

56th year of Publication

SIMPLEST SWIFTEST & SUREST

ON
PITMAN SHORTHAND

Progressive Shorthand

monthly

with

Eng./GK/Reasoning

READING & DICTATION
EXERCISES FOR
SPEED DEVELOPMENT

Exercise 1

As you are aware, Sir, among the many social and economic evils that beset our nation, food adulteration is most ²⁰ dangerous because the unsuspecting public have no way of knowing that when they buy a certain article, whether it is ⁴⁰ upto the required standard or not. A great deal of quick money has been made by unscrupulous anti-social ⁶⁰ elements by adulterating food stuffs. A great deal of ingenuity has gone into this whole process of adulteration. I was myself ⁸⁰ surprised, Sir when the Committee went through this, to learn in what ways special adulterants are manufactured in large quantities ¹⁰⁰ so that food can be adulterated. And very often as you know, Sir, the adulteration is of such a nature ¹²⁰ that it causes death or permanent injury and disablement to the people who consume those articles. It is, therefore, an ¹⁴⁰ extremely serious matter, and there has been a demand from all sections of the public and in both Houses that ¹⁶⁰ this entire Prevention of Food Adulteration Act should be amended, should be made more effective and that there should be ¹⁸⁰ strong and effective action against these anti-social elements.

For this purpose, Sir, I introduced in this House an amendment ²⁰⁰ to the Prevention of Food Adulteration Act, 1954. This Act was passed 45 years ago by Parliament. The ²²⁰ experience of its administration, I must admit, Sir, has not been very impressive so far, both because the Act itself ²⁴⁰ had loopholes and also, I must admit, because our administrative machinery, particularly in the States, was not really as effective ²⁶⁰ as it should be. Therefore, I introduced this amendment in the Rajya Sabha on August 12. At that time there ²⁸⁰ was a demand from all sections of this House as well as the Members of Parliament from the Lok Sabha ³⁰⁰ and the general public that in view of the very important nature of this legislation, it should be referred to ³²⁰ a Joint Select Committee. So, in response to that, it was referred to a Joint Select Committee. It had 33 sittings ³⁴⁰ and presented its Report. It looked into almost 250 Memoranda and discussed this matter for a considerable period of ³⁶⁰ time, about a year. And, I would like to express my gratitude, particularly to my Hon'ble friend for his wise and mature ³⁸⁰ guidance of the work of the Committee from which we benefitted very greatly, and we took keen interest in the matter. ⁴⁰⁰

BESET: assail; UNSCRUPULOUS: unprincipled;
INGENUITY: cleverly; ADULTERATION: mixing foreign matter;

Exercise 2

The Bill that has now emerged is definitely a great improvement upon the Bill that we had originally introduced. Sir, ²⁰ the basic effort in this Bill has been three-fold; firstly, to safeguard the interests of the consumers because as ⁴⁰ I said, it is the unsuspecting consumer and particularly women and children and weaker sections of the society who are ⁶⁰ the main victims of this evil. Secondly, it is to prevent undue harassment to the trader, whether it is the ⁸⁰ producer, the wholesaler or the retailer. Whereas we should certainly keep a very strict watch upon them, there should not ¹⁰⁰ be any cause for undue harassment. And, thirdly, the Act should be capable of effective implementation because there was a ¹²⁰ general feeling among the Members of the Committee that implementation had been lacking. These were the three major principles that ¹⁴⁰ were kept in mind by the Committee in its deliberations. Sir, with your permission, I will very briefly put before ¹⁶⁰ the Hon'ble House some of the salient features of the Bill that I have now presented. The finest point is ¹⁸⁰ that a distinction has been made between adulteration that is capable of easy detection by the eye and adulteration which ²⁰⁰ is not. In other words, if something is adulterated and is visible at least the consumer has the opportunity to ²²⁰ take necessary precautions but if it is processed and cooked then there is no way by which the consumer can know ²⁴⁰ whether it is adulterated or not until he has reaped the ill effects of adulteration.

Therefore, we have redefined primary ²⁶⁰ food and we have now, for the first time, introduced a graded system of punishments, a graded system of penalties. ²⁸⁰ On the one hand, we have exempted altogether, as a result of a lot of evidence that was brought before us ³⁰⁰ primary food which is sub-standard due to purely natural causes in which there is no human agency and which ³²⁰ is primary food, in other words, which is easily visible. In such cases there is no penalty and it has ³⁴⁰ been taken out of the Act. At the other end, for deliberate adulteration which can cause death or grievous injury, we have brought in punishments upto ³⁶⁰ life imprisonment. So, what we have done is this: we have these five categories. Primary food adulterated due to ³⁸⁰ purely natural causes is exempt. Then there is injurious and non-injurious adulteration. Here we have got a graded system ⁴⁰⁰ of penalties going up to life imprisonment so that deterrence is there and people realise that they cannot play with ⁴²⁰ the lives of their fellow-citizen. On the other hand, non-guilty people are brought within the mischief of the Act. ⁴⁴⁰

Handwritten shorthand notes corresponding to the text on the left, written in a cursive shorthand style on lined paper.

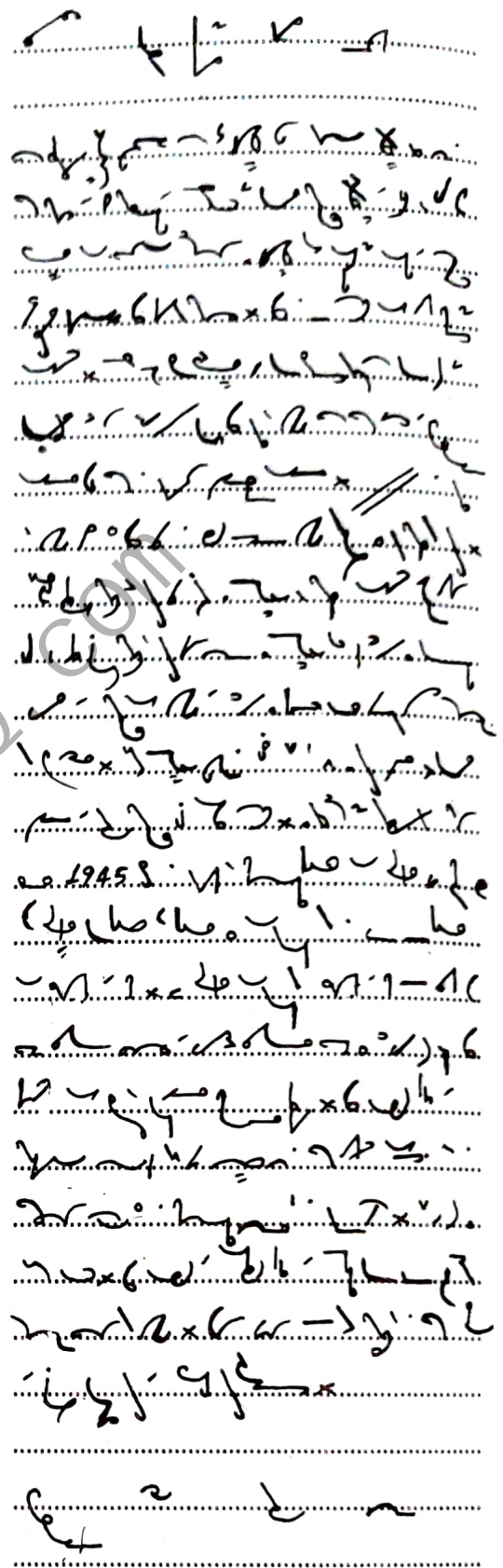
HARASSMENT: to trouble, VISIBLE: in sight, capable of being seen to the naked eye, DETERRENCE: discouragement; GUILTY: one who has committed crime.

Exercise 3

Mr. Deputy Speaker, Sir, I think the House will agree with me that the Health Minister while piloting this Bill ²⁰ to us made a very brilliant and studied presentation and explanation on the various provisions of this Bill, and I ⁴⁰ wish to join other Hon'ble Members in congratulating warmly the Health Minister for the initiative and imagination with which he ⁶⁰ has been dealing with this terrible problems. This is a good measure in the right direction. Because of the fact ⁸⁰ that several of the Hon'ble Members who have spoken before me have touched on the various aspects of the law, ¹⁰⁰ I would rather view this piece of legislation more from human and philosophical angles then from a purely legalistic angle. ¹²⁰

A piece of legislation, such as this, which is a social economic legislation obviously is to be preceded by public ¹⁴⁰ opinion. I understand that it is only the pressure of the public opinion ¹⁶⁰ which has compelled the Government to proceed in the right direction and they have rightly done, but it is the continuous ¹⁸⁰ pressure of public opinion which will make the Government find out what are the effective ways and provisions in the ²⁰⁰ legislation and what are the defective things which can be later on removed by further amendments. I hope, the Government ²²⁰ will have a constant eye on how the public opinion reacts to the various legal and penal provisions contained in ²⁴⁰ this measure. The post-war period, particularly since 1945, has been a period of tremendous advances in science ²⁶⁰ and technology, but the trouble is that though science and technology have advanced, that advance is unaccompanied by an equally ²⁸⁰ good advance in spirituality and truth. When science and technology unaccompanied by spirituality and truth go ahead, they create havoc ³⁰⁰ sometimes and one of the havocs created is what we see today, this adulteration in the spheres of food articles, ³²⁰ drinks etc. This unsocial attitude and profiteering mentality, about which the Minister made a very right reference in the beginning ³⁴⁰ of a very small minority, has a tremendous impact on a big majority. I should say, the entire nation. These ³⁶⁰ unsocial and anti-social attitudes and activities have to go, but they cannot be removed merely by legislation. They will ultimately ³⁸⁰ go by the pressures of a very strong and continuously vigilant public opinion and enlighten public opinion all over the country. ⁴⁰⁰

PHILOSOPHICAL: pursuit of wisdom; AMENDMENT: alternations, PENAL: involving punishment; IMPACT: effect.



Exercise 4

As I said I was going to view this piece of legislation from a philosophical angle, I feel that today ²⁰ ours is not only an atomic age, this is also an age of indifference. Coupled with that, we now see ⁴⁰ that it is the age of adulteration, pollution, an age of abject pollution. We find that citizens, even when their ⁶⁰ interests are concerned, are not interested in trying to eradicate those dangers or defects. Ultimately, the State ⁸⁰ cannot go beyond a certain point. It is the citizens' rightful vigilance and active involvement which can really do a ¹⁰⁰ lot in terms of eradicating some of these social evils. Do we find adulteration only in food articles or only ¹²⁰ in drinks? I dare say, adulteration and pollution are found these days in each and every field. Take the political ¹⁴⁰ field, the economic field, the social field (the educational, cultural, literary and even religious fields) In fact, no field of ¹⁶⁰ human activity is today left out where there is not some kind of adulteration practised. The trouble, therefore, is that ¹⁸⁰ when we are sitting in judgement over those food adulterators we are forgetting that in every walk of life where ²⁰⁰ we have certain things to project or inject into human activity, we are also responsible for a number of such ²²⁰ crimes of adulteration. Therefore, I feel that when we look at this problem, we should not forget to look at ²⁴⁰ this problem in its totality also. When it comes to food and drinks adulteration, I want today that it ²⁶⁰ is not only injurious to health, but it means slow and systematic and final death. Death may come at the ²⁸⁰ end, but before it come finally, the man is failing in health, failing in the energy and failing in exhibition ³⁰⁰ because of the adulteration. Therefore, I feel that if you want to tackle this problem, then the Government must also ³²⁰ through this legislation do two things. The Minister has already made a mention of it. First is the implementation. Implementation ³⁴⁰ must be quick and speedy and he must guard against possible increase in corruption also because, after all, when the ³⁶⁰ State machinery or any machinery, for that matter, has to implement, we must not empower that machinery with such powers ³⁸⁰ that the honest and the innocent are harassed. I know the Minister himself said in the beginning that undue punishment ⁴⁰⁰ and harassment will not be done to honest traders in this regard. Therefore, I want that the implementation should be ⁴²⁰ quick and at the same time, proper safeguards should be there to see that corruption does not creep in a greater amount. ⁴⁴⁰

ABJECT: degraded; **POLLUTION:** to make dirty;
ERADICATE: remove; **TACKLE:** to solve.

Handwritten shorthand notes corresponding to the text, written on lined paper. The notes are in a shorthand system, likely Steno-English, and are written in dark ink. They are organized into lines, each corresponding to a line of the printed text on the left. The shorthand is a mix of letters, numbers, and symbols, designed for rapid writing. Some lines include small numbers (e.g., 20, 40, 60, 80, 100, 120, 140, 160, 180, 200, 220, 240, 260, 280, 300, 320, 340, 360, 380, 400, 420, 440) indicating the word count or line number.

Exercise 5

Mr. Deputy Chairman, Sir, I beg to move that the Bill to provide for the prevention, control and ²⁰ abatement of air pollution, for the establishment, with a view to carrying out the aforesaid purposes, of ⁴⁰ boards for conferring on and assigning to such boards, powers and functions relating thereto and for matters connected therewith, as ⁶⁰ passed by the Lok Sabha, be taken into consideration. Sir, it is a matter of great pleasure to me ⁸⁰ to pilot the Air Prevention and Control of Pollution Bill, 1988 which was unanimously passed by the Lok Sabha. ¹⁰⁰ I am sure all the Members will agree with me that the problem of air pollution in the ¹²⁰ country, though not so serious as that of water pollution, should not be neglected as some of our cities like ¹⁴⁰ Delhi, Calcutta, Bombay, Kanpur etc. are already feeling its effects. It has, therefore, become necessary to bring in legislation to ¹⁶⁰ control air pollution as prevention is always better and cheaper than cure and this is specially so in environmental pollution control matters. ¹⁸⁰

Before bringing in this legislation, an exercise was made in my Ministry to see whether the existing legislation could ²⁰⁰ be suitably modified to deal with this problem. Though there are certain provisions in the Factories Act, Criminal Procedure Code ²²⁰ and Smoke Nuisance Act, they have been found to be inadequate. Hence, the need for a comprehensive legislation to deal with ²⁴⁰ all aspects of air pollution was felt. An Expert Committee appointed for the purpose recommended a Central Act and suggested ²⁶⁰ a draft Bill also. This draft was duly examined and eventually a Bill to provide for the prevention and ²⁸⁰ control of air pollution was introduced in the last Lok Sabha in April, 1987. The Bill was referred ³⁰⁰ to a Joint Committee of the two Houses. The Committee considered the Bill in detail and presented its report ³²⁰ to the Lok Sabha on the 18th May 1988. The Bill however could not be taken into account for unforeseen circumstances. ³⁴⁰ All the recommendations of the Joint Committee of the Houses have been incorporated in the present Bill. ³⁶⁰ In the UN Conference on Human Environment in 1987 in which India also participated, decisions were ³⁸⁰ made to take appropriate steps for the preservation of natural resources of the earth which included, control of air pollution. ⁴⁰⁰

AIR/WATER POLLUTION: air/water impurity; UNANIMIOUSLY: without any dissent; COMPREHENSIVE: detailed; INCORPORATED: to give place.

