

Presented on 25th July, 1975.



**F I F T H
GUJARAT LEGISLATIVE ASSEMBLY**

**REPORT
OF
SELECT COMMITTEE
ON
GUJARAT BILL NO. 1 OF 1975**

**THE GUJARAT SALES TAX
(AMENDMENT) BILL, 1975**

**Printed and published under the authority of the
Gujarat Legislative Assembly**

**GUJARAT LEGISLATURE SECRETARIAT
GANDHINAGAR
25TH JULY, 1975.**

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GUJARAT BILL NO. 1 OF 1975.

GUJARAT SALES TAX (AMENDMENT) BILL, 1975.

A BILL

further to amend the Gujarat Sales Tax Act, 1969.

COMPOSITION OF SELECT COMMITTEE

Chairman

Shri Babubhai J. Patel

Members

1. Shri Rasikchandra Acharya
2. Shri Vinodbhai Sheth
3. Shri Premjibhai Thakker
4. Shri Arvind Maniyar
5. Shri K. P. Shah
6. Shri Bhimjibhai Patel
7. Shri Vallabhbhai P. Patel
8. Shri Jashwant Mehta
9. Shri Chhabildas Mehta
10. Shri Manibhai Gandhi
11. Shri Vijaykumar Trivedi
12. Shri Fulabhai Patel
13. Shri Sanat Mehta
14. Shri Shambhubhai Patel

Legislature Secretariat

Shri Dwijen G. Desai, Secretary
Shri A. J. Trivedi, Under Secretary.

Government Representatives

Shri M. G. Shah, I.A.S., Secretary, Finance Department,
Shri A. M. Ahmadi, Secretary, Legal Department,
Shri A. M. Amin, I.A.S., Special Secretary, Finance Department.
Shri B. T. Trivedi, I.A.S., Commissioner of Sales Tax.
Shri N. C. Buch, Joint Secretary, Legal Department.

REPORT OF THE SELECT COMMITTEE.

1. I, as the Chairman of the Select Committee to which the Gujarat Bill No. 1 of 1975 (A Bill further to amend the Gujarat Sales Tax Act, 1969) was referred, do hereby submit the following Report of the Committee, along with the Bill as amended by the Committee, annexed hereto.

2. The Bill was introduced in the Gujarat Legislative Assembly on the 28th June, 1975. The motion that the Bill be read a first time was moved in the House by Shri Babubhai J. Patel, Chief Minister (Finance) on the 16th July, 1975. After the Bill was read for the first time, the Minister in charge moved the motion on the 18th July, 1975 that it be referred to a Select Committee composed of 15 members including the Chairman and with the instruction to the Committee to report before 25th July, 1975 (Appendix-I).

3. All notices of amendments to the Bill which were received from members, before the Bill was referred to the Select Committee were referred to the Select Committee as required under Rule 134(4) of the Gujarat Legislative Assembly Rules.

4. At the preliminary sitting held on the 18th July, 1975, the Committee decided to invite telegraphically 16 selected Chambers of Commerce, Associations, Organisations, etc. interested in the matter and 10 individuals representing farmers and agriculturists to present their views. The Committee also decided to issue press note inviting members of public who may be interested in the Bill, to appear before the Committee. The Committee decided to meet on 21st, 22nd and 23rd July, 1975.

5. In response to the telegrams, letters and press-note issued the Committee received memoranda from various persons, bodies and institutions. A list of such persons, bodies and institutions who had communicated their views on the Bill, is annexed hereto as Appendix-II. A list of such bodies, and institutions and persons who appeared and placed their views before the Committee is also annexed as Appendix-III.

6. The Committee held its sitting on the 21st and 22nd July, 1975 and heard the representatives enumerated in Appendix-III. The Committee held its further sitting on the 23rd July, 1975 and considered various entries in the Schedule II—Part A and Schedule II—Part B one by one and arrived at its conclusions. The Committee held its final sitting on the 24th July 1975 and considered further remaining entries in Schedule II—Part A and Schedule II—Part B and the clauses and the amendments and also finally approved this Report.

