners of these vehicles may be allowed to ply them in the State as per rules and regulations of the Department.

The Committee further recommend to the Government that frequent raids/checking may be carried out by the Staff of the department to check ma'ador in the State

APPENDIX I

Summary of recommendations/observations of the Estimates Committee (1978-79)

Sr. No.	Page	Paragraphs of the Report	Recommendations/Observations
EXCISE AND TAXATION DEPARTMENT			
1	3	8	<p>The Committee, therefore, recommend that one post of Joint Excise and Taxation Commissioner held by an I.A.S. Officer may be abolished with immediate effect.</p> <p>The Committee, further, feel that one I.A.S. Officer i.e. Excise and Taxation Commissioner is the head of the department and the duties assigned to the joint Excise and Taxation Commissioner of the I.A.S. rank may be distributed amongst the other two Joint Excise and Taxation Commissioners who are promoted from the Department itself and the Committee may be informed accordingly.</p>
2	5	9	<p>The Committee recommend that posts of Excise and Taxation Officers may be abolished with immediate effect. The Committee further recommend that these minor duties may either be assigned to the Joint Excise and Taxation Commissioners or Deputy Excise and Taxation Commissioners.</p>
3	6	10	<p>The Committee recommend to the Govt. that the duties assigned to the Deputy Excise & Taxation Commissioner (Statistica) H.Q. may be distributed amongst the remaining Deputy Excise & Taxation Commissioners and these posts may be abolished with immediate effect and the Committee may be informed accordingly</p>
4	6	11	<p>The Committee recommend that suitable steps be taken to ensure that Annual Administration Report of the Department is brought out within the shortest possible time after the close of the year to which it relates, otherwise it loses its purpose and significance for which it was prepared.</p>
5	7	12	<p>The Committee recommend to the Govt. that all officers at H.Q. as well as the district level who are entitled to use the Govt. transport may be provided diesel jeeps instead of</p>

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			cars and petrol jeeps. The Commissioner, however, may be allowed to use the car being the Head of the Department. The fleet of cars may be surrendered to the Govt. immediately and the Committee may be informed about the steps taken by the Department in this respect.
6	7	13	The Committee strongly recommend to the Govt. that in future no new licence should be given to any proprietor of private restaurant/hotel in the State. Not only this, the Committee also recommend that the licences issued to these proprietors of restaurant/hotel may not be renewed in future, keeping in view the public nuisance and prohibition policy of the Govt.
7	8	14	The Committee strongly recommend to the Govt. the names of those officers who advised the Govt. to enhance show tax/entertainment duty may be sent to the Committee for its information and recommending a suitable action against these officers. The Committee further recommend to the Govt. that incompetent officers who caused loss to the State may not be posted in the department like Excise and Taxation Department which gives handsome and Taxation Department which gives a handsome revenue to the State.
8	9	15	The Committee in the strongest possible words recommend to the Govt. that the Excise and Taxation Commissioner should check the work of Enforcement Officer monthly with a view to weed out this evil of illicit distillation from the State completely.
9	12	16	The Committee recommend that as far as possible exemption to films from entertainment Tax should be discouraged in future. If at all the Govt. thinks that the theme of a particular films for the promotion of the peace international good-will and patriotic, Producers and Directors of such films may be encouraged by giving them special award by the Government
10	17	17	The Committee recommend to the Government that the policy of lottery system may be

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abandoned and the auction system may be adopted by the Government and the Committee may be informed accordingly.

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The Committee recommend that the department should carry out a survey of such public places in the State where the wine shops have been opened near the religious, educational cultural and other important public places which cause a great nuisance and rowdyism to the public at large and the licences of those persons who are owning the wine shops at these places may either be cancelled or the venue may be shifted to some other places according to provisions contained in the Act/instructions of the department.

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The Committee recommend that the vigorous efforts should be carried out by the officers of the department and to be more vigilant and alert and leave no loop hole in the present system of assessment and recoveries comes to their notice.