Handwritten shorthand notes corresponding to the typed text, including dates like 1988, 1987, and 1988.

The State Governments will first declare the air pollution²⁸⁰ control areas. In such areas, industries specified in the Schedule to the Bill will have to obtain consents from the³⁰⁰ respective State Boards for discharging emissions from their factories. The State Boards will lay down the specifications for emission discharge³²⁰ and the particulars of the control equipment that should be put up to abate air pollution. Failure to comply with³⁴⁰ the consent conditions will render the industrial units liable to prosecution. However, reasonable time will be given for existing industrial units³⁶⁰ to instal the control equipments. The State Governments will also issue necessary instructions to ensure that the automobile exhausts do³⁸⁰ not exceed the specifications laid down by the respective State Boards. This Bill, will, however, not apply to ships and⁴⁰⁰ aircrafts. This provision is made as there exists a separate law for the control of pollution in those cases.⁴²⁰ With these words, Sir, I beg to move that the Bill will be taken into consideration by the Hon'ble House.⁴⁴⁰

[illegible]

INTEGRATED: to form the whole ; SALIENT: important, prominent, ABATE: diminish, become less;
PROSECUTION: to start legal proceedings against.

Exercise 7

Mr. Deputy Chairman, Sir, I support this Bill, I congratulate the Hon'ble Minister of Health for bringing this Bill. I ²⁰ hope the Health Minister is strong enough for implementing this Bill effectively. This food adulteration and drug adulteration are very serious ⁴⁰ crimes. The offenders like adulterants and adulterators are both anti-national and anti-social without any doubt. There are many kinds of ⁶⁰ adulterations. There are factories running for the manufacture of small stones in some towns. These factories are producing small ⁸⁰ stones to be mixed with rice. I have been affected by it. Many people in India are affected by it. ¹⁰⁰ Therefore, I would request the Government to take very stringent action on these anti-national and anti-social elements, the adulterators, and ¹²⁰ about adulterants also. There are so many kinds of adulteration. There is adulteration in milk. Now-a-days, I cannot ¹⁴⁰ say whether the milk vendors are pouring water into milk or they are actually pouring milk into water. This is ¹⁶⁰ the extent of adulteration. I have seen it in many cities and also in villages. There is adulteration in tea ¹⁸⁰ leaves and in coffee powder. There is adulteration in mutton by mixing beef, there is adulteration in ghee. You are ²⁰⁰ all aware of these things. There is adulteration in cold drinks also.

Adulteration is no doubt a serious crime. It ²²⁰ should be out to a stop by the Government under these special circumstances, under the present Government. I would like to ask the ²⁴⁰ Hon'ble Minister to advise the Governors in the States to implement the provisions of this Bill very strictly and to ²⁶⁰ punish adulterators in rice and in many essential commodities. Even in drugs, there is adulteration. Many children, men and women ²⁸⁰ are killed on account of large scale adulteration but the action is very poor. The baby food is also adulterated. ³⁰⁰ In the case of drugs, I would request the Hon'ble Minister to bring an amendment in the Drugs Act to ³²⁰ punish severely the adulterators in drugs, to give the maximum punishment of death sentence to the offenders under the Drugs ³⁴⁰ Act for killing human beings. As my Hon'ble friend very correctly pointed out, the adulteration is not an offence which ³⁶⁰ is suddenly committed by these people. It is done in a preplanned manner with an ulterior motive, with bad intentions ³⁸⁰ and with most criminal intentions. Even ordinary murderers under Section 302 of the IPC are given death sentence. ⁴⁰⁰

STRINGENT: strict; OFFENDERS: law violators.

Handwritten shorthand notes corresponding to the text on the left, including the phrase "302 IPC" at the bottom.

Exercise 8

I hope when a case is detected, tried and proved of a grave act of adulteration, then the punishment must ²⁰ be definite, heavy and exemplary, because unless the punishment is exemplary, it will not act as an effective deterrent. I ⁴⁰ would like to say a few words about voluntary agencies, social organisations and public spirited men ⁶⁰ and women have a great part to play in all these spheres, and I hope the Government will do everything ⁸⁰ in their power to see that voluntary agencies and the public spirited individuals are given all encouragement and assistance because, ¹⁰⁰ although the State's hands is bound to be and must be a watching hand on checking the evil and it ¹²⁰ has to be a helping hand, the responsibilities must be greater and stronger. It is from that ¹⁴⁰ angle that the consumers interests, the consumers council and the consumer movements as one sees in countries like the U.K and ¹⁶⁰ USA and the other countries must also be helped to develop in our country. There are certain defects ¹⁸⁰ in the Bill. Under the existing Section, there is a provision that the sample taken by the Food Inspector shall ²⁰⁰ be divided into three parts, one will be given to the person from whom the sample is taken, the other ²²⁰ is sent to the local health authorities and the third one is sent for public analysis to the Public Analyst. ²⁴⁰

The provision of giving a sample to the person concerned is a safeguard against manipulation and misuse by the Food ²⁶⁰ Inspector and persons connected with his Department. This salutary safeguard is sought to be taken away by amending the provisions ²⁸⁰ of this Act. Therefore, it should be restored because the Government's intention is to prevent harassment of the honest traders. ³⁰⁰ Secondly, adulterant has been defined in this Bill as any material which is used for adulteration. That has not been ³²⁰ defined in this Bill at all. Only adulterated article and adulterated food have been defined and even if water is ³⁴⁰ mixed with milk, then water is used as an adulterant for adulteration of milk. Now, therefore, if water is stored, ³⁶⁰ it will also fall within the definition of adulterant. If sugar is mixed in barfi in excessive quantity and the ³⁸⁰ khoya is not mixed as prescribed, then sugar can also be said to have been used as an adulterant. Therefore, ⁴⁰⁰ my submission is that there is no necessity of defining adulterants afresh in this Bill. In the old Bill ⁴²⁰ it has been laid down that any material which is used for adulteration can be seized by the Food Inspector. ⁴⁴⁰

EXEMPLARY; fit to be imitated; MANIPULATION: to manouvre for one's advantage; SALUTARY: producing good results; DETERRENT: discouragement; RESTORED: to give back.

Handwritten shorthand notes corresponding to the text on the left, written in a cursive shorthand style on lined paper.

Exercise 9

Mr. Deputy Speaker, Sir, the recommendation on certain observations of the Board with regard to the policy on children of ²⁰ our country is, really speaking, a very good outcome and a very good exercise. I have patiently heard the views ⁴⁰ on the policy as they were expressed by our Hon'ble Deputy-Minister on the last day of the previous Session. ⁶⁰ I also congratulated him for his attitude towards the children. But, I would like to point out a few things ⁸⁰ on this national policy on children which is followed in other countries as well as in India. In India, perhaps ¹⁰⁰ it is a known fact both from the point of view of religion and that of ancient thinking, that the ¹²⁰ child is treated as God. Usually, it is a common phenomenon both in the villages and in the cities. This symbolises ¹⁴⁰ our devotion to children. It also indicates our expectations and our dreams about children. I could really appreciate that when ¹⁶⁰ we were under the British rule, we could not evolve a suitable policy in relation to children with a view ¹⁸⁰ to improving their conditions. But we are now a free country.

After taking oath as the Prime Minister of free ²⁰⁰ India, Jawaharlal Nehru never forgot to mention something about the children of India whenever he spoke whether on the ²²⁰ occasion of Republic Day, Independence Day or any other occasion. He thought that the country could have been built much more ²⁴⁰ constructively if the children had been given sufficient care and they had been made to feel that they were partners ²⁶⁰ in all our work. This was also the thinking of Lenin in Soviet Russia. Immediately after the Revolution, Lenin used ²⁸⁰ to speak about children on all occasions and say that they should be given due care. This resulted in the formation of the ³⁰⁰ Young Pioneers Group for children between the ages of 6 and 14, in Soviet Union and other socialist countries. In ³²⁰ all the socialist countries this group is recognised, engineered, financed and administered by the Governments and given highest priority ³⁴⁰ in the matter of development. Similarly, measures have been undertaken recently in Iraq also. While I was there recently, I could see ³⁶⁰ that they have adopted the same policy. The first priority is given to them by that country. In our country ³⁸⁰ many organisations do take care of the children. Voluntary organisations and the State Governments do provide them with many facilities. ⁴⁰⁰

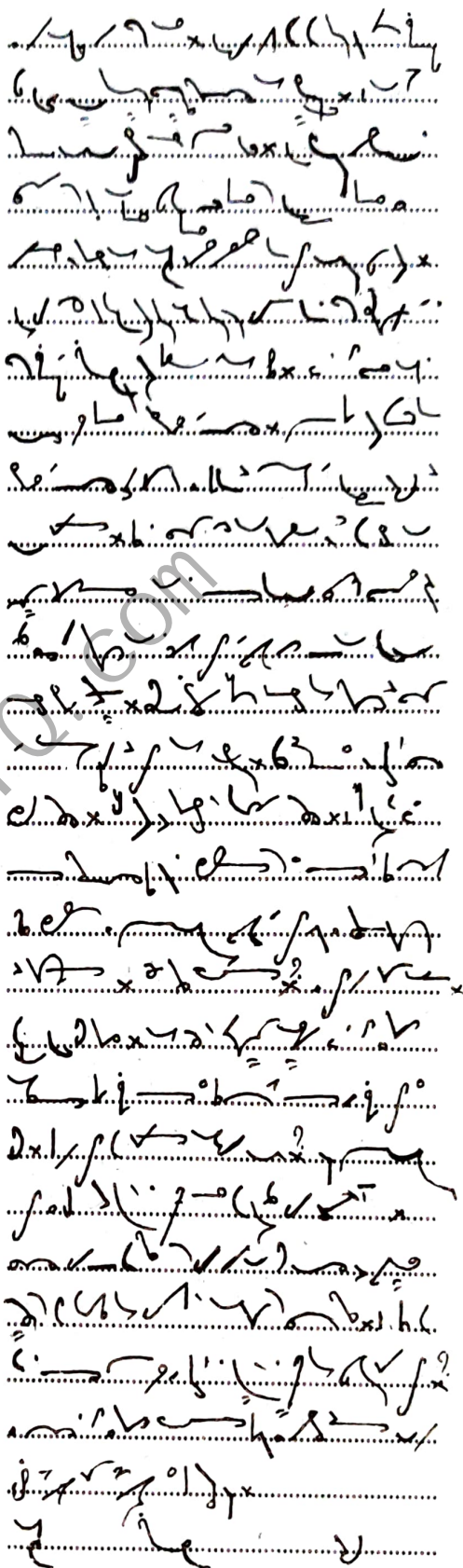
Handwritten shorthand notes corresponding to the text on the left, written in a cursive style on lined paper.

PHENOMENON: fact; EVOLVE: to frame.

Exercise 10

The recommendations are very nice. If we read them, they appear to be much more constructive than even the Young ²⁰ Pioneer Group's programmes in the Soviet Union. But in actual practice, nothing has been done because of lack of funds. ⁴⁰ If every body receiving a salary or paying income tax, wealth tax, gift tax or vehicle tax, is requested to ⁶⁰ participate in the endeavour to raise resources for children, nobody will object. If the general masses pay 5 paise per ⁸⁰ individual per year, we can have a very sizeable budget and a very constructive and comprehensive policy, both at the ¹⁰⁰ Centre and in the States. When a child grows into a young man, he talks of sports and games. Look ¹²⁰ at the budget allocation for sports and games, which would help the development of the mental and physical potential of ¹⁴⁰ the young of our country. It is a small amount, in comparison to what they spend in Middle - eastern countries, ¹⁶⁰ in a country having 100 crores of people, that is, the second large population in the world, children and youth ¹⁸⁰ are not given any financial expenditure support by the Government. There is no compulsory item of expenditure for the promotion of ²⁰⁰ the moral and cultural agents of the children, in the national sphere. This work has to depend on some social ²²⁰ organisations. I do not object to the participation of voluntary organisations. But I do feel that when a country proclaims ²⁴⁰ itself to be a socialist country, or a country on its march towards socialism, the looking after the youth ²⁶⁰ and children should be the basic pillar of the policy of the country. What is the position in our country? ²⁸⁰ The children are badly neglected. They do not know even their own parents. In the words of Jawaharlal Nehru, when a ³⁰⁰ child is born in this country, it should consider the country as its mother and the country should consider the ³²⁰ children as their own. Do our children think of our country in that way now? Today, the looking after of ³⁴⁰ children is done by the Father of a Church because they feel that is the way to serve God. ³⁶⁰ Sometimes we give them prizes or we recommend their names to the United Nations Organisation or other authorities for ³⁸⁰ the award of Nobel or some other prize. But do you think that a country like ours should depend on ⁴⁰⁰ a Father of a Church for the welfare of our children? The moment a child is born in our country ⁴²⁰ it should be the responsibility of the country under our Constitution and the rule of law as it obtains today. ⁴⁴⁰

ENDEAVOUR: efforts; COMPREHENSIVE: detailed;
POTENTIAL: possibility.



Exercise 11

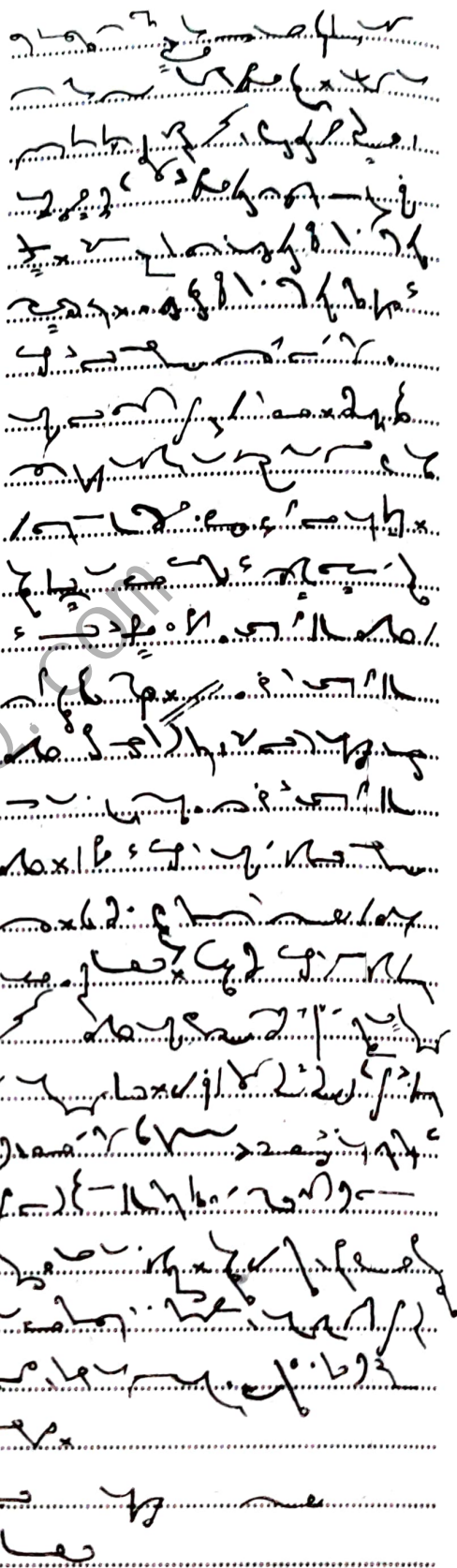
Sir, I express my gratitude to the Hon'ble Members for the keen interest they had taken in the whole matter and ²⁰ for the many valuable suggestions they have made. Unfortunately, in the limited time at my disposal, I will not be ⁴⁰ able to refer to every point which has been raised by the Hon'ble Members, but I can assure the House ⁶⁰ through you that all the suggestions which have been made will be given full consideration by the Government. I would ⁸⁰ like to take up some common points which have been stressed by a very large number of my Hon'ble friends ¹⁰⁰ here. The first point that has been stressed by a very large number of Members deals with the question of ¹²⁰ the care of expectant mothers and the care, and particularly, the nutritional care of smaller children upto the age of ¹⁴⁰ six. There is no doubt that this is the most important period in the life of any human being and ¹⁶⁰ any lack of effort in this age group can have very serious consequences when the child grows into adulthood. For ¹⁸⁰ this purpose, Education Ministry in close collaboration with the Ministry of Health, Agriculture, and obviously with the co-operation of the ²⁰⁰ State Governments has started the integrated child development services which aim at all these points that have been emphasized.