7. The Committee at its aforesaid sittings considered each of the clauses of the Bill in light of the memoranda submitted and views expressed before the Committee and also the amendments tabled by Members of the Legislative Assembly. The Committee also decided not to take verbatim proceedings of

the deliberations of the Committee but to record only decisions of the Committee. The Committee decided that it is not necessary to annex the memoranda, evidence and minutes to this Report and that it would serve the purpose if copies are kept in the Library to enable the Members to refer to the same, if they so desire.

8. The observations of the Committee with regard to the important clauses of the Bill are given in the succeeding paragraphs.

9. In arriving at its conclusions and in making its recommendations the Committee had considered various aspects involved in the revision of rates of sales tax, on various entries. One of the important factors that weighed with the Committee is the possibility of diversion of trade and industry from the State on account of increase in the rate of sales tax. The Committee also felt that the possibility of evasion of sales tax on account of increase in the rate of sales tax is also required to be taken into account. The effect of the successive droughts for the last several years in the State upon the agricultural sector was also uppermost in the mind of the Committee. The Committee also thought it necessary that encouragement should also be given to the co-operative movement. After giving due consideration to all the aforesaid aspects, the Committee came to the following conclusions :

10. *Clause 1(2)*.—The Bill was originally intended to be passed by the Legislature before the 30th June, 1975 and it was, therefore, provided to bring the provisions of the Bill into force from the 1st July, 1975. Having regard to the views expressed by various members, it was decided to refer the Bill to the Select Committee. It has, therefore, become necessary to substitute sub-clause (2) empowering the Government to bring the Bill into force on such date as the State Government may by notification in the Gazette appoint. The Committee decided to accept the amendment proposed by the Government in that behalf. Sub-clause (2) of Clause 1, therefore, has been amended accordingly.

11. *Clause 2*.—No amendment was proposed in the provisions of clause 2, of the Bill and Clause 2 of the Bill, therefore, remains as it is.

12. *Clause 3(1)*.—In Clause 3, sub-clause (1) entry No. 1, (Coal), Schedule II—Part A, no amendment was proposed and, therefore, for entry No. 1 provisions of the Bill would remain as they are.

13. *Entry No. 2 (Cotton Yarn), Schedule II-Part A*.—In sub-clause (1) of Clause 3 in entry No. 2 Shri Sanat Mehta and Shri Chhabildas Mehta had proposed amendments Nos. 1 and 2 for deleting the amended provisions of the Bill and for restoring the original provisions of the Act. The Committee after hearing various points of views and considering various representations received from the institutions ultimately decided that the provisions of the Bill pertaining to entry No. 2 in sub-clause (1) of Clause 3 should remain as they are, but the Committee accepted the decision of the Government to reduce the rate of sales tax

from 4% to 3% on cotton yarn in entry No. 2 by notifications. The Committee also recommends that in respect of the amount of sales tax recovered from the registered co-operative spinning mills functioning in the State, one-third of the amount so recovered should be refunded to them by way of an *ex-gratia* grant.

14. *Entry No. 3 (Iron and Steel) and Entry No. 4 (Pure Silk Fabrics) Schedule II Part-A.*—Regarding entries 3 and 4, in Schedule II Part A, referred to in sub-clause (1) of Clause 3, the provisions of the Bill would remain as they are.

15. *Clause 3(2)—Entry No. 5 (Agricultural machinery) of Schedule II, Part A.*—The Committee considered the representations received from the agricultural sector and also amendment given by Shri Sanat Mehta and Shri Chhabildas Mehta and ultimately decided to retain the provisions of the Bill as they are, since the rate of sales tax is only on mechanically operated implements and other implements are exempted under entry No. 19 of Schedule I of the Act.

16. *Clause 3(2)—Entry No. 6 (Artificial Silk Yarn, including artificial silk yarn waste), Schedule II-Part A.*—The Committee considered the representations received from the concerned Associations and ultimately decided to retain the provisions of the Bill pertaining to entry No. 6 as they are but the Committee, however, recommends the Government that the rate of sales tax in entry No. 6 of Schedule II Part A should be reduced from 4% to 3% by notification and that the State should maintain parity with the corresponding incidence of sales tax on the said item in the State of Maharashtra.

