

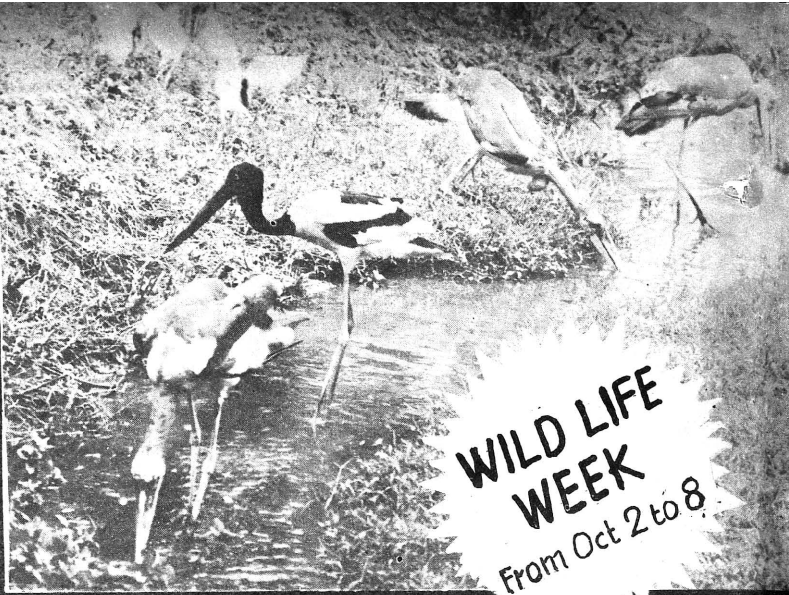
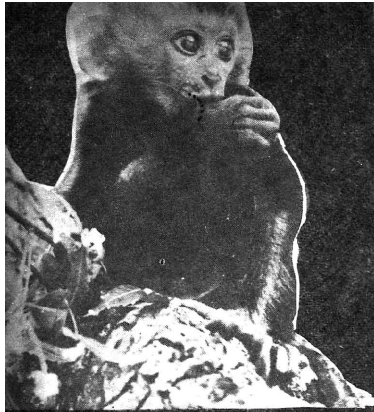
Tamil Arasu

Oct. 1980 50 Ps.

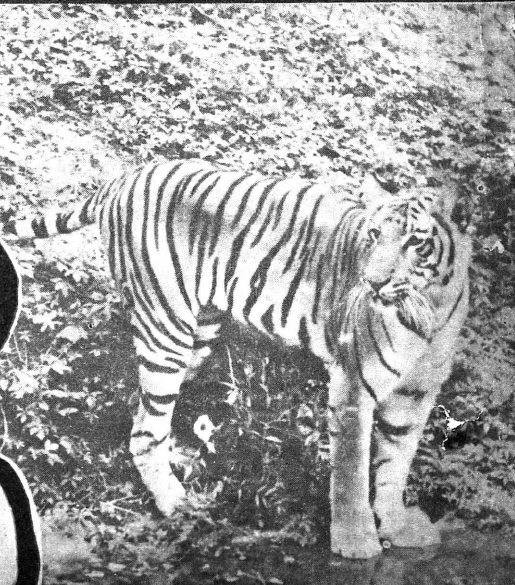
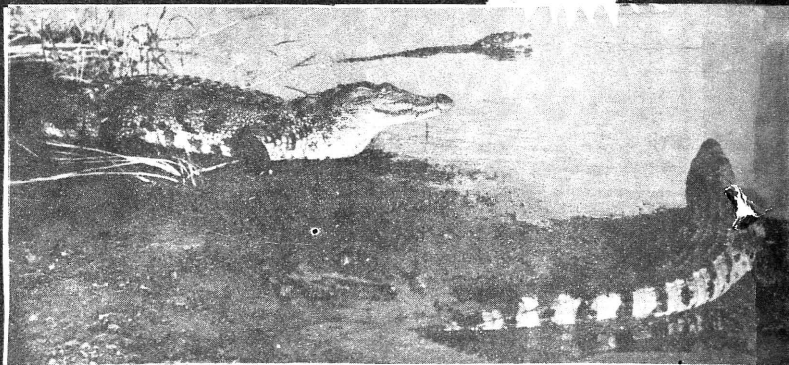
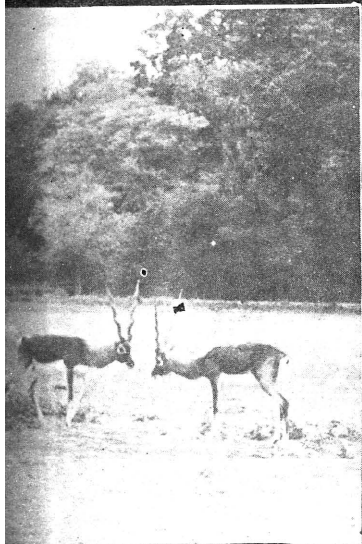


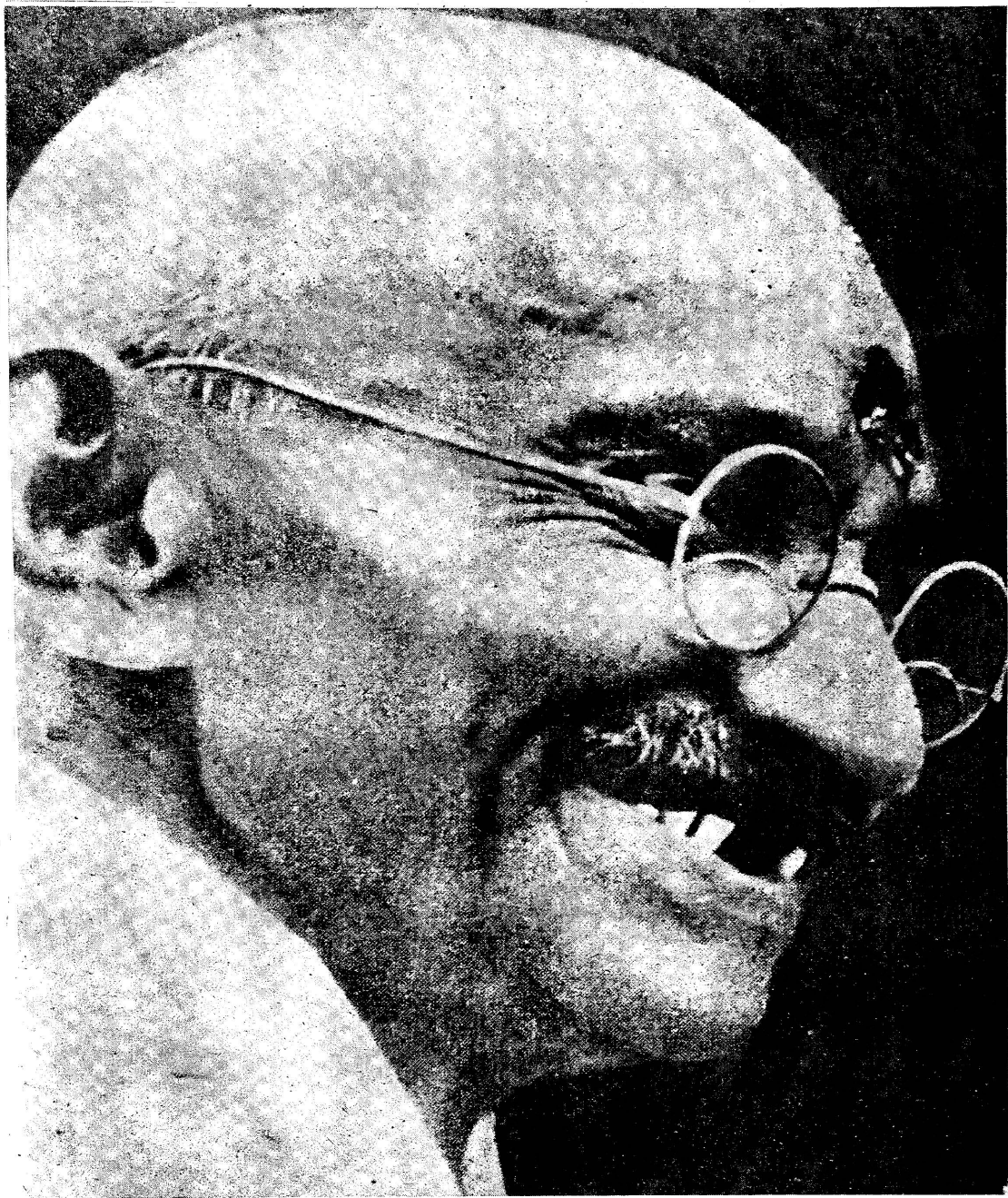
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**WILD LIFE
WEEK**
From Oct 2 to 8





Tamil Arasu

VOL: XI NO: 4
oct. 1980

THE ONE WHO RETURNED TO POWER



When he was dismissed by a newly triumphant **INDIRA GANDHI** last February, Tamil Nadu's matinee idolturnd-**Chief Minister M.G. Ramachandran** seemed to have reached the end of his political road. But he came bouncing back three months later as voters renewed their faith in him with a massive majority; he was alone among nine dismissed chief ministers to regain power in the teeth of Mrs. Gandhi's power.

—Asia week, 1.8.1980

CONTENTS

	Page No.
1. Gandhiji - A Phenomenon - Vincent Sheean.	3
2. Gandhi Illam.	5, 6
3. Anna's house dedicated to the Nation.	7 - 9
4. Anna - The Big Hearted - A. P. Janarthanam, M. P.,	10
5. Culture has no boundaries - Thiru V. R. Nedunchezian.	11, 12
6. Indirect Taxation - Thiru S. D. Somasundaram.	13 - 20
7. Tamil Nadu Tourism Information Centre at New Delhi Thiru R.M. Veerappan.	21 - 24
8. Modern Trends in housing - Thiru S. Raghavanandam.	25
9. T. P. Meenakshisundranar - R. Subramanian.	26
10. Rural Self - sufficiency in Tamil Nadu - V. Paranjothi	27
11. Wild Life - for What purpose - K. Viswanathan.	29, 30
12. Institute of T. B. Madras,	31, 32

GANDHIJI

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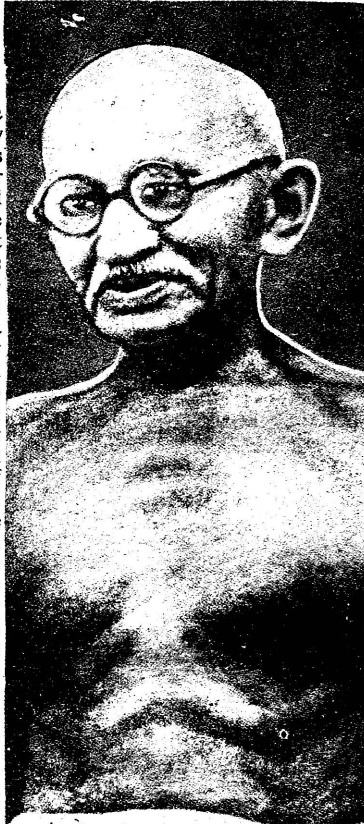
PHENOMENON

VINCENT SHEEAN

Gandhi's existence from the beginning of the present century was subjected to a more rigorous public attention than any other known to us. Everything he said and did was recorded and made public immediately. His pulse-beat and his bowel movements were precisely noted. He could not condone a sin without assuming its guilt. Once when he permitted a doctor to chloroform a hopelessly sick calf, the whole of India was in turmoil. When he was unable to sleep, millions did not sleep; when he fasted, millions fasted; his slow gentle words were cut into wax and disseminated by radio to half a continent several times a day. He had the unparalleled misfortune to become a public saint in the twentieth century, canonized alive in the glare of flashlights and the relentless gaze of cameras. Only the most resolute attention to his immediate tasks, toilsome and end less, enabled him to ignore the world's fantasies and keep on going. He had to cultivate, deliberately and with immense difficulty, a patience that was not originally in his nature, so as to endure the environment of his greatness. "The woes of Mahatmas" he said wryly, "are known to Mahatmas alone".

Yet the myth arose and was a true myth, changing the behaviour of whole populations, altering the course of history and the fate of empire. There is no other case known to us in which every fact is known and yet their sum amounts to an unknown. We cannot satisfactorily explain the phenomenon of Gandhi. The efforts made by *Pravda* and by the *Philosophical Review* in Moscow during the year that followed his death were the most absurd manifestations of epigonic Marxomania that even those periodicals have exhibited. There is far more truth in a phrase Lord Halifax once used in talking of Gandhi to me: "He was a good little man." The gentle and kindly Viceroy knew the temper of his antagonist; they understood each other.

Goodness might be, of course, the key. My own guess is that the Mahatma thought it was. The only claim he ever made for himself was to have lived the greater part of his life. (almost fifty years) in the most literal and exact effort



to obey the teachings of the *Bhagavad-Gita*, to which he assimilated the Sermon on the Mount. This was essentially an ethical preoccupation, not metaphysical; he was not a philosopher. He wanted to be good, to live the good life, and goodness was for him very much associated and almost identical with innocence. ("I eat only innocent food," he said to me.) The

regaining of lost innocence may seem a hopeless endeavour, and certainly the Mahatma himself was troubled by a sense of failure in some respects. He was never fully reconciled to the idea of drinking goat's milk, though it had become a physical necessity. He had to overcome anger at times, impatience at other times; the subjugation of lust was an agony, a victory as difficult as the Lord Buddha's subjugation of the wild elephant. Whatever his imperfections as they appeared in his own eyes, it is not easy to imagine any human being whose ethical nature was more systematically controlled than his toward the end of his life, or more harmoniously adjusted to the instinctive good.

Goodness, just the same, cannot explain the power of the Gandhi myth. It is beyond dispute that his personality commanded even when he least desired to command. An identity of opposites haunts his entire story; it is just when he was most humble that he was most powerful. To the end this Hegelian interaction obtained, for it was by his death that he achieved the ultimate purpose of his life. His death was, indeed, a singular fulfilment, coming at a time when he felt his own people drifting away from him, summoning them once more (and all the world besides) to one moment of salutary awe.

To what, then, are we to assign the phenomenon, to what shall we attribute the magic?