The ²²⁰ concept of integrated child development services has been explained by us before, but I would **crave** your indulgence to explain ²⁴⁰ again in a few minutes the main concept of the integrated child development services. It starts with the question of ²⁶⁰ nutrition and health care of expectant mothers. Then, there is a full-fledged programme of immunisation, which certainly includes the triple ²⁸⁰ vaccination. Along with this there is the question of regular health check up, referral services, nutrition supplementing measures and ³⁰⁰ the diet and pre-school, non-formal and informal education. We consider it absolutely essential that children of the age group three ³²⁰ to six, and particularly, those belonging to the weaker sections of the community should be provided with such care so ³⁴⁰ that they can develop proper attitudes and motivations and also their character formation is influenced in a healthy direction. For ³⁶⁰ this purpose, we propose to set up centres as far as possible in close proximity of a primary school to ³⁸⁰ involve elder children, especially girls, to participate in the looking after of the younger babies as a part of their work experience. ⁴⁰⁰

CRAVE: strong desire; **INDULGENCE:** to yield to wishes;

IMMUNISATION: to render not liable to danger;

VACCINATION: medicine to confer immunity from disease.



Exercise 12

It would provide them with adequate training to learn about how to look after children and younger babies. It would ²⁰ also provide assistance to the Centre's workers and a full-fledged training programme of the workers has been undertaken. Because this ⁴⁰ was a new scheme and because it involved the co-operation of a very large number of agencies it was felt ⁶⁰ that let the systems be worked out in a small number of blocks and we have chosen 35 blocks, ⁸⁰ 20 of these are rural blocks, 10 are in tribal areas and 5 in urban slums. This programme is being ¹⁰⁰ tried out and Government would like to expand this scheme to a very large number of other blocks so that ¹²⁰ we are able to cover hopefully by the Seventh Plan period every block in the country. This is an important ¹⁴⁰ scheme whereby the problems of the rural children and the children belonging to the weaker sections of the community would ¹⁶⁰ be looked after from the point of view of health, from the point of view of immunisation and from the ¹⁸⁰ point of view of what may be called pre-school education or attitude formation and so on. This programme, I am ²⁰⁰ glad to say, has evoked proper response. ²⁴⁰ We invited the medical colleges and I am glad to say that 27 medical colleges have responded to our ²⁶⁰ invitation.

The All India Institute of Medical Sciences in New Delhi is co-ordinating the work that is being done by ²⁸⁰ the medical colleges for preparing the base-line data about nutrition, about the general health of children and of expectant ³⁰⁰ mothers and so on. It would also be supervising the implementation of the scheme in other respects so that along ³²⁰ with the administrative set-up which is looking after this programme there is also an independent organisation which can monitor and ³⁴⁰ which can provide expert guidance for the implementation of this particular programme. We have also insisted that in each village ³⁶⁰ there should be women organisation formed because without involvement of the women of the villages and the localities concerned no ³⁸⁰ worthwhile programme for children is likely to succeed. The progress so far in this regard has been on ⁴⁰⁰ the whole satisfactory although I would like greater emphasis being placed by the State Government on the setting up of ⁴²⁰ women organisations in each of the villages. The State Governments are anxious to set up these organisations as early as possible. ⁴⁴⁰

It would provide them with adequate training to learn about how to look after children and younger babies. It would also provide assistance to the Centre's workers and a full-fledged training programme of the workers has been undertaken. Because this was a new scheme and because it involved the co-operation of a very large number of agencies it was felt that let the systems be worked out in a small number of blocks and we have chosen 35 blocks, 20 of these are rural blocks, 10 are in tribal areas and 5 in urban slums. This programme is being tried out and Government would like to expand this scheme to a very large number of other blocks so that we are able to cover hopefully by the Seventh Plan period every block in the country. This is an important scheme whereby the problems of the rural children and the children belonging to the weaker sections of the community would be looked after from the point of view of health, from the point of view of immunisation and from the point of view of what may be called pre-school education or attitude formation and so on. This programme, I am glad to say, has evoked proper response. We invited the medical colleges and I am glad to say that 27 medical colleges have responded to our invitation.

EMPHASIS: to give importance.

Exercise 13

Sir, I now come to the more important part of this Bill, which is, the heart of the Bill, the core³⁰ of the Bill. This is about the rate of tax. I will presently read portions from the Chief Economic Advisor's Report.⁴⁰ The heart of this Bill is what the tax will be. It is not a matter between the⁶⁰ Union Finance Minister and the State Finance Ministers. There is a third line to the triangle; that is the people of this country.⁸⁰ Every Union Finance Minister wants to maximize revenues. Every State Finance Minister is under pressure to maximize revenues. There is¹⁰⁰ nothing wrong with that. But, please remember we are dealing with an indirect tax. An indirect tax, by definition,¹²⁰ is a regressive tax. Any indirect tax falls equally on the rich and poor. If you buy a soft drink bottle;¹⁴⁰ whether a rich buys it or a poor man buys it, he pays the same excise duty on the soft drink bottle.¹⁶⁰ That is why, world over, indirect taxes, being regressive in nature, the trend is to keep them as¹⁸⁰ low as possible.

I am sure many Members have read the Chief Economic Advisor's Report. If not, I would urge²⁰⁰ you to please read it. The cover tells the story. "In high income countries, the average GST rate²²⁰ is 16.8 per cent. In emerging market economies like India, the average is 14.1 per cent." So, world over,²⁴⁰ over 190 countries have one form or the other of GST. It is between 14.1 per cent²⁶⁰ and 16.8 per cent. The idea is, being an indirect tax, it should be kept as low as possible.²⁸⁰ The taxes that fall more on the rich and less on the poor are income tax and corporate tax. Those are³⁰⁰ the taxes consistent with other goals which the country may have. Those are the taxes which must be of principal³²⁰ sources of revenue. In fact, for many-many years in this country, there is a complete tax distortion. The collection³⁴⁰ from indirect taxes is larger than the collection from direct taxes. I think we crossed the line some time³⁶⁰ in the year 2006 or 2007. May be in 2008, we crossed the line when the³⁸⁰ collection from direct taxes overtook the collection from indirect taxes and that remain so even today in our country.⁴⁰⁰

In fact, the collection from direct taxes should far outweigh the collection from indirect taxes. So, what do we do?⁴²⁰ We need to keep the taxes low. At the same time, we must protect the existing revenues of the Union Government⁴⁴⁰ and the State Government. So, how do we