17. *Entry No. 7 (Chemical Fertilisers) of Schedule II-Part-A.*—After considering the representations received from the agricultural sector, the Committee decided to retain the provisions of the Bill regarding entry No. 7 of Schedule II Part A covered in sub-clause (2) of Clause 3 as they are, but the Committee recommends Government to reduce by notification sales tax from 4% to 3% in respect of chemical fertilisers sold to the registered co-operative societies, for agricultural purposes.

18. The provisions in the Bill with reference to entries No. 8 to 11 in Schedule II - Part A shall remain as they are.

19. There were some representations made before the Committee regarding gunny bags referred to in entry No. 12 of Schedule II-Part A, for retaining the provisions of the Act as they are, but this was not agreed to by the Committee, the provisions in the Bill shall remain as they are.

20. *Entry No. 13, (Handloom fabrics) Schedule II - Part A.*—The Committee considered the representations made before it in this behalf and the amendment given by Shri Sanat Mehta and Shri Chhabildas Mehta and decided that the provisions of the Bill should be retained as they are. The Committee, however, feels that the handloom industry should be given proper encouragement

and incidence of revision of sales tax should not operate as a discouragement to the industry. The Committee is informed that the package programme for the development of the handloom industry is likely to be introduced by the Government of India. The Committee recommends the Government that as and when some programme is introduced by the Government of India, the Government of Gujarat would give due consideration to implement the same programme and if necessary to reconsider the provisions of sales tax on handloom fabrics.

21. *Entry No. 14, Schedule II-Part A, Sub-clause (3) of Clause 3 (Kerosene).*—The Committee agreed to accept the Government amendment and the amendment given by Shri Sanat Mehta and Shri Chhabildas Mehta and therefore, recommends that the provisions pertaining to entry No. 14 of Schedule II, Part A covered in sub-clause (3) of Clause 3, shall accordingly stand amended *i.e.* the provisions of the Act shall remain as they are *viz.* the sales tax of 3% on kerosene shall remain and shall not be raised to 4%.

22. *Entry No. 15, Schedule II-Part A, Sub-clause (3) of Clause 3 (Lubricants).*—The Committee considered the representations received from the associations concerned and also the consequential amendments proposed by Shri Sanat Mehta and Shri Chhabildas Mehta and the Government and agreed to accept the amendment of the Government. The provisions of the Bill pertaining to the aforesaid entry shall, therefore, remain as they are.

23. *Entry No. 16, Schedule II-Part A, Sub-clause (3) of Clause 3- (Machinery, Electric motors and Oil engines).*—The Committee considered the representations received from the agricultural sector and decided that the provisions of the Bill may be retained as they are. But the Committee recommends the Government that the Government should by notification reduce rate of sales tax from 4% to 3% on sale of electric motors having the capacity of not more than 5 H.P. and oil engines having the capacity of not more than 6 H.P., sold to agriculturists for use in the State of Gujarat, for agricultural purposes.

24. *Entry No. 18(a) and (b), Schedule II, Part A, covered in: Sub-clause (3) of clause 3 (Ready-made garments).*—The Committee considered the representations received from the concerned associations. The Committee agreed to accept the decision of the Government to raise the exemption limit on sales of ready-made garments from Rs. 10 to Rs. 20 as in the State of Maharashtra. The provisions of the Bill pertaining to Entry No. 18 of Schedule II Part A covered in Sub-clause (3) of Clause 3 will remain in the Bill as they are, but the Committee recommends that the Government should raise the exemption limit for the purpose of sales tax from sales of Rs. 10/- to sales of Rs. 20/- by notification.

The Committee, however, recommends the Government that the present reduction of sales tax from 3% to 1% remaining in force by notification should be continued for the present on hosiery goods in entry No. 18(b) of Schedule II, Part A.

25. *Entry No. 19, Schedule II, Part A, covered in sub-clause (3) of Clause 3 (Safety matches).*—The Committee agreed to accept the Government amendment and the amendment given by Shri Sanat Mehta and Shri Chhabildas Mehta and therefore recommends that the provisions pertaining to entry No. 19 of Schedule II-Part A, covered in sub-clause (3) of Clause 3 shall accordingly stand amended *i.e.* the provision of the Act shall remain as they are *viz.* the sales tax of 3% on safety matches shall remain and shall not be raised to 4%.