We come at last to the mystical explanation as the only one that presupposes the unknown and beyond that the unknowable. The grace of god, as Christians call it, is the only tenable hypothesis. Otherwise the life of Gandhi, even though fully proved in every fact, has no historic intelligibility. There must have been in his discrete genius a general component, a pulse from the common pulse, a force both vertical and horizontal in its thrust, so that he could communicate more than others and hear a voice that others do not hear. He did actually hear an "inner voice" throughout the greater part of his life (just as Socrates did), and though he was an exceedingly practical man who never discussed mysteries if he could help it, there is no doubt in my own mind that the essence of his effective being, effective, that is, upon mankind, was and always will be a

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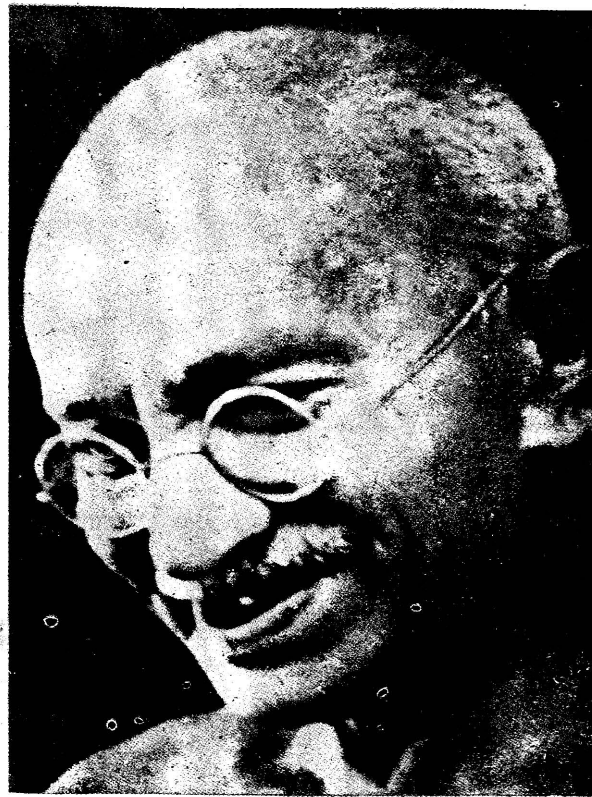
BRANCHES :

KOZHIKODE, PALGHAT, TIRUR, ERODE, ERNAKULAM,
TRIVANDDRUM, MADRAS, GANNANORE, COIMBATORE.

GANDHI MUSEUM

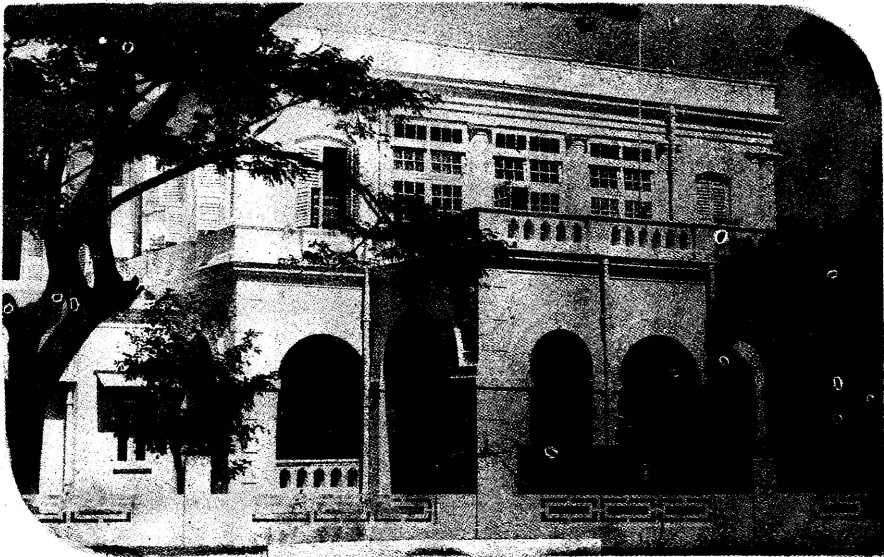
Whosoever wants to see the opinion of Mahatma Gandhi on Tamil, the pen used by Mahatma Gandhi, the autograph in Tamil of Gandhiji can see them all and more rare items pertaining to the Father of the Nation in the Gandhi Museum located in Government Estate, Anna Salai, Madras-2. The Museum housed in a modest structure presents very rare photographs and paintings depicting the multi-various facets in the life of the Mahatma.

The Museum was inaugurated in the year 1969. A sculpture of Gandhiji in a writing pose greets



you as you enter the Museum. Passing the statue, you wend your way to the upstairs of the Museum and will be astounded by the numerous photographs depicting the Mahatma's life. There are rare photographs that will transmit a

chill down your spine with memories of the arduous and unrelenting fight that the fighters for freedom waged against the British Empire of those days and eventually won freedom for the country under the great leader.

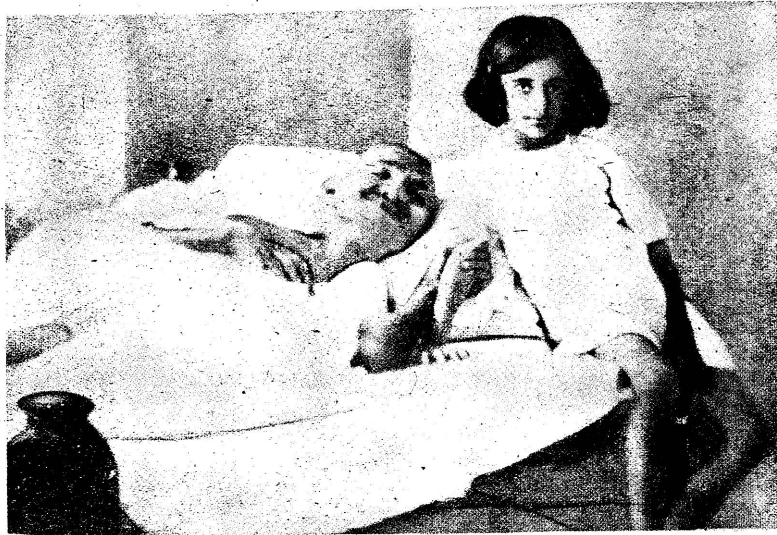


You could see a photograph of Mohan Doss Gandhi in his days of youth and would be surprised to note that Gandhiji in those days was known by his pet name 'Monia.' There is a photograph of Kirti Mandir the house in which Mohan-doss Gandhi was born and lived. Not only that, a model of the house is also displayed alongside.

As one proceeds further one witnesses thrilling action photographs like the satyagraha undertaken by Gandhiji in South Africa. There is a photograph of Gandhiji undergoing fast in the year 1929. But then, who is the kid wearing a gown sitting by the side of the venerable leader? You may be interested to discover that the little girl has grown into our present Prime Minister Tmt. Indira Gandhi.

On one side you may see a bunch of photographs depicting Gandhiji along with Kasturiba Gandhi while on another side one could see photographs of Mahatma engaged in the Dandi Salt Satyagraha.

There are photographs of Mahatma Gandhi in Shantiniketan along with Rabindranath Tagore as also photographs showing him alongside Khan Abdul Gaffarkan and Mohammed Ali Jinnah. There are photographs depicting the Noakali March in the year 1946. There are innumerable such photo-



graphs displayed in the Museum that one can go about endlessly describing their content and the reactions that they evoke.

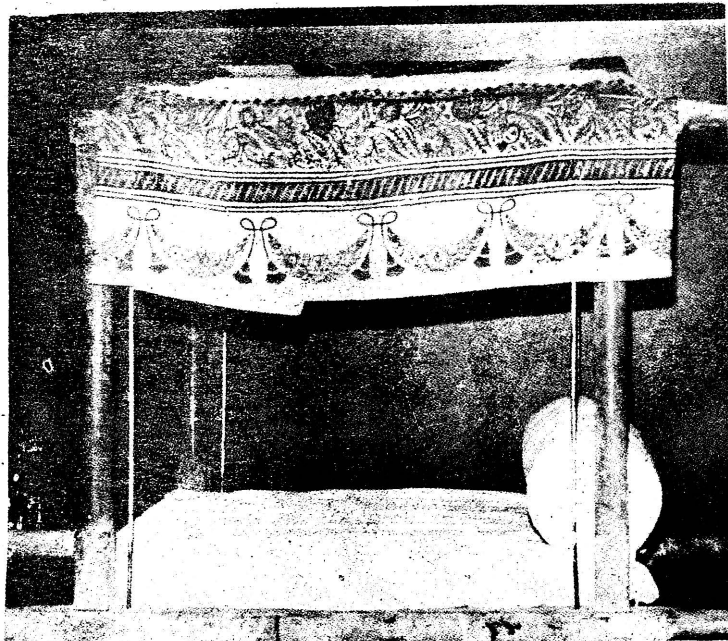
There are paintings depicting events in the life of Mahatma Gandhi. One is particularly drawn to the pieces that associate Gandhiji with Tamil Nadu. As one sees the portraits of Thiru Nagappan, Thiru Narayanasamy, Tmt. Valliammai, the Tamil patriots who came close to Mahatma Gandhi during the freedom struggle, one is inevitably overwhelmed with a sense of reverence for the intense courage

that they showed in those days in fighting an imperialistic foreign power. One could see the letter written by Mahatma Gandhi to Satyamurthi in the year, 1931 and another letter to the latter's daughter Tmt. Lakshmi Krishnamoorthy in the year 1941. Also seen is an address of welcome encased in a glass frame presented to the Mahatma by the peasants of Sholavandhan in the year 1934.

When Gandhiji visited Devakottai a very delicate cloth woven in Khadhi was presented to him. That cloth was put to auction and fetched a sum of Rs. 1,001, which amount was diverted to Harijan Welfare fund. One can see that particular cloth in this Museum. And there is a letter in which Gandhiji acknowledged receipt of a sum of Rs. 4 and 13 annas sent to him by a person from North Arcot. The letter bears the signature M.K. Gandhi in Tamil.

There is a photograph of Gandhiji being received at Ambattur Railway Station by Kamarajar in the year 1946. Then there are letters exchanged by Gandhiji and V.O.C. in the year 1915.

One can go about recounting the numerous mementoes, letters, photographs and paintings that adorn the Gandhi Museum and bring to vivid life the memories of the Father of the Nation and the patriots and the great men who came into contact with him imbued with a sense of love for the country. But only a visit and a direct witnessing by the reader would convince him of the rich treasure house that this modest unassuming building under the name of Gandhi Illam is.



Perarignar ANNA'S HOUSE

AT KANCHEEPURAM

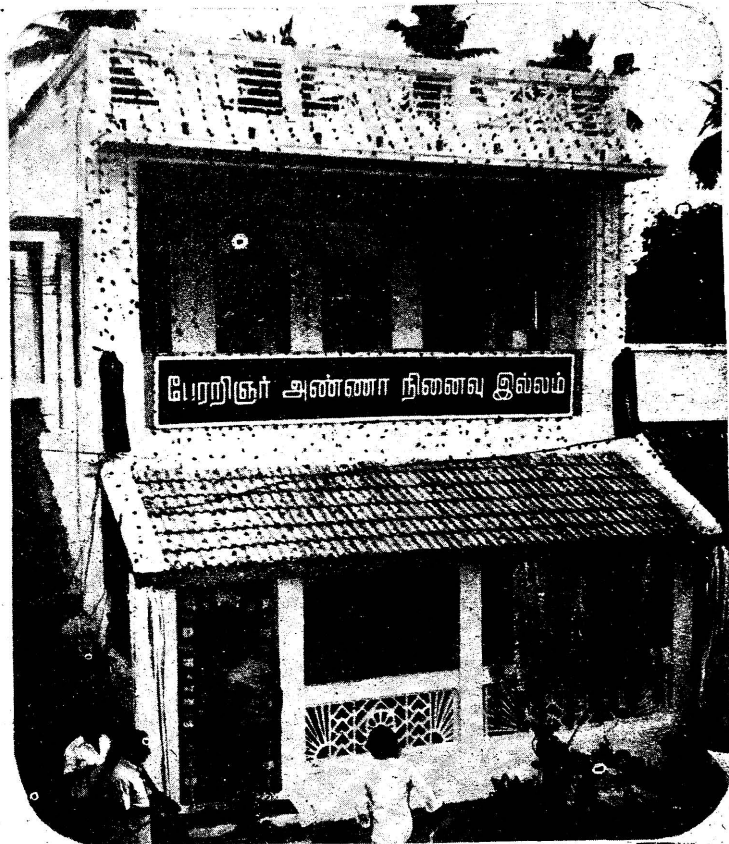
Dedicated to the Nation by

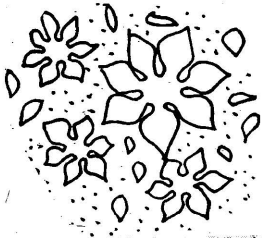
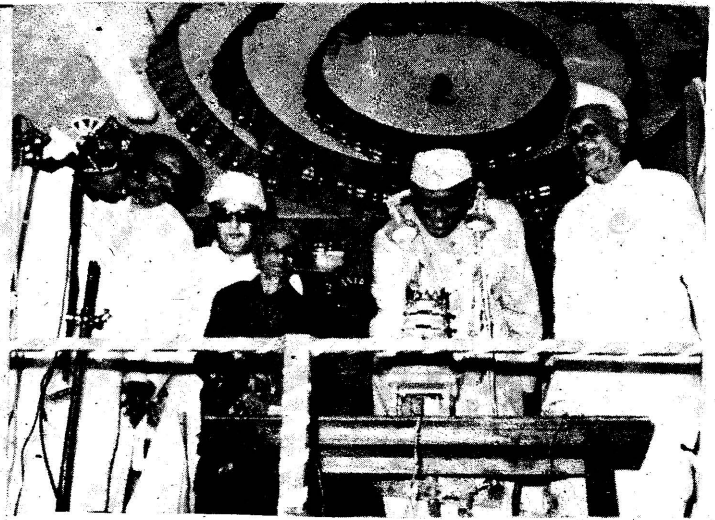
THE PRESIDENT OF INDIA ON

16.9.80

The sixteenth of September, 1980 is a red letter day in the history of Kancheepuram. It was on that day that the President of the country dedicated Perarignar Anna's house in Kancheepuram to the Nation, under the presidency of the Honourable Chief Minister of Tamil Nadu. The statue of Perarignar Anna was also unveiled on that occasion by the Governor of Tamil Nadu, Thiru Prabhudas Patwari. The ancient town took on a festive look with Ministers of the State and leaders of all political parties taking part and commending the qualities of head and heart of Perarignar Anna. The entire town was a beehive of activity with people from all parts of the State congregating there in huge numbers.

The house in Varaguvasal street in Chinna Kancheepuram, renamed as C.N. Annadurai Street, was a picture of grace and charm, having recently been painted afresh with appropriate shades. The Information and Public Relations Department of the State Government took extreme care to decorate the house with taste and had arranged in it an exhibition of photographs depicting various facets of Anna's life. A huge platform befitting the occasion was erected opposite the house of Anna, on which the function dedicating the house as a National Memorial took place. Exactly at





5.30 P.M., the President Thiru Neelam Sanjeeva Reddy, the Governor of Tamil Nadu, the Chief Minister of Tamil Nadu and other prominent leaders arrived on the stage. The Minister for Information and Public Relations, Thiru R.M. Veerappan in his welcome address explained the steps taken by the Government to acquire the house of a great leader, who had founded a socio-political movement, nurtured its growth and left behind a fund of knowledge and talent to his followers for administering the affairs of the State, and dedicated it to the Nation. He extended a hearty welcome to the President of the Republic, the Governor and the Chief Minister of the State and other distinguished dignitaries as also the general public who had assembled in thousands for the occasion.

