

HARYANA VIDHAN SABHA

SEVENTEENTH REPORT

OF THE

ESTIMATES COMMITTEE

ON

THE BUDGET ESTIMATES

FOR

1984-85

Excise and Taxation Department



Presented to the House on the ^{24th} of March, 1985

VIDHAN SABHA SECRETARIAT, CHANDIGARH
March, 1985.

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(iii)

**COMPOSITION OF THE ESTIMATES COMMITTEE FOR THE
YEAR 1984-85**

CHAIRMAN

1. Shri Vijaivir Singh

MEMBERS

2. Shri Inderjit Singh
3. Shri Kundan Lal
4. Shri Nar Singh
- *5. Shri Neki Ram
6. Shri Phusa Ram
7. Shri Ram Bilas Sharma
8. Shri Roshan Lal Arya
9. Shri Shakrullah Khan
- **10. Shri Daya Nand Sharma

SECRETARIAT

- | | |
|------------------------|-----------------|
| 1. Shri G. L. Batra | Secretary |
| 2. Shri Ramesh Chander | Under Secretary |

*Shri Neki Ram, M.L.A. resigned from the membership of the Committee w.e f. 30-5-1984.

**Shri Daya Nand Sharma, M.L.A. was elected to serve on the Estimates Committee for the remaining period of the year 1984-85 on 4th/5th September, 1984, but resigned from the membership of the Committee w.e.f. 26-9-1984.

INTRODUCTION

1. I, the Chairman of the Estimates Committee for the year 1984-85 having been authorised by the Committee in this behalf, present this Report on the Budget Estimates for the year 1984-85, in respect of the Excise & Taxation Department

2. A brief summary of recommendations, observations of the Committee is given in Appendix. The 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 Secretary to Government Haryana, Finance Department and the representatives of the various departments who appeared before them from time to time.

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 Estimates Committee.

Chandigarh
The 26th February, 1985.

VIJAI VIR SINGH,
Chairman
Estimates Committee

REPORT

1. The Estimates Committee for the year 1984-85 was elected by the Vidhan Sabha consisting of nine members and notified vide Haryana Vidhan Sabha Secretariat notification No EC-9/1984-85/85, dated the 29th April, 1984 under Rule 230 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly.

2. Shri Vijaivir Singh, M L A was nominated Chairman of the Committee by the Hon'ble Speaker.

3. The Committee held 36 sittings at Chandigarh and 6 sittings outside Chandigarh till the finalisation of the Report

4. The Committee selected the following departments with a view to scrutinize their Budget Estimates for the year 1984-85 :—

1. Excise and Taxation;
2. Food & Supplies ;
3. Industries ; and
4. Local Government.

5. The Committee scrutinized the material relating to the Budget Estimates of the Excise & Taxation Department for the year 1984-85 and orally examined the representatives of this Department

6. The Committee could not examine the following departments due to the reasons mentioned against each :—

1. Industries :—Non-receipt of the reply to the questionnaire of the Committee.
2. Food & Supplies :—Non-receipt of the Budget material from the department
3. Local Government :—For want of time the Committee could not frame questionnaire on the Budget material

The Committee took a serious view of the inability of the Food and Supplies department to send the budget material. The Committee also showed its displeasure against the Industries Department which did not send the replies to the questionnaire. The Committee, therefore, recommend to the Government that urgent instructions through circular letter be issued to all the departments that the material as well as replies to the questionnaire of the Committee be sent to the Haryana Vidhan Sabha Secretariat within a fortnight positively after receipts of the communication from the Vidhan Sabha Secretariat

7. The Committee also scrutinised the Supplementary Estimates of the Haryana Government for the year 1984-85 (Ist and 2nd instalments) and examined the representatives of the Finance as well as other Departments concerned with the demands and submitted their reports thereon to the Vidhan Sabha on 3rd September, 1984 and 13th March, 1985 respectively.

EXCISE AND TAXATION DEPARTMENT

8. In brief the Excise & Taxation Department deals with the administration and the levy and collection of taxes and duties under the following Acts :—

1. The Haryana General Sales Tax Act, 1973.
2. The Central Sales Tax Act, 1956.
3. The Punjab Excise Act, 1914.
4. The Punjab Passengers and Goods Taxation Act, 1952.
5. The Punjab Entertainment Duty Act, 1955.
6. The Punjab Entertainment (Cinematograph) Shows Act, 1954.
7. The Punjab Motor Spirit (Taxation of Sales) Act, 1952.

The Punjab Urban Immovable Property Tax Act, 1940 and the Punjab Professions, Trades Callings and Employment Taxation Act, 1956 have since been abolished in the Haryana State with effect from 1-4-77 but the recoveries of arrears of taxes prior to 1-4-77 under these Acts are also being made by the department.