www.StenoIQ.com
 30 60 90 120 150 180 210 240 270 300 330 360 390 420 450 480 510 540 570 600 630 660 690 720 750 780 810 840 870 900 930 960 990 1020 1050 1080 1110 1140 1170 1200 1230 1260 1290 1320 1350 1380 1410 1440 1470 1500 1530 1560 1590 1620 1650 1680 1710 1740 1770 1800 1830 1860 1890 1920 1950 1980 2010 2040 2070 2100 2130 2160 2190 2220 2250 2280 2310 2340 2370 2400 2430 2460 2490 2520 2550 2580 2610 2640 2670 2700 2730 2760 2790 2820 2850 2880 2910 2940 2970 3000 3030 3060 3090 3120 3150 3180 3210 3240 3270 3300 3330 3360 3390 3420 3450 3480 3510 3540 3570 3600 3630 3660 3690 3720 3750 3780 3810 3840 3870 3900 3930 3960 3990 4020 4050 4080 4110 4140 4170 4200 4230 4260 4290 4320 4350 4380 4410 4440 4470 4500 4530 4560 4590 4620 4650 4680 4710 4740 4770 4800 4830 4860 4890 4920 4950 4980 5010 5040 5070 5100 5130 5160 5190 5220 5250 5280 5310 5340 5370 5400 5430 5460 5490 5520 5550 5580 5610 5640 5670 5700 5730 5760 5790 5820 5850 5880 5910 5940 5970 6000 6030 6060 6090 6120 6150 6180 6210 6240 6270 6300 6330 6360 6390 6420 6450 6480 6510 6540 6570 6600 6630 6660 6690 6720 6750 6780 6810 6840 6870 6900 6930 6960 6990 7020 7050 7080 7110 7140 7170 7200 7230 7260 7290 7320 7350 7380 7410 7440 7470 7500 7530 7560 7590 7620 7650 7680 7710 7740 7770 7800 7830 7860 7890 7920 7950 7980 8010 8040 8070 8100 8130 8160 8190 8220 8250 8280 8310 8340 8370 8400 8430 8460 8490 8520 8550 8580 8610 8640 8670 8700 8730 8760 8790 8820 8850 8880 8910 8940 8970 9000 9030 9060 9090 9120 9150 9180 9210 9240 9270 9300 9330 9360 9390 9420 9450 9480 9510 9540 9570 9600 9630 9660 9690 9720 9750 9780 9810 9840 9870 9900 9930 9960 9990 10020 10050 10080 10110 10140 10170 10200 10230 10260 10290 10320 10350 10380 10410 10440 10470 10500 10530 10560 10590 10620 10650 10680 10710 10740 10770 10800 10830 10860 10890 10920 10950 10980 11010 11040 11070 11100 11130 11160 11190 11220 11250 11280 11310 11340 11370 11400 11430 11460 11490 11520 11550 11580 11610 11640 11670 11700 11730 11760 11790 11820 11850 11880 11910 11940 11970 12000 12030 12060 12090 12120 12150 12180 12210 12240 12270 12300 12330 12360 12390 12420 12450 12480 12510 12540 12570 12600 12630 12660 12690 12720 12750 12780 12810 12840 12870 12900 12930 12960 12990 13020 13050 13080 13110 13140 13170 13200 13230 13260 13290 13320 13350 13380 13410 13440 13470 13500 13530 13560 13590 13620 13650 13680 13710 13740 13770 13800 13830 13860 13890 13920 13950 13980 14010 14040 14070 14100 14130 14160 14190 14220 14250 14280 14310 14340 14370 14400 14430 14460 14490 14520 14550 14580 14610 14640 14670 14700 14730 14760 14790 14820 14850 14880 14910 14940 14970 15000 15030 15060 15090 15120 15150 15180 15210 15240 15270 15300 15330 15360 15390 15420 15450 15480 15510 15540 15570 15600 15630 15660 15690 15720 15750 15780 15810 15840 15870 15900 15930 15960 15990 16020 16050 16080 16110 16140 16170 16200 16230 16260 16290 16320 16350 16380 16410 16440 16470 16500 16530 16560 16590 16620 16650 16680 16710 16740 16770 16800 16830 16860 16890 16920 16950 16980 17010 17040 17070 17100 17130 17160 17190 17220 17250 17280 17310 17340 17370 17400 17430 17460 17490 17520 17550 17580 17610 17640 17670 17700 17730 17760 17790 17820 17850 17880 17910 17940 17970 18000 18030 18060 18090 18120 18150 18180 18210 18240 18270 18300 18330 18360 18390 18420 18450 18480 18510 18540 18570 18600 18630 18660 18690 18720 18750 18780 18810 18840 18870 18900 18930 18960 18990 19020 19050 19080 19110 19140 19170 19200 19230 19260 19290 19320 19350 19380 19410 19440 19470 19500 19530 19560 19590 19620 19650 19680 19710 19740 19770 19800 19830 19860 19890 19920 19950 19980 20010 20040 20070 20100 20130 20160 20190 20220 20250 20280 20310 20340 20370 20400 20430 20460 20490 20520 20550 20580 20610 20640 20670 20700 20730 20760 20790 20820 20850 20880 20910 20940 20970 21000 21030 21060 21090 21120 21150 21180 21210 21240 21270 21300 21330 21360 21390 21420 21450 21480 21510 21540 21570 21600 21630 21660 21690 21720 21750 21780 21810 21840 21870 21900 21930 21960 21990 22020 22050 22080 22110 22140 22170 22200 22230 22260 22290 22320 22350 22380 22410 22440 22470 22500 22530 22560 22590 22620 22650 22680 22710 22740 22770 22800 22830 22860 22890 22920 22950 22980 23010 23040 23070 23100 23130 23160 23190 23220 23250 23280 23310 23340 23370 23400 23430 23460 23490 23520 23550 23580 23610 23640 23670 23700 23730 23760 23790 23820 23850 23880 23910 23940 23970 24000 24030 24060 24090 24120 24150 24180 24210 24240 24270 24300 24330 24360 24390 24420 24450 24480 24510 24540 24570 24600 24630 24660 24690 24720 24750 24780 24810 24840 24870 24900 24930 24960 24990 25020 25050 25080 25110 25140 25170 25200 25230 25260 25290 25320 25350 25380 25410 25440 25470 25500 25530 25560 25590 25620 25650 25680 25710 25740 25770 25800 25830 25860 25890 25920 25950 25980 26010 26040 26070 26100 26130 26160 26190 26220 26250 26280 26310 26340 26370 26400 26430 26460 26490 26520 26550 26580 26610 26640 26670 26700 26730 26760 26790 26820 26850 26880 26910 26940 26970 27000 27030 27060 27090 27120 27150 27180 27210 27240 27270 27300 27330 27360 27390 27420 27450 27480 27510 27540 27570 27600 27630 27660 27690 27720 27750 27780 27810 27840 27870 27900 27930 27960 27990 28020 28050 28080 28110 28140 28170 28200 28230 28260 28290 28320 28350 28380 28410 28440 28470 28500 28530 28560 28590 28620 28650 28680 28710 28740 28770 28800 28830 28860 28890 28920 28950 28980 29010 29040 29070 29100 29130 29160 29190 29220 29250 29280 29310 29340 29370 29400 29430 29460 29490 29520 29550 29580 29610 29640 29670 29700 29730 29760 29790 29820 29850 29880 29910 29940 29970 30000 30030 30060 30090 30120 30150 30180 30210 30240 30270 30300 30330 30360 30390 30420 30450 30480 30510 30540 30570 30600 30630 30660 30690 30720 30750 30780 30810 30840 30870 30900 30930 30960 30990 31020 31050 31080 31110 31140 31170 31200 31230 31260 31290 31320 31350 31380 31410 31440 31470 31500 31530 31560 31590 31620 31650 31680 31710 31740 31770 31800 31830 31860 31890 31920 31950 31980 32010 32040 32070 32100 32130 32160 32190 32220 32250 32280 32310 32340 32370 32400 32430 32460 32490 32520 32550 32580 32610 32640 32670 32700 32730 32760 32790 32820 32850 32880 32910 32940 32970 33000 33030 33060 33090 33120 33150 33180 33210 33240 33270 33300 33330 33360 33390 33420 33450 33480 33510 33540 33570 33600 33630 33660 33690 33720 33750 33780 33810 33840 33870 33900 33930 33960 33990 34020 34050 34080 34110 34140 34170 34200 34230 34260 34290 34320 34350 34380 34410 34440 34470 34500 34530 34560 34590 34620 34650 34680 34710 34740 34770 34800 34830 34860 34890 34920 34950 34980 35010 35040 35070 35100 35130 35160 35190 35220 35250 35280 35310 35340 35370 35400 35430 35460 35490 35520 35550 35580 35610 35640 35670 35700 35730 35760 35790 35820 35850 35880 35910 35940 35970 36000 36030 36060 36090 36120 36150 36180 36210 36240 36270 36300 36330 36360 36390 36420 36450 36480 36510 36540 36570 36600 36630 36660 36690 36720 36750 36780 36810 36840 36870 36900 36930 36960 36990 37020 37050 37080 37110 37140 37170 37200 37230 37260 37290 37320 37350 37380 37410 37440 37470 37500 37530 37560 37590 37620 37650 37680 37710 37740 37770 37800 37830 37860 37890 37920 37950 37980 38010 38040 38070 38100 38130 38160 38190 38220 38250 38280 38310 38340 38370 38400 38430 38460 38490 38520 38550 38580 38610 38640 38670 38700 38730 38760 38790 38820 38850 38880 38910 38940 38970 39000 39030 39060 39090 39120 39150 39180 39210 39240 39270 39300 39330 39360 39390 39420 39450 39480 39510 39540 39570 39600 39630 39660 39690 39720 39750 39780 39810 39840 39870 39900 39930 39960 39990 40020 40050 40080 40110 40140 40170 40200 40230 40260 40290 40320 40350 40380 40410 40440 40470 40500 40530 40560 40590 40620 40650 40680 40710 40740 40770 40800 40830 40860 40890 40920 40950 40980 41010 41040 41070 41100 41130 41160 41190 41220 41250 41280 41310 41340 41370 41400 41430 41460 41490 41520 41550 41580 41610 41640 41670 41700 41730 41760 41790 41820 41850 41880 41910 41940 41970 42000 42030 42060 42090 42120 42150 42180 42210 42240 42270 42300 42330 42360 42390 42420 42450 42480 42510 42540 42570 42600 42630 42660 42690 42720 42750 42780 42810 42840 42870 42900 42930 42960 42990 43020 43050 43080 43110 43140 43170 43200 43230 43260 43290 43320 43350 43380 43410 43440 43470 43500 43530 43560 43590 43620 43650 43680 43710 43740 43770 43800 43830 43860 43890 43920 43950 43980 44010 44040 44070 44100 44130 44160 44190 44220 44250 44280 44310 44340 44370 44400 44430 44460 44490 44520 44550 44580 44610 44640 44670 44700 44730 44760 44790 44820 44850 44880 44910 44940 44970 45000 45030 45060 45090 45120 45150 45180 45210 45240 45270 45300 45330 45360 45390 45420 45450 45480 45510 45540 45570 45600 45630 45660 45690 45720 45750 45780 45810 45840 45870 45900 45930 45960 45990 46020 46050 46080 46110 46140 46170 46200 46230 46260 46290 46320 46350 46380 46410 46440 46470 46500 46530 46560 46590 46620 46650 46680 46710 46740 46770 46800 46830 46860 46890 46920 46950 46980 47010 47040 47070 47100 47130 47160 47190 47220 47250 47280 47310 47340 47370 47400 47430 47460 47490 47520 47550 47580 47610 47640 47670 47700 47730 47760 47790 47820 47850 47880 47910 47940 47970 48000 48030 48060 48090 48120 48150 48180 48210 48240 48270 48300 48330 48360 48390 48420 48450 48480 48510 48540 48570 48600 48630 48660 48690 48720 48750 48780 48810 48840 48870 48900 48930 48960 48990 49020 49050 49080 49110 49140 49170 49200 49230 49260 49290 49320 49350 49380 49410 49440 49470 49500 49530 49560 49590 49620 49650 49680 49710 49740 49770 49800 49830 49860 49890 49920 49950 49980 50010 50040 50070 50100 50130 50160 50190 50220 50250 50280 50310 50340 50370 50400 50430 50460 50490 50520 50550 50580 50610 50640 50670 50700 50730 50760 50790 50820 50850 50880 50910 50940 50970 51000 51030 51060 51090 51120 51150 51180 51210 51240 51270 51300 51330 51360 51390 51420 51450 51480 51510 51540 51570 51600 51630 51660 51690 51720 51750 51780 51810 51840 51870 51900 51930 51960 51990 52020 52050 52080 52110 52140 52170 52200 52230 52260 52290 52320 52350 52380 52410 52440 52470 52500 52530 52560 52590 52620 52650 52680 52710 52740 52770 52800 52830 52860 52890 52920 52950 52980 53010 53040 53070 53100 53130 53160 53190 53220 53250 53280 53310 53340 53370 53400 53430 53460 53490 53520 53550 53580 53610 53640 53670 53700 53730 53760 53790 53820 53850 53880 53910 53940 53970 54000 54030 54060 54090 54120 54150 54180 54210 54240 54270 54300 54330 54360 54390 54420 54450 54480 54510 54540 54570 54600 54630 54660 54690 54720 54750 54780 54810 54840 54870 54900 54930 54960 54990 55020 55050 55080 55110 55140 55170 55200 55230 55260 55290 55320 55350 55380 55410 55440 55470 55500 55530 55560 55590 55620 55650 55680 55710 55740 55770 55800 55830 55860 55890 55920 55950 55980 56010 56040 56070 56100 56130 56160 56190 56220 56250 56280 56310 56340 56370 56400 56430 56460 56490 56520 56550 56580 56610 56640 56670 56700 56730 56760 56790 56820 56850 56880 56910 56940 56970 57000 57030 57060 57090 57120 57150 57180 57210 57240 57270 57300 57330 57360 57390 57420 57450 57480 57510 57540 57570 57600 57630 57660 57690 57720 57750 57780 57810 57840 57870 57900 57930 57960 57990 58020 58050 58080 58110 58140 58170 58200 58230 58260 58290 58320 58350 58380 58410 58440 58470 58500 58530 58560 58590 58620 58650 58680 58710 58740 58770 58800 58830 58860 5889

go about it? We go about it by discovering what is called⁴⁶⁰ a Revenue Neutral Rate. That is not the actual rate of tax. That is simply a step in deciding the slab⁴⁶⁰ rates. It is not so technical. In fact, it can be explained in fairly simple terms. You derive an⁴⁸⁰ RNR; and then from that RNR, you work out the slab rates. Today, please remember, over⁵⁰⁰ 80 per cent of Excise Duties are between 12 and 14 per cent. Over 56 per cent of VAT is in⁵²⁰ the range of about 13-14 per cent. So, on an average, 70 per cent of the goods have a tax incidence⁵⁴⁰ of about 13-14 per cent. But there are huge tax losses because of an inefficient collection machinery and a⁵⁶⁰ large number of goods escape taxes. They are neither captured by the Union, ^{na} captured by the States, etc., etc.⁵⁸⁰ The GST is supposed to be a more efficient tax. If the Union captures it, it cannot escape⁶⁰⁰ State tax. If the State captures it, it cannot escape Union tax.

Therefore, it is more efficient. And because it is⁶²⁰ non-cascading, more people will comply with it. Because it is a self-audit method, a chain of transactions, it is⁶⁴⁰ very difficult to escape the tax. All these are argued everywhere, and I don't wish to repeat those arguments. Now, the⁶⁶⁰ Chief Economic Adviser of the Government, working with experts, including State Government representatives, arrived at an RNR of⁶⁸⁰ 15 to 15.5. And, then, suggested that the standard rate should be 18. The Congress Party did not pluck⁷⁰⁰ 18 from the air. This 18 came out of your report; the standard rate must be 18. You can have⁷²⁰ then a lower rate less than 18, and you can have a demerit rate of more than 18. But the⁷⁴⁰ standard rate, the rate that will apply to most groups and most services must be 18, and the Chief Economic Adviser⁷⁶⁰ has argued very cogently that it alone will make it non-inflationary, acceptable to the public and an efficient way⁷⁸⁰ of taxing without tax evasion. Now, when we say, 'cap the tax rate', what are we saying? We are saying⁸⁰⁰ that this rate should not be changed by the whim of the Executive. Today Excise Duties are changed by⁸²⁰ the whim of the Executive. Three days ago, they reduced the price of petrol and diesel. Three days later, they increased.⁸⁴⁰

REGRESSIVE: indiscriminate taxing; **DISTORTION:** to put out of shape;

CAPTURED: to take up; **NON-CASCADING:** not rising suddenly;

COGENTLY: convincing; **EVASION:** to escape.

Handwritten shorthand notes corresponding to the text above, including phrases like "Revenue Neutral Rate", "RNR", "15 to 15.5", "18", "non-cascading", "self-audit method", "tax incidence", "tax evasion", "cap the tax rate", "whim of the Executive", "excise duties", "petrol and diesel", "increased".

Exercise 14

The Income-tax cannot be changed by the whim of the Executive because it is enshrined in the law. Therefore,²⁰ we argued, please now, on the basis of your own reports, cap the rate. When we used the word 'cap the rate',⁴⁰ what do we mean? It cannot be changed by the whim of the Executive. A rate must only be⁶⁰ changed with the approval of Parliament. Now, I ask all of you; do you agree with me or do you⁸⁰ disagree with me on the question that a rate of this importance must be changed only with the approval of Parliament? It cannot, ought not to be changed by the whim of the Executive.¹⁰⁰ Now, I want to speak up loud¹²⁰ and clear and tell the people of India that we don't want Parliament to change the rate; we want the Executive¹⁴⁰ to change the rate.

The people of India expect low Indirect Taxes. There are a lot of people, a lot¹⁶⁰ of corporates, I have seen in the last few days, speak up of passing the GST Bill.¹⁸⁰ It does not matter to them whether the rate is 18 or 20; they will pass it on to the consumer.²⁰⁰ In any way, there are many voices in the country to speak up for the corporate supporters. But, somebody must²²⁰ speak up for the people. That is precisely what my party is doing, what I am doing today. In the²⁴⁰ name of the people, I ask you to keep this rate at the rate recommended by your CEA,²⁶⁰ namely, the standard rate should not exceed 18 per cent. I know, you are not incorporating it in the Constitution Amendment Bill.²⁸⁰ But, you have to incorporate it in the GST Bill. No tax Bill will survive judicial scrutiny unless³⁰⁰ the tax rate is mentioned. So, today, you may avoid mentioning of it, but three months later, when you come back³²⁰ with the GST Bill, the CGST Bill and the IGST must mention a tax³⁴⁰ rate. And we will repeat this demand again then. In the meanwhile, we will campaign throughout the country appealing³⁶⁰ to the people of India to support the idea that this tax, the standard rate of GST,³⁸⁰ should not exceed 18 per cent. With the greatest respect, I don't buy the argument that by fixing the standard rate at 18 per cent the States will lose revenue. This should be looked at positively for those States.⁴⁰⁰

Sir, just read paragraphs 29, 30, 52 and 53 of this Report. It categorically argues on sound data that⁴²⁰ a rate which is the standard rate, which is based on implied RNR 15 to 15.5,⁴⁴⁰ a standard rate of 18 per cent, will protect the revenues of the Centre and States, will be efficient, will⁴⁶⁰

Handwritten shorthand notes corresponding to the text on the left. The notes are written in a shorthand system, likely Pitman's shorthand, and are organized into lines corresponding to the paragraphs of the text. Some words are written in full, such as 'CEA', 'GST', 'RNR', and '181'. The notes are written in a cursive style with various symbols and abbreviations.

be non-inflationary, will avoid tax evasion and will be acceptable to the people of India. However, if the Government does⁴⁸⁰ not care about inflation, does not care about acceptability to the people of India, does not care about efficiency,⁵⁰⁰ then go ahead and charge 24 per cent or charge 26 per cent! That is defeating the purpose of GST.⁵²⁰ If you are going to charge 24 or 26 per cent ultimately on goods and services, why⁵⁴⁰ bring a GST Bill at all? Your Excise and Customs will take care of it. Please remember, services⁵⁶⁰ today represent 57 per cent of India's GDP. It suffers a tax rate of 14 per cent today.⁵⁸⁰ With Swachh Bharat cess and other cess, it may have gone up to 14.5 per cent. But, if you suddenly⁶⁰⁰ jack it up to something like 24 per cent, it is hugely inflationary. Let me caution you, let me go⁶²⁰ on record, it is hugely inflationary and there will be a huge backlash if you raise the service tax⁶⁴⁰ rate from the current 14.5 per cent to 23 or 24 per cent. Sir, likewise, in VAT,⁶⁶⁰ most goods suffer a very low rate of VAT.

There is a huge number of exemptions and only 56 per cent are of the standard rate. If you suddenly jack it up to 23 or 24 per cent,⁶⁸⁰ it will be inflationary. And a high rate will lead to tax evasion. A high rate will mean an inefficient system.⁷⁰⁰ So, I would urge the Government to reflect on it again. Yes, we have today agreed because I believe, even⁷²⁰ the Government has not made up its mind on what the RNR is. The Government and the State Ministers⁷⁴⁰ are not agreeable on what the RNR is. In the last meeting that took place the last Tuesday,⁷⁶⁰ according to our information, there was a clear cleavage, a disagreement between the State Finance Ministers on the one side⁷⁸⁰ and the Union Finance Minister on the other. I can't believe that they have not agreed on RNR.⁸⁰⁰ They are going back to their drawing board and work on the RNR. I don't know. Perhaps, within the⁸²⁰ Government, there is a disagreement between the Revenue Department and the Economics Division. Eventually, you will have to come to an agreement.⁸⁴²

ENSHRINED: given important place;

PRECISELY: accurately, exactly;

SCRUTINY: close examination;

BACKLASH: bad effects;

EXEMPTIONS: freeship; no tax;

CLEAVAGE: gap.