26. *Entry No. 20, Schedule II, Part A, covered to in sub-clause (3) of Clause 3-(Embroidered sarees and fabrics).*—The Committee considered the representations received from the concerned associations and also the consequential amendments received from Shri Sanat Mehta and Shri Chhabildas Mehta and decided to retain the provisions of the Bill as they are, but recommends the Government that the present exemption from payment of sales tax on embroidered sarees should continue for the present. Sub-clause (4) of Clause 3 shall be re-numbered as sub-clause (8) of Clause 3 as per consequential amendment of the Government.

27. *Entry No. 21 of Schedule II, Part A, covered to in re-numbered sub-clause (8) of Clause 3 (Staple fibre).*—The Committee considered the representations received from the associations concerned and decided to retain the provisions of the Bill as they are, but the Committee recommends the Government to reduce by notifications the sales tax from 4% to 3% and to maintain parity with the corresponding incidence of sales tax in force in the State of Maharashtra.

28. *Entries 22 to 24 of Schedule II-Part A, covered to in sub-clause (4) of Clause 3-(Steam, starches etc. and woollen yarn).*—Provisions in the Bill with reference to these entries shall remain as they are.

29. *Entry No. 25, Schedule II, Part A, covered to in re-numbered sub-clause (8) of Clause 3-(Mechanically produced cattle feed).*—The Committee considered the amendment received from Shri Sanat Mehta and Shri Chhabildas Mehta. There was some discussion regarding—the provisions of sales tax on this item. The Committee after deliberations decided to retain the provisions of the Bill as they are, but the Committee recommends the Government to continue for the present the total exemption at present in force from payment of sales tax on mechanically produced cattle feed.

30. *Entry No. 26, Schedule II-Part A, covered in renumbered Sub-clause (3), of Clause 3-(Drugs and medicines).*—The Committee considered the amendments proposed by Shri Sanat Mehta and Shri Chhabildas Mehta. The Committee feels that the rates of sales tax on the essential drugs should not be more than 3%. But as the essential drugs are not yet specified at present, the Committee decided that the provisions of the Bill should remain as they are. The Committee, however, recommends the Government that Government should reduce the sales tax from 4% to 3% on such essential drugs as may be specified from time to time by notification by the Government of Gujarat.

31. *Clause 4: Entry No. 1 of Schedule II-Part B, referred to in Sub-clause (1) of Clause 4 (Cotton).*—The Committee considered the representations received from the various associations and decided to retain the provisions of the Bill as they are, but the Committee recommends the Government to reduce the rate of sales tax from 4% to 3% by a notification on cotton sold to the registered co-operative spinning mills functioning in the State of Gujarat.

32. *Entries Nos. 4 & 5 of Schedule II-Part B, covered in Sub-clause (1) of Clause 4-(Hides and skins and jute).*—No amendment was proposed and no representations were made, and the provisions of the Bill shall remain as they are.

33. *Entry No. 6 of Schedule II-Part B, covered in Sub-clause (1) of Clause 4-(Oil seeds).*—The Committee considered the representations received from the various associations and agriculturists and also the amendments by Shri Sanat Mehta and Shri Chhabildas Mehta and decided to retain the provisions of the Bill as they are. But the Committee recommends the Government to reduce by notification the sales tax from 4% to 3%, on the sales of ground-nut only.

34. *Entry No. 7 of Schedule II-Part B, covered in Sub-clause (1) of Clause 4-(Butter and Ghee).*—The Committee considered the representations received from the various associations and decided to retain the provisions of the Bill as they are.

35. *Entry No. 8 of Schedule II-Part B, covered in Sub-clause (1) of Clause 4-(Kakavi etc.).*—The Committee considered the representation received in this behalf and decided to retain the provisions of the Bill as they are.

36. *Entry No. 9 of Schedule II-Part B, referred to in Sub-clause (2) of Clause 4-(Isabgul).*—The Committee considered the representations received from the Associations concerned. In respect of this entry, there was also a suggestion to withdraw the concession. The Committee decided to retain the provisions of the Bill as they are. The Committee, however, recommends that the present concession granted by notification should be withdrawn.