9. The Commissioner & Secretary to Government, Haryana, Excise & Taxation Department is the Administrative Secretary of the Department. The Department is headed by the Excise & Taxation Commissioner. He is assisted by the following staff sanctioned at the headquarters :—

Class of post	Category of post	Total No of posts .
1	2	3
Class I	Excise & Taxation Commissioner	1
	Additional Excise & Taxation Commissioners (one from IAS Cadre and one by departmental promotion)	2
	Joint Excise & Taxation Commissioner	1
	Deputy Excise & Taxation Commissioners	4
	Flying Squad Officer (HCS cadre)	1
	District Attorney	1
	Chief Accounts Officer	1

1	2	3
Class II	Senior Accounts Officer	1
	Excise & Taxation Officers	3
	Deputy District Attorney	1
	Establishment Officer	1
	Assistant District Attorney	1
	Accounts Officer	1
	Superintendents	5
Class III	Section Officers	3
	Librarian	1
	P.A.	1
	Taxation Inspectors	4
	Munim	1
	Assistants	38
	Head Clerk	1
	Junior Auditors	3
	Senior Scale Stenographers	6
	Junior Scale Stenographers	3
	Drivers	5
	Stenotypists	8
	Clerks	65
	Duplicating Operator	1
	Potedar	1
	Restorer	1
Class IV	Daftri	1
	Jamadar	1
	Record Lifter	1
	Peons	31
	Chowkidars	2
	Sweepers	2

10. In reply to the questionnaire of the Committee, the department stated in their written reply that there are two posts of Additional Excise & Taxation Commissioners i. e. one from I.A S cadre and the other post is filled by departmental promotion from amongst the Joint Excise and Taxation Commissioners. The work allocated to them is as under :—

**Post of Additional
E. T. C**

- “1. General Administration of STCBs.
2. Accounts, Budget, Internal Audit, A. G's Audit para, P.A.C. matters.
3. Matters relating to various Haryana Vidhan Sabha Collection work
4. Other Allied Acts
5. Establishment of General Staff and Inspectorate Staff in the Districts
6. Administration and Enforcement of H.G.S T. Act, 1973 and C S.T Act, 1956.

During the course of oral examination the departmental representatives stated that in the year 1966-67, the Revenue of the department was about Rs 19 crores which has now gone upto Rs. 350 crores. They further stated that two posts of Additional Excise and Taxation Commissioners are insufficient to do justice to the heavy work, and therefore, desired that one more post of additional E.T.C. may be created so that the work of the department could be handled smoothly.

The Committee after hearing the views of the departmental representatives recommend to the State Government to create one more post of Additional E.T C as the existing two posts of Additional ETCs are inadequate to cope with the increased work load. The Committee further recommend that the post so created may be filled by promotion within the department.

11 From the material supplied by the Department the Committee learnt that there are five posts of Superintendents at the Headquarters, out of which two posts have been lying vacant for the last three years.

**Vacant Posts of
Superintendents**

During oral examination the departmental representatives stated that the post of Superintendent is filled by promotion from amongst the Assistants having a minimum experience of ten years as Assistant. As no Assistant fulfilling this condition was available in the department, the posts of Superintendents could not be filled earlier. The department further informed the Committee that before attaining the experience of ten years some Assistants of the Headquarters cadre were promoted to the posts of Inspectors. The department further

stated in their written reply that on 1st September, 1983 some Assistants at the Headquarters attained experience of 10 years as assistant and at that time case was moved for filling the posts of Superintendents. At that time the Government took a decision that the service rendered by the employees of the Headquarters cadre on higher posts would also be counted towards experience as Assistant for the purpose of promotion to the post of Superintendent.

The Committee are not satisfied with the position stated above by the department and recommend that the post of Superintendent should be filled only from amongst the Assistants or the Inspectors promoted from the Assistants of Headquarters cadre. No other official holding higher post should be considered for promotion to the post of Superintendent at the Headquarters.

The Committee further recommend that before making any amendment in the existing Rules/Policy the two vacant posts of Superintendents may be filled immediately from amongst the Assistants or the Inspectors promoted from amongst the Assistants of Headquarters cadre who have attained ten years experience since September, 1983. The Inspectors who are eligible for promotion to the post of Superintendent may be asked to give their option in writing as to whether they would accept the post of Superintendent, if appointed/promoted. In case they decline the offer then the posts of Superintendents may be filled from amongst the Assistants only who have obtained ten years experience since September, 1983 to avoid further hardship to them. The action taken in the matter may be intimated to the Committee, after two months of the receipt of this report.

12. The Committee during the course of oral examination asked the departmental representatives to supply up-to-date copies of the seniority list of Ministerial staff of the Excise and Taxation Department, which was supplied by the Department.

In reply to a question asked by the Committee the departmental representatives stated before the Committee that the seniority of Clerks recruited by the Haryana Subordinate Services Selection Board is fixed in the order of merit determined by the Board.

After going through the seniority list of Assistants and Clerks of the Excise and Taxation Commissioner's Office (Headquarters Staff) Chandigarh as it stood on 31-10-1984, it came to the notice of the Committee that in many cases the seniority of Clerks from Serial No. 87 onwards who were recruited by the H.S.S.S. Board has been fixed wrongly by the Excise and Taxation Department. Rule 11 of the Haryana Excise and Taxation Commissioner's Office (Group C) Service Rules, 1980 provides that the order of merit determined by the H.S.S.S. Board shall not be disturbed in fixing the seniority.

The Committee were surprised to observe that in many cases the seniority of Clerks from Sr No 87 onwards was fixed on the basis of their date of joining in the Department and the order of merit determined by the H.S.S.S. Board has been ignored. This is gross violation of the said Rules.