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The Committee is constrained to observe about the total number of appeals against the orders of the Deputy Excise and Taxation Commissioner as on 30-6-78. These appeals are far too many and the Committee recommend to the Government that the appeal may be decided on merits at the earliest and the Committee may be informed accordingly

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The Committee recommend that a Police Officer or a Senior Department Officer may be appointed as Chief Enforcement Officer in the department and the steps taken by the Government in this respect may be informed to the Committee.

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The Committee recommend that a minimum period of two to three years may be specified during which an Officer of the department is required to work in one district and is not transferred to another district unless it becomes absolutely necessary in the public interest, to transfer him earlier than the prescribed.

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16	23	23	The Committee recommend to the Govt. that Research Cell created by the department is absolutely a white elephant and these posts may be abolished with immediate effect as a token of economy and the Committee may be informed accordingly.
17	24	24	The Committee recommend to the Government that quarterly progress report of this Legal Cell may be asked by the Government with a view to streamline this cell properly.
18	25	25	The Committee observe that relevant Acts of the department may be amended accordingly to bring such type of anti social elements within the purview of the relevant Acts with a view to take suitable action against them. Such type of anti social elements are playing havoc with the lives of innocent people of the State from time to time.
19	25	26	The Committee recommend to the Government that frequent raids checking may be carried out by the staff of the department to check matador in the State.

APPENDIX-II

Statement showing the outstanding Recommendations of the Committee on the Budget Estimates for the years 1968-69, 1971-72, 1973-74, 1974-75, 1975-76, 1976-77, 1977-78.

Sr. No.	Page	Paragraph of the Report	Further Recommendations/ observations made by the Committee
1	2	3	4
INDUSTRIES DEPARTMENT (1968-69)			
34	13	39	The Committee decided to orally examine the Department in this respect in one of its subsequent meetings.
PRINTING AND STATIONERY DEPARTMENT (1971-72)			
21	8	22	The Committee would like to know the latest position in this respect.
HEALTH DEPARTMENT (1973-74)			
1	5	12	The Committee would like to know the number of dispensaries, district-wise, without doctors at present and the reasons therefor.
2	5	12	-do-
4	11	13	The Committee would like to know the number of enquiries which are pending for more than six months and the reasons therefor.
9	12	14	Copies of the instructions for sample check of Family Planning performance statistics stated to have been sent on the 4th May, 1976, have not been received in the Vidhan Sabha Secretariat.
			The Committee desired that requisite number of copies of these instructions be sent at the earliest.
18	13	19	The Committee would like to know the basis on which the percentage of patients who got themselves X-rayed at the X-ray plants provided in Government Hospitals/private sources, institution in the district has been worked out.
			The Committee also decided to orally examine the departmental representatives in this connection at one of its subsequent meetings.

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19	14	20	The Committee decided to orally examine departmental representatives in this connection at one of their subsequent meetings.
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20	14	21	The Committee would like to know the latest position with regard to approving the list of Ayurvedic/Unani medicines to be prescribed by the authorised Vaidyas/Hakims and fixing the shops etc. etc.
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General Observation

The Committee takes a serious view of the fact that the Health Department has not sent even a single reply to the recommendations/ observations made by the Committee from time to time particularly no reply received from the Department after the years 1976 onwards. The Committee would like to know the reasons from the Govt. as to why the replies were not sent to the Vidhan Sabha Secretariat for the last 2-3 years.