37. *Entry No. 10, Schedule II-Part B referred to in Sub-clause (2) of Clause 4-(Jira).*—No representations were made in respect of this entry and no amendment was proposed. The provisions of the Bill will remain as they are.

38. *Entry No. 11, of Schedule II-Part B, covered in Sub-clause (2) of Clause 4-(Oil cakes).*—The Committee considered the representations received from the various associations and the amendment proposed by Shri Sanat Mehta and Shri Chhabildas Mehta and the Committee decided to retain the provisions of the Bill as they are. But the Committee recommends the Government to reduce by notification the rate of sales tax from 4% to 3%, on the sales of oil

cakes of cotton seeds. The Committee further recommends the Department to examine the statements made by the association that when the rate of sales tax was raised from 2% to 3%, there was no corresponding increase in the income received by way of sales tax by the State, but such income had decreased. The Committee, therefore, recommends the Department to re-examine the position at the end of the financial year to ascertain as to whether the amount received by way of sales tax account of the rise from 3% to 4% on the sales of oil cakes has increased or whether it had decreased, and the department should, therefore, recommend the Government to make necessary changes in that behalf, looking to the position that may emerge.

39. *Entry No. 12 of Schedule II-Part B, referred to in sub-clause (2) of Clause 4-(Raw wool and wool tops).*—No representations were received and no amendment was proposed and the provisions of the Bill pertaining to the above entry will, therefore, remain as they are.

40. The Committee would consider it proper to mention that in spite of various and diverse points of view prevailing in the Committee, the Committee attempted to arrive at unanimous decisions on all the items, and without recommending amendments to the various provisions of the Bill, the Committee considered it more appropriate to recommend reduction in the rate of sales tax for various items by notification. But the Committee would like to impress upon the Government that the Government would not withdraw the concessions sought to be given by notifications unless there are cogent grounds for the Government to do so.

41. The Committee would like to observe that as a result of the recommendations made by the Committee in this Report, the State is likely to lose substantially its income from the sales tax and the Committee would, therefore, desire that the Government should review the various exemptions granted under the Act and exemptions and concessions granted by the notifications issued by the Government from time to time to explore the possibilities for increasing the revenue of the State.

42. The Committee would also desire that Government may give due consideration to some of the aspects, arising out of the representations made by the representatives of various trade, industries and agriculturists which the Committee could not consider as they were beyond the scope of the Bill.

43. The Committee recommend that the Bill, as amended, be passed.

44. The Committee take this opportunity to express their sense of gratitude to all the persons and bodies and institutions who displayed keen interest in the Bill in sending their memoranda to the Committee and in appearing in person before the Committee and making their valuable and useful suggestions.

45. The Committee also express their thanks to the Secretary, Finance Department, Secretary, Legal Department, The Commissioner of Sales Tax and the Secretary and the Legislature Secretariat for their assistance in their work.

Gandhinagar,
24th July, 1975.

BABUBHAI J. PATEL,
Chairman,
Select Committee.

Gujarat Bill No. 1 of 1975.

THE GUJARAT SALES TAX (AMENDMENT) BILL, 1975.

[AS REPORTED BY THE SELECT COMMITTEE]

[Deletions made by the Committee are shown in square brackets and additions are side-lined or underlined.]

A BILL

further to amend the Gujarat Sales Tax Act, 1969 for purposes hereinafter appearing.

It is hereby enacted in the Twenty-sixth Year of the Republic of India as follows :—

1. (1) This Act may be called the Gujarat Sales Tax (Amendment) Act, 1975. Short title
and commen-
cement.

[(2) It shall come into force on the 1st July 1975]

(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment
of section 12
of Guj. 1 of
1970.

2. In section 12 of the Gujarat Sales Tax Act, 1969 (hereinafter referred to as Guj. "the principal Act"), for the words "at the rate of three paise", the words "at ^{1 of} 1970 the rate of four paise" shall be substituted.

Amendment
of Schedule
II Part A of
Guj 1 of 1970.