The Committee have taken a serious view of the matter and recommend that the seniority of Clerks of the Excise and Taxation Commissioner's Office (Headquarters staff) Chandigarh as it stood on 31-10-1984 should be amended and prepared strictly on the basis of the order of merit determined by the Board, as provided in the Service Rules. The Committee also desired that the seniority lists may be distributed/circulated in the office. The action taken in the matter be intimated to the Committee after a month of the receipt of this report.

The Committee further recommend that in future the seniority of Clerks be fixed strictly in accordance with the provisions of the Service Rules/instructions.

13. During the course of oral examination the departmental representatives stated that the Gradation list of the Excise and Taxation Department has not been published for the last six years. This is a violation of the instructions issued by the Chief Secretary to Government Haryana to all Heads of Departments in the State vide his circular letter No. 2902-4-GS-ii-74/15708, dated the 3rd July, 1974. The Committee take a serious view of this slackness and negligence on the part of the Department. The Department should be careful to avoid such delays in future.

The Committee recommend that in future the instructions issued by the State Government in this regard should be strictly complied with and the Gradation list of the Excise and Taxation Department must be printed as it stands on first day of January each year. The action taken in the matter may be intimated to the Committee after a month of the receipt of this Report.

14. The Committee have experience that certain officers/officials posted at the district headquarters are not transferred from their respective places for many years. This results in the creation of vested interests and causes great difficulty for the aggrieved persons to get justice at the hands of those officers/officials.

The Committee recommend that the officers/officials may be posted in the districts by rotation. The officers/officials who have served for more than three years at one station may be transferred.

The Committee further recommend that when an officer is transferred from one district, he may not be transferred to the same district unless he has completed a minimum period of three years.

15. During the course of oral examination of the departmental representatives Committee came to know that the Annual Administrative Reports of the Department are not published after the end of the financial year and the matter is delayed inordinately. The departmental representatives submitted that the preparation of Administrative Report requires thorough scrutiny and is also a time consuming matter.

The Committee observe that the purpose and significance of the Administrative Report is almost lost if it is not printed in the following year

The Committee, therefore, recommend that suitable steps be taken to ensure that the Annual Administrative Report of the Department is published as early as possible after the close of the financial year to which it relates.

16. The Committee through its questionnaire desired to know the district-wise number of cases of illicit liquor detected by the Excise Authorities in the State during the year 1981-82, 1982-83 and 1983-84. The department in its written reply supplied the information as under :—

Sr. No.	Name of district	No. of cases of illicit liquor detected during the year			No of seized bottles		
		1981-82	82-83	83-84	1981-82	82-83	83-84
1	Ambala	68	13	2	413	499	45
2	Bhiwani	76	131	65	903	356	270
3	Faridabad	136	—	—	813	94½	—
4	Gurgaon	11	10	6	47	921¾	998¾
5	Hissar	183	268	326	1870	2527¾	1492¼
6	Jagadhri	17	5	2	793	197½	23½
7	Jind	105	11	1	1121	291½	255¾
8	Karnal	203	438	234	1650	1056½	397
9	Kurukshetra	244	24	121	1204	1192½	985½
10	Narnaul	4	1	—	58	473¾	367¾
11	Rohtak	42	26	16	44	110½	18½
12	Sonapat	3	9	7	8	551	26
13	Sirsa	196	22	21	1406	256½	342½
		1288	958	801	10330	8527	5221

The above information reveals that the number of cases of illicit liquor which were detected by the Excise Authorities during the

year 1983-84 were much less as compared to the figures for the year 1981-82 and 1982-83. The Committee after discussion with the departmental representatives are of the view that the price of country liquor is too high and the liquor addicts cannot afford to purchase the same from the liquor shops. Therefore, poor people particularly in rural areas are tempted to purchase illicit liquor which is much cheaper.

The Committee feel that the cases of illicit distillation are taking place in large numbers particularly in rural areas, but were not being detected by the staff deployed by the department for the purpose. This shows negligence on the part of the staff deputed for this purpose.

The Committee recommend that in order to curb the evil of illicit distillation, the price of the country liquor be so decreased that poor people may also afford to purchase it from the country liquor shops.

The Committee further recommend that the staff provided for this purpose may be directed to conduct raids frequently within their jurisdiction and submit their districtwise monthly reports to the E.T.C. The Committee also recommend that some remedial and effective steps be taken to weed out the evil of illicit distillation completely.

17. It came to the notice of the Committee that some wine contractors who have got vends sell spurious and adulterated liquor which is most injurious to health. During oral evidence the Committee asked what steps the department has taken to weed out this evil. The departmental representatives stated that frequent raids are made by the E.T.O.'s at the Districts level and samples are taken for laboratory tests.

The Committee were not satisfied with the reply of the department and feel that in such cases adequate departmental action is not taken and recommend that the persons/licencees who make spurious illicit liquor may be severely punished under some other Act like I.P.C. or other relevant Act.

The Committee also recommend that the samples of liquor should be taken by some independent Agency which could not be easily approached by the wine contractors for getting their samples approved.

The Committee further recommend that any amendment in the Rules, if required may be made 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.

18. During the course of oral examination of the Departmental representatives, the Committee was informed that instructions have been issued that no wine shop will be opened within a distance of 100 metres from the places of worship, educational institutions, public entertainments, Railway Stations and other important public places.