Handwritten shorthand notes in Devanagari script, likely representing the text on the left. The notes are written on lined paper and include various symbols and abbreviations used in shorthand.

Exercise 15

Provision of efficient and world class infrastructure is critical for our growth aspirations. A key issue that bears repetition ²⁰ is the imposition of appropriate user charges necessary to provide adequate returns on investment. Some success has been achieved in ⁴⁰ areas such as telecom, roads and ports where appropriate user charges exist. With the tariff rationalization and other bold measures ⁶⁰ introduced by my colleague, the Minister of Railways, we can expect the Railways to serve well the key transportation needs ⁸⁰ of the country in the years to come. Other areas such as power, urban infrastructure, other transportation and the like ¹⁰⁰ continue to experience great difficulty because of the lack of appropriate user charges. Restoration of financial viability in the power ¹²⁰ sector remains crucial. The average rate of return for all SEBs is about minus 40 per cent and ¹⁴⁰ their combined losses continue to increase. Hence, this is one of the foremost challenges not only in the power sector ¹⁶⁰ but also for the fiscal health of the State Governments and the overall performance of the economy.

In recognition of these ¹⁸⁰ severe problems the Prime Minister held a meeting with State Chief Ministers on March 3, 2001. While broadly ²⁰⁰ agreeing with the desirability of power sector reforms to achieve commercial viability of State Electricity Boards, the conference placed special ²²⁰ emphasis on distribution reforms and elimination of theft of electricity. Subsequently, the high level empowered group of Chief Ministers and ²⁴⁰ Union Ministers has agreed to a one time settlement scheme in regard to SEB over dues to the ²⁶⁰ Central Public Sector Utilities through securitisation and issue of tax free bonds by the respective State Governments, subject to ²⁸⁰ the achievement of specified performance milestones and full payment of current dues in the future. I would urge upon the States ³⁰⁰ to come forward and implement the scheme speedily. The Ministry of Power has already signed Memoranda of Understanding with 20 ³²⁰ States, and is expected to complete the exercise with the remaining States soon. To redouble our effort in this ³⁴⁰ direction APDP is being redesigned as the Accelerated Power Development and Reform Programme with an enhanced plan ³⁶⁰ allocation of Rs. 3,500 crore for 2002-03 up from Rs 1,500 crores this ³⁸⁰ year. Access of the States to the fund will be on the basis of agreed reform programmes in the future. ⁴⁰⁰

I am glad to inform the House that the Prime Minister's National Highway Development Programme launched three years ago is progressing well. ⁴²⁰ It now

Handwritten shorthand notes corresponding to the printed text, including abbreviations like SEB, APDP, and dates like 2002-03.

promises to achieve a totally new scenario in the road sector. The Golden quadrilateral will be completed substantially ⁴⁴⁰ by December 2003, a year ahead of schedule. The North-South and East-West corridors have a length of ⁴⁶⁰ 7300Kms., of which 716 Kms. have already been four laned. With the assistance of multilateral funding, other borrowings by ⁴⁸⁰ the National Highway Authority of India with Government guarantee, and other innovative financing schemes, the funding for this phase will ⁵⁰⁰ be fully tied up in 2002-03. The present Port Trust structure does not allow Indian major ports ⁵²⁰ to have the flexibility needed for efficient management and for raising institutional funding. It is therefore proposed to corporatise major ⁵⁴⁰ ports in a phased manner. Private sector investments have been facilitated and 17 projects worth more than Rs. 4,500 crore ⁵⁶⁰ have already been approved and another 8 projects worth more than Rs. 3,200 crore ⁵⁸⁰ are under consideration.

With corporatisation of the existing ports and new private sector ports coming up, the regulatory structure will ⁶⁰⁰ be strengthened. The Government has already announced its decision to upgrade the international airports at Delhi, Mumbai, Chennai and Kolkata ⁶²⁰ to the standards of world class airports by inducting private sector management and investment through long term leasing systems. Modalities ⁶⁴⁰ for inviting offers have been finalised and the leasing process will be completed in 2002-03. Private sector ⁶⁶⁰ participation in greenfield airports will be encouraged through a package of concessions: Availability of land and related infrastructure from the State Governments; ⁶⁸⁰ Exemption from levy of Inland Air Travel Tax and Foreign Travel Tax on departing passengers for projects located in ⁷⁰⁰ States that charge sales tax on Aviation Fuel at Central Sales Tax rate; Charging of Advance Development Fee ⁷²⁰ by way of additional Passenger Service Fee at the existing airports for help in financing of the green field Airport, and Levy ⁷⁴⁰ of User Development Fee at the new Airport Authority of India. The proposed ⁷⁶⁰ new airports in Bangalore and Hyderabad will benefit from these concessions. The 2001 Census shows that the urban ⁷⁸⁰ population in India is now about 285 million, greater than the total population of the United States. The ⁸⁰⁰ number of cities with more than one million population has increased from 23 in 1991 to ⁸²⁰ 35 in 2001. We are aware of the sad plight of most of our towns and cities as such. ⁸⁴⁰

INFRASTRUCTURE: basic facilities; RATIONALIZATION: based on reason; VIABILITY: practicability; INNOVATIVE: novel; EXEMPTION: free limit.

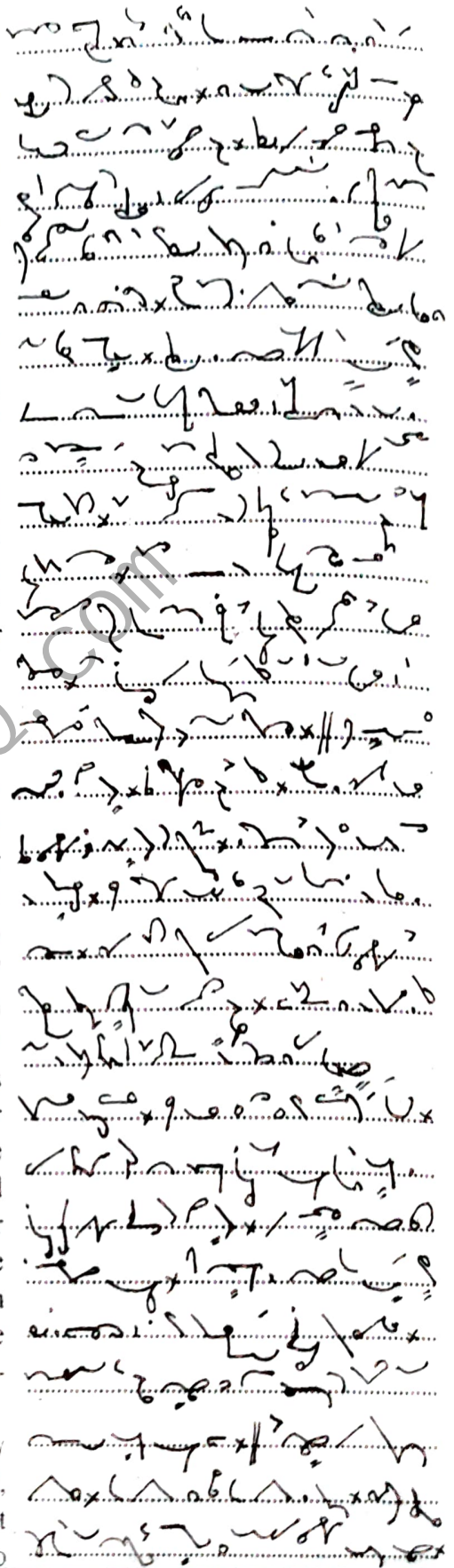
Handwritten shorthand notes corresponding to the typed text, including dates like 2003, 2002-03, 2001, and 1991, and numbers like 73, 716, 4500, 3200, 285, 23, 35.

Exercise 16

I am most grateful to you for the opportunity that you have given me of meeting you all and understanding your²⁰ respective points of view. You know very well that I do not generally go to such function; nor am I⁴⁰ used to them. It is not our country's custom to have speeches at lunches or dinners, but we are still⁶⁰ carrying on the old traditions, and I am, therefore, utilising this opportunity of placing before you a few thoughts on⁸⁰ matters which are causing you some concern. Whatever I may say represents my own personal views and not those of¹⁰⁰ Government. It is only the Minister-in-charge of Industry and Supply who can make any authoritative pronouncements, but¹²⁰ I do claim to know the mind of my Government and to that extent, I may at places be saying things¹⁴⁰ which are in accord with Government policy. I should like to say at the outset that I am going to tell you¹⁶⁰ what I do feel about matters. I am not given to changing my views because I am one from them¹⁸⁰ after mature consideration and the fullest possible realization of the various pros and cons. My convictions are firm and based²⁰⁰ not on any theories but on experience and a practical approach to the many problems.

Shri Goenka has mentioned the²²⁰ last Budget. It is profitless to think of the past. Nevertheless the world knows its history; how the Budget was²⁴⁰ prepared and why. The framer of the Budget has now gone to Pakistan. He very well knew that is, would be not²⁶⁰ for him to face the music. You are also probably aware of my views and the whole history of the²⁸⁰ proceeding before the Legislature in relation to this Budget. When I ask you to bury the past and not to³⁰⁰ bother at all about it, I should also like to remind you that our Finance Minister belongs to your own class.³²⁰ He knows his own mind, is able, clever and efficient. We deliberately appointed him to create confidence in the industrial³⁴⁰ future of India, the confidence which had been rudely shaken by the last Budget. Our Commerce Minister is also an³⁶⁰ experienced industrialist. Dr. Mookerjee, the Minister for Industry and Supply, is not a Congressman, but an able painstaking and conscientious³⁸⁰ public servant. I am quite certain that all these Ministers would like to secure your co-operation in making India industrially great.⁴⁰⁰

All the Ministers are popular representatives. They represent you as much as they represent the poor. You should, therefore, disabuse⁴²⁰ yourself of any impression that the Cabinet is in any way hostile to your interests. We all realise that no



country⁴⁴⁰ can prosper without industry; nor can labour in the modern sence survive without industry. We have a vast country⁴⁶⁰ with enormous potentialities. We have to see how we can all function effectively in its interests. We have given you⁴⁸⁰ as first evidence of our bona fides the appointments to which I have already referred. It is now for you⁵⁰⁰ and all of us not to mar but to make our future. In building it, it is obvious that you have⁵²⁰ to destroy also. In the process of building our future, therefore, we may have to do away with some⁵⁴⁰ of the appendages of the past. But there is no reason why any of us should be frightened of destruction.⁵⁶⁰

You have asked why we accepted partition. It is a long story, but you should be able to appreciate matters better⁵⁸⁰ because Calcutta had tested the bitter experience of the League Ministry. Businessmen thought of leaving the city, but I⁶⁰⁰ advised them to stay on because I was certain that no power on earth could take way Calcutta from India.⁶²⁰ Although, therefore, we all have to suffer the blow and shock of partition, if we are able to extract good out⁶⁴⁰ of evil I have not doubt that we shall eventually profit and not lose in the transaction. We have not⁶⁶⁰ to settle down to the task of reconstruction. In the last few months we have had to shoulder a burden⁶⁸⁰ that would have broken the back of any Government, but we have, I feel confident, been able to acquit ourselves⁷⁰⁰ creditably in dealing with this critical time. In the task ahead we have to take labour and capital with us.⁷²⁰ If we fail to do so, we are doomed to disappointment. I have no doubt whatsoever that the conflict between⁷⁴⁰ labour and capital, and, may I say, also the Government, at this stage would be nothing but ruinous to the country.⁷⁶⁰ We have just now finished one chapter of exploitation. We should see that we do not find ourselves entering into⁷⁸⁰ another chapter in which we are exploited by a different type of forces which nevertheless are destructive and even more⁸⁰⁰ dangerous because they are internal. We must remember that socialism in England came after the latter had advanced considerably on the⁸²⁰ road to industrialisation. I am convinced that any promotion of a conflict between labour and capital at his stage would deal a disastrous blow to India's industrial future.⁸⁴⁰

HURY: to plunge in deeply;

CONSCIENTIOUS: doing with great care;

POTENTIALITIES: inner strengths;

APPENDAGES: attachments.

RUINOUS: destructive.

Handwritten shorthand notes corresponding to the text on the left, written in a cursive style on lined paper.

Mr. Deputy Chairman, I am happy to be able to speak in this House once again. I do so, for²⁰ the first time, on this side of the House and that makes me doubly happy. I welcome the friendly and⁴⁰ conciliatory tone of the hon. Finance Minister's speech. I think, the tone and approach has changed over the last three⁶⁰ or four weeks, and that augurs well for this Bill. Although it will depend upon the outcome of this debate; and⁸⁰ the assurances that the Government is able to give, on many issues, which he himself hinted, are still outstanding issues¹⁰⁰ and need to be resolved. If I may say in the lighter vein, between 2011-14, I did virtually,¹²⁰ what was called, travelling between my Prime Minister, the Leader of the Opposition in the Lok Sabha,¹⁴⁰ the Leader of the Opposition in Rajya Sabha and the Empowered Council of State Finance Ministers.

We tried to pass the¹⁶⁰ GST Bill with the support of the principal Opposition party and we failed. In the last 18 months,¹⁸⁰ the Government tried to pass it without the support of the principal Opposition party, and I am glad that you have²⁰⁰ also failed. Today, if we pass the Bill, which I hope you will, after we listen to your speech,²²⁰ it will be on the basis of serious discussions, serious negotiations and serious debate. It is far too important legislation²⁴⁰ to be passed on a partisan basis. In fact, I commented once, I hope the Finance Minister will pass the Bill²⁶⁰ not on the strength of numbers, but on the strength of his arguments. Sir, I am glad that the Finance Minister²⁸⁰ has acknowledged that it was the UPA Government which first officially announced the Government's intention to bring³⁰⁰ about the GST. On the 28th February, 2005 it was announced in the Lok Sabha³²⁰ in the course of the Budget Speech, I quote: "In the medium to long term, it is my goal that the³⁴⁰ entire production and distribution chain should be covered by a national VAT or even better a goods and services tax³⁶⁰ encompassing both the Centre and the States." It has, of course, taken us 11 years to arrive³⁸⁰ at this point. But I think the journey has been a learning experience for everyone in the House and outside.⁴⁰⁰

Sir, let me make it very clear that the Congress Party was never opposed to the idea of a GST.⁴²⁰ In fact, I believe, about an hour ago, the Finance Minister said so much in an interview⁴⁴⁰ to a television channel, and I thank him for making that acknowledgement. We were never opposed to

Handwritten shorthand notes corresponding to the typed text on the left, written in a cursive style on lined paper.

the idea of⁶⁰ a GST. We are not discussing or debating the idea of a GST. That debate has⁴⁸⁰ gone on in this country for several years, and I think the country is now ready to embrace⁵⁰⁰ the idea of a GST. Just as the earlier GST Bill, introduced by the Finance Minister,⁵²⁰ was opposed by several Parties including the BJP, the 2014 Bill is also being opposed. The idea⁵⁴⁰ was not opposed; the Bill was opposed because we felt that it was possible to have a more perfect Bill.⁵⁶⁰ And I choose my words carefully. There can be no such thing as a perfect Bill. And in a legislation as transformative⁵⁸⁰ and as revolutionary as the Goods and Services Tax Bill, I don't think anyone from the Government side will claim⁶⁰⁰ that this is a perfect Bill. It can never be a perfect Bill. But when we found that there were⁶²⁰ too many flaws in the Bill, and many of those flaws could be fixed by addressing them seriously, we decided⁶⁴⁰ that we could support the Bill.