The Governor of Tamil Nadu Thiru Prabhudas Patwari, unveiling the Statue of Anna in the main hall of the house, said that the late Anna had carved a permanent niche for himself in the hearts of the people by scrupulously following the philosophy of truth and non-violence. He pointed out that Anna gave equal emphasis for social causes and political events.

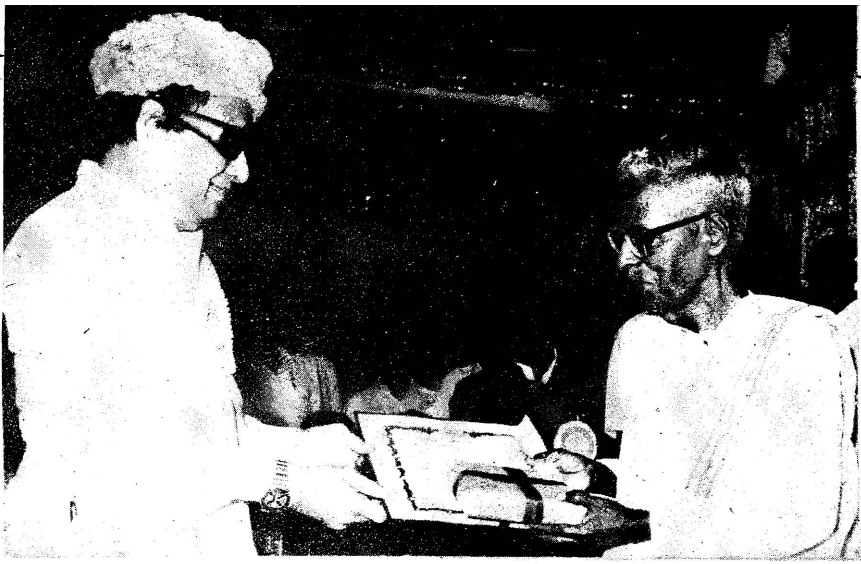
The Minister for Finance Dr. Navalar V.R. Nedunchezhiyan declared open the exhibition in Anna's residence. The Exhibition, organised by the Information and Public Relations Department, consists of various photographs depicting the several stages of Anna's life and career, articles used by Anna and

books on and by Anna. The President Thiru N. Sanjeeva Reddy then dedicating the house as a National Memorial, said that as long as democracy prevailed many more leaders of such eminence will hail from among the common folks like Anna and Kamaraj. He declared that no more evidence was required to demonstrate the sturdy roots that democracy had taken in the country than the fact that an ordinary man living in a modest house as this in Kancheepuram should have become the Chief Minister of the State. The President recalled that the occasional contacts he had with Anna were sufficient to convince him of his simplicity, honesty and integrity. The President stated that the days of monarchy and plutocracy were over. These are the days of common man, he declared, and as proof of his statement he recalled the rise to eminence of common, unassuming men like Kamaraj and Anna. After concluding the speech the President pressed a button to declare Anna's residence open as a National Memorial.

Presiding over the function, the Chief Minister of Tamil Nadu pointed out that if the President of the Republic, the Governor of the State and many leaders of diverse political parties commended the virtues of Perarignar Anna, it only amounted to that the Indian sub-continent itself had endorsed the sentiments voiced on the occasion. He complimented the Minister for Information, Thiru R.M. Veerappan, and the officials who stood by him for conceiving

சுயன்சரி சி. நெல். அண்ணாதுரை (1909-1969)
 சிற்பம் 15-9-1969
 மசூரி 3-2-1969

PERARIGNAR C.N. ANNADURAI
 BORN: 15-9-1909
 DIED: 3-2-1969



and organising the whole project in an exemplary manner.

In a voice choked with emotion, he stated that he accepted Anna as his elder brother, preceptor, parent and as God. He expressed his gratitude to the great Leaders' wife and other members of the family for extending full co-operation when the Government of Tamil Nadu came out with the idea of making the house as a National Memorial. He recalled that the late leader had taught the principle that men in power should be answerable to the poor and downtrodden and declared that the primary aim of his Government was to resolve the problems of the people, following the foot prints of Anna.

The Chief Minister then presented the "Tamizh Therral Thiru

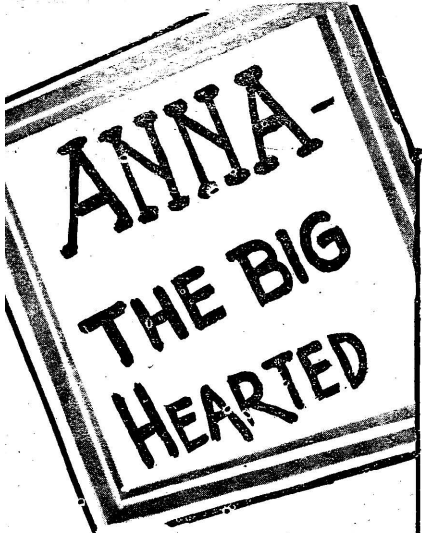
V. Kalyanasundaranar Literary Award" and a cash reward of Rs. 10,000 and a certificate to Thiru Narana Durai Kannan, in appreciation of his contributions to Tamil Literature.

The Minister for Finance, Dr. Navalar V. R. Nedunchezian, said that Perarignar Anna was the leader of 4½ crores of Tamilians and it was only apposite that his house should be dedicated to the Tamils as has been decided by the Chief Minister of Tamil Nadu. Drawing attention to the fact that people visiting London would not return without seeing the house of Shakespeare, which has been made a memorial the Finance Minister stated that the house of Anna, now a memorial, too would enjoy that honour.

Eminent public men and leaders like Dr. M. P. Sivagnanam, Chair-

man, Tamil Nadu Legislative Council and Muthamzh Kavalal, Dr. K. A. P. Viswanathan addressed the gathering. Leaders of various political parties including Thiruvalluvar P.U. Shanmugam, General Secretary A.I.A.D.M.K., Sheik Thambi, Tamil Nadu Muslim League, G. Murthy M.L.A., Republican party, A.R. Perumal, All India Forward Bloc, Thiruvarur K. Thangarasu, President Dravida Kazhagam, Tmt. T. N. Anandanayaki, Congress(U), Tvl. K. S. Parthasarathy, Communist party (M), P. Nedumaran, M. L. A., Tamil Nadu Kamaraj National Congress, Kumari Anandan M.L.A., Gandhi Kamaraj National Congress, P. Manikkam, Communist party (I) M. P. Subramaniam, President Congress (I), spoke on the occasion reminiscing on the virtues of Anna and congratulated the Chief Minister for his cosmopolitan outlook and far-sightedness.





—A. P. JANARTHANAM, M.P.

Every day I remember the good qualities of head and heart of Anna. My association with him goes back to 1937, when, as a boy of seventeen, I was petted and patted by him. With loving kindness, understanding and sympathy he taught me the rudiments of decent public life. He would regale me with choice anecdotes, witty observations, and vistas of the great Dravidian movement. He used to hunt for books in the China Bazaar Road and Moore Market in Madras. I have

been impressed very much by the kind, sympathetic touch in his deals. He pointed out to me the hard lot of the rickshaw pullers, the hand-cart pullers and the carriers of huge baskets in the blazing sun. He kept on insisting that the workers should be provided with basic amenities. He dinned into my ears the wretchedness of untouchability, the harshness of the caste system, which was a glaring example of man's inhumanity to man. He was very much moved by the plight of women who were reduced to chattels in kitchens, who became merchandise in the marriage market and who were the victims of blind prejudice and brutal capacity of the males.

He used to share his joys and sorrows with his comrades. Coming from lower-middle class, deliberately choosing a hard life for the sake of our people, never thinking of safe berths in offices, enduring the hard, harsh life of comrades out to smash the citadels of reaction and conservatism, a firebrand champion of the under dog, Anna did not covet anything. He was an avid reader of books and felt at home in the company of Valluvar and Laski. In his chaste, alliterative Tamil, he exhorted the people to

ANNA'S MASTERY OF ENGLISH

... what many of us, who had been taught by our Tamils to appreciate the linguistic talents of Arignar Anna were not aware of was his quite extraordinary mastery of English. Then came the Second International Conference Seminar of Tamil Studies, at the concluding session of which we were privileged to hear the (then) Chief Minister speak in English.

After this, no delegate to the conference would fail to understand how he had gained such a following through his speeches in his mother-tongue.

For, this was a great performance, mingling humour with sentiments, wit with profundity in a way that no native speaker of English present on the occasion could have surpassed or even equalled.

—Dr. A. E. ASHIR,
Edinburgh University,
Scotland.

oppose tooth and nail the heartless system of plunder and spoils, of leeches sucking the life-blood of the depressed and oppressed. He wrote articles in 'Kudi Arasu' chastising the monopolists, whether by birth or by design. As the disciple of Periyar, the Socrates of the South, he exposed the hallucinations, illusive, delusious, the abracadabra and the foibles and follies of the heartless charlatans who were sanctimonious humbugs masquerading as divine dispensers. He held them wholly responsible for the plight of people who were branded as Sudras and Chandalas. All this he did with a bleeding heart for the great mass of people who were ground to dust in the name of the almighty and the avatars.

Anna silently waged a relentless fight against the reactionary, aristocratic leaders in the Justice Party. He succeeded in 1944 in converting the party into the Dravida Kazhagam with Periyar as its leader. We were all introduced to the people by Anna as his bosom comrades, the preachers of equality and asking for a fair, square deal for the have-nots.

Slowly, steadily Anna, through his tongue, and pen governed by his golden heart, took us to Fort St. George in 1967.

In Office, Anna was guided by the high standards he held all his life and his schemes were always aimed at wiping the tears of the poor.

The sad victim of a malignant disease, draining every source of strength every day, Anna never forgot his love for the people. His heart, even in the U.S., when he had gone there for operation, was always bleeding for his people. He refused to move into the air-conditioned house specially furnished to suit his physical condition. In distant Rome he pleaded for the Goan martyr. He saved the victim in Madras from the hangman's noose.

The last function he attended was the unveiling of the statue of Comrade N.S. Krishnan, who like Anna was noted for his help to the needy.

Anna's golden heart is a great source of inspiration to his trusted comrades. In the munificence and magnanimity of M.G.R. I am reminded of Anna's big heart, which according to me is bigger than his mighty mind.



CULTURE HAS NO BOUNDARIES

An International Tamil Cultural Conference was held in Mauritius on 4.8.80. Participating in the Conference, the Honourable Minister for Finance Dr. Navalar V. R. Nedunchezhiyan said.....

“யா தும் ஊரே, யாவரும் கேளிர்.”
 “All are my kith and kin and all towns are mine.”

This has been the cherished motto for the successive World Tamil Conferences held from the year 1966. This world-outlook had been the hall-mark of Tamil culture. History shows that the ancient Tamils were a great maritime people. Obviously because of this early contact with distant lands through trade and commerce, the Tamils had developed their universal outlook even in those ancient days. It is also significant to note that the Tamils had gone to the distant lands not to conquer but only to spread their culture as is evident in Burma, Malayasia, Singapore, Indonesia, Thailand and other Far-Eastern countries.

growing language. While the other classical languages like Greek and Latin are not now living languages, Tamil alone survives and flourishes as a modern language in the same form and manner as it was in the past. Tamil was spoken by our forefathers even 2,000 years ago, in the same way it is now spoken by us. This is the vitality, unique vitality, of the Tamil language.

It is my privilege and pleasant duty to first of all express, on behalf of the people and the Government of Tamil Nadu and on my own behalf our delight that the Hon'ble Prime Minister of Mauritius, Sri Seewoosagar Ramgoolam, has just now graciously declared open this conference. I have also great pleasure in conveying the happiness and gratitude of our beloved Chief Minister Hon'ble M. G. Ramachandran, to the Hon'ble Prime Minister of Mauritius and his colleagues for their having hosted this conference. Of course, along with our visit I and my colleagues bring the fraternal greetings and good wishes of the people of India especially of Tamil Nadu to the great people of this island.

What is the secret of this vitality? Poet Subramania Bharathi answers this :

தந்தை அருள் வலியாலும்-முன்பு
 சான்ற புலவர் தவ்வலியாலும்
 இந்தக் கணமட்டும் காவன் -
 ஏன்னை
 ஏறிட்டுப் பார்க்கவும் அஞ்சி
 யிருந்தான்.

The greatness of a country does not depend upon its strength of population or the vastness of area. It is in their thinking, attitude and outlook. The people of Mauritius have shown that though they live in an island they do not allow islands in their outlook, as is borne out by this international gathering.

Yes. It is the work of the Tamil scholars and poets that had nurtured the language throughout the ages. Some of those poets reached such heights that their works have been translated into all major world languages.

M. Ariel says of our Thirukural :

“The Kural is the masterpiece of Tamil literature—one of the highest and purest expressions of human thought. That which, above all is wonderful in the Kural is the fact that its author addresses himself, without regard to castes, peoples or beliefs, to the whole community of mankind.”

Culture has no boundaries and it is quite appropriate that this conference on Tamil Culture is not merely national but inter-national. As a matter of fact, true culture is one that widens the boundaries of our mind, rather it erases its boundaries. As is well-known the great Sangam Poet Kanian Poongunranar declared some 2,000 years ago

We refer to the country of our birth as our “mother-land” (தாய் நாடு) and the language of our ancestors as our “mother-tongue” (தாய் மொழி). Why is it we call the country as mother-land and the language as mother tongue? Because, the land with its produce, feeds our physical body, and our language feeds our intellect. Thus, one is the mother of our body, the other is the mother of our mind. In this sense, we are all children of the Mother Tamil. As children of our Tamil-mother, the intellectual mother, we are all one in thought and outlook. Whether we live in Tamil Nadu or elsewhere in India or in Mauritius or any where in the world we are the sons and daughters of our Mother Tamil. Our costumes may vary, our customs may differ, but our thoughts are one and outlook similar. Unconsciously we are all shaped and moulded by the influence of our mothertongue.

We can legitimately feel proud that we Tamils are the heirs to the rich heritage of Tamil literature and culture of universal humanism.

We should all be proud to say that our mother-tongue Tamil is one of the ancient languages of the world; but what is unique is that it is even now a living language, rather a

When we reflect that the Tamil language that plays on our tongues to-day is the same that played on the tongues of the great Tholkappiyar, Thiruvalluvar, Ilango and hosts of other poets of the Sangam age and thereafter, we feel naturally a great sense of excitement and thrill.