The Committee, however, observe that the instructions issued in this regard are not strictly adhered to with the result that some of the liquor vends are still existing near religious and other important public places, which cause nuisance at these places

The Committee recommend that the Department should conduct a survey of such places in the State where the wine shops are functioning near the religious and educational institutions. The Committee further recommend that immediate steps should be taken to shift these liquor vends to some other places in accordance with the provisions of the Act/Rules/instructions of the Department

19 The Committee through its questionnaire asked the Government to intimate the details of the arrears accumulated upto 31st March 1984 under various Acts together with the reasons for non-recovery of arrears. The department supplied the required information as under :—

(1) Arrears accumulated up-to 31st March, 1984 under various Acts :—

Sr No.	Name of the Act	Total arrears as on 31-3-84
		(Rs in lacs)
1.	Excise	214.97
2.	Haryana General Sales Tax	1137.14
3.	Central Sales Tax	1036.23
4.	Passengers and Goods Tax	32.70
5.	Entertainment Tax	22.91
6.	Property Tax	11.32
7.	Profession Tax	5.85
	Total	2461.12

(2) Breakup of reasons of the arrears :—

	Rs. in lacs
1. Amount held under stay	1072.58
2. Amount under instalment	260.11
3. Amount pertaining to defaulters who shifted to other Districts/States	260.07
4. Property attached	121.70
5. Firms in liquidations	432.20
6. Defunct Society	0.08
7. Moved for writing off	31.94
8. Other reasons	117.13
9. Net recoverable arrears	165.31
Total	2461.12

The above details supplied by the department show that major portion of arrears relates to Haryana General Sales Tax, Central Sales Tax and Excise Acts. The Committee were not satisfied with the reasons given by the Departmental representatives for non-recovery of arrears. As regards the amount of Rs. 260.07 lacs pertaining to the defaulters who have shifted to other districts/States, the Committee recommend that strenuous efforts should be made to find out the whereabouts of such persons/traders so that the arrears could be recovered from them without further delay. The progress made in this regard be intimated to the Committee.

The Committee would like to emphasise the paramount need of recovering the huge arrears of taxes expeditiously. In cases where stay has been granted by the court efforts be made legally to get the stay vacated so as to effect the recovery of arrears.

The Committee recommend that some more concrete and effective measures be taken to realise these arrears promptly and also to see that arrears do not accumulate in future.

20. The Committee through its questionnaire asked the Government to intimate the number of cases of assessment of Sales Tax pending before the Excise and Taxation Authorities during the year 1982-83, 1983-84 and 1984-85 (upto June, 1985) together with the amounts involved. The department in its written reply gave the following information :—

Under the Haryana General Sales Tax Act, 1973.

Cases pending on	No. of cases
31-3-83	20,028
31-3-84	20,848
1-7-84	68,992

Under Central Sales Tax Act

Cases pending on	No. of cases
31-3-83	19,347
31-3-84	18,824
1-7-84	64,142

The information regarding collections under the Haryana General

Sales Tax Act and Central Sales Tax Act was given as under :—

Year	Under HGST Act.	Under CST Act (Rupees in lacs)	Total
1982-83	89.54	62.22	151.76
1983-84	91.84	66.55	158.39
1984-85 (1-4-84 to 30-6-84)	11 27	8.31	19.58

The Committee were constrained to observe that the number of cases pending during the year 1982-83, 1983-84 and 1984-85 was very high and the total collection for the corresponding years was very low.

The Committee recommend that the disposal of cases of assessment of Sales Tax pending before the Excise and Taxation Authorities may be expedited.

The Committee further recommend that speedy action may be taken to recover the amounts involved in these cases. The results/progress achieved by the department in this behalf be intimated to the Committee.

21. The Committee through its questionnaire asked the Government to intimate about the steps taken by the department to check the evasion of Sales Tax by the Traders and Industrialists of the State who set up their Sales Office in Delhi. The department stated in their written reply as under :—

Evasion of Sales Tax by traders by setting up their sales offices at Delhi

“that some unscrupulous dealers and industrialists of the State evade payment of sales tax by setting up their sales offices in Delhi where the transfer of goods to these sales offices is not genuine. The department after investigation levies tax on each trader. However, where the transfer to the sales office is genuine no legal action can be taken against the concerned dealers. The Central Government has, however, amended the Constitution of India from 2nd February, 1983 and a proposal to levy consignment tax is now under the active consideration of the Central Government”.

Keeping in view the above stated facts of the department, the Committee recommend to the State Government that the matter may be pursued vigorously with the Central Government and the Committee informed accordingly.

22. The Committee asked the Department through its questionnaire the total number of appeals pending before the Appellate Authority upto 30th June, 1984, together with the amount involved therein. The department supplied the information to the Committee as under :—

Sr. No.	Name of the Appellate Authority	Name of the District	Appeals pending	Amount of tax involved.
1.	Ambala	1. Ambala	201	43,49,719
		2. Yamuna Nagar	207	15,80,963
		3. Kurukshetra	152	17,80,693
		4. Karnal	186	1,03,81,649
		5. Sonapat	67	50,82,446
		6. Gurgaon	12	42,77,523
		7. Jind	8	2,81,329
2.	Rohtak	1. Rohtak	76	74,89,095
		2. Hissar	237	17,18,460
		3. Sirsa	186	12,05,316
		4. Jind	3	2,22,583
		5. Bhiwani	41	1,18,045
3.	Faridabad	1. Faridabad	341	2,90,65,260
		2. Gurgaon	140	26,90,400
		3. Mohindergarh	47	10,09,844
Total			1904	Rs. 7,12,51,325

The Committee are constrained to observe about the total number of appeals pending before the appellate authority as on 30-6-84, involving huge amount of Rs. 7,12,51,325. The appeals are far too many.

