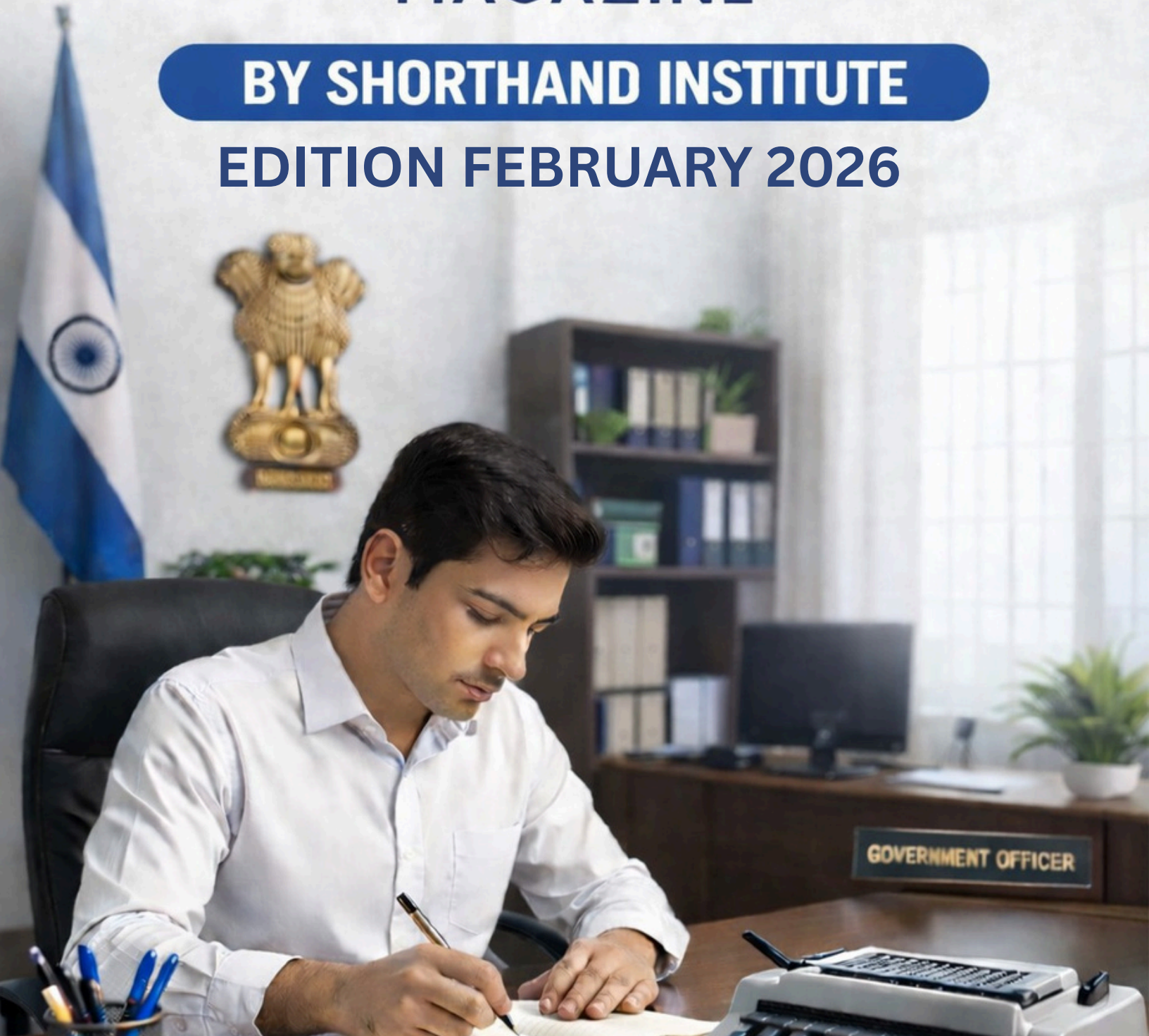


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ON
PITMAN SHORTHAND

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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

Handwritten shorthand notes corresponding to the text on the left, written on a set of four horizontal lines.

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 on a set of horizontal lines. The shorthand is dense and appears to be a form of shorthand used in stenography.

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 than 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.

Handwritten shorthand notes on a set of four-line guides, corresponding to the typed text on the left. The notes are written in a cursive shorthand style.

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

Handwritten shorthand notes corresponding to the text on the left, written on a set of four horizontal lines. The shorthand uses various symbols, dots, and lines to represent the words and structure of the text.

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

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 in Devanagari script, corresponding to the typed text on the left. The notes are written on a set of horizontal lines and include various symbols and abbreviations used in shorthand.