TRANSPORT DEPARTMENT (1973-74)

36	20	27	The Committee takes the entire picture of the case very seriously. The Committee made its recommendation to the Govt. in the year 1973-74 to set up a departmental Body. Building Workshop in the State but the recommendation of the Committee has not implemented till todate. The Committee further feels that the reply given by the Department is absolutely vague, ambiguous and evasive and it leads to the Committee nowhere. The Committee would further like to know the date on which the discussion between the State Transport Controller and the Joint Secretary, Finance were held and what were the outcome of the discussion. The Committee would like to know the latest position in this behalf. If the recommendation of the Committee is not implemented within a reasonable time the Committee would be compelled to call the departmental representatives for oral examination in one of its subsequent meetings.
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39	20	28	The Committee after going through the reply, decided to inspect the workshops/
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stores physically at the District/Sub-Divisional level. The final date of the visit of the Committee would be intimated to the Department itself. The Committee directs the Govt. to make readily available the entire data of the cases of pilferage/theft etc. from the year 1973 to date including:—

- (a) How many cases of pilferage/theft occur at the depot/sub-depot level;
- (b) How many cases were detected out of those mentioned in part (a) above;
- (c) How many persons were found guilty; and
- (d) what action had been taken against the defaulters?

The Committee further desired that the information regarding the workshop/stores may be kept ready for the information of the Committee. The Committee may ask for any question pertaining to the stores/workshop on the spot.

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The Committee recommends to the Government that the department should make every possible effort to recruit the persons belonging to the Scheduled castes and backward classes for the categories in which there is shortfall.

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The Committee after going through the reply given by the Department, observed that there is no improvement in the cleanliness of the latrines and bathrooms on the bus stands of the Haryana Roadways at various places in the State. The Committee strongly recommends to the Government that the General Managers of the respective depots/sub-depots may be directed very strictly to inspect the latrines and bathrooms twice in a week and regular report should be sent to the Commissioner and Secretary to Government in this respect.

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The Committee after going through the reply given by the department, was of the opinion that the reply given by the Department is absolutely vague and evasive which leads to the Committee nowhere. The Committee strongly recommends to the Govt. that such type of

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vague and evasive replies may not be sent to the Committee in future otherwise the Committee would take a very serious view of it. The Committee further decided to orally examine the departmental representatives in one of its next meetings. Some of the members of the Estimates Committee from their personal experience observed that some of the food articles sold at the depots and sub-depots especially at Ambala, Karnal and Panipat are of sub standard and the Committee apprehend that no action has been taken by the Department against the contractor so far. The Committee recommend to the Government that when the department is called for oral examination, it should come fully prepared to reply the questions arising out of the observations of the Committee made from time to time in this behalf.

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The Committee desired that the reasons on account of which the canteens at Karnal and Panipat were running at a loss be investigated and steps be taken to improve their functioning so that these canteens not only make up the losses but show profits as in the case of Ambala Cantt Canteen

The Committee also desired the department to examine the possibility of opening such canteens atleast at Rohtak and Hissar which are important stations from traffic point of view

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(E) Kept pending for oral examination

CO-OPERATION DEPARTMENT (1974-75)

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The Committee is not satisfied with the reply given by the Department and directs the Government not to give evasive and ambiguous replies in future to the Committee. The Committee had made a specific recommendation and desired a specific answer from the department. The Committee had recommended that the department should device ways and means to check the misuse of the vehicles provided to the Central Cooperative Banks and Primary

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Land Mortgage Banks." The Committee further recommended that some surprise checks must be made to ensure that the vehicles are used strictly for the purpose for which they are provided and the result of such surprise checks may be communicated for the information of the Committee.

The department has not given the information on the lines of the recommendations made by the Committee and directs the Govt. that the surprise checks conducted by the Registrar, Cooperative Societies, Joint Registrar, Deputy Registrars and Assistant Registrars, Cooperatives Societies, separately, during the last two years may be communicated to the Committee.

The Committee further desires that the cases of misuse of vehicles detected by the above mentioned authorities year-wise, separately, in the above said institutions may be intimated to the Committee within a period of one month positively.

The Committee further observed that if it was not satisfied with the reply of the department, it would orally examine the departmental representatives in one of its subsequent meetings.