But, at the same time we cannot afford to forget the warning given by the poet Bharathi.

“மறைவாக நமக்குள்ளே
பழங்கதைகள் சொல்வதிலே
மகிமை இல்லை;
திறமான புலமையெனில்
வெளிநாட்டார் அதை
வணக்கஞ்
செய்தல் வேண்டும்.”

There is no use of singing the praise of the past. We of the present generation should make Tamil language as a powerful modern language containing works on all upto-date knowledge of science and technology. Towards this end, the Government of Tamil Nadu have taken several steps and in this noble endeavour we need the co-operation of all the Tamils living in the several parts of the world.

In this context I would like to state that Mauritius desires to send

their students and scholars for studies and research in Tamil to Tamil Nadu. The Government of Tamil Nadu would be only very willing to provide the necessary facilities and concessions with the co-operation of the Government of India. If it is desired by you, we would also send scholars and teachers to your country to partake in the development of the language and culture.

As you might have learnt from the newspapers, we propose to hold the 5th World Tamil Conference in the coming January 1981 at Madurai, the seat of the last Sangam. In 1968, our revered leader Anna, as the Chief Minister of Tamil Nadu, convened the Second World Conference at Madras which was a great success. We are certain that the coming Madurai Conference will attract Tamil scholars from the several countries of the world and

we have great pleasure in inviting the Government of Mauritius to send their distinguished representatives to partake in that world meet.

It is always a great pleasure for literateurs to meet each other and exchange ideas. Valluvar says :
உவப்பத் தலைக் கூடி உள்ளப்

பிரிதல்
அனைத்தே புலவர் தொழில்.”
“They meet with joy and part with
minds full of memories sweet,

Such is the scholars' habit when together they meet and greet.”

This international conference has afforded to all of us such joy and pleasure, that we would all eagerly expect when we shall have such a meeting again.

Once again we express our grateful thanks to our hosts for having provided us with this great opportunity of meeting you all.

Indu gives you proof of quality. In black and white.



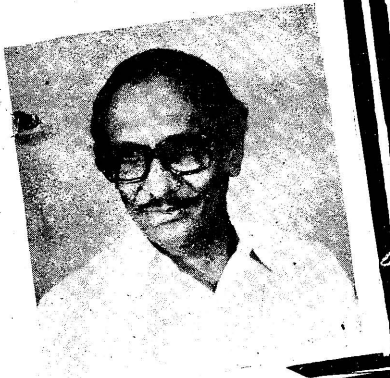
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INDIRECT TAXATION



Thiru S.D. Somasundram, Honourable Minister for Revenue delivered a speech on Indirect Taxation on behalf of the Honourable Chief Minister of Tamil Nadu in the Chief Ministers' Conference held at New Delhi on September 16, 1980. In his speech the Honourable Minister said:

The Government of Tamil Nadu is thankful to you for convening this meeting of Chief Ministers to discuss the long standing demand by various chambers of Commerce, Associations of Industry and Trade for basic reforms in the Sales Tax Structure obtaining in various States.

Financial autonomy of the Centre and the States is vital to the preservation of the federal principle. It is, therefore, as necessary that the State Government should be able to command the means of supplying their wants as that the Centre should possess a like ability in respect of its wants. Freedom and elasticity in the field of finance are of the utmost importance to make readjustments to suit the changing circumstances of a country's development.

The States are in charge of most of the welfare activities but their sources of raising funds are comparatively inadequate. They have to depend on the Centre for grants or overdrafts. This chronic indebtedness and dependence on the Centre's charity gradually tend to make the States ineffective and there is an increasing tendency to throw the blame on the Centre rather than take the responsibility for their defaults.

Successive Finance Commissions, as also various Committees had occasion to go into and com-

ment at length on various aspects of the subject. In particular the Indirect Taxation Enquiry Committee had gone into the matter in depth and made certain valuable recommendations. Those recommendations have been gone into in detail by this Government and its views have already been communicated to the Government of India. I avail of this chance to repeat again emphatically the considered views of our Government particularly in the present political context.

At the outset, I would like to point out that the powers now being exercised and the privileges being enjoyed by the State Governments have been reduced considerably, even in comparison with the pre-Independence days. It may not be out of place to mention in this connection that under the Government of India Act of 1935 the Provincial Governments were enjoying more powers in respect of financial policies. Comparatively after Independence the States are financially less powerful. If any further inroads are made, the states would be reduced to the status of local bodies or of mere administrative units of the Government of India.

Under the scheme embodied in the Constitution, the taxes which the Union could levy are specified in entries 82 to 92 A of the Union List and those leviable by the State are specified in entries 45 to 63 of the State List. Entry 44 of the Concurrent List refers to stamp duties other than judicial stamps but not including rates of stamp duty.

The following entries now included in the Union List under the Constitution were included in-

the Provincial List under the Government of India Act, 1935. The entries are as follows:-

Entry 84. Duties of excise on tobacco and other goods manufactured or produced in India except-

- (a) alcoholic liquors for human consumption;
- (b) opium, Indian hemp and other narcotic drugs and narcotics.

but including medicinal and toilet preparations containing alcohol or any substance included in subparagraph (b) of this entry.

Entry 90: Taxes other than stamp duties on transactions in stock exchanges and futures markets.

Entry 92: Taxes on the sale or purchase of newspaper and on advertisements published therein.

Entry 92-A: Taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce.

Under entry 84 of the Union List, the power to levy excise duties on medicinal and toilet preparations containing alcohol is vested with the Centre. The State Legislature is not competent to levy excise duties on medicinal and toilet preparations containing alcohol. The reason adduced at the time when the constitution was drafted for putting this item in the Union List

cannot be said to be conclusive nor is it convincing. Excise duties on alcoholic liquors for human consumption are leviable by the State. There seems to be no justification for exclusion of excise duties on medicinal and toilet preparations containing alcohol from the purview of the States. This item may well be transferred to the State List. Under the Government of India Act, 1935 the power to levy excise duty on medicinal and toilet preparations containing alcohol belonged to the provincial Legislature.

Entry 90 of the Union List relates to taxes other than stamp duties on transactions in stock exchanges and futures markets. Under the Government of India Act, 1935, stock exchanges and futures markets were treated as falling under entry 27 of the Provincial List.

Entry 92 relates to taxes on the sale or purchase of newspapers and on advertisement published therein. Entry 92-A relates to taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce. Entry 92-A is consequent on clauses (2) and (3) of Article 286 of the Constitution. Under the 1935 Act, levy of taxes on the sale of all goods and on advertisements was exclusively in the Provincial list.

It is a salutary principle of federal finance that a statutory devolution of resources on the States, more or less automatic and not based on the discretion of the Centre, is essential for the preservation of State autonomy as it would considerably reduce, if not remove altogether, financial dependence on the Centre. The necessity for expanding the area of assured devolution has been recognised by the Administrative Reforms Commission Study Team. Under the Government of India Act, 1935, export duties although levied by the federation were divisible between the Centre and the Units if so provided by a Federal Law.

If the major source of revenue vests with Centre, then, the possibility of a party not in power at the Centre being at the helm of affairs at the State level will be only a dream. During National Calamities, the States look to the Centre for assistance in the form of grants. If assistance is not given fully, the

gap has to be filled up by the States and this will be feasible only if the States also have powers of adequate resources mobilisation. Now, Tamil Nadu has given a debt relief of Rs. 49 crores to agriculturists, but the Centre is not coming forward to compensate this relief. Naturally the State could depend only on the buoyancy of sales tax revenue to bridge the budgetary gap.

It is significant to note that our Constitution assigns a major role to the States in the sphere of socio-economic development. However, due to the centralisation of economic administration with the process of centralised planning and concentration of financial powers in the hands of the Centre, the federal character of our Constitution has been significantly eroded in the past thirty years. This has severely handicapped the State Governments in the matter of following purposeful and effective planned activity that could ensure a full development of their economic potential. Not only have the States to look up to the Centre for funds needed for essential developmental activities but also to submit to cumbersome check and scrutinies of their plan schemes. In some cases the schemes evolved by the Central Agencies do not have much relevance to the conditions prevailing in and needs of different States. Many a time this results in distorting the priorities of development of a State. With this background in view, I would like to spell out the views of the Government of Tamil Nadu on the subjects coming up for discussion at the conference.

1. Additional Duties of Excise in lieu of Sales Tax

In this regard the Government of Tamil Nadu consider that the wholesale extension of Additional Excise Duty in lieu of Sales Tax is just another form of merger of the State Sales Tax with the Union Excise Duties. Even in regard to the commodities which have already been included in the Scheme of Additional Excise Duties, our experience has not been very happy for the reason that the revenue from the Additional Excise Duties have tended to remain frozen, while the Basic and Special Excise Duties have retained their elasticity. This was specifically pointed out to the Government of India on previous occasions. The fact remains that the ratio between Basic and Special

Duties on the one hand and Additional Excise Duty on the other has not reached the recommended level of 2:1, nor has the additional Excise Duty reached 10.8 per cent, even 23 years after the scheme of Additional Excise Duty was introduced.

The Fifth Finance Commission categorically stated that between 1958-59 to 1967-68, the revenue from basic and special excise duties on textiles, sugar and tobacco increased by more than 70 per cent while the revenue from additional excise duties increased by 45 per cent only. By comparing the levy of sales tax on articles of mass consumption like kerosene, matches, tea and coffee, the commission observed that the State would have realised more revenue had there been sales tax instead of Additional Excise Duties on these three commodities.

Thus, the desirability of the recommendation of the Indirect Taxation Enquiry Commission to bring essential goods like cement, medicines, vanaspathi and petroleum products under the aegis of Additional Excise Duty, which is being actively canvassed by the Central Government now, has to be carefully considered in the light of the above observations of the Fifth Finance Commission. In reality the suggestion is not a beneficial one as it would bring less revenue to the State Exchequer vis-a-vis Sales Tax on these commodities.

It is significant to note that while distributing additional excise duties among the States, one of the major factors taken into consideration is "Population." Obviously population could never be the correct index for assessing the factor of production or consumption of goods within a State.

The Indirect Taxation Enquiry Committee has also brought out a new point that when a product is subjected to Additional Excise Duty in lieu of Sales Tax, its principal inputs should also be similarly treated. In Tamil Nadu, when the Sales Tax on Textiles was surrendered, cotton yarn was being taxed and dyes were also subjected to multi-point tax. The scheme of Additional Excise Duty covered Textiles alone and the compensation given to State Government was also related only to the revenue derived by the State Government from

Inputs were not included in the Scheme nor was there any compensation for revenue from the inputs.

As regards the extension of the Additional Excise Duty to a few other essential commodities, such as cement, medicines, vanaspathi and petroleum products, I would like to repeat again the views of the Government already communicated to the Government of India on the recommendation of the Indirect Taxation Enquiry Committee. Even today nearly 84 per cent of our Sales Tax Revenue is from Single Point Taxation and over a period from 1954 to 1980, we have progressively enlarged the commodities under Single Point Taxation, from 10 to 149. Thus, shifting to Additional Excise Duty would not reduce the number of assesseees or change the point of incidence of tax. On the contrary there are a number of disadvantages in surrendering the State power to levy State Sales Tax. The Government of Tamil Nadu has been against the enlargement of the list from 1957-58 even at the time when Congress Party was in power in the State.

Once we agree to these items being taken out to the ambit of State Sales Tax and brought within the purview of Central Excise, it would be only a matter of time before the Scheme is extended to almost all the declared goods. This is only the thin end of the wedge.

The revenue derived in 1979-80 and petroleum products is as under:

- 1 Petroleum products Rs. 30.29 crores (under the Motor Spirit Taxation)
- 2 Other items like kerosene lubricating oils, mineral oils including naphtha, asphalt, etc. (under the Tamil Nadu General Sales Tax Act.) Rs. 20.80 crores
- 3 Cement Rs. 5.65 crores
- 4 Vanaspathi Rs. 1.15 crores
- 5 Medicines Rs. 6.96 crores

Items like petroleum products, cement, medicines, etc. are also exported from our State to other States and the Central Sales Tax revenue would be of the order of rupees one crore in respect of these items.

Presently, ours is the only State in the Southern region taxing some of the petroleum products under the Motor Spirit Taxation Act on a volumetric basis. This means that, on every price increase we do not stand to gain as other States do where taxation is on an *ad valorem* basis. We are already taking steps to bring all these items under *ad valorem* taxation. A comparison with other States shows that our rate of tax on petroleum products is extremely low. There is, therefore, ample scope to increase the revenue from petroleum products by merely bringing our tax rates on par with those prevailing in other States.

Acceptance of the Government of India's proposals will mean that we lose effective control over about Rs. 65 crores of revenue per annum which is a very big chunk of our Sales Tax revenue of about Rs. 359 crores for the year 1979-80. We will lose a definite lever at the disposal of the State Government in regard to resources mobilisation and will have to depend on some formula devised from time to time by the various Finance Commissions. Our experience is that these dispensations are getting progressively weighted against us and even our popular and progressive policies can be at the mercy of financial doles from the Centre. This is a State of affairs which no self respecting Government can accept.

Sales Tax is the backbone of our financial resources, more so, in a State like Tamil Nadu, which is enforcing total prohibition without any assistance from the Government of India. Any system which may restrict the scope of levy of Sales Tax by the State, will be totally unacceptable to us. Tamil Nadu, therefore, does not agree with the proposal to replace Sales Tax by Additional Excise Duties and suggests that this proposal be dropped.

2 (ii) Supplementary Paper No. 1 Rate of Central Sales Tax.

As regards the proposal for reduction in the Central Sales Tax rate from 4 per cent to 1 per cent, the revenue from Central Sales Tax realised by this State in the year 1979-80 came to Rs. 69 crores. Reduction, even by stages, will involve a substantial loss which cannot be replaced by alternative taxes and will seriously affect the State's capacity to implement its development plans.

The policy of most of the States has been to give concessional treatment in the matter of taxation of inputs generally on a par with the concessional rate of 4 per cent available under the Central Sales Tax Act when the same inputs are purchased from other States. Such concessions take care of undue cascading or diversion of trade to other States. So far as this Government is concerned, we have recently extended the existing concessions available for component parts to raw materials also.

The criticism that tax on inter-State sales is used as an instrument for transferring resources from less developed States to the more developed States is based on the assumption that sales tax being essentially a tax on consumption levied by a State Government should be confined to the consumers within the State without either interfering with manufacturing costs or infringing on products consumed outside the State. Such a theory is opposed to the very concept of Central Sales Tax Act which permits levy of sales tax on inter-State trade with the main intention that some revenue accrues to the exporting state without raising unduly the burden on consumers in the importing State. The gradual increase from the original rate of tax at 1 per cent to the present 4 per cent over a period of nearly 20 years has to be viewed in the context of the various changes and development in the country's economy and the demands placed on the State by successive Five-Year Plans.