3. In Schedule II-Part A appended to the principal Act,—

(1) in entry 1, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted and in entries 2 to 4 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

(2) in entry 5, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 6 to 12 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

[(3) in entry 13, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 14 to 20 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the Rupee;]

"(3) in entry 13, in columns 3 and 4, for the words "Three paise in the rupee" the words "Four paise in the rupee" shall be substituted;

(4) in entry 14, in columns 3 and 4, for the expression "Do" the words "Three paise in the rupee" shall be substituted;

(5) in entry 15, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted, and in entries 16 to 18 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee";

(6) in entry 19, in columns 3 and 4, for the expression "Do" the words "Three paise in the rupee" shall be substituted;

(7) in entry 20, in columns 3 and 4, for the expression "Do" the words "Four paise in the rupee" shall be substituted;

[(4)] (8) in entry 21, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 22 to 26 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee.

Amendment
of Schedule
II Part B of
Guj.1 of 1970.

4. In Schedule II-Part B appended to the principal Act,—

(1) in entry 1, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 4 to 8 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee;

(2) in entry 9, in columns 3 and 4, for the words "Three paise in the rupee", the words "Four paise in the rupee" shall be substituted, and in entries 10 to 12 (both inclusive), in columns 3 and 4, the expression "Do" shall be construed as a reference to Four paise in the rupee.

APPENDIX—I

(vide para 2 of the Report)

Motion as adopted by the House in its sitting held on 18th July, 1975.

“That the Bill No. 1 of 1975 be referred to a Select Committee consisting of the following members, with instruction to report before the 25th July, 1975:—

1. Shri Rasikchandra Acharya
2. Shri Vinodbhai Sheth
3. Shri Arvindbhai Maniyar
4. Shri Manibhai G. Gandhi
5. Shri Shambhubhai Patel
6. Shri Fulabhai V. Patel
7. Shri Vallabhbhai P. Patel
8. Shri Bhimjibhai Patel
9. Shri Jashvantbhai Mehta
10. Shri Premjibhai Thakkar
11. Shri Vijaykumar Trivedi
12. Shri Sanatbhai Mehta
13. Shri Chhabildas Mehta
14. Shri K. P. Shah
15. Shri Babubhai J. Patel.”

Speaker appointed Shri Babubhai J. Patel as the Chairman of the Committee under Rule 156(1) of the Gujarat Legislative Assembly Rules.

APPENDIX—II

(vide para 5 of the Report)

List of Associations/Individuals etc., from whom Memoranda containing Amendment/Suggestions etc., were received by the Select Committee.

1. The Gujarat Chamber of Commerce and Industries, Ahmedabad.
2. Gujarat Sales Tax Bar Association, Ahmedabad.
3. The Southern Gujarat Chamber of Commerce and Industries, Surat.
4. The Surat Yarn Merchants Association, Surat.
5. Shri Saurashtra Oil Mills Association, Jamnagar.
6. The Rajkot Chamber of Commerce, Rajkot.
7. The Solvent Extractor's Association of India, Rajkot.
8. The Federation of Saurashtra Kutch Retail Clothes Dealer's Association, Rajkot.
9. Shri Cutlery, Hosiery and Readymade Clothes Merchants Association, Rajkot.
10. Gujarat Cotton Industries Co-operative Sangh, Ahmedabad.
11. Gujarat State Federation of Co-operative Spinning Mills Ltd., Ahmedabad.
12. Central Gujarat Cotton Dealers Association, Broach.
13. The Federation of Gujarat Mills and Industries, Baroda.
14. Central Gujarat Chamber of Commerce, Baroda.
15. Gujarat Bardan Federation, Jamnagar.
16. Bandhani Merchants Association, Jamnagar.
17. Ahmedabad Readymade Clothes and Hosiery Merchants Association, Ahmedabad.
18. New Ahmedabad Ready Made Clothes Merchant Association, Ahmedabad.
19. Ahmedabad Optical Association, Ahmedabad.
20. Ahmedabad Cotton Yarn Association, Ahmedabad.
21. Ahmedabad Sewing Thread Merchant Association, Ahmedabad.
22. Patan Ghee Bazar Association, Patan.
23. Madhavpura Market Association, Ahmedabad.
24. Unjha Chamber of Commerce, Unjha and Patan Vepari Maha Mandal, Patan.