17	12	21	(i) The Committee, after going through the reply given by the Department desires that the names of those officers who verified the stocks monthly, quarterly, half-yearly etc during the last two years of these stores may be communicated to the Committee. The Committee further desires that losses/thefts/embezzlements detected by the above said authorities in these stores during the last two years may also be communicated to the Committee.
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(ii) The committee decided to orally examine the departmental representatives in one of its subsequent meetings, in this connection

18	12	22	The Committee decided to orally examine
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1	2	3	4
			the departmental representatives in this connection in one of its subsequent meetings.
20	12	23	-do-
21	13	24	-do-
27	17	30	-do-

PRINTING AND STATIONERY DEPARTMENT (1975-76)

4	7	11	The Committee desired that a list of the printing presses which have been opened in the rural areas and towns of Haryana State be supplied with a view to ascertaining as to how much printing work has been given to them.
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The Committee again strongly recommends that maximum work be given to the printing presses in the rural areas and towns of the State instead of giving it to printing presses at Chandigarh.

5	8	12	The Committee desires that the information asked for be supplied at the earliest after obtaining it from the Education Department.
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8	11	15	The Committee would like to be informed of the latest position in the matter.
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9	12	16	The Committee desires that a copy of the Report be obtained and supplied to the Committee at the earliest.
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TOURISM DEPARTMENT (1976-77)

1	7	12	The Committee are pained to observe that the Tourism Department has not sent its replies to questionnaire in spite of various reminders D.O. letters written to the Administrative Secretary by the Vidhan Sabha Secretariat and the directive of the Finance Departmentas reproduced in para 11 of Report.
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The Committee feel that the non-supply of replies to the questionnaire is very serious matter as it has held up the work of the Committee. Consequently, neither the budget estimates of the department could be examined nor a report could be prepared for presentation to the House. The Committee recommend that

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the Govt. should fix the responsibility on the officials who are responsible for this deliberate non supply of the replies to the questionnaire framed by the Committee. The Committee be informed in the matter accordingly.

DAIRY DEVELOPMENT DEPARTMENT/ CORPORATION (1976-77)

2	8	13	The Committee would like to examine orally the Secretary of the Department in one of its subsequent meetings as to why the material was sent late in reply to the questionnaire sent by the Committee to the Department was not sent till the report of the Committee was presented to the House.
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P.W.D.(PUBLIC HEALTH) 1976-77

3	8	14	The Committee was not satisfied with the reply given by the Government. The Committee takes the entire matter very seriously and recommend to the Government again to fix the responsibility on the official who were responsible for late supply of the material on the budget Estimates and reply to the questionnaire framed by the Committee.
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The Committee also decided to orally examine the Secretary of the Department in one of its subsequent meeting.

SPORTS DEPARTMENT (1976-77)

4	9	15	The Committee feel that the delay in supply the material on budget estimates and replies to the questionnaire was not justified and it reflects adversely on the efficiency of the department. In view of the regrets offered by the departmental representatives the Committee do not intend to pursue this matter, further, but suggests that the Govt. should tone up the administration of the department.
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5	10	16	Since post of Director of Sports has been created by the Government keeping in view the importance of sports in the State and on account of increase of work load of the department, the Committee see reasons, why this post not manned by an independent whole-time Director of Sports.
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Further it was noticed that the post of Director has been sanctioned in I.A.S. Cadre. Every I.A.S. Officer cannot be an outstanding sportsman. The Committee, therefore, recommend to the Govt. that for the promotion of Sports activities in the State an I.A.S. Officer having the background and aptitude for the sports may be appointed whole time Director of Sports at the earliest and the Committee may be informed accordingly.

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As already noticed this post is held by an officer in addition to his own duties. When there will be one independent whole time Director of Sports as recommended by the Committee in para 16 of this Report. He can very well look after the work of the Additional Director also. It is seen that the duties performed by the Additional Director are not of so intricate or of technical nature, and the post being a part time, this job can be assigned to the Director or Deputy Director.

As already recommended by the Committee in para 16 of this Report when there will be a whole time Director well-versed in sports matters, he will not be required "technical advice" of the sports officer.

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However, the Committee recommend to the Government that when a whole-time Director of the department is appointed by the Government then the justification for retaining this post at Head Quarters may seen by the Government and the decision taken in this respect by the Government may be communicated to the Committee.