I am happy that in the last few weeks there has been a serious⁶⁶⁰ engagement by the Government with the Opposition Parties, including my Party, and I am glad that considerable progress has been⁶⁸⁰ made. Sir, there are four major issues. I will touch briefly upon the first three issues because it is the⁷⁰⁰ last issue that concerns me the most and I want to take my time dealing with that at some length.⁷²⁰ The first one is this. I wish to point out to the hon. Finance Minister, that there are still pieces⁷⁴⁰ of clumsy drafting in this Bill. For example, in the present List of Amendments circulated, you have made some provisions⁷⁶⁰ for what will go into the Consolidated Fund of India and what will not go into the Consolidated Fund of India.⁷⁸⁰ This problem should have been noticed much earlier. It should have come in the Draft Bill. But it has⁸⁰⁰ come today in the form of an amendment, and while I will not take too much time explaining what⁸²⁰ I have in mind, if the hon. Finance Minister reads it more carefully, he will find pieces of clumsy drafting.⁸⁴⁰

AUGURS: forboding;

PARTISAN: biased, favouring one only,

TRANSFORMATIVE: changing;

CLUMSY: awkward; ill-made.

Exercise 18

I was anxious for a long time to come to Bombay, but there were so many problems to tackle²⁰ that I was not able to do so till four days ago. Bombay has always a soft corner in my heart⁴⁰ because it has given a lead to the rest of India for many decades and I hope it will continue⁶⁰ to do so. The recent disturbances after partition caused worry, but I am glad that now there is marked improvement⁸⁰ in the communal situation and peace has been established. Now that the country has achieved freedom, it is in our hands¹⁰⁰ to make or mar our future; and, therefore, every effort should be made to make the nation happy and¹²⁰ prosperous so that it might uplift itself and also rise in the estimation of the world. The future depends on¹⁴⁰ whether we step up production of food, cloth, iron, steel, cement and other essential articles both for the civil population¹⁶⁰ and defence needs. This is necessary not only for banishing hunger and disease from the country but also for consolidating¹⁸⁰ for the freedom which we have won after so many years of struggle.

Labour is today at the crossroads; if they²⁰⁰ take the right road and contribute all their energies to the task of strengthening the country, India will have a glorious future,²²⁰ but if they are misled and take the wrong road, they will go down into the ditch and it will²⁴⁰ lead everyone, labour as well as all others, to destruction and ruin. The workers should remember that they do not²⁶⁰ work only for their maintenance. They are not animals who are driven by the whip. They should realize their²⁸⁰ important role in the country's progress and ask themselves what they are working for. On their efficiency and hard work³⁰⁰ depends the greatness of the country. They should realize the effects of their action on crores of semi-starved and³²⁰ meagrely clothed countrymen in the villages. It is the worker's duty to think of them. Nothing should be done to³⁴⁰ harm their interests. When the Socialist young men called for a token strike, the result was a tremendous loss in³⁶⁰ wages and production. To an average worker, it meant a day's holiday and the loss of one day's wage.³⁸⁰ But did they realize the collective losses in wages, the lakhs of yards of cloth which remained unproduced.⁴⁰⁰

There is shortage of much needed essential goods. There is already acute scarcity of rationed cloth and what can be gained by reducing⁴²⁰ it further? True leadership lies in convincing labour what it should stand by the nation and deliver the foods and⁴⁴⁰ not in destructive efforts to assert their leadership. The recent three-year industrial truce agreed upon in Delhi was meant⁴⁶⁰ for

Handwritten shorthand notes corresponding to the text, written in a cursive style on lined paper.

undertaking an all-out industrial drive for making India strong and prosperous. Pandit Nehru's fervent broadcast appeal the previous day⁴⁸⁰ also called upon them to avoid strikes at all costs. The Port Trust Workers' strike in Bombay is an illustration of the⁵⁰⁰ utter futility of such strike prompted by reckless leadership. It was holding up food imports which were urgently needed⁵²⁰ to avert hunger in many parts of the country and among lakhs of refugees pouring in from the Punjab and⁵⁴⁰ Sind. This was Government work where the profit-motive was not involved, unlike in the case of private enterprise.⁵⁶⁰ Consequently, in the interests of our own people, army units had to be employed and the full responsibility for unemployment of these⁵⁸⁰ labourers rested squarely on irresponsible leaders.

The workers must always keep before them, the interests of crores of our contrymen⁶⁰⁰ and throw off the destructive leadership and muster strong support to the best interests of the country. If the⁶²⁰ Socialists are bent upon snatching the leadership, there is no objection to handing it over to them. After all our⁶⁴⁰ mission has been accomplished. We do not want to hand over a ruined concern but a going concern for constructive progress,⁶⁶⁰ not for wrecking the future of the country. The socialists threaten to break way from the Congress. The doors⁶⁸⁰ are open. But I would urge them not to mar the progress of the young nation which has after all⁷⁰⁰ got the rare opportunity to mould itself according to its dreams and desires after many hundred years. I would repeatedly⁷²⁰ like to persuade you to keep away from this strike fever since "produce or perish" is the crucial question facing us⁷⁴⁰ at this juncture. Otherwise you would yourselves stand to suffer the consequences. The freedom that we have secured is for⁷⁶⁰ regenerating the country and not for bringing it down. Tremendous natural resources lie hidden under our soil. Why not exploit⁷⁸⁰ them to the best advantage? Why not increase production in cloth, steel, cement, etc., and solve the housing and other⁸⁰⁰ acute problems? Why not produce more coal and other essential goods so that India may be great and strong and⁸²⁰ none dare challenge her security? Why not be self-sufficient in vital goods now imported at tremendous cost here from other countries.⁸⁴⁰

BANISHING: to expel from a place/country;

MEAGERLY: little;

MUSTER: to gather, rouse;

CRUCIAL: essential.

Handwritten shorthand notes corresponding to the text on the left, written in a cursive shorthand style.

Exercise 19

Revenue has to go into a Consolidated Fund. That is the mandate of Article 266 of the Constitution.²⁰ It has to either go into the Consolidated Fund of India or the Consolidated Fund of a State.⁴⁰ It cannot go nowhere, and I am afraid the draft amendment circulated leaves this question unanswered. I can understand the⁶⁰ problem that you faced. I think, to the best of my understanding, the problem was how to avoid double-counting.⁸⁰ But I think there was a more elegant way of dealing with the problem of double-counting. I think the¹⁰⁰ draft is clumsy. May be, it can't be rectified at this stage when we are in the final stages of¹²⁰ debating the Bill. But I would just add a word of caution that the drafting in this respect is rather clumsy.¹⁴⁰ The second issue was, I think, an issue that could have resolved in five minutes. How can you in¹⁶⁰ a destination-based tax have a retrograde provision like some States being allowed to impose an additional one per cent?¹⁸⁰ What is the rationale of a GST?

The rationale of a GST is that we must avoid multiplicity of taxes; we must²⁰⁰ avoid cascading of taxes and we must be able to capture every taxable transaction.²²⁰ If you give to some States the power to impose an additional one per cent tax, and in the Bill²⁴⁰ that was circulated, it could have been imposed by more than one State as goods pass from one state to²⁶⁰ another, it would have led to multiplicity of tax rates, it would have led to cascading, and it would have²⁸⁰ led to a situation where several transactions may or may not be captured. This was immediately pointed out, but, I think,³⁰⁰ the Government was, during that time, not today, rather stubborn. The Chief Economic Adviser of the Government pointed out³²⁰ that this was a retrograde provision, and this should be scrapped, and I am happy that this has been scrapped.³⁴⁰ GST does not stand only for goods and services tax, it also stands for good sense triumphs. Ultimately, for³⁶⁰ good sense triumphs, you have dropped the one per cent tax and I thank you for accepting our suggestion³⁸⁰ to drop the one per cent tax. This is would very well serve our purpose for GST as such.⁴⁰⁰

The second major issue is dispute resolution. Now, please remember that dispute resolution between the Centre and States, between one⁴²⁰ State and one or more States, between a group of States and a group of States, is not a matter⁴⁴⁰ on which the Constitution is silent. Whatever we do here, we must acknowledge the fact that the Constitution is

Revenue has to go into a Consolidated Fund. That is the mandate of Article 266 of the Constitution. It has to either go into the Consolidated Fund of India or the Consolidated Fund of a State. It cannot go nowhere, and I am afraid the draft amendment circulated leaves this question unanswered. I can understand the problem that you faced. I think, to the best of my understanding, the problem was how to avoid double-counting. But I think there was a more elegant way of dealing with the problem of double-counting. I think the draft is clumsy. May be, it can't be rectified at this stage when we are in the final stages of debating the Bill. But I would just add a word of caution that the drafting in this respect is rather clumsy. The second issue was, I think, an issue that could have resolved in five minutes. How can you in a destination-based tax have a retrograde provision like some States being allowed to impose an additional one per cent? What is the rationale of a GST? The rationale of a GST is that we must avoid multiplicity of taxes; we must avoid cascading of taxes and we must be able to capture every taxable transaction. If you give to some States the power to impose an additional one per cent tax, and in the Bill that was circulated, it could have been imposed by more than one State as goods pass from one state to another, it would have led to multiplicity of tax rates, it would have led to cascading, and it would have led to a situation where several transactions may or may not be captured. This was immediately pointed out, but, I think, the Government was, during that time, not today, rather stubborn. The Chief Economic Adviser of the Government pointed out that this was a retrograde provision, and this should be scrapped, and I am happy that this has been scrapped. GST does not stand only for goods and services tax, it also stands for good sense triumphs. Ultimately, for good sense triumphs, you have dropped the one per cent tax and I thank you for accepting our suggestion to drop the one per cent tax. This is would very well serve our purpose for GST as such.

The second major issue is dispute resolution. Now, please remember that dispute resolution between the Centre and States, between one State and one or more States, between a group of States and a group of States, is not a matter on which the Constitution is silent. Whatever we do here, we must acknowledge the fact that the Constitution is

not⁴⁶⁰ silent on dispute resolution between States. Article 131 speaks loud and clear. It provides for a machinery for⁴⁸⁰ dispute resolution. Nothing that we do here can derogate from Article 131 unless you amend Article 131,⁵⁰⁰ and that is not what we are doing today, which is why the Bill introduced by the Finance Minister in 2011,⁵²⁰ laid out a clear provision for dispute resolution called the Dispute Resolution Authority, and recognized that dispute resolution is⁵⁴⁰ an exercise of judicial power. Just as the Government is jealous of guarding its Executive power, just as we in⁵⁶⁰ Parliament are jealous of guarding our Legislative power, the judges of this country are jealous about guarding their judicial power.⁵⁸⁰ Time and again, the judges have said, if you encroach upon our judicial power, we will strike it down.⁶⁰⁰ I still maintain that the provision introduced by the Finance Minister was the best provision, or clearly a much⁶²⁰ better provision than the provision introduced in the present Bill.

The draft circulated was very deficient. It did not even⁶⁴⁰ require the GST Council to establish a mechanism. It says 'may lay down the modalities', and in discussions⁶⁶⁰ with us, and I believe, discussions with other parties, it was pointed out to the Government that this is hopelessly⁶⁸⁰ deficient. You must oblige the GST Council to set up a Dispute Resolution Authority, and it must be⁷⁰⁰ set up with back date. A mechanism cannot be set up after the dispute arises; that is the difference between rule of law⁷²⁰, and rule by law. In a country governed by rule of law, the Dispute Resolution Authority is known⁷⁴⁰ to everybody even before a dispute arises so that you know if a dispute arises; you go there. If you set⁷⁶⁰ up the machinery after the dispute, that is not rule of law. That is, show me the person and⁷⁸⁰ I will show you the rule. I am glad that some strengthening has been done to this provision. I would still⁸⁰⁰ urge the Finance Minister if he is inclined to do that, to strengthen it during the course of this debate,⁸²⁰ he can move an official amendment. I would still urge him to say that the clause Amendment No. 7 to Clause 12, can be strengthened.⁸⁴⁵

ELEGENT: neat, refined;

CASCADING: rising suddenly;

DEROGATE: make it inferior;

ENCROACH: to seize others rights.

RATIONALE: logic, reason;

TRIUMPHS: succeeds;

Exercise 20

India as perhaps the one most responsible for converting the concern about environment from a concern of the affluent ²⁰ and elite to the concern of the poor and for the poor. Path-breaking address at the U.N. ⁴⁰ Environment Conference in Stockholm in 1972 swung away attention from the peripheral issues of the environment to the ⁶⁰ real issues of the environment, that of the relationship between the environment and development. It is, therefore, appropriate that this ⁸⁰ award has been named after her. It is a testimony to her contribution to protecting the environment and to raising ¹⁰⁰ an awareness about the environment.

Today, we need much more systematic study about how the environment links with development. The ¹²⁰ inter-linkages, although they are there, are not known precisely enough. The connection between the specific a causative factors such as ¹⁴⁰ degradation in or deforestation and how that affect the long-term prospect or how that really affect the environment is still ¹⁶⁰ not known precisely enough to be assigned a specific economic value so that it can be measured and countered ¹⁸⁰ each plan or in each project. No further study is required to see that degradation of the environment also reduces ²⁰⁰ development and degrades development. That is known and established and nobody today needs convincing of that. What we need to ²²⁰ look at is to see how conservation consolidates and reinforces the process of growth. And this must become the basic ²⁴⁰ parameter of our measurement. Instead of looking negatively, we should start looking positively and see how environment contributes to the ²⁶⁰ development process. We must both increase scientific knowledge on environmental matters and at the same time, we should enhance awareness ²⁸⁰ amongst planners, technocrats, bureaucrats, all our people at large. In Parliament, there is already a very clear and unambiguous sensitisation ³⁰⁰ to the issue. Just a few years ago, the environment was something that stopped development, that caused problems for all ³²⁰ MPs. Today, that has changed and it is in fact just the reverse with MPs raising questions on ³⁴⁰ clearance of projects where there are still some problems on the environmental side. Today, there is a much greater recognition ³⁶⁰ amongst all sections of our people about the cost of degradation and the cost of not protecting the environment. But ³⁸⁰ what must be realised is that there is no escaping this cost from whatever angle you see this project. ⁴⁰⁰

But, what we do not count is the long-term cost that

Handwritten shorthand notes corresponding to the text on the left, written in a cursive style on lined paper.

we will pay if the environment is not ⁴²⁰ protected. We might pay it, the next generation might pay it, perhaps a neighbouring community might have to pay that ⁴⁴⁰ price. But, that price is there and it will be paid, it will be extracted, and our not including that ⁴⁶⁰ cost in the cost of a particular project or development work does not remove that cost or hide that cost. ⁴⁸⁰ It remains there. Somebody has to pay. And, the more we develop, the more we realise that many of the ⁵⁰⁰ steps that we had taken in our earlier phases of development where this cost had not been totalled into the ⁵²⁰ cost of the project, we are having to pay that price today and the price that we are paying is ⁵⁴⁰ very very heavy. It is very difficult to link things specifically, but almost everyone will agree that the droughts and ⁵⁶⁰ the floods that we have had this year are influenced very substantially by the degradation of the environment by deforestation, ⁵⁸⁰ by various steps that we have taken without caring enough.