The Committee recommend that the pending appeals may be disposed of on merits at the earliest. The Committee further recommend that the Appellate Authorities may be reminded/instructed to give special attention for deciding the Appeals pending before them involving huge amounts and the Committee may be informed accordingly.

23. The Committee through its questionnaire desired to know the district-wise number of business premises inspected during the years 1982-83 and 1983-84. The department in their written reply gave the information as under :—

Sr. No.	District	Year	
		1982-83	1983-84
1.	Ambala	312	261
2.	Bhiwani	126	128
3.	Faridabad (East)	121	170
4.	Faridabad (West)	159	140
5.	Gurgaon	150	119
6.	Hissar	267	267
7.	Jind	192	41
8.	Jagadhri	265	164
9.	Karnal	266	166
10.	Kurukshetra	100	86
11.	Narnaul	107	—
12.	Rohtak	171	86
13.	Sirsa	176	89
14.	Sonepat	173	—
Total :		2585	1717

After going through the reply the Committee observed that the number of raids conducted during the year 1982-83 was 2585 whereas during 1983-84 it was reduced to 1717 raids. The Committee also noticed that in some districts not a single raid was conducted. The reasons preferred by the department for conducting less number of raids during the year 1983-84 were not convincing as they have adequate staff at their disposal for this purpose.

The Committee recommend that the department should take necessary steps to conduct frequent raids during each financial year. The Committee further recommend that the Excise and Taxation Commissioner may also visit some district offices once in a month subject to the availability of time to ensure that officers/officials working at the district level perform their duties efficiently and promptly.

The Committee asked the department to supply a list containing the names of persons/firms whose business premises were raided during the year 1983-84, together with the amount involved/realised and further action taken by the Department in each case.

24. The Committee feel that inspite of special measures adopted by the Department there is lot of corruption at the Check Barriers and it is a fact that many a time goods are allowed to pass through the Check Barriers without paying proper taxes. Obviously it is due to the corrupt and dishonest staff of the Department posted at the Check Barriers.

The Committee, therefore, recommend that the Department should take effective measures to check this evil by making frequent surprise visits to the Check Barriers and also by verifying the records of the Transport Companies for cross checking by the enforcement staff.

25. During the course of oral examination of the departmental representatives the Committee pointed out that the criteria fixed for the exemption of entertainment duty on films/shows is not strictly followed in each case in its right perspective but only the influential parties manage to get benefit under this Act.

The Committee recommend that such exemptions should be discouraged. However, in cases where the Government is satisfied that the theme of a particular film/show is for the promotion of peace, goodwill and national integration the Producers and Directors of such films/shows may be given special awards by the Government.

26. During the course of Oral examination of the departmental representatives, the Committee was informed that car and jeeps are available with the Department for use of the Departmental officers. It was further stated that every Excise and Taxation Officer has been provided with a car and for the enforcement work a petrol Jeep is also provided. The expenditure incurred on this account is very high and exorbitant. Even the expenditure incurred on wear and tear, repairs and maintenance of these vehicles is very high. The Committee feel that suitable measures should be adopted to effect economy in this direction.

The Committee therefore recommend that all the officers of the Headquarters as well as the district level, who are entitled to use Government vehicles, may be provided with diesel Jeeps instead of

petrol driven cars and Jeeps. The Excise and Taxation Commissioner who is the Head of the Department may, however, continue to use car.

The Committee further recommend that in future no car or petrol Jeeps may be purchased by the Department. The officers may also be directed to use the vehicles only for official purpose. The steps taken by the Department in this respect may be intimated to the Committee soon after the receipt of this report.

27. In reply to a question asked by the Committee the departmental representatives informed that the Registration Certificates officials/officers of the Department take long time for the issue of registration certificates which causes unnecessary harassment to the traders.

The Committee recommend that strict instructions may be issued to the concerned officials/officers to issue registration certificates to the traders within a period of two months from the date of receipt of their applications. The Committee also recommend that the cancellation of Registration Certificates may be issued within a reasonable time after completion of the necessary formalities by the concerned trader/firm.

The Committee further recommend that the District Officers may be instructed to check the records frequently for this purpose in order to keep a vigil over the disposal of such cases by their subordinate officers/officials.