In the circumstances, the proposal for reduction of Central Sales Tax is totally unacceptable to the Government of Tamil Nadu.

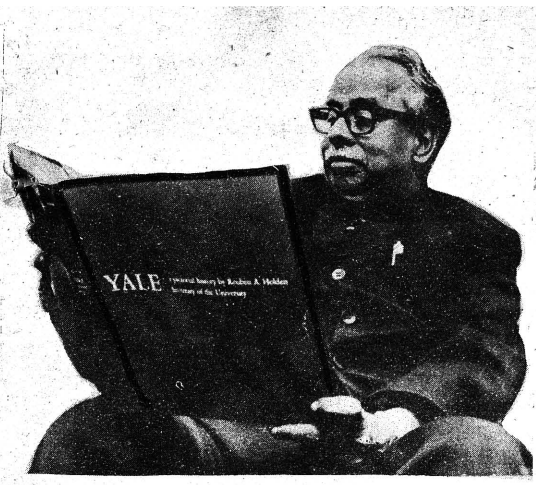
2 (iii) Supplementary paper No. II Declared goods under the Central Sales Tax Act, 1956.

The existing provision in Section 14 of the Central Sales Act relating to declared goods was the outcome of the recommendations of the Taxation Enquiry Commission (1953-54) under the Chairmanship of the late Dr. John Mathai. For the purpose of selecting goods, the Commission had laid down a combination of the following tests or criteria:—

- (1) it should be raw material or largely in the nature of raw material;
- (2) either as raw material or later as finished goods, it should, in terms



**SELECTIONS FROM
THE EXHIBITION AT
ANNA'S HOUSE
AT KANCHEEPURAM**



In the Yale University



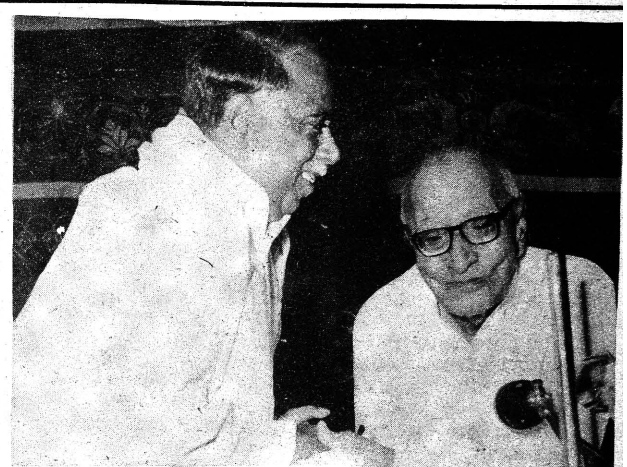
With Thanthai Periyar



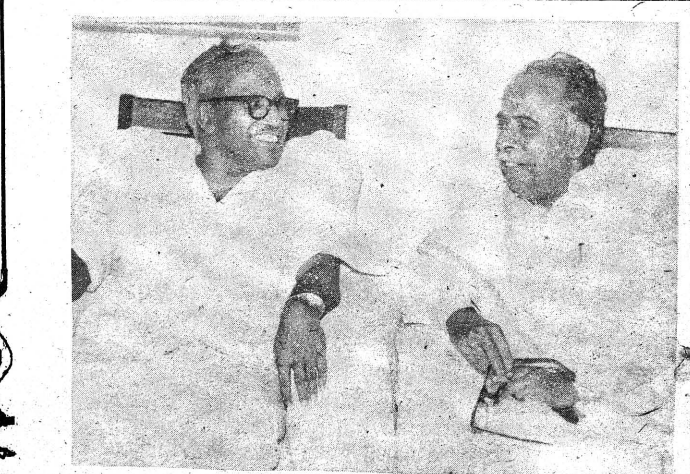
*With Thiru M.G.R.
The present Chief Minister*



*With Prime Minister Tmt. Indira Gandhi
and Perunthalaivar Kamaraj*



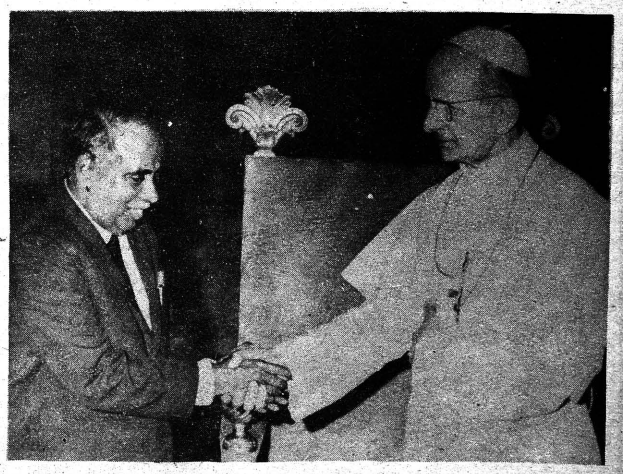
With Elder Statesman Rajaji



With Thiru E.M.S. Namboodripad



With Thiru Robert McNamara



With Pope Paul-VI

of volume of inter-State trade, be of special importance in inter-State trade;

(3) in terms of the commodity as a whole, it should also be of special importance from the point of consumer or industry.

It may be seen that the goods declared under Section 14 of the Central Sales Tax Act are mostly raw materials answering the above tests. Some of the important commodities in export trade (dressed hides and skins, groundnut, cotton-yarn) are already in the list of declared goods under the Central Sales Tax Act or are goods exempted from tax, such as piece goods (whether handloom or millmade), tobacco and onion. Many of the goods which are really important in inter-State trade and commerce have already been included in the list of declared goods. As far as Tamil Nadu is concerned, almost all the items now proposed for inclusion as declared goods are already being taxed only at 4 percent and there would be, therefore, no tax benefits to the trade by bringing them within the ambit of "declared goods". The proposal of the Government of India for expanding the list of declared goods may therefore be dropped.

2 (iv) Supplementary Paper No.III Recommendation contained in the 61st Report of the Law Commission-

(i) Constitution (49th Amendment) Bill.

In March 1979, the Government of India, Ministry of Finance, introduced in the Lok Sabha, the Constitution (49th Amendment) Bill prepared on the basis of the recommendation of the Law Commission in its 61st Report seeking Constitutional amendments permitting levy of tax on:

- (a) inter-State consignment of goods;
- (b) transfer of property in goods in execution of work contract;
- (c) full value of hire purchase transactions;
- (d) supply of goods by unincorporated society, club or association to its members; and
- (e) transfer of controlled commodities.

The Bill also provided for the levy of Sales Tax on food and drink and

tax levied on the consignment transactions would be assigned to the State under the proposed Article 269 (1) of the Constitution. The Parliament will frame principles for determining when a consignment of goods takes place in the course of inter-State trade or commerce with reference to the proposed Article 269 (3) of the Constitution and the apprehensions of the trade can be met adequately at that time.

The proposed amendments would help in the augmentation of the State's revenues to a considerable extent and so the need for pushing through these amendments quickly was emphasised by me during my discussions with the Union Minister for Finance at Madras on 18th August 1980. I also stressed this during the deliberations of the National Development Council on the 30th of last month. Our Government once again takes this chance to impress on the Government of India the need for placing these provisions quickly on the Statute Book.

2 (iv) Supplementary Paper No.III Recommendation contained in the 61st Report of the Law Commission-

(ii) Central Sales Tax (Amendment) Bill-

The general acceptance of this Government to the draft Central Sales Tax (Amendment) Bill has already been conveyed to the Government of India subject to certain slight modifications in respect of the proposed amendments to section 5-A, 9-C, 10 and 10-A.

2 (v) Supplementary Paper No.IV Proposal for Amendment to section 5 of Central Sales Tax Act, 1956 (Sale or purchase of goods in the course of import or export).

The Central Sales Tax Act, 1956 was amended with effect from 1st April 1976 so as to clarify that a domestic transaction preceding the export of any goods and entered into for complying with the export order shall also be exempt from sales/purchase tax. The Government of India have reviewed the working of the amended provision in the context of complaints from several exporters that were not able to have the benefit of the amendment of 1976 for various reasons. In this connection, the Government of India have proposed to amend the Act so that the exporting community derives the intended

benefits. One of the suggestions of the Government of India is that subsection (3) of section 5 of the Central Sales Tax Act may be simplified so that the last sale or purchase preceding the export is deemed to be in the course of export in all cases. The proposed move is to delete the existing condition that in order to be eligible for the benefit of exemption the sale or purchase preceding the export should have taken place after, and should have been for the purpose of complying with the agreement or order, for or in relation to such export. This Government is not in a position to accept this suggestion. In fact, the condition proposed to be deleted, namely, sale/purchase should be in pursuance of and for the execution of a contract already entered into for export, was insisted upon by us even before the enactment of section 5 (3) of the Act. According to the amendment now suggested by the Government of India, an exporter can go on purchasing goods free of tax without reference to his actual export commitments, and much of such goods may not be exported at all. This will create administrative difficulties in verification for the purpose of ultimately restricting the exemption to goods actually exported. Most of the goods are liable to single point tax, at the point of first sale. The exemption has to be applied at the point of sale by the manufacturer or first seller to the actual exporter. According to the proposed amendment, at this point, the exporter need not declare categorically that the purchase is for fulfilling a subsisting export contract. If the exporter does not actually export the goods and this is a contingency to happen often if he is allowed to make tax-free purchases without reference to existing contracts - then there is no provision to collect the tax either from the original seller or the exporter. For example the exporter may claim that the contract he had in view did not get through and therefore he had to dispose of the goods locally. He becomes a second seller and so tax cannot be collected from him. There is thus need for a suitable provision to enable the State to recover the tax due. As a solution to this problem this Government suggest that instead of deeming all sales or purchases for export as sales or purchases 'in the course of export' and taking them completely outside the purview of taxation, a rebate system can be introduced, whereby the tax is paid in the first instance and reimbursed to the actual

exporter on production of proof that the particular goods have actually been exported. What is suggested by me is only similar to the duty draw back of Central Government levies.

This question also came up for discussion at the 14th meeting of the Regional Council for Sales Tax and State Excise Duties for South Zone held at Hyderabad in September 1979, when a view was expressed that the proposed move to enlarge the scope of Section 5 (3) suffered from Constitutional vices. There has to be a nexus with the export and the exemption cannot obviously be allowed within the four corners of Article 286 where an exporter buys certain goods in anticipation of an export contract.

Another problem is that the concession which was intended to be given under Section 5 (3) is denied if some minor processing is done before the goods are exported out of India. In this connection the suggestion of the Government of India is that the benefit of Section 5 (3) is not denied in cases where export of the goods takes place in essentially the same form in which it was purchased with only minor processing in the form of cleaning, grading, garbling, etc. This Government had already examined the suggestion and concluded that cleaning, grading or garbling do not alter the nature of the goods and issued instructions to the assessing authorities that the benefit of Section 5 (3) should not be denied for these reasons. This Government accordingly agree in principle that so long as the goods purchased and exported remain the same in substance, no exception can be taken. It has come to the notice of the State Government that the exporters and fishermen have adjusted their trade in such a manner that lobsters are purchased by the exporters after their heads have been removed by the fishermen themselves.

The other proposal of the Government of India is to introduce a provision identical to Section 5 (3) of the Central Sales Tax Act to cover sales or purchases following the actual imports. Even when this question was discussed earlier in the context of the enactment of Sub-Section 3 of Section 5, the Government of Tamil Nadu and most of the other States did not agree to extend this benefit to imports. The State revenues have already been badly affected by the enactment

of Section 5 (3) exempting sales/purchases preceding exports. This Government is therefore strongly opposed to any move to extend exemption to sales/purchase following imports. Further, the justification for such a move is also questionable on merits. Exports earn foreign exchange and are subject to stiff competition in foreign markets. These considerations are not applicable to imports. The general policy is to restrict imports to essential items which cannot be substituted and not procurable within the country. Many of the imported items are used in manufacture. When locally manufactured goods can suffer tax, there is no reason why the imported items should be exempted. The suggestion not to levy sales tax on imports will only go against the interest of local manufacturers of the items imported. Hence the State Government would strongly urge that sales tax on sale of imported goods be levied at the rate of tax applicable to similar locally made items.

2. (i) Supplementary Paper No. V- Proposal for Amendment of Constitution to empower the Parliament to declare goods of special importance in the export trade.

The proposal of the Government of India is to further restrict the States' power to levy sales tax on goods that may be declared of special importance in export trade. This is a serious matter and the State Government cannot acquiesce in any erosion of their sales tax revenue and their powers to levy sales tax especially as the State Revenue are already affected seriously by the enactment of Section 5 (3) of the Central Sales Tax Act, 1956. When sales or purchases of goods preceding the export are already exempt from the levy move for declaring certain category of goods as export goods and imposing restrictions on the power of the State Government to levy tax on such goods is totally unwarranted. In effect, such restrictions on tax rates will operate on the sales or purchases of these goods for consumption within the country also. Most of the export goods are already liable to single point taxation and are therefore free of local tax in view of the existing exemption on actual exports as well as on the sales/purchases preceding exports. To bring about further restriction on the powers of the States to levy tax on such goods consumed locally or in other States

would, therefore amount to an unnecessary intrusion into the powers of taxation by the State guaranteed by the Constitution resulting in serious shrinkage of the limited financial resources available to them. The Tamil Nadu State Legislature has already voiced its concern against this move and passed the following resolution urging the Centre to drop the proposal.

Resolution adopted by the Tamil Nadu Assembly on 30th April 1979.

“This house understands that the Commerce Ministry of the Government of India has proposed a amendment of the Constitution with a view to imposing serious restrictions on the purchase/sales taxes levied by the State Government on export commodities. As the State revenues and the scope of the powers of the State Governments under the federal financial structure would be adversely affected if the Constitution is amended in accordance with the above proposal, this House expresses its deep concern and urges the Government of India not to undertake any amendment to the Constitution as proposed by the Commerce Ministry of the Government of India.”

The matter also was taken up at the highest level by way of a letter addressed by me to the former Prime Minister of India urging the Central Government to abandon the proposed Constitutional amendment for this purpose as it would adversely affect not only the tax revenue of the State but also the entire federal financial system. The resolution, dated 30th April 1979 passed by the Assembly was also forwarded along with my letter to the former Prime Minister. The proposal may accordingly be dropped.

3. State Sales Tax.

The following points are for consideration:—

- (1) Uniformity in the rate of Sales Tax; and
- (2) Uniformity in matter of Sales Tax Legislation and procedure obtaining in different States.