This year, it will cost us close to Rs. 3,000 ⁶⁰⁰ crores, just in one year, that is, if we do not include the loss of production, it will still ⁶²⁰ Rs.3,000 crores. With the loss of production, it would be a vast figure. So, the price is being paid. ⁶⁴⁰ It is being paid in different places, by different generation, by different communities. We can't dodge that price. The decision and ⁶⁶⁰ the studies that are required are on how to include that price in the initial conceptualisation of the project so ⁶⁸⁰ that we know that what we are actually getting in terms of value for money for a particular project. We still ⁷⁰⁰ don't know this accurately enough. We took one step in the South Asian Association for Regional Cooperation when we asked ⁷²⁰ for a regional study on the degradation of the environment, its effects, its causes and its cost. We hope that ⁷⁴⁰ we will be able to make progress in this direction. We hope that the Society will help us in looking ⁷⁶⁰ into these aspects. The Bombay Natural History Society deservedly has been awarded the first Indira Gandhi Parayavaran Puraskar. The Society ⁷⁸⁰ for over a century has taken remarkable pioneering initiatives, decades ahead of its time in making continuing and invaluable contribution ⁸⁰⁰ to our knowledge of India's flora and fauna. The society has undertaken fundamental research. Its collections constitute a repository of ⁸²⁰ basic knowledge about ourselves and our country. Today we pay with this award our highest tribute to Dr. Salim Ali also. ⁸⁴⁰

AFFLUENT: wealthy; ELITE: selected class/group; TESTIMONY: evidence; DEGRADATION: to lower value; DEFORESTATION: to do away vegetation; FLORA/FAUNA: wild vegetation/animals.

Handwritten shorthand notes corresponding to the text on the left, written in a cursive style on lined paper.

Exercise 21

The Ministry has taken care to foster regional languages. For that purpose it has spent certain amounts. But, with that ²⁰ meagre amount they cannot expect to develop all the regional languages which are recognised in our Constitution. Then, there are ⁴⁰ certain languages which are not recognised but which are rich. Some amount should be spent for their development also. The ⁶⁰ Sahitya Academy is a National Academy of letters. It has to work for all the Indian languages. In addition, they ⁸⁰ have to do work in Tibetan and other foreign languages also. But the total allocation for that institution is round ¹⁰⁰ about Rs. 20 lakhs only and out of that 80 per cent or something like that is spent on ¹²⁰ establishment. Then, what remains for the development of the languages or to take up projects for the development of the ¹⁴⁰ regional languages? Therefore, I would urge upon the Minister to take a special note of it, if he is really ¹⁶⁰ desirous that the regional languages should be developed and give assistance and encouragement to the voluntary organisations ¹⁸⁰ and more particularly to the Sahitya Academy.

I find from the Report of the Ministry that the National Book Committee ²⁰⁰ was constituted in 1976 and again in 1980 but since 1980 it has not been constituted ²²⁰ and has not been functioning. Then, how can we expect that this Ministry will deliver the goods so far as ²⁴⁰ national books are concerned? That also should be taken into consideration and prompt action should be taken. There is a ²⁶⁰ certain formula laid down in the Report for the export and import of books. There only the amount has been ²⁸⁰ mentioned, nothing has been mentioned about the quality or the nature of the book which can be imported or exported. ³⁰⁰ There is no institution or committee to supervise it. It is left to the Commerce Ministry, and the Commerce Ministry ³²⁰ does it in a commercial way, but everybody knows that books imported in a commercial way cannot serve the cause of ³⁴⁰ education and enrich knowledge. There are manuscripts lying all over the country. There is a saying in respect of Greek ³⁶⁰ that what has been published in a language is only one-tenth of what exists. So far as Sanskrit and ³⁸⁰ other regional languages are concerned, what has been published is only 1-20th of the manuscripts lying all over the country. ⁴⁰⁰

So far as education is concerned, we are entering a new phase. Our Prime Minister has declared the New Education ⁴²⁰ Programme which has been accepted by the

Progressive Shorthand (Monthly) February 2026

nation and is being implemented in various spheres. I would request the Minister ⁴⁴⁰ here to devise ways and means for the involvement of the teachers and students in the speedy implementation of this programme. ⁴⁶⁰ Let me say that on education depends not only our future but even our survival. I do not think we ⁴⁸⁰ have realised this obvious truth but sometimes even an obvious truth has to be repeated. If that is so, I ⁵⁰⁰ would like to ask my dear and esteemed friend, the Education Minister and his able colleague whether they and we ⁵²⁰ together have really succeeded in giving priority to education, educational programmes and allot them adequate funds. Of course, for education, ⁵⁴⁰ the funds will always be inadequate. But in our country I find, over a period of many years, since Independence ⁵⁶⁰ the funds allotted to education are very meagre. One argument advanced is, why do you want to spend more on ⁵⁸⁰ education and create educated unemployed? I feel, this is a contradiction in terms. If a person is educated, how can ⁶⁰⁰ he be unemployed? It means, we are not educating him properly. A truly educated man will always be employed. If ⁶²⁰ nothing else, he will be self-employed. But, unfortunately, our education is such that even self-employment has become almost an impossibility. ⁶⁴⁰

Coming back to my main point, I would like education to be given the top-most priority by all concerned, ⁶⁶⁰ by the community at large, by the Union and State Government and by the leaders of public opinion. For many ⁶⁸⁰ years, the Education Ministry is not represented at the Cabinet level. I cannot imagine a Cabinet of any democratic country ⁷⁰⁰ where a Minister of Education is not a Member of the highest policy making body, namely, the Council of Ministers. ⁷²⁰ If you want to spend money in other spheres but if you do not consult and involve the Education Ministers, ⁷⁴⁰ who is really to give you the manpower, you cannot get the desired results. You may have all economic programmes, ⁷⁶⁰ you may have all other developmental projects. But if you do not have the educated men to manage the various projects, ⁷⁸⁰ you are not going to have real progress or development in the country. Therefore, I feel that as long as ⁸⁰⁰ the Education Minister is not a Member of the Cabinet and he is not a part of the Council of ⁸²⁰ Ministers, I do not think any effort at discussing these points in this august House will be of much significance. ⁸⁴⁰

FOSTER: to grow; MANUSCRIPTS: hand written text;

SURVIVAL: to stay alive; MEAGRE; small; AUGUST: imposing

Handwritten shorthand notes corresponding to the text on the left, written in a cursive style on lined paper.

Exercise 22

The foundation national integration at the individual level will thus be securely laid if every citizen of India discovers²⁰ India for himself or herself, if he develops a strong patriotic feeling and if he continually strives to serve his⁴⁰ country. But in a nation, groups are even more important than individuals and it is necessary to lay the foundations⁶⁰ of national integration at the group level as well.

Every individual belongs not to one group, but to several groups⁸⁰ simultaneously. For instance, he belongs to his family which is a primary group. He also belongs to several larger groups¹⁰⁰ at the same time such as his profession, his caste or class, his place of residence, his language or religion,¹²⁰ his country and ultimately to the entire universe. He has also a simultaneous loyalty to all these groups. No problem¹⁴⁰ arise when the loyalties of these different groups do not clash with another. But very often their interests conflict¹⁶⁰ and then a method of reconciling them has to be evolved. National integration demands two things in this context. Firstly,¹⁸⁰ it expects every citizen to realise that the interests in individual or a group are not served in their²⁰⁰ exclusive pursuit at the cost of everything else; and secondly it also expects every citizen or group to subordinate its²²⁰ interests to those of the nation as a whole. It is quite well-known that a selfish pursuit of personal²⁴⁰ or group interests often proves to be counterproductive and socially harmful in the first instance, and in the long²⁶⁰ run, it adversely affects those very individual or group purposes which it was expected to serve.

On the contrary, if²⁸⁰ the larger social objectives are pursued, they yield good results, not only for the society as a whole, but also³⁰⁰ for all its component individuals or groups. For instance, a ruthless competitive effort by every individual to secure food or³²⁰ a job for himself may not necessarily help him to get food or employment. It will certainly not solve the³⁴⁰ social problems of hunger, malnutrition or unemployment. But if all citizens and groups were to strive for abolition of hunger³⁶⁰ or unemployment in a concerted action, these social problems will easily be solved. In order to promote national integration, therefore,³⁸⁰ we must educate each citizen to subordinate his personal to the imperatives of national development in all its parameters.⁴⁰⁰

It is unfortunate that there are several anti social forces which prevent the development of national integration. It is the⁴²⁰ responsibility of all of us to see that they are overcome. One such important force is regionalism. While one understands⁴⁴⁰ a certain loyalty to the region, and a certain healthy interest in its development.

Handwritten shorthand notes corresponding to the text on the left, written in a cursive style.

such loyalties and interests are often⁴⁶⁰ overdone and attempts are made to spread feelings of hostility against people of other regions or against the nation itself.⁴⁸⁰ One particularly deplores the rise of several Senas in different parts of the country which often carry on virulent and⁵⁰⁰ violent campaigns against the people migrating from other regions. One can sympathize with the demand that the legitimate claims of⁵²⁰ the local people in regard to local employment should be given due consideration. But agitations in the name of the⁵⁴⁰ sons of the soil can hardly solve the problem of unemployment. It can be solved only when there is rapid⁵⁶⁰ economic growth, not only in the region, but in all parts of the country. What is even more important such⁶⁰⁰ demands cannot be carried to an extreme position which negates the very right of every Indian citizen to seek employment⁶²⁰ and to settle down in any part of India, and no one can support the campaigns of hate and violence⁶⁴⁰ which are often let loose in the wake of even legitimate demands.

Another important disruptive force is linguism. One sympathizes with⁶⁶⁰ the demand that the claims of every Indian language should be duly recognized in all development plans. This, in fact,⁶⁸⁰ is the existing policy of Government and several measures are being taken to see that all Indian languages, each of⁷⁰⁰ which is a national language, receive due encouragement and support. Special steps are also being devised to develop the tribal⁷²⁰ languages, and the Government of India has set up in Mysore a Central Institute of Indian Languages to supplement the⁷⁴⁰ work that is being done in this field by universities and other agencies. It is, however necessary to recognise that,⁷⁶⁰ in linguistically plural society like ours, individual language groups have to adjust themselves to certain national imperatives. We must⁷⁸⁰ cultivate English, and in addition, we must study other international languages also on an increasing scale. We must recognize that⁸⁰⁰ we do need a link language at the national level and that this can only be Hindi. The national leadership⁸²⁰ has made it clear that the development of Hindi will not be allowed to affect the development of other Indian languages.⁸⁴⁰

PATRIOTIC	: national feelings
PARAMETERS	: measuring rod
VIRULENT	: bitter
SIMULTANEOUS	: at the same time
LEGITIMATE	: lawful

Handwritten shorthand notes corresponding to the text above, written in a cursive style on lined paper.

Exercise 23

During the third quarter of this century, the world has seen unprecedented progress, comprising in these about 25 years an²⁰ order of economic growth which is unparalleled in human history. And yet, around the close of this quarter century, more⁴⁰ specifically over the last 8 months or so, the world has also been engulfed by numerous problems. There is even⁶⁰ danger that the present international economic system which has been the sheet anchor of the orderly development of the post-Second⁸⁰ War world economy, may collapse. We may revert to a chaotic situation in the matter of international trade and exchanges¹⁰⁰ unless corrective steps are taken to ensure the proper functioning of the international economic system. It is, therefore, most timely¹²⁰ that international financial experts from both developed and underdeveloped countries, from countries with a persistent balance of payment surplus as¹⁴⁰ well as with chronic balance of payment problems, from countries on the threshold of development and from those struggling to¹⁶⁰ break out of the vicious circle of poverty, low savings and low investment and consequent low income, have gathered here¹⁸⁰ today to discuss the problems of the world economy in this crucial period of human history.

The major problem of²⁰⁰ the world for the next 25 years, as I see it is that of bringing about a better balance in²²⁰ the living standards and rates of growth of different peoples inhabiting this planet. As I stated earlier, the world has²⁴⁰ seen unprecedented growth over the last 25 years, an order of growth which perhaps the world has not seen in²⁶⁰ a couple of centuries preceding this quarter century, or even perhaps over a thousand years preceding the last couple of²⁸⁰ centuries. Nonetheless, this growth has occurred only in certain parts of the world, and has left behind vast sections of³⁰⁰ the human race living in conditions prevailing in the middle ages or even worse. This inevitably gives rise to tensions³²⁰ and to problems of international exchanges which are deep-seated, and for which all thinking men have to find an³⁴⁰ adequate solution. In the race for growth, we cannot afford to forget or to neglect the conditions of life and³⁶⁰ the prospects of growth for large sections of the world population. Large disparities lead to tensions and create manifold problems³⁸⁰ and discrepancies with a country. With improved communications, the same is likely to hold true for the comity of nations.⁴⁰⁰

The basic problem that faces the world today, in my view, is one of orderly growth of all nations. The⁴²⁰ nineteen

sixties were declared by the United Nations as the first Development Decade, and a fair amount of growth was⁴¹⁰ achieved by many developing countries during those ten years, though in retrospect one finds that the rate of growth achieved⁴⁶⁰ by developing countries has still been less than the rate of growth achieved by the developed countries generally. The second⁴⁸⁰ Development Decade, however, has not seen even this modest rate of growth in so far as the developing countries are⁵⁰⁰ concerned. Indeed the year which has just ended has seen unprecedented inflation in all countries of the world, with an⁵²⁰ attempt by many countries including some developed ones to pass on the burdens of this inflation to others, with the⁵⁴⁰ result that this burden has fallen on those who are least capable of bearing it. There has also been a⁵⁶⁰ cooling off of the spirit of cooperation and international assistance which has characterised the previous decade.