Exercise 6

The Bill seeks to implement the decision relating to the preservation of the quality of air and control of air pollution.²⁰ The present thinking in environmental pollution control matters is to have an integrated approach. To give effect to this⁴⁰ approach, it has been provided in this Bill that the water pollution control boards established under the Water Prevention and⁶⁰ Control of Pollution Act, 1985 will in addition to their normal work, perform the functions of air pollution⁸⁰ control also. This will not only facilitate coordination but also will result in economy. The Bill will be enacted by¹⁰⁰ virtue of Article 253 of the Constitution of India. Sir, a few more words about¹²⁰ the salient features of the Bill. This Bill will apply to the whole of India. The Central Board for the¹⁴⁰ Prevention and Control of Water Pollution established under the Water Prevention and Control of Pollution Act 1985¹⁶⁰ will act as the Central Board for the Prevention and Control of Air Pollution also. The State Boards for¹⁸⁰ the Prevention and Control of Water Pollution established by State Governments which have adopted the Water Prevention and Control of²⁰⁰ Pollution Act, 1985, will perform the functions of the State Air Pollution Control Boards also. In the²²⁰ States which have not yet adopted the 1985 Act the new Air Pollution Control Boards will be set²⁴⁰ up. However, we are requesting these States also to adopt the 1985 Act and constitute the State Boards²⁶⁰ so that there will be uniformity all over the country.

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

Handwritten shorthand notes corresponding to the typed text on the left, including words like 'The Bill seeks', 'air pollution', 'integrated approach', 'water pollution control boards', '1985', 'Article 253', 'Constitution of India', 'Central Board', 'State Boards', 'industries', 'emissions', 'specifications', 'air pollution', 'prosecution', 'industrial units', 'instructions', 'automobile exhausts', 'ships and aircrafts', 'provision', 'Bill', 'taken into consideration', 'Hon'ble House'.

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 violaters

Handwritten shorthand notes corresponding to the typed text, including a reference to '302 IPC'.

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.

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 typed text on the left, written on a set of horizontal lines.

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 ²⁴⁰ crave your indulgence to explain 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

Handwritten shorthand notes corresponding to the typed text on the left, written on a set of horizontal lines.

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 core⁷⁰ 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

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on a set of three horizontal lines (top, middle, bottom) and use various symbols and abbreviations to represent the words and phrases of the text.

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.

Handwritten shorthand notes corresponding to the text on the left. The notes are written in a shorthand system on lined paper. Some legible words include 'CEA', 'CGST', 'IGST', and 'RNR 15.5'. There are also some numbers like '181' and '29, 30, 52-53'.

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

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 notes in shorthand script, likely corresponding to the text on the left. The notes include various symbols and abbreviations, such as 'RNR', 'GDP', and 'VAT', interspersed with numbers and other shorthand characters.

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 numerical markers.

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 in Devanagari script, corresponding to the typed text on the left. The notes include numbers like 2003, 73, 716, 4500, 3200, 2002-03, 2001, 285, 23, 35, and 2001, along with various symbols and abbreviations used in shorthand.

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

- BURY: to plunge in deeply;
- CONSCIENTIOUS: doing with great care;
- POTENTIALITIES: inner strengths;
- APPENDAGES: attachments.
- RUINOUS: destructive.

Handwritten shorthand symbols corresponding to the definitions above.

Handwritten shorthand notes corresponding to the main text, written on a grid background.

Exercise 17

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 printed text, written in a cursive style on a grid background.

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

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on a set of horizontal lines and include various symbols and abbreviations used in shorthand.

- AUGURS:** forboding;
- PARTISAN:** biased, favouring one only,
- TRANSFORMATIVE:** changing;
- CLUMSY:** awkward; ill-made.

Handwritten shorthand notes at the bottom right of the page, consisting of a few symbols and abbreviations.

Exercise 18

Handwritten shorthand notes corresponding to the text on the left, written on a set of three horizontal lines.

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.

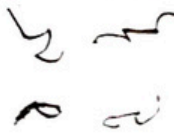
Labour is today at the crossroads; if they²⁰⁰ take the right road and contribute all their energies to the task of strengthening the country, India will have a glorious future;²²⁰ but if they are misled and take the wrong road, they will go down into the ditch and it will²⁴⁰ lead everyone, labour as 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

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-suffecient 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 on a set of horizontal lines. The notes are dense and cover the right half of the page.

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

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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

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on a grid of horizontal lines. Some words like '131', '2011', and '7' are clearly visible within the shorthand.

ELEGENT: neat, refined;

RATIONALE: logic, reason;

CASCADING: rising suddenly;

TRIUMPHS: succeeds;

DEROGATE: make it inferior;

ENCROACH: to seize others rights.