There cannot be uniformity in matters relating to point of levy, rate of tax and commodities selected for taxation by different states except in the case of “declared goods” and possibly some essential and luxury

goods. Such uniformity can be attempted only in procedural matters such as assessment and appeals. Various considerations like local economic conditions, need of the State concerned for raising resources, and any necessity to meet any particular situation govern the fixation of rates of tax on goods in all the States. Uniformity merely for the sake of uniformity may not be possible, nor even desirable.

The Government of Tamil Nadu have been constantly improving its Sales Tax Laws by adopting the suggestions of various Committees from time to time (the latest among them is the Kaiwar Committee) whose recommendations have been almost fully implemented and by constant consultations with the trading community. There is no need for adopting any new model law in this regard. A special cell is now going into the question of re-enacting our Sales Tax Act.

There is no levy of octroi in this State. If a subvention is considered for States which now levy octroi and which are to give it up, it is suggested that Tamil Nadu should be suitably compensated and should not be denied on the ground that they had already given up octroi. Tamil Nadu would suggest that the power available to the Centre under Article 269 (1) (c) may be utilised to levy terminal tax on goods carried by railway, sea and air. This would provide additional income which can go towards offsetting the loss on account of abolition of octroi.

Only a few days back the National Development Council had decided to implement a massive plan of Rs. 90,000 crores for State and Centre put together. It also been assessed that the additional mobilisation efforts of State and Centre together would be of the order of Rs. 6,000 crores. In this background all our efforts should be towards increasing the resources of both the State and Centre and any effort to reduce the existing tax base of the State can only be at the cost of the successful implementation of the Sixth Plan. The Tamil Nadu Government would therefore urge the Government of India to give up the proposals for reducing manoeuvrability of the State with reference to the Sales Tax administration and would commend necessary adjustments by means of mutual consultation between the concerned States. The State Government would also urge the Centre

to take up a few more items of resource mobilisation which will be of benefit to the States.

Tax on Railway Passenger Fares.

The tax on Railway Passenger Fares is one of the taxes which had been levied by the Government of India and assigned to the States under Article 269 of the Constitution. The Railway Passenger Fares Tax Act of 1957 was repealed and the tax was merged with passenger fares with effect from 1st April 1961. The States were getting a sum of Rs. 12.25 crores distributed annually for the period 1961—1966 in lieu of the tax foregone by them. The annual grant was raised to Rs. 16.25 crores from 1966—67 and the amount continues to be stagnant at that level. The Seventh Finance Commission has observed that if the tax were to continue at the old rate of approximately 10.7 per cent, the collections would have been Rs. 63.22 crores in 1978—79 (Budget Estimate). However the Finance Commission had suggested that the Government of India should specifically refer the question of increasing the quantum of grant in lieu of Passenger Tax to the appropriate Railway Convention Committee. The State Government would request the Government of India to evolve measures by which the amount given in lieu of the tax on passenger fares records growth proportionate to the passenger traffic in the respective States. Since the Government of India have not so far utilised the provisions of Article 269 to realise the full potential

for taxation provided therein, I would even venture to suggest in this connection that Article 269 of the Constitution may be amended suitably so as to empower the State Government to levy taxes mentioned in this Article as this would permit the State Government to augment their resources by exploiting the powers fully.

Similarly the Government of India may legislate under Article 285 (1) of the constitution to enable taxes levied on the property of the Union.

Under Article 268 of the Constitution certain instruments such as Promissory Notes, Bills of Lading, Policies of Insurance and Proxies fall within the jurisdiction of the Government of India and carry duties ranging from five paise to thirty paise. These obviously have been fixed long back and the Centre has not taken steps to have them increased. Since the receipts from these duties accrue to the States, it is time that the Centre took steps to suitably revise these rates upwards.

One of the important areas in which both the Centre and the State should co-operate to increase revenues is tax evasion. Generally the same person evades both Central and State Taxes and if there is close co-operation and exchange of information between the Income-Tax, Customs, Excise and Commercial Tax Departments, particularly through exchange of lists of evaders and information collected in raids, then much of the evasion can be stopped. Similarly, Banks must furnish details about the Sale Documents processed by them the seller, purchaser, description of goods and value. At present we find it very difficult to secure the co-operation of the Railways in checking goods booked by them. Much of the goods booked as "Self" consignments escape tax and Railways should assist in ensuring that the parties taking delivery of such goods are registered dealers.

In conclusion, I would request the Government of India to constantly keep in view the need for the States to be financially sound and independent while examining proposals which cut into the States' field of taxation. The need of the hour is to consider measures which would extend and strengthen the powers of the States to tax and fend for themselves.

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TAMILNADU TOURISM INFORMATION CENTRE *opened in NEW DELHI*

The Government of TamilNadu opened its first Tourist Information Centre outside the State at New Delhi on August 26, 1980. Declaring open the Tamil Nadu Tourism Information Centre in the capital the Honourable Minister for Finance Government of India, Thiru R. Venkataraman commended the steps being taken by the Government of Tamil Nadu to promote tourism in the State. The Honourable Minister in his speech pointed out that despite being endowed with a number of attractive tourist spots, the State has not attracted the attention of tourists because of inadequate dissemination of information. Presiding over the function, the Honourable Minister for Information and Tourism, Government of Tamil Nadu Thiru RM. Veerappan called for a national policy to promote tourism and a national Tourism authority with an advisory council to implement the policy. Welcoming the guests assembled at the function, Thiru J.R.

Ramanathan, Director of Tourism pointed out that the Tamil Nadu Department of Tourism and the Tamil Nadu Tourism Development Corporation have made great strides in the last 3 years in promoting tourism in the State of Tamil Nadu and now the State ranks third in Tourism Development in the country.

—Presidential Speech of Thiru RM. Veerappan Tamil Nadu Minister for Information and Tourism

Hon'ble Minister for Finance, Hon'ble Members of the Parliament and friends,

I have great pleasure to be in your midst this evening when our Hon'ble Finance Minister has kindly consented to inaugurate this Tamil Nadu Tourism Information Centre.

At the outset, I would like to extend on my own behalf and on behalf of the Government of Tamil Nadu, a very hearty welcome to our

Hon'ble Finance Minister. I am very grateful to you, sir, that you found some time amidst your various pressures and pre-occupations, to be with us this evening. It is in the fitness of things that this first Tourist Information Centre to be opened outside Tamil Nadu should be opened by an eminent son of Tamil Nadu.

Ladies and Gentlemen, we all know Thiru Venkataraman has a very enviable record of service in all his previous assignments, including some of his International assignments. He is well known for his efficiency and dynamism.

It has been said that ours is a rich country with poor people. All of us in the public service have the responsibility to make it a rich country with rich people. This no doubt, is a difficult task, but by no means an impossible one. It is in this context, that I would like to spell out some of my thoughts for your consideration.



Tourism is one of the important means of achieving this end of rapid economic development and eradicating poverty. Unfortunately, Tourism has suffered by default and has been given a low priority. This perhaps is a reflection of the popular misconception that Tourism is a leisure activity of the affluent and it benefits only those engaged in the tourist industry. On the other hand Tourism is a fast growing industry and the international Tourism had become a mass movement with varied economic and social ramifications. Man's wanderlust and the need for recreation and escape from the polluted atmosphere of the cities have blossomed into the gigantic industry of Tourism.

To give you an idea about the dimensions of International Tourism I would like to quote from a recent article which said that 250 million people crossed the international borders spending over 22 billion dollars last year. Tourism is the second largest industry in the world, next only to the oil industry. India occupies 2.3% of the world's space and has nearly 15% of the world population. But its share of the tourist earnings is only about 0.2%. India with its rich and varied Tourist attractions received only about 7.5 lakhs of tourists last year, whereas 15 other smaller countries of the third world received 1 to 2 million tourists each. Our foreign exchange earnings from

tourism is only in the order of Rs. 400 crores as compared to the earnings of Hong Kong which is about Rs. 930 crores a year. Although tourism is the 6th largest foreign exchange earner, the budgetary allocations of the State and the Centre put together would hardly exceed 10% of our foreign exchange earnings. I wonder if this is the reflection of the mistaken notion that a poor country with scarce resources cannot afford to spend much on tourism. With due respect to the people who hold such a view, I would like to state with all the emphasis at my command, that tourism is of special relevance and importance to a developing country like ours for the following reasons:-

1. Tourism is the only export industry which earns foreign exchange without depleting our natural resources and which is not affected by the protectionist policies of other Governments. This is of special importance in the present context when our trade deficit is mounting on account of the increase in the import bill.
2. Tourism is a labour intensive industry which has numerous employment potential and on this account also it is of special significance to our country.
3. Tourist expenditure percolates throughout the economy and benefits many segments of the com-

munity. Thus Tourism has a built-in element of socialism.

4. Since tourists use goods and services from many industries, development of tourism can be a powerful stimulus to the overall development of the backward regions with tourist attractions.

5. Tourism has several social and cultural advantages which have not been adequately recognised. Tourism is one of the effective means of promoting international understanding and good-will in the same way as domestic tourism is one of the powerful and effective means for bringing about national integration.

6. Tourism leads and ensures better maintenance of the ancient monuments, our temples, our wealth of forests and wild life arts and crafts and the growth of fine arts like music, dance and other aspects of our cultural heritage.

7. Investment on the infrastructure for the tourists not only benefits the tourists but also the local population.

In view of these economic, social and cultural advantages, you would all agree that tourism deserves a higher priority.

Even though our Chief Guest, who is known for his erudition, is very well aware of these facts much more than any body else, I am reiterating these on behalf of my colleagues and the members of the Travel Trade present here, in the interest of promoting Tourism.

Very often, we hear of a controversy between international Tourism and domestic Tourism. This is like arguing whether we need small scale industries (or large industries. Just as we need an integrated development of both the large scale and small scale industries, we need an integrated development of domestic Tourism and International Tourism. If Tourism is compared to a pyramid, the base of the pyramid should be the domestic Tourism and the peak should be international Tourism.

Once we accept that Tourism deserves a higher priority and is one of the effective means of bringing about rapid and balanced economic development, it is my humble suggestion that we should have a

well defined National Policy on Tourism. Even a good policy can be implemented badly. So we should have a proper framework to implement this National Tourism policy. I suggest that a high powered National Tourism Authority on the lines of the British tourist authority should take charge of implementing this National Tourism Policy.

The goods and services used by the tourists encompasses the activities of many departments of the Government. So it is not only necessary to revamp and strengthen the Tourism Department but it is also necessary to reorient many of our other departments like the Railways, Customs, Airlines etc.

The dictum mentioned by my Director of Tourism, namely 'Receive a Visitor and send him back as a friend' should be the motto of all the departments which come into contact with the tourists in one way or the other.

Tourism cannot be promoted successfully by the Government alone. It has to be a joint effort of the Government, the travel trade and the people. To ensure a co-ordinated effort by all concerned, I would even suggest an advisory body called 'National Tourism Council' to advise the National Tourism Authority I mentioned earlier. In order to ensure proper participation by the people in this

great national effort, tourism consciousness should be built up in which my esteemed friends from the 4th estate have a special duty to perform.

The first step in the promotion of tourism is to build up the infrastructure which is woefully inadequate in our country. There are very serious gaps in our infrastructure starting from the Airports, Airlines Capacity, Hotel accommodation, surface transport, public utility etc. To build up an adequate infrastructure, a massive investment is called for which is not possible by the public sector alone. The private sector alone should play its part by going in for more and more of tourism oriented investment.

You would perhaps be aware of the proposal made earlier that we should celebrate 1980 as the Indian Tourism Year. It was subsequently given up as we did not reach the 1 million target. I am sure that if we set out on this task with all the earnestness it deserves, we would be able to reach a higher target. I would like to urge that we should not stop with celebrating one year as the Indian Tourism Year. We should think of observing this decade of 80's as the Tourism decade and make up for our past neglect.

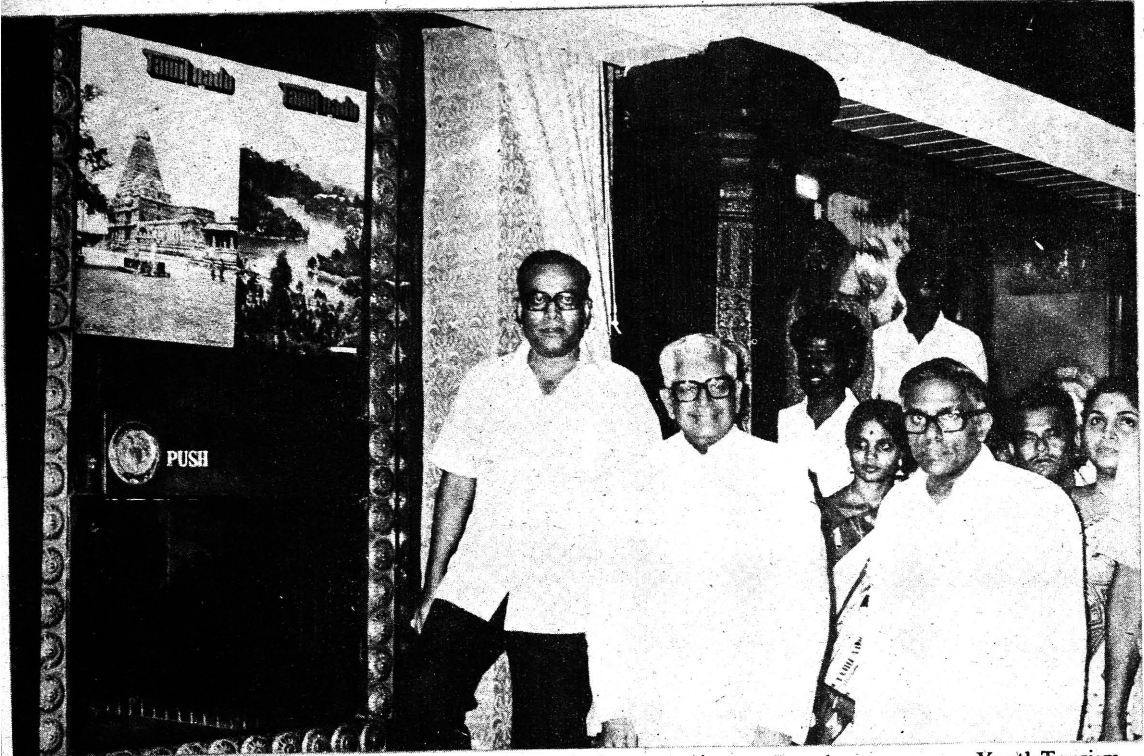
In order to reap maximum benefits from the development of tourism, it is not only necessary

to attract larger number of tourists but also to ensure a proper dispersal of the tourist inflow without allowing it to over crowd certain places. This calls for a balanced development of the tourists, infrastructure in all the regions which have tourist attractions. It is in this context that I wish to point out that certain regions have been totally neglected. I am sure, sir, that you would take note of this fact and render justice atleast in future investments.