I consider this to⁵⁸⁰ be an unhappy development. Just as no man can live and thrive by himself, no country can prosper today in⁶⁰⁰ isolation or in complete disregard of the well-being of its neighbours and of its trading partners around the world. ⁶²⁰ This is a perspective which I feel we should keep in mind while discussing some of the present problems of⁶⁴⁰ the world. I have heard in many forums that the crisis in the world today arises solely because of the⁶⁶⁰ policies adopted by the oil producing countries. The sudden and sharp increase in oil prices has undoubtedly created certain problems,⁶⁸⁰ for which there is need for appropriate solutions for the problems, of transition and adjustment. But we seem to forget⁷⁰⁰ that oil is a wasting resource; that for decade, the price of oil has no relationship to the real cost⁷²⁰ of this primary source of energy in terms of the cost of its alternatives; and that the trade and aid⁷⁴⁰ policies of the developed countries have also been onerous for many developing countries, the more so because of the long⁷⁶⁰ history of such policies.

In more recent times, I find that the forces of inflation are becoming infectious, and that⁷⁸⁰ many countries facing internal problems are seeking to pass on the burden of their own inflation to other helpless countries. ⁸⁰⁰ This to my mind is a short-sighted policy which contributes to the sense of international insecurity, and which could⁸²⁰ lead to a return to the distressing conditions of the interwar years. We should not encourage this bad policy.⁸⁴⁰

THRESHOLD:	beginning	RETROSPECT:	with back
VICIOUS	: defective		date
INEVITABLY	: ultimately	THRIVE:	to grow

Handwritten shorthand notes corresponding to the typed text on the left, written in a cursive shorthand style.

Exercise 24(Legal)

Feeling aggrieved and dissatisfied with the impugned final judgment and order passed by the High Court of Judicature at Madras²⁰ in Criminal Appeal by which, the High Court has dismissed the said appeal preferred by the appellant herein original accused No. 1⁴⁰ and has confirmed the conviction and sentence imposed by the learned Trial Court for the offences punishable under Section 302⁶⁰ read with Section 201 of the IPC, the original accused No. 1 has preferred the present appeal.⁸⁰ The prosecution case is elaborately stated by the High Court in the impugned judgment in paragraph 2. As per the case¹⁰⁰ of the prosecution, the deceased was employed as a driver by PW-1 to drive a taxi owned by him.¹²⁰ On 26.06.2006 at about 06.30 a.m., the deceased left his house¹⁴⁰ after informing his wife.

That thereafter, he did not return. That A-1 was also driving a taxi for some time¹⁶⁰ and in such a way he knew the deceased. It was alleged that all the accused persons hatched a conspiracy to engage¹⁸⁰ the car driven by the deceased and after taking him to a far-off isolated place, kill him and then²⁰⁰ to steal the car and other personal belongings owned by the deceased. As per the prosecution case, in pursuance of the²²⁰ said conspiracy.

Then, A-1 spoke to the deceased and fixed him for going to Meru in the taxi driven²⁴⁰ by the deceased. Accordingly, the deceased came in the taxi to Theru Bus Stop. Then, all the five accused got into the²⁶⁰ taxi. The taxi proceeded towards Meru. When it was nearing the village known as Amma at an isolated place,²⁸⁰ the accused wanted the deceased to stop the car for a while. The deceased stopped the car, as soon as the³⁰⁰ car came to a halt suddenly A-2 came to strangle the deceased by neck. A-3 and A-4 tied³²⁰ the hands of the deceased and A-5 tied the legs of the deceased with ropes. Then,³⁴⁰ they put the deceased in between the front and back seats of the car. A-3 to A-5 sat on the³⁶⁰ back seat of the car and ensured that the deceased was not crying. The car was driven by A-1.³⁸⁰ The deceased died. All the five accused put the dead body of the deceased into the pit and buried the same.⁴⁰⁰

After the search the deceased was not found and therefore, PW-1 made a complaint to the Police.⁴²⁰ PW-11, the then Sub-Inspector of Police registered a case as under Section 406 of IPC.⁴⁴⁰ That thereafter, an FIR was assigned

Handwritten shorthand notes corresponding to the typed text, including references to sections of the IPC and the names of the accused (A-1 to A-5) and witnesses (PW-1, PW-11).

o the jurisdictional court. That thereafter, PW-11 started nvestigation.⁴⁶⁰ He recorded the statement of the relevant witnesses. However, thereafter, PW-11 closed the case on 04.02.2007⁴⁸⁰ as undetected. The learned Magistrate accepted the closure report. However, thereafter on the basis of a⁵⁰⁰ letter alleged to have been written by A-1 addressed to PW-22 which was received by him⁵²⁰ on 29.12.2007, by which A-1 had alleged to have confessed that he along with⁵⁴⁰ other accused engaged the taxi in question, took the driver, killed him and buried the dead body and took away⁵⁶⁰ the taxi. According to the confessional statement recorded in the said letter some parts of the car were taken⁵⁸⁰ by A-2 to A-5. PW-22 went to the Police Station along with the said letter⁶⁰⁰ and handed over the letter to PW-30. On the basis of the same, the investigation begun.⁶²⁰

On the basis of the statement of A-1, the place where the car was hidden and the dead body was buried⁶⁴⁰ came to be recovered. Thus, the dead body was recovered at the instance of A-1. PW-30 altered the case⁶⁶⁰ into one under Sections 302 and 396 of IPC. PW-30 arrested A-1.⁶⁸⁰ During the investigation, on disclosure statement of A-1, PW-30 recovered the car without engine and the gear box⁷⁰⁰ from PW-16 as identified by A-1. On the disclosure statement of A-1, the car engine and the⁷²⁰ gear box were also recovered. As observed hereinabove, the dead body was exhumed from the⁷⁴⁰ place identified by A-1. Post-mortem of the deceased was conducted. Several injuries were found. On completion of⁷⁶⁰ the investigation, PW-30 filed the chargesheet against all the accused. The case was committed to the Sessions Court. The accused⁷⁸⁰ pleaded not guilty and therefore, all of them came to be tried for the offence under Section 302⁸⁰⁰ and other offence of IPC. The prosecution examined a number of witnesses. PW-16 can be said⁸²⁰ to be the star witness from whom the car driven by the deceased was seized by the Police as such.⁸⁴⁰

AGGRIEVED: upset on unfair treatment;

IMPUGNED: to dispute truth;

ELABORATELY: detailed;

PROSECUTION: charging a person for crime;

CONFESSIONAL: admitting a wrong doing;

EXHUMED: to remove death body for finding cause of death.

PW-11 PW-11
PW-11
4.02.2007
A-1 PW-22
29.12.2007 A-1
PW-22
PW-30
A-1
A-1 PW-30
302-396 IPC
PW-30 A-1
PW-30
PW-16 A-1
A-1
A-1
PW-30
302
IPC
PW-16
PW-16

Exercise 25 (Budget)

The country really offers immense attraction for domestic as well as foreign tourists. There is a large potential to be tapped²⁰ in tourism. The sector holds huge opportunities for jobs and entrepreneurship for youth in particular. Promotion of tourism will be taken up⁴⁰ on mission mode, with active participation of states, convergence of government programmes and public-private partnerships. Fourthly, Green Growth:⁶⁰ We are implementing many programmes for green fuel, green energy, green farming, green mobility, green buildings, and green equipment,⁸⁰ and policies for efficient use of energy across various economic sectors. These green growth efforts help in reducing carbon intensity¹⁰⁰ of the economy and provides for large-scale green job opportunities. The Budget adopts the following seven priorities. They complement¹²⁰ each other and act as the 'Saptarishi' guiding us through the Amrit Kaal. One, Inclusive Development two, reaching the Last Mile¹⁴⁰ three, Infrastructure and Investment. Four, unleashing the Potential. Five, Green Growth. Six, Youth Power. Seven, Financial Sector. The Government's philosophy¹⁶⁰ of Sabka Saath Sabka Vikas has facilitated inclusive development covering in specific, farmers, women, youth, OBCs, Scheduled Castes, Scheduled Tribes,¹⁸⁰ divyangjan and economically weaker sections, and overall priority for the underprivileged.

There has also been a sustained focus on²⁰⁰ Jammu & Kashmir, Ladakh and the North-East. This Budget builds on those efforts. Digital public infrastructure for agriculture will be²²⁰ built as an open source, open standard and inter operable public good. This will enable inclusive, farmer-centric solutions through relevant information services²⁴⁰ for crop planning and health, improved access to farm inputs, credit, and insurance, help for crop estimation, market intelligence,²⁶⁰ and support for growth of agri-tech industry and start-ups. An Agriculture Accelerator Fund will be set-up²⁸⁰ to encourage agri-startups by young entrepreneurs in rural areas. The Fund will aim at bringing innovative and affordable solutions for challenges faced³⁰⁰ by farmers. It will also bring in modern technologies to transform agricultural practices, increase productivity and profitability. To enhance the productivity³²⁰ of extra-long staple cotton, we will adopt a cluster-based and value chain approach through Public Private Partnerships. This will³⁴⁰ mean collaboration between farmers, state and industry for input supplies, extension services, and market linkages. We will launch an³⁶⁰ Atmanirbhar Clean Plant Program to boost availability of disease-free, quality planting³⁸⁰ material for high value horticultural crops at an outlay of Rs. 2,200 crore. Now India is at the forefront of popularizing Millets⁴⁰⁰

We are the largest producer and second largest exporter of 'Shree Anna' in the world. We grow several types of 'Shree Anna'⁴²⁰

such as jowar, ragi, bajra, etc. These have a number of health benefits, and have been an integral part of⁴⁴⁰ our food for centuries. I acknowledge with pride the huge service done by small farmers in contributing to the health⁴⁶⁰ of fellow citizens by growing these 'Shree Anna'. Now to make India a global hub for 'Shree Anna', the Indian Institute of Millet Research,⁴⁸⁰ Hyderabad will be supported as the Centre of Excellence for sharing best practices, research and technologies at the⁵⁰⁰ international level. The agriculture credit target will be increased to Rs. 20 lakh crore with focus on animal husbandry, dairy⁵²⁰ and fisheries. For farmers, especially small and marginal farmers, and other marginalised sections, the government is promoting cooperative-based economic development⁵⁴⁰ model. A new Ministry of Cooperation was formed with a mandate to realise the vision of 'Sahakar Se Samridhhi'.⁵⁶⁰ To realise this vision, the government has already initiated computerisation of 63,000 Primary Agricultural Credit Societies with an investment⁵⁸⁰ of Rs. 2,500 crore. In consultation with all stakeholders and states, model bye-laws for PACS⁶⁰⁰ were formulated enabling them to become multipurpose PACS. A national cooperative database is being⁶²⁰ prepared for country-wide mapping of cooperative societies. With this backdrop, we will implement a plan to set up massive⁶⁴⁰ decentralised storage capacity.

This will help farmers store their produce and realize remunerative prices through sale at appropriate times.⁶⁶⁰ The government will also facilitate setting up of a large number of multipurpose cooperative societies,⁶⁸⁰ primary fishery societies and dairy cooperative societies in uncovered panchayats and villages in the next 5 years. One hundred and fifty-seven new nursing colleges will be⁷⁰⁰ established in co-location with the existing 157 medical colleges established since 2014. Facilities in select⁷²⁰ ICMR Labs will be made available for research by public and private medical college faculty and private sector⁷⁴⁰ R&D teams for encouraging collaborative research and innovation. A new programme to promote research and innovation in pharmaceuticals will be taken up⁷⁶⁰ through centers of excellence. We shall also encourage industry to invest in research and development in specific priority areas.⁷⁸⁰ Dedicated multidisciplinary courses for medical devices will be supported in existing institutions to ensure availability of skilled manpower for⁸⁰⁰ futuristic medical technologies, high-end manufacturing and research. Teachers' training will be re-envisioned through innovative pedagogy, curriculum transaction, continuous professional development.⁸²⁰ The District Institutes of Education and Training will be developed as vibrant institutes of excellence for this purpose in future.⁸⁴⁰

UNLEASHING: releasing with force; **MILLETS:** raw grains;
MANDATE: lawful authority; **REMUNERATIVE:** compensatory;
INNOVATION: newer ways of doing; **PEDAGOGY:** teaching methods.

The Learned counsel appearing for the appellant, vehemently submitted that the High Court committed a gross error in passing the²⁰ impugned judgment. According to the learned counsel, the High Court fundamentally misunderstood the nature of lottery tickets, erroneously treating them⁴⁰ as "goods". It was submitted that the legal status of lottery tickets is already settled law, establishing them as "actionable claims",⁶⁰ which are explicitly excluded from the definition of "goods" under the Act, 1948. Since the very foundation⁸⁰ of the tax is on the transfer of property in goods, and lottery tickets are not goods, the entire basis¹⁰⁰ for the tax on the printing of these tickets is incorrect from the outset. The Learned counsel further submitted¹²⁰ that the ink and chemicals used in the printing process were essentially consumables whose property is never transferred to the customer.¹⁴⁰ These materials are entirely used up and consumed during the execution of the printing job. Since the customer does not¹⁶⁰ receive the ink or chemicals in any form, but only the service of printing, these items should not be treated¹⁸⁰ as goods that are transferred in execution of the works contract. Reliance was placed on Pest Control India Ltd v. Union of India.²⁰⁰

In such circumstances referred to above, the Learned counsel prayed that there being merit in his appeals, the same may be²²⁰ allowed and the impugned judgment passed by the High Court be set aside. On the other hand, Learned counsel²⁴⁰ appearing for the State, submitted that the High Court did not commit any error, not to mention any error of law,²⁶⁰ in passing the impugned judgment. Mr. Singh, placing reliance on Commissioner of Sales Tax Versus M/s Matushree Textile Limited, reported²⁸⁰ in 2003 SCC OnLine Bombay 830, submitted that in the facts at hand,³⁰⁰ it is evident that ink and chemicals have been transferred to the customer and thereby are liable to the levy³²⁰ of tax under Section 3F of the Act, 1948. In such circumstances referred to above, the Learned counsel³⁴⁰ prayed that, there being no merit in the appeals, the same may be dismissed. Having heard the learned counsel appearing³⁶⁰ for the parties and having gone through the materials on record, the following question falls for our consideration. Whether tax³⁸⁰ can be levied under Section 3F of the Act, 1948, on the ink and processing material used.⁴⁰⁰

Before advertng to the rival submissions canvassed on either side, we must look into a few relevant provisions of the⁴²⁰ Act, 1948. Section 2(d) of the Act, 1948, defines "goods". The same reads thus:⁴⁴⁰ "2(d) "goods" means every kind or class of

Online Steno & Typing

Handwritten shorthand notes corresponding to the text on the left, including references to legal cases and sections of the Act, 1948.

[illegible]

VEHEMENTLY: strongly emotional;
IMGUNED: order not operative;
COGNATE: related to same parentage;
EXPLICITLY: without any doubt.