APPENDIX I

Summary of recommendations/observations of the Estimates Committee (1984-85)

Sr. No.	Page	Paragraphs of the Report	Recommendations/Observations
1	2	3	4

EXCISE AND TAXATION DEPARTMENT

- | | | | |
|----|-----|----|---|
| 1. | 4 | 10 | <p>The Committee after hearing the views of the departmental representatives recommend to the State Government to create one more post of Additional E.T.C. as the existing two posts of Additional E.T.Cs. are inadequate to cope with the increased work load. The Committee further recommend that the post so created may be filled by promotion within the department.</p> |
| 2. | 4—5 | 11 | <p>The Committee are not satisfied with the position stated above by the department and recommend that the post of Superintendent should be filled only from amongst the Assistants or the Inspectors promoted from the Assistants of Headquarters cadre. No other official holding higher post should be considered for promotion to the post of Superintendent at Headquarters</p> <p>The Committee further recommend that before making any amendment in the existing Rules/Policy the two vacant posts of Superintendents may be filled immediately from amongst the Assistants or the Inspectors promoted from amongst the Assistants of Headquarters cadre who have attained ten years experience since September, 1983. The Inspectors who are eligible for promotion to the post of Superintendent may be asked to give their option in writing as to whether they would accept the post of Superintendent, if appointed/promoted. In case they decline the offer then the posts of Superintendent may be filled from amongst the Assistants only who have obtained ten years experience since September 1983 to avoid further hardship to them. The action taken in the matter may be intimated to the Committee after two months of the receipt of this Report.</p> |
| 3. | 5—6 | 12 | <p>The Committee have taken a serious view of the matter and recommend that the seniority of Clerks of the Excise and Taxation Commissioner's office (Headquarters staff) Chandigarh, as it stood on 31-10-1984 should be amended and prepared strictly on the basis of the order of merit determined by the H.S.S.S. Board, as provided in the Service Rules. The Committee also desired that the seniority lists may be distributed/circulated in the office. The action taken in the matter be intimated to the Committee after a month of the receipt of this report.</p> |

The Committee further recommend that in future the seniority of Clerks be fixed strictly in accordance with the provisions of the Service Rules/instructions.

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4.	6	13	<p>The Committee recommend that in future the instructions issued by the State Government in this regard should be strictly complied with and the Gradation list of the Excise and Taxation Department must be printed as it stands on first day of January each year. The action taken in the matter be intimated to the Committee after a month of the receipt of this Report.</p>
5.	6	14	<p>The Committee recommend that the officers/officials may be posted in the districts by rotation. The officers/officials who have served for more than three years at one station may be transferred.</p> <p>The Committee further recommend that when an officer is transferred from one district, he may not be transferred to the same district unless he has completed a minimum period of three years.</p>
6.	6-7	15	<p>The Committee observe that the purpose and significance of the Administrative Report is almost lost if it is not printed in the following year</p> <p>The Committee, therefore, recommend that suitable steps be taken to ensure that the Annual Administrative Report of the Department is published as early as possible after the close of the financial year to which it relates.</p>
7.	7-8	16	<p>The Committee recommend that in order to curb the evil of illicit distillation, the price of the country liquor be so decreased that poor people may also afford to purchase it from the country liquor shops</p> <p>The Committee further recommend that the staff provided for this purpose may be directed to conduct raids frequently within their jurisdiction and submit their district-wise monthly reports to the E.T.C. The Committee also recommend that some remedial and effective steps be taken to weed out the evil of illicit distillation completely</p>
8.	8	17	<p>The Committee were not satisfied with the reply of the department and feel that in such cases adequate departmental action is not taken and recommend that the persons/licencees who make spurious/illicit liquor may be severely punished under some other Act like I.P.C. or other relevant Act.</p> <p>The Committee also recommend that the samples of liquor should be taken by some independent Agency which could not be easily approached by the wine contractors for getting their samples approved</p> <p>The Committee further recommend that any amendment in the Rules, if required may be made 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.</p>

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9.	8—9	18	<p>The Committee recommend that the department should conduct a survey of such places in the State where the wine shops are functioning near the religious and educational institutions. The Committee further recommend that immediate steps should be taken to shift these liquor vendis to some other places in accordance with the provisions of the Act/Rules/instructions of the Department.</p>
10.	9—10	19	<p>As regards the amount of Rs. 260 07 lacs pertaining to the defaulters who have shifted to other districts/states, the Committee recommend that strenuous efforts should be made to find out the whereabouts of such persons/traders so that arrears could be recovered from them without further delay. The progress made in this regard be intimated to the Committee.</p> <p>The Committee would like to emphasise the paramount need of recovering the huge arrears of taxes expeditiously. In cases where stay has been granted by the court efforts be made legally to get the stay vacated so as to effect the recovery of arrears.</p> <p>The Committee recommend that some more concrete and effective measures be taken to realise these arrears promptly and also to see that arrears do not accumulate in future.</p>
11.	10—11	20	<p>The Committee recommend that the disposal of cases of assessment of Sales Tax pending before the Excise and Taxation Authorities may be expedited.</p> <p>The Committee further recommend that speedy action should be taken to recover the amounts involved in these cases. The results/progress achieved by the department in this behalf be intimated to the Committee.</p>
12.	11	21	<p>Keeping in view the above stated facts of the department, the Committee recommend to the State Government that the matter may be pursued vigorously with the Central Government and the Committee informed accordingly.</p>
13.	12	22	<p>The Committee recommend that the pending appeals may be disposed of on merits at the earliest. The Committee further recommend that the Appellate Authorities may be reminded/instructed to give special attention for deciding the Appeals pending before them involving huge amounts and the Committee may be informed accordingly,</p>
14.	13-14	23	<p>The Committee recommend that the department should take necessary steps to conduct frequent raids during each financial year. The Committee further recommend that the Excise and Taxation Commissioner may also visit some district offices once in a month subject to the availability of time to ensure that officers/officials working at the</p>

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district level perform their duties efficiently and promptly.