With the permission of our chief guest, I would like to take this opportunity to mention some of our major projects to which I would like to draw the kind attention of the Government of India. Mamallapuram has grown into a major destination for the international tourists as it is a unique combination of an ideal beach resort and a historical place with ancient monuments. We would be grateful if the assistance sought for Mamallapuram is expedited.

All of you are aware of the well known pilgrimage centre of Rameswaram. Rameswaram and the group of islands surrounding it are a unique gift of the nature and an ideal spot for development of a Marine National Park as recommended by some of the eminent visitors from abroad. Rameswaram itself is a beautiful Beach Resort. It has become a major port of entry with tourist arrivals reaching a record number of 72,000 in 1979.





largely because of chartered flights coming into Sri Lanka. Facilities at Rameswaram are very inadequate and we have drawn up a master plan involving an outlay of about 28 crores including the development of Madras National Park in the nearby island of Kurusadi. I would request the chief guest to sympathetically consider the possibility of seeking aid from International institutions for implementing this major project which will be a showpiece for the entire nation besides developing the backward region surrounding the area.

We always refer to the vastness of our country using the term 'Kashmir to Kanyakumari'. It has also become a major tourist distinction mainly because of the unique combination of several geographical factors. I would like to urge that Kanyakumari should receive at least half the attention which Kashmir has received. While developing tourist infrastructure, the regional imbalance should also be taken note of and the Airlines schedules also have to be revised to bring in more tourists to the South to achieve our objective of dispersal of tourist flow. During our recent discussions with our Chief guest at Madras, our Chief Minister has

already requested that more international flights should be routed through Madras which is the gate way of South India.

It is an accepted principle that promotion of International Tourism should be the responsibility of the Government of India and promotion of domestic tourism should be the responsibility of the State Governments. As a logical corollary, we should accept the policy that the development of tourist infrastructure in all places of International importance should be assisted by the Centre and the development of other places should be the responsibility of the States. Once this policy is accepted we would willingly cooperate in this National effort.

We, in Tamil Nadu are aware of the benefit potential of tourism as may be seen from the details furnished by the Director of Tourism in his welcome address. Before I conclude, I would like to mention one or two major programmes which we have launched upon with our limited resources. The T.T.I.D.C. has launched upon a major expansion programme of expanding inexpensive accommodation both for the budget tourists from abroad and for the middle income tourists from other parts of the country.

In order to encourage Youth Tourism we are building Youth Hostels in all the important tourist centres of the State. This would provide inexpensive accommodation not only to the youths but also to the low income groups. Five Youth Hostels are nearing completion and the work on five other Youth Hostels is expected to commence shortly. We are building a camping site at Mamallapuram and we have a proposal to set up an open air museum there, which will be the first of its kind in the country. The Tamil Nadu Tourism Development Corporation which is executing these programmes has provided for an outlay of about 2.5 crores out of which works worth about 1.2 crores are already in progress and the remaining works are expected to commence shortly.

At the instance of our Chief Minister, we propose to launch a massive project of developing District Excursion Centres at the rate of 2 centres for each of the District to promote tourism. Fortunately we have a Chief Minister who is well aware of the benefit potential of Tourism. It is our intention that Tamil Nadu Tourism Department and the Tamil Nadu Tourism Development Corporation should be the pace setters in this regard.



MODERN TRENDS IN HOUSING

ing Research Centre, Madras, have been successfully used in the Villivakkam sites-and-services scheme.

A seminar on Advanced Course on Modern Trends in Housing was held on September 1, 1980 at the Conference Hall, C. S. I. R. Campus Adyar, Madras. The Honourable Minister for Labour, Housing and Urban Development, Thi ru S. Raghavanandam, inaugurated the Conference. In his inaugural address, the Honourable Minister said :

IT gives me great pleasure to associate myself with this advanced course on 'Modern Trends in Housing', being organised by the Structural Engineering Research Centre of the Council of Scientific & Industrial Research. I thank you for inviting me to inaugurate this course of immense topical interest which is being attended by a number of participants from various states of India and also from other countries. Housing is a basic human need and a problem that concerns both the developed and the developing countries though the magnitude and nature of the problem differ from country to country.

In developing countries, the limitation of the availability of resources, both physical and financial, puts severe constraints on provision of mass social housing. Within this constraint, it is the choice of proper modern construction techniques and production methods that would ultimately provide the best solution for optimum use of resources for achieving our goals. Housing is important both in economic and welfare terms.

The housing situation is indeed alarming in India and the problem of housing the millions in the rural and urban areas has grown phenomenally over the years. The present housing shortage is estimated at 20.7 million units—16.1 million in rural

areas and 4.6 million in urban areas. The backlog is increasing every year as the rate of construction has not kept pace with the population growth.

The Central and State Governments are trying to reduce this backlog in housing by increasing the investments in the Sixth Five Year Plan. During the Sixth Five Year Plan, the likely investment in housing in the public and private sectors is expected to be of the order of Rs. 10,500 crores. One way to maximise housing construction would be by making optimum use of the available resources through the utilisation of rational design procedures, locally available materials and skills, and improved modern techniques of construction. It is also essential to formulate modest housing standards for all in keeping with our limited resources and socio-economic conditions. It is desirable to discourage luxury housing by laying down guidelines to limit the plinth area of new residential buildings. Such a step will not only economise on land, but also save scarce building materials like cement and steel. It is also essential to introduce compulsory use of modular co-ordination and standardisation in public sector housing construction. Housing Boards of various states should take a lead in this aspect. Providing financial concession for projects using dimensional co-ordination should be considered.

I see from the two Volumes of the Course material that the housing problem has been looked at in totality. Planning, Materials, Design and special topics such as environmental aspects, fire, and wind effects on buildings have been considered. Environmental aspects are very important in mass housing schemes. The government is implementing a step-by-step improvement of human settlements, giving priority to the development of basic infrastructure and services. In Tamil Nadu, the Madras Metropolitan Development Authority and the Tamil Nadu Housing Board are executing a project with World Bank assistance, providing 13,500 serviced plots, with core units. I am glad to note that the ferro-cement service core units developed by the Structural Engineer-

India has been sharing its technical knowledge and its expertise in the construction and housing fields with the developing countries of Asia. I see two papers in the Course Volume dealing with Indian experience in Kuwait, Iraq, Dubai. I am sure the participating engineers will greatly benefit from these case studies of housing in developing countries.

The national research laboratories should try to bridge the gap between research, development, and application by publishing the results of their work and organising periodic courses for exposing practising engineers to the new trends and modern developments in the field of housing. More experimental construction adopting new materials and construction techniques should be undertaken.

I am of the opinion that the building codes and regulations should facilitate and encourage self-help construction, maintenance, improvement and rehabilitation particularly with respect to shelter. Building codes and regulations should specify performance requirements and a full range of adjustable technical solutions that meet those requirements. I also suggest that high priority be given to the establishment of National Research Programme in the housing field and the Government should provide necessary resources for the conduct of research and its subsequent application. Information, experience, and research results on building codes and regulations and related problems and policies should be widely shared.

I am quite sure that the lectures to be delivered by the Scientists of SERC and invited experts and discussed in the course during the next ten days will help not only the senior engineers from various parts of India, but also from those from other countries. I am very happy that engineers from other developing countries are also taking part in this course. This course, I am told, will have the benefit of lectures from some of the most renowned authorities on housing problems in their areas of specialization. I am sure this advanced course on Modern Trends in Housing will greatly assist in training the senior engineers and assist in giving greater impetus to tackling the problem of housing.



**Dr. T. P. MEENAKSHI
SUNDARANAR -
A-TRIBUTE**

**R. SUBRAMANIAN, M.A.,
M. Lib. Sc., B.L., D.H.Ed.**

Thenpattinam Ponnuswamy Meenakshisundaranar was born at the turn of this century and has had an eventful and meritorious career. He was named after Thiruchirapuram Meenakshisundaram, a celebrated scholar and poet of the last century. He secured a post-graduate degree in History, Economics and Politics and a degree in Law, and enrolled himself as an Advocate. Thrown among nationalists like S. Srinivasa Iyengar, Rajaji, E. V. Ramaswami Periyar, Ithiru Vi. Kalyanasundaram and S. Satyamurti in the early 1920's, young Meenakshisundaram entered active

politics and came successful in the Madras Corporation elections, and was chosen as Alderman for some-time. He was also imprisoned during Gandhi's individual satyagraha movement at the beginning of the Second World War.

Involvement in the National movement and in social work did not however, interfere with his steady pursuit of language and advanced research. In 1944, he was appointed Professor of Tamil at the Annamalai University, and after Independence the Tamil Nadu Government persuaded him to accept the Chief Professorship of Tamil at the Presidency College. Twenty years ago, with Dr. Suniti Kumar Chatterji and Dr. S. M. Kar, Prof. Meenakshisundaranar was responsible for introducing Linguistics as a serious discipline in the Indian Universities. As Professor of Linguistics at the Centre of Advanced study in the Annamalai University during 1958-63, Prof. Meenakshisundaram did invaluable work in this field. He also inaugurated Tamil studies at the Chicago University where he served as a Visiting Professor in 1961.

With this background of pioneering work and outstanding achievement, it was hardly surprising that Linguists everywhere should seek his seasoned guidance and honour him whenever there was an occasion. He was thus elected as the first Fellow and as President of the Dravidian Linguistics Association and also as President of the Linguistics Association of India.

Dr. T. P. Meenakshisundaranar, popularly known as T.P.M., is one of the towering personalities of the 20th Century literature. He is very well known throughout the country far and wide through his writings. He was a prolific writer and his writings cover almost all departments of Tamilology viz. Tamil literature, linguistics, culture, etc. His research articles are very widely appreciated and unananimously accepted as well founded and well documented.

A Veteran scholar and teacher, a literary historian and critic of repute, a master of many languages and knowledges, he is revered and loved as the 'Gurudev' of several gurus.

Even while actively engaged in the National Movement, Prof. Meenakshisundaranar was deeply interested in serving the cause of education. As a corporation coun-

cellor, he had a special interest in education, and even now he is connected with the administration of several educational institutions in Madras.

When Prof. Meenakshisundaranar was appointed as the first Vice-chancellor of the newly founded Madurai University, it was universally acclaimed. He introduced several imaginative schemes which have stood the test of time.

The Sahitya Akademi benefitted greatly from his rich experience and wisdom and ripe counsel, when he was a member of its General council and Executive Board for nearly 10 years and as a member of the Tamil Advisory Board. The Akademi has honoured itself by electing Dr. T. P. Meenakshisundaranar to its Fellowship.

The Government of India deputed Prof. Meenakshisundaranar as the leader of cultural delegations to the USSR and to Japan. He had attended and contributed to the success of the World Tamil Conferences held at Kuala Lumpur, Madras and Paris.

His 25 books in Tamil and English and numerous research papers are indispensable to scholars and students alike.

The Saiva Mutts had showered honours on him like Panmozhipulavar and Palkalaichelvar. The Tamil Writers' Association had also presented a shield of honour to him. The Viswa Hindi Parishad too conferred a title on him in 1975. He was a recipient of the Padmabhushan Award.

Dr. T. P. M. evinced keen interest in Advaita Vedantha since his youth as also in Maharishi Mahesh Yogi's Transcendental Meditation Movement. He tried to integrate a new meaning into his already variegated life of manifold experience and achievement.

This talented son of Tamil Nadu had become verily a part of the Wealth of the Nation and a Beacon to linguistic scholars all over the world.

Dr. T. P. M., was the Doyen of Tamil scholars, the Father of Linguistic Studies in South India, an erudite scholar in Dravidology, and an eminent humanist who had served with sustained devotion and distinction the cause of Tamil culture for over half a century.

RURAL SELF - SUFFICIENCY- TAMIL NADU BLAZES NEW TRAIL

Rural poverty is a major constraint in our effort for socio-economic transformation. Unless the rural masses constituting a large segment of society are given the opportunities to improve their standard of living and they are provided with amenities for better living, the benefits of our planned endeavour may not reach the last man in society.

In order to fight rural poverty, the Government of Tamil Nadu have launched a three-pronged attack through the time-bound programmes of Rural Self-Sufficiency, Rural Employment Guarantee and Food for Work.

There are 17,500 villages in Tamil Nadu. Drinking water is a problem in many villages. In many villages, schools are in thatched, streaky sheds. Women and children trek a long distance to get medical facility, even for minor ailment. Communal strike and clashes take place when Harijans use private lands as pathways to burial grounds. The culverts and cause-ways are village links with the main-stream. Rain and storm play havoc to village transport. Harijans still face housing problem. The minor irrigation schemes can still be improved. These needs of rural community should be met immediately. We cannot drift or remain indecisive in this task.

The components of the scheme are: 1. Drinking water supply; 2. Link Roads; 3. Culverts; 4. Pathway to burial grounds for Harijan Habitations; 5. Improvement to minor irrigation sources; 6. Rural Dispensaries; 7. Maternity and Child Welfare Centres; 8. School buildings; 9. Houses for Harijans; (Rural Housing Scheme).

The 9-point Self-Sufficiency Scheme is now under implementation in 69 Panchayat Unions. There are 376 Panchayat Unions (Community Development Blocks) in Tamil Nadu. A programme of this immensity and dimension cannot be introduced throughout the State all of a sudden. It has to be in stages. Keeping this in view the Government of Tamil Nadu have selected 69 blocks in the first stage for implementing the self sufficiency scheme. A time frame of one year has been fixed to complete all the nine items indicated above. The target date fixed for completing the works is 31.3.1981.

It is proposed to extend the scheme to other areas gradually and cover the whole State within a period of 3 to 4 years. A second batch of 100 Blocks has already been identified to do the preliminary survey of the areas, types of work to be executed and the infrastructural support that is needed for the successful implementation of the programme. This exercise will be repeated for the remaining 207 Blocks at a later stage.

A programme of this type calls for massive investment enormous manpower and material support. The programme drawn up with great care for the first stage of 69 Blocks in consultation with the District Collectors to be implemented before 31.3.1981, requires an investment of about Rs. 58 crores. It is estimated that more than Rs.65 crores will be needed for the second stage of 100 Blocks. A high power committee under the Chairmanship of Chief Secretary to Government has been constituted to draw up a time schedule for the implementation of the second stage.

The Self-Sufficiency Programme is a bold step for rural development. The structural changes needed in the various organisations and the increased delegation necessary to carry out the works have been discussed and finalised.

Our Chief Minister has accorded top priority for providing the basic facilities to the rural folks. He evinces more interest in the weak, the meek and the needy. Addressing the concerned officers, the Chief Minister of Tamil Nadu, Thiru M. G. Ramachandran expounded them to treat this programme as a challenge to their capabilities and to complete the provision of the basic facilities to the selected 69 Blocks as quickly as possible. He has also mentioned that when houses are provided for Harijans they should not be constructed away from the main village, even if the Harijans concerned desire so. If the idea of equality among the people is to be achieved effectively, the Harijans must be made to reside along with the caste-Hindus in the village. While acquiring lands for Harijans' Housing this aspect will be kept in mind.