Handwritten shorthand symbols for the words in the definitions above, including 'ELEGENT', 'RATIONALE', 'CASCADING', 'DEROGATE', and 'ENCROACH'.

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 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

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

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

Handwritten shorthand notes corresponding to the text on the left, written on a set of four horizontal lines. The notes are a series of symbols and abbreviations representing the spoken words. Some lines include dates like '1976', '1980', and '1980'.

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

Handwritten shorthand notes corresponding to the typed text on the left, written on a set of four horizontal lines. The shorthand uses various symbols, dots, and strokes to represent the words and phrases of the text.

FOSTER: to grow; MANUSCRIPTS: hand written text;
 SURVIVAL: to stay alive; MEAGRE; small; AUGUST: imposing

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 his¹⁰ 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 in Progressive Shorthand script, corresponding to the text on the left. The notes are written on lined paper and include various symbols and abbreviations used in shorthand.

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 deplorable 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 on the left, written in a cursive shorthand 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.

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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

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

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

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 strangulate 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.⁴⁰¹

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 in Devanagari script, corresponding to the typed text on the left. The notes include abbreviations for sections (e.g., 302, 201, 406), parties (e.g., A-1, A-2, A-3, A-4, A-5, PW-1, PW-11), and legal terms (e.g., IPC, FIR).

o the jurisdictional court. That thereafter, PW-11 started investigation.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

PW-11 PW-11 PW-11
 PW-11 PW-11 PW-11
 4.02.2007
 A-1 PW-22
 29.12.2007 A-1
 A-2 A-5
 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

- 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.

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

Handwritten shorthand notes in Devanagari script, corresponding to the printed text on the left. The notes are written on a grid of horizontal lines and include various symbols and abbreviations used in shorthand.

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.

Handwritten shorthand notes in Progressive Shorthand script, corresponding to the typed text on the left. The notes are written on a grid of horizontal lines and include various symbols and abbreviations used in shorthand.

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

Handwritten shorthand notes in Progressive Shorthand script, corresponding to the typed text on the left. The notes include legal terms and case references such as 'Pest Control India Ltd v. Union of India', 'Commissioner of Sales Tax Versus M/s Matushree Textile Limited', and '2003 SCC OnLine Bombay 830'. The script is written on lined paper and includes various symbols, abbreviations, and diacritics characteristic of shorthand.

moveable property and includes all materials, commodities and articles involved in the⁴⁶⁰ execution of a works contract, and growing crops, grass, trees and things attached to, or fastened to anything permanently attached⁴⁸⁰ to the earth which, under the contract of sale, are agreed to be severed, but does not include actionable claims,⁵⁰⁰ stocks, shares, securities or postal stationery sold by the Postal Department; Section 2(h) of the Act, 1948,⁵²⁰ defines "Sale". The same reads thus: "2(h) 'Sale', with its grammatical variations and cognate expressions, means any transfer of property⁵⁴⁰ in goods for cash or deferred payment or other valuable consideration, and includes one, a transfer, otherwise than in⁵⁶⁰ pursuance of a contract of property in any goods for cash, deferred payment or other valuable consideration; two, a transfer⁵⁸⁰ of property in goods involved in the execution of a works contract; three, the delivery of goods on hire purchase⁶⁰⁰ or any system of payment by instalments; four, a transfer of the right to use any goods for any purpose⁶²⁰ for cash, deferred payment or other valuable consideration; five, the supply of goods by any unincorporated association or body of⁶⁴⁰ persons to a member thereof for cash, deferred payment or other valuable consideration; and six, the supply, by way of⁶⁶⁰ or as part of any service or in any other manner whatsoever, of goods, being food or any other article⁶⁸⁰ for human consumption or any drink where such supply or service is for cash or deferred payment or other valuable consideration."⁷⁰⁰

Explanation one, A sale or purchase shall be deemed to have taken place in the State, one, in a case⁷²⁰ falling under sub-clause (ii) if the goods are in the State at the time of transfer of property in such⁷⁴⁰ goods involved in the execution of the works contract, notwithstanding that the agreement for the works contract has been⁷⁶⁰ wholly or in part entered into outside the State; two, in a case falling under sub-clause (iv), if the⁷⁸⁰ goods are used by the lessee within the State during any period, notwithstanding that the agreement for the lease⁸⁰⁰ has been entered into outside the State or that the goods have been delivered to lessee outside the State.⁸²⁰ Notwithstanding anything contained in this Act, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place.⁸⁴⁰

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

Handwritten symbols and flourishes corresponding to the definitions above.

Handwritten shorthand notes in Urdu script, including the number 1948 and various symbols and abbreviations.