15. 14 24 The Committee, therefore, recommend that the department should take effective measures to check this evil by making frequent surprise visits to the Check Barriers and also by verifying the records of the Transport Companies for cross checking by the enforcement staff.

16. 14 25 The Committee recommend that such exemptions should be discouraged. However, in cases where the Government is satisfied that the theme of a particular Film/Show is for the promotion of peace, goodwill and national integration the producers and Directors of such film/shows may be given special awards by the Government.

17. 14—15 26 The Committee therefore, recommend that all the officers of the Headquarters as well as the district level, who are entitled to use Government vehicles, may be provided with diesel Jeeps instead of petrol driven cars and Jeeps. The Excise and Taxation Commissioner who is the Head of the department may, however, continue to use car.

The Committee further recommend that in future no car or petrol Jeeps may be purchased by the Department. The officers may also be directed to use the vehicles only for official purpose. The steps taken by the department in this respect may be intimated to the Committee soon after the receipt of this report.

18. 15 27 The Committee recommend that strict instructions may be issued to the concerned officials/officers to issue registration certificates to the traders within a period of two months from the date of receipt of their applications. The Committee also recommend that the cancellation of Registration Certificates may be issued within a reasonable time after completion of the necessary formalities by the concerned trader/firm.

The Committee further recommend that the District Officers may be instructed to check the records frequently for this purpose in order to keep a vigil over the disposal of such cases by their subordinate officers/officials.

APPENDIX II

Statement showing the outstanding recommendations of the Committee on the budget Estimates for the years 1979-80, 1981-82, 1982-83 and 1983-84

Sr. No.	Page	Paragraph of the Report	Further Recommendations/Observations made by the Committee
1.	2	3	4

12th Report (1979-80)

EDUCATION DEPARTMENT

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|----|----|----|--|
| 1. | 49 | 16 | The Committee was not satisfied with the replies of the departmental representatives and re-iterated their recommendation that the Director of Public Instruction should be appointed from the Education cadre and not from I.A S. cadre. |
| 2. | 49 | 18 | The Committee reiterate its recommendations/ observations in this regard and further recommend that a teacher who is getting house rent for more than 3 years be transferred so that the benefit of house rent may be derived by the greater number of teachers. |

IRRIGATION DEPARTMENT

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| 3. | 61 | 39 | The Committee desired that the matter regarding construction of bundh from village Chogamma District Karnal to Kalanaur, District Ambala on river Yamuna be pursued vigorously with the Yamuna Committee and the progress made in this regard intimated to the Committee. |
| 4. | 61 | 40 | The Committee observed that because of large number of deep and shallow tubewells installed by the Government the water level has gone down considerably in the areas of Karnal and Kurukshetra Districts as a result of which the farmers, who have sunk their private tubewells are not getting sufficient water for irrigating their crops. The Committee, therefore desired that some deep and shallow tubewells may not be run in the interest of the farmers in the areas of Karnal and Kurukshetra Districts and the action taken in this regard be intimated to the Committee. |

14th Report (1981-82)

AGRICULTURE DEPARTMENT

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| 5. | 8 | 24 | The Committee would like to know the latest position in the matter. |
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15th Report (1982-83)

COOPERATION DEPARTMENT

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|----|-------|----|--|
| 6. | 5 | 15 | The Committee would like to know the latest position in this regard. |
| 7. | 11-12 | 32 | The Committee would like to know the latest position in this regard. |

Sr. No.	Page	Paragraph No.	Recommendations/Observations
1	2	3	4

16th Report (1983-84)

HEALTH DEPARTMENT

8.	9-10	12	The Committee take a serious view and recommend that surprise checks should be conducted by the Department to detect such type of unauthorised doctors and action may be taken against them according to law.
9.	10	13	The Committee recommend that the Department should take concrete and effective steps immediately to see that there is no shortage of life saving drugs in various hospitals of the State and the same are readily available.
10.	10	14	The Committee recommend that the staff appointed in rural areas should be provided with suitable residential accommodation because at present no proper residential arrangements exist for them.
11.	10	15	The Committee, therefore, recommend that steps should be taken to instal Air Conditioners in the hospitals at the appropriate places.
12.	10	16	The Committee recommend that this post should be filled up immediately and information may be sent to the Committee in due course, so that the work may not suffer in future.
13.	10	17	The Committee recommend that the post of Drug Inspector should be filled up immediately and information may be sent to the Committee in due course. The Committee further recommend that such important post wherever lying vacant should be filled up without any delay.
14.	11	18	The Committee recommend that the vacancies wherever occur must be filled promptly especially in rural areas. The Committee further recommend that the policy of ten per cent cut on all categories of posts should not be imposed on Health Department keeping in view the importance of Department.
15.	11	19	The Committee, therefore, recommend that two Senior Medical Officers may be posted in a hundred bedded hospital, so that the work of the hospital may run smoothly.
16.	11	20	The Committee are constrained to observe that so many important posts have been lying vacant since long. The Committee recommend that steps should be taken to fill up these posts immediately and the Committee be informed in due course.
17.	11-12	21	The Committee, therefore, recommend that the post of State Drugs Controller should be abolished and the work may be looked after by the