25. M/s. Security Equipment Manufacturers Ltd., Ahmedabad.
26. Siddhpur Isabgul Merchant, Siddhpur.
27. Jamnagar District Fertilizers Dealers Association, Jamnagar.
28. Lal Bahadur Shastri Kissan Sangh, Jamnagar.
29. Saurashtra Khedut Samaj, Chhadvavadar.
30. Dharmashinhbhai D. Patel, M.L.A.
31. Bhagwanbhai Kanjibhai Patel, Vallabhnagar.
32. Anand Taluka Co-operative Cotton Sale, Ginning and Pressing Society Ltd., Chikhodra.
33. Yuva Krishak Samaj, Gujarat, Ahmedabad.
34. Ahmedabad & Gujarat Hosiery Factory Owners' Association, Ahmedabad.
35. The South Gujarat Sales Tax Bar Association, Surat.
36. National Tonnage Club of Farmers, Dohad.
37. Gujarat Rajya Hotel Federation, Ahmedabad.

APPENDIX III.

(Vide para 5 of the Report)

**Names of Institutions/Individuals who represented personally
before the Select Committee.**

1. The Gujarat Chamber of Commerce and Industries, Ahmedabad.
2. Gujarat Sales Tax Bar Association, Ahmedabad.
3. Gujarat Sales Tax Practitioners Association, Ahmedabad.
4. The Southern Gujarat Chamber of Commerce and Industries, Surat.
5. The Surat Yarn Merchants Association, Surat.
6. Shri Saurashtra Oil Mills Association, Jamnagar.
7. The Rajkot Chamber of Commerce, Rajkot.
8. The Solvent Extractors Association of India, Rajkot.
9. The Federation of Saurashtra Kutch Retail Clothes Dealers Association, Rajkot.
10. Shri Cutlery, Hosiery and Readymade Clothes Merchants Association, Rajkot.
11. Gujarat Cotton Industries Co-op. Sangh, Ahmedabad.
12. Gujarat State Federation of Co-op. Spinning Mills Ltd., Ahmedabad.
13. Central Gujarat Cotton Dealers Association, Broach.
14. Federation of Gujarat Mills and Industries, Baroda.
15. Central Gujarat Chamber of Commerce, Baroda.
16. Gujarat Bardan Federation, Jamnagar.
17. Bandhni Merchants Association, Jamnagar.
18. Ahmedabad Readymade Clothes and Hosiery Merchants Association, Ahmedabad.
19. New Ahmedabad Readymade Cloth Merchants Association, Ahmedabad.
20. Ahmedabad Optical Association, Ahmedabad.
21. Ahmedabad Cotton Yarn Association, Ahmedabad.
22. Ahmedabad Sewing Thread Merchants Association, Ahmedabad.
23. Patan Ghee Bazar Association, Patan.
24. Madhavpura Market Association, Ahmedabad.

25. Unjha Chamber of Commerce, Unjha.
26. Patan Vyapari Mahamandal, Patan.
27. Uttar Gujarat Vepari Mahamandal.
28. Visnagar Vyapari Mahamandal, Visnagar.
29. M/s. Security Equipment Manufacturers Ltd., Ahmedabad.
30. Siddhpur Isabgul Merchants, Siddhpur.
31. Shri Bhagvanjibhai Patel, Savarkundla.
32. Shri Bhagvanjibhai Patel, Dhoraji.
33. Shri Ramjibhai Parbatbhai.
34. Shri Chandrakant K. Shah.
35. Shri Maheshbhai Mehta.
36. Shri Vastabhai Patel.
37. Shri Dharmashinhbhai Patel, M.L.A.
38. Shri Dayaram Patel.
39. Shri Thakorebhai Patel.
40. Shri Ambubhai Patel.
41. Shri Atmarambhai Patel.
42. Jamnagar District Fertilisers Dealers Association, Jamnagar.
43. Young Farmers Association, Ahmedabad.
44. Bazar Samiti, Rajkot.
45. Bazar Samiti, Gondal.
46. Shri Popatlal Sorathia, M.L.A.
47. Ahmedabad and Gujarat Hosiery Factory Owners Association, Ahmedabad.
48. Gujarat Rajya Hotel Federation, Ahmedabad.