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When asked to explain the justification for the post, the departmental representatives stated in oral evidence that the post is superfluous and not necessary. The Committee recommend that the post of Sectional Officer be abolished forthwith.

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9	11	20	The Committee decided to orally examine the Secretary to the department in one of its subsequent meetings.
10	12	21	-do-
11	12	22	-do-
12	13	23	-do-
13	13	24	-do-
14	16	25	-do-

DAIRY DEVELOPMENT DEPARTMENT (1977-78)

1	4	12	The Committee did not feel satisfied about the justification for the creation of the Dairy Development Department in the State and is of the view that the function of the Dairy Development Department should be done by the Dairy Development Co-operative Federation on the lines of Amul Dairy in Gujrat. However, the Committee felt that the present set up should be continued till the arrangements suggested by the Committee are made in future. The Committee recommend that an immediate attention may be paid by the department to the needs and problems of the milk producers with a view, to provide them the actual cost of their milk as supplied by them to the various milk organisations of the State.
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The Committee further recommends that the cost of milk production per Kg. may be worked out and the price of milk may be fixed on that basis and the Committee may be informed accordingly.

6	13	The Committee feels that for proper expansion of the Dairy industry on sound scientific lines, imparting of training to the farmers is of utmost importance. The Committee, therefore, recommends that the department should increase the number of orientation training camps to impart proper training to the farmers, breeders and the staff of Milk Cooperative Societies in the State.
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			The Committee further recommends that the farmers may be given loan on easy terms and conditions so that they may purchase quality cattle and to make the Government policy of white revolution a great success.
3	6	14	The Committee recommends to the Government that suitable remedial measures be taken by the department at once to put the plant in profit and production of ghee, butter and other products may also be started. The administration of the plant, if so requires may be streamlined and the Committee may be informed accordingly.
4	7	15	The Committee recommends that the Statistical Cell should also collect the data of number of milk producers in the Districtwise separately and process the same in such a way that both the producers and the consumers are benefited by it.
4	7	16	The Committee was not satisfied about the creation of the Survey Unit in the department because the functions of Statistical Cell and Survey Unit are almost the same. The Committee, therefore, recommends that the Survey Unit may not be created in the department and if it has already been created the same may be abolished forthwith. The Committee feel that there is no justification for the creation of the Survey Unit when Statistical Cell was already existing in the Department.
5	7	17	The Committee recommends to the Government that the appointment of Manager, quality control be made at the earliest so that the work may not suffer.
6	8	18	The Committee was convinced for the creation of additional posts for the office of Milk Commissioner and accordingly recommends to the Government to take suitable steps for the sanctioning of these posts so that the department may start functioning smoothly and efficiently.
	8	19	The Committee recommends to the Government that the Stipend to Haryana Nominees may be paid by all Corporation on the

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			ground that the nominees have to be employed ultimately by Corporation. Decision taken by the Government in this regard may be conveyed to the Committee as well.
8	9	20	The Committee observed that the milk producers sell their milk to the private contractors and not to the milk plants because the private contractors make the payment in advance to them while the milk plants take undue long time for making the payment . The Committee, therefore, recommends that payment may be made within a reasonable time to those suppliers of milk who sell their milk to plants/milk societies .
			The Committee further recommends that suitable steps may also be taken by the department to implement the various schemes launched already for increasing the production of milk and to raise the economic standard of the weaker section of milk producers.
9	10	21	The Committee has taken a very serious view of the fact that a huge amount has been invested in the Corporation by the Department but without any return The Committee, therefore, recommends to the Govt. that the Corporation may be asked to wipe out its losses and the department should start getting dividend. The action taken by the Govt. in this behalf may be communicated to the Committee as well.
IMPLEMENTATION OF COMMITTEE'S RECOMMENDATIONS			
10	10	22	The Committee strongly recommends to the Government that immediate action should be taken to implement the outstanding recommendations as given in Appendix II and also those contained in this Report.