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			Director, Health Services in addition to his own duties.
18.	12	22	The Committee therefore, recommend that a casualty wing in the P.H.C., Sohna may be opened at the earliest and Committee be informed in due course.
19.	12	23	The Committee takes a serious view and recommend that the Department should take necessary steps for making proper arrangements for the supply of medicines to the patients.
20.	12	24	The Committee recommend that necessary instructions may be issued to the Hospital authorities to ensure that lavatories, bath rooms and other places are properly cleaned daily and the persons deputed for the purpose should be provided detergents to clean these places.
21.	12—13	25	The Committee recommend that a new building for Primary Health Centre, Badli should be constructed on emergent basis. The Committee, further recommend that a Malaria Inspector should be posted at Primary Health Centre Badli immediately and information may be sent to the Committee in due course.
22.	13	26	The Committee, therefore, recommend to the Government that necessary instructions may be issued to all the Medical Authorities at the Head quarters and the Doctors and others working in the General Hospitals/P.H.C's in the State to attend to the patients on the basis of first come first served. They should show proper courtesy and extend polite behaviour to the poor patients.
23.	13—14	27	The Committee, therefore, recommend that a thorough enquiry in this respect should be conducted and the report be sent to the Committee. The Committee further recommend to the Government that instructions be issued to all the Doctors working in the Government Hospitals/P.H.C's. to attend to the poor patients with utmost care who require medical treatment on emergent grounds.
24.	14	28	The Committee recommend that two Ambulance Vans alongwith doctors and medicines may be made available for 24 hours on the G.T. Road between Ambala and Kundli. As soon as the doctors receive the news about the accident, they can take the ambulance to the place of accident and the injured persons can be given first-aid forthwith or carried to the nearest hospital or P.H.C. for medical treatment.
25.	14	29	The Committee are of the opinion that at least one Ambulance/jeep may be provided in all the Hospitals in the State having a capacity of 50 beds.
26.	14	30	The Committee also feel that the funds provided for the purchase of Ambulances Vans/jeeps are not sufficient and recommend that Government should allocate adequate amount for the purpose.

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27.	15	31	<p>The Committee recommend that immediate steps should be taken to replace the condemned vehicles by new vehicles and the Committee be informed accordingly.</p> <p>The Committee further recommend that all Government vehicles should be insured.</p>
28.	15	32	<p>The Committee, therefore, recommend that immediate steps must be taken to ensure that the necessary repairs are carried out before the next rainy season. At present the repair work is carried out by the Public Works Department (B & R) which is already over burdened.</p> <p>The Committee, therefore, recommend that a special cell for repair work may be created in the Health Department in co-ordination with the P.W.D (B&R). Adequate funds may also be provided to the Health Department to undertake the repair work on war footing. The information about the total number of buildings repaired and number of buildings not repaired may be supplied to the Committee in due course.</p>
29.	16	33	The Committee, therefore, suggest that the Department should take steps to locate the Directorate of the Health Department at one or two places instead of at four places, if economical.
30.	16	34	The Committee take a serious view of this matter and recommend that necessary steps should be taken to get this building vacated from the University and the same should be used for the purpose for which it was basically constructed. Action taken in this behalf be intimated to the Committee at the earliest.
31.	16	35	The Committee recommend that this Hospital should be up-graded to 100 bedded hospital and the decision taken in the matter be intimated to the Committee.
32.	16—17	36	The Committee recommend that Government should re-consider the matter and the restriction imposed on the sale of iodine salt in Ambala District be removed.
38.	17	37	The Committee recommend to the Government to take steps to formulate a phased programme to provide generator in every hospital in the State and the Committee be informed about the action taken in the matter.
34.	17	38	The Committee recommend that the income limit of Rs. 300/- per month for free X-Ray facility be raised to Rs. 700/- per month.
35.	17	39	The Committee recommend that the policy of the Government for allocation of Funds at present rate should be revised and the amount be allocated at the rate of Rs. 5000/- instead of Rs. 2000/- for the

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			purchase of medicines for each primary health centre. The Committee be intimated within one month after presentation of its report.
36.	18	40	The Committee recommend that the limit of Rs. 2000/- be raised to Rs. 5000/- so that maximum number of patients may get free medicines
37.	18	41	The Committee feel that yoga exercises are also useful for eye care. The Committee, therefore, suggest that a Yoga exercise cell for eye care may be opened in the State and wide publicity may be given to these exercises.
38.	18	42	The Committee feel that Eye Bank can be very useful for the people. The Committee recommend that an eye-bank should be started in the Medical College, Rohtak.
39.	18	43	The Committee recommend that all old cases of mis-appropriation, embezzlement and theft should be settled at the earliest
40.	18	44	The Committee, therefore, recommend that there should be special vigilance cell in the Health Department.
41.	19	45	The Committee feel that number of cases suffering from V.D. is increasing rapidly and recommend that the Department should conduct survey regarding V.D in the State, specially in the industrial towns.
42.	19	46	The Committee recommend that some financial powers should be delegated to all the S.M Officers without imposing any conditions of beds in the Hospitals.

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