The implementation of the Programme need not only finance but also materials like steel, cement and pipes etc.. A helping hand from Government of India by way of funds and assistance in securing the essential materials and equip-

ment needed for this programme will go a long way in successful implementation of this top priority scheme.

V. PARANJOTHI



GANDHIJI'S SAYINGS

- † Only he can be a leader, who never loses hope.
- † Sweet are the fruits of patience.
- † Give all, gain all; keep all, lose all.
- † Do not listen to rumour; But if you so, do not believe it.
- † Man spoils matters much more by speech than by silence.
- † Woman is the noblest creation of God.
- † To destroy is easy. To build requires great skill and care.
- † He who unable to rule over self, can never really succeed in ruling over others.
- † Our happiness and peace of mind lie in our doing what we regard as right and proper, not in doing what others say or so.
- † Many things are wrought by patience, even as they are spoilt by impatience.

— Compiled by P. L. R

NOTIFICATION FROM THE ACCOUNTANT GENERAL— I
TAMIL NADU :: MADRAS—18.

ACCOUNT SLIPS FOR SUBSCRIBERS TO
GENERAL PROVIDENT FUND

The Accountant General—1, Tamil Nadu has issued the account slips for the year 1979—80 for all the subscribers with the following suffixes after the General Provident Fund Account Numbers.

**“G.A., Pol., Judl., C.T., Regn.,
Misc., S.&P., AIS., C.P.F. (M),
L. R. and Jails.”**

The account slips have been sent to Heads of Offices in which the persons were working in March, 1980.

If your account number bears one of the suffixes mentioned above, you are requested to contact the Heads of Officers concerned. In case you have any complaint regarding your accountslip, please write to the Officer at the address below with full particulars of recovery towards Provident Fund subscriptions/Refund of withdrawals in respect of months for which credits are missing as indicated in the account slips.

**“Shri. K. VISWANATHAN,
ACCOUNTS OFFICER (F.M. SECTION),
OFFICE OF THE ACCOUNTANT GENERAL—1,
TAMIL NADU,
MADRAS—600 018.”**

NOTIFICATION FROM THE ACCOUNTANT GENERAL— II
TAMIL NADU :: MADRAS—18.

ACCOUNT SLIPS FOR SUBSCRIBERS TO
GENERAL PROVIDENT FUND

The Accountant General—II Tamil Nadu has issued the account slips for the year 1979—80 for all the subscribers with the following suffixes after the General Provident Fund Account Numbers.

**RDN, MEDL, F.H; AGRI, VETY,
CVD, CO-OP, IND, PW, FOR, EL
SC, PORT & W.C.**

The account slips have been sent to Heads of Offices in which the persons were working in March, 1980.

If your account number bears one of the suffixes mentioned above, you are requested to contact the Heads of Officers concerned.

ALL of us human beings are part and parcel of this planet Earth along with all other forms of life including various types of plants and animals. No doubt, of all animals that inhabit our Earth today, we human beings are supposed to be the most advanced. Assuming this to be true, it becomes our duty to realise that just like us, every other living thing in the world has the same right to live in this world and that we have no business to exterminate any of them. To quote Mahatma Gandhi in this context, "It is an arrogant assumption to say that human beings are lords and masters of the lower creations. On the contrary, being endowed with greater things in life they are trustees of the lower animal kingdom".

Why preserve wild life? A very simple question indeed; But a very difficult one to answer. Not because there is no answer, but there is so much to say in favour of it. The usual answer is that wild life should be preserved for its aesthetic, cultural and economic values. It is now clear that all these values are not appreciated by the general masses and they in turn want something more specific. So let us then go into the real merits of the case.

The Scientific values of Wildlife:

It is said that our Earth is about five billion years old and we human beings made our appearance only about a million years back. During this long period a variety of species of both flora and fauna have lived in this world. Each had its own place to live,



its own particular food and all together constituted the environment. Environment includes everything around us in which a variety of plants, animals, birds and insects live and interact with each other. By this arrangement, Nature is maintaining a very delicate 'balance' of all living things. There are, many factors that are responsible for upsetting this 'balance' of nature. Some of the chief factors include:

- i. Increase of a single plant or animal species over large areas;
- ii. Destruction of forests;
- iii. Destruction of insectivorous animals, etc.

Killing and extermination of any particular plant or animal will in consequence set up a chain reaction which ultimately will hit us human beings. Even growing of single crops over large areas and use of modern pesticides are harmful in the long run. No doubt we have to produce food grains for our

sustenance and survival, but it should not be at the cost of forests. For instance, it is understood that Cairo is now being threatened with a very serious rat invasion. Millions and millions of the large rats belonging to the species, *Arvicanthis niloticus*, are said to be marching into the city. Some of these rats are weighing as much as about five kilos each. Their march is not without any incident. On their way they have damaged all sorts of crops like tomatoes, wheat, maize and vegetables over thousands of hectares of land. Not only this. They are attacking cattle, poultry and even human beings. Now the Government of Egypt is doing all its best to control this rat menace.

The main reason attributed for this increase in rat population is the indiscriminate use of modern highly potent pesticides that have not only killed the pests but also exterminated almost all birds of prey and other smaller animals like the Egyptian cat that lived mainly on rats. Similarly, in China some time back, there was a mass movement to kill all the common house sparrows as great destroyers of food grains. But their mass destruction in their wake brought forth an alarming increase in insect population that in turn attacked food grains. The damage caused to food grains by these insect pests were much greater than that done by

K. VISWANATHAN

WILD LIFE

For what Purpose





the sparrows. This made the Chinese reintroduce the sparrows as the lesser evil.

Thus in nature, one form of life is always connected with another and any move to exterminate one will result in serious consequences arising from wholly unexpected quarters. It is for this very reason that all forms of wildlife have to be protected along with their natural habitats, for they have a very significant role to play in this world which is mostly not easily discernible.)

There are many animals which are dangerous in the sense that they depend upon other animals for their food. Very rarely some animals attack men. In nature, however, usually the prey animals are numerous enough to allow some

killing by these predators. In the absence of these predators, their numbers will be increased to such an extent as to endanger their own survival. For, such abnormal increase in the population of any

one species will reduce their available food supply per capita, resulting in starvation for some and disease for others. Thus the relationship between predator and prey is one of natural balance that is absolutely essential for the survival of both.

One of the main reasons why our wildlife is getting depleted year after year is the conversion of forests for various other purposes like agriculture, industries etc. Already the forest area in Tamil Nadu is well below the optimum and their

gradual reduction is depriving many species of wildlife of their normal habitat. So what is to be done to save our wild fauna is to see that forests are not destroyed but should be left as such for providing a safe abode for these jungle creatures to live in peace. The demands that our natural forests have been meeting hitherto should be got from trees outside forests. For this, large scale tree planting should be done outside forests. By bringing more area under tree cover, many direct benefits like arrest of soil erosion, improvement in soil fertility, increase in water content of soil etc., can also be achieved.

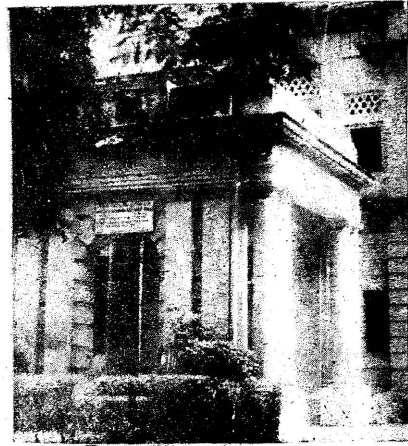
Man has been by far the most destructive animal ever to inhabit earth because he is solely responsible for the upset in balance of nature by his technical achievements. Technical progress is no doubt necessary but it should not be at the cost of natural assets, because these natural assets are the basic raw materials for any technology to succeed. Without these, all our technological progress have to come to a grinding halt. Already it has been estimated that at the current rate of production and use, the world's oil reserves will be completely wiped out in another three to four decades. Similarly tin, lead and copper may not be available any more in another twenty five years. Even iron which is one of the most abundant metals may get exhausted in another hundred years. And all these resources are non-renewable.

Wood was the first source of energy discovered and the most heartening fact about wood is that it is renewable. So it is absolutely necessary for each and every one of us to realise this and to see that all existing forests are not destroyed any further and left as such for wildlife to survive. Let us clothe our motherland with more and more trees and create more and more man made forests. By this we should ensure that our wildlife remains an integral part of our fields and forests and ultimately forming part of our culture itself.



Started over 60 years ago as the Edward VII Memorial Tuberculosis Institute with the objective of (1) extending medical care for the tuberculosis patients through an organised domiciliary treatment service, (2) educating and training medical practitioners and para-medical personnel in the diagnosis, treatment and management of tuberculosis, (3) carrying on and promoting research activities and establishing chairs and lectureships to the promotion of original investigations in the field of tuberculosis and (4) disseminating the knowledge to full public utility, is the present Institute of Tuberculosis and Chest Diseases. From out of the subscriptions and a matching grant from the provincial funds, a separate building to house the Institute was

Hospital, Govt. K.G. Hospital for Women and Children, Govt. Kilpauk Medical College & Hospital and Govt. Hospital, Saidapet and the Chest Clinics of a number of quasi governmental establishments, corporation of Madras and voluntary medical facilities located all over the city forming 32 peripheral centres affiliated to this Institute. The programme of controlling tuberculosis has thus been carried out by the Institute for nearly twenty years. A perfect recording system as per the National Tuberculosis control Programme is being followed at all the chest clinics with the Central case registry at the Institute of Tuberculosis and Chest Diseases. With the pride of having been one of the pioneer institutions in India to venture domiciliary treatment



INSTITUTE OF TUBERCULOSIS AND CHEST DISEASES

PROF. K.V. KRISHNASWAMY

constructed and occupied in April 1922, in the Spur Tank Maidan. For the effective implementation of the Tuberculosis Control Programme this Institute was upgraded as the State Tuberculosis Demonstration and Training Centre in 1963. An additional building to accommodate the expanded laboratory fully facilitated for all modern bacteriological investigations relevant to Tuberculosis and Chest Diseases has been constructed and occupied in February 1974.

Being the City Tuberculosis Centre for Madras, this institute has been conducting effectively the Tuberculosis Control Programme rendering diagnostic, therapeutic and preventive services through the out-patients department of the Institute and the Chest Clinics of Government General Hospital, Govt. Stanley Hospital, Govt. Royapettah

as far back as 1922 as a service programme, the basis and efficacy of which has been proved scientifically by "the Madras Study" 30 years later, in the year 1950, the institute has been expanding its activities steadily.

At the out-patients department of the Institute, a systematic approach is made to diagnose the cases of tuberculosis and other chest ailments from among the symptomatics reporting. After the registration at the New Out-patients counter the symptomatics are subjected to the various investigations after examination by the Doctors. While those below the age of 20 years are tuberculin tested (Mantoux Test) those of the age of 20 years and above are straight away X-rayed. Of those tuberculin tested, the reactors and specific symptomatics are

later on X-rayed. Such of those who evidence suspicious X-ray shadows are subjected to Sputum Examination. Facilities are there in the Institute for the sophisticated Fluorescence Microscopic examination of Sputum specimen. The detected cases of Tuberculosis are duly motivated for undergoing the full course of treatment uninterrupted, by the Health Visitors and treatment is started. The treatment section of the Institute maintains the Treatment Cards of the patients on treatment. They are kept in a perfect order facilitating extrication of individual cards whenever the patients report and recording details of drug collections etc. Supervised treatment is administered at the treatment section for the patients who have active disease.

Those in whom the activity of the disease is limited, are put on



are given by Prof. K.V. Krishnaswami, M.D., F.C.C.P., who is the Professor & Head of the Department of Tuberculosis and Chest Diseases, Madras Medical College and the Director of this Institute.

This Institute is as well the Training and Demonstration Centre for the para-medical staff engaged in TB control Programme. Health Visitor students, Health Inspectors to be trained as BCG Technicians, Laboratory Technicians etc. are assigned to this Institute for necessary training and teaching.

Periodically this Institute holds Refresher Courses for the Medical Practitioners and in-service training courses for the para-medical staff to up date their knowledge.

The Institute of Tuberculosis and Chest Diseases also carries out a large number of field activities. The B.C.G. Team of this Institute promotes neo-natal vaccinations in the major maternity hospitals of the city, covers the weaker section of the society, viz. the slum dwellers by BCG Vaccination and also covers the Schools of the Corporation, Government and Private managements by BCG vaccination, thus restricting the possibility of the spread of the disease of tuberculosis to the younger generation. Many comprehensive Health Check up and Lung screening camps have been conducted by this Institute in collaboration with the Lions Club and such other voluntary agencies, the latest ones having been at Olcot Kuppam, Besant Nagar and Thirumangalam Village.

This Institute also launches many community surveys. A sample survey has been conducted by this Institute to assess the magnitude of tuberculosis in certain pockets of the city. Similarly the inmates of the mental Hospital, inmates of the Prison, the Cycle Rickshawmen and Hand Cart Pullers have all been studied. Latest a camp has been conducted in three sessions for the benefit of the employees of Madras Telephones. The field team and the Mobile Mass Miniature X-ray unit of this Institute are used for such programmes.



Health check up and Lung Screening are also done for other factories, against requisitions. This Institute also participates in Medical Exhibitions, Trade Fair etc. by providing the services of the mass x-ray unit, helping an awareness in the public of the available facilities and making early diagnosis of the Lung diseases and rendering remedial services.

Several research activities on the operational, sociological and chemotherapeutic aspects of tuberculosis have been successfully conducted by this Institute in the city and the adjoining rural areas and many scientific papers have been published in the reputed journals—both Indian and foreign—on Tuberculosis and Chest Diseases. Results of the research studies have been presented at the scientific sessions of National and International conferences. A few of the latest studies of the institute are: 1. Research towards reducing the duration of treatment to six months for Tuberculosis by evolving fully supervised twice a week treatment; 2. Defaulter retrieval procedures to ensure greater regularity in treatment; 3. A study towards evolving a simple method through an "Address Card" for ensuring recording of accurate addresses of patients to facilitate prompt defaulter actions to bear the results of retrieval; and 4. A study to send advance reminder cards intimating the due dates for drug collections, to prevent default in drug collection; etc. These studies are pioneering and significant in nature to further the knowledge and facilitate effective treatment and control of tuberculosis.

Many distinguished visitors had visited this Institute and those in the recent times—Dr. Wallace Fox of the British Medical Research Council, Dr. Hashimota of Japan and various others—have uniformly observed in the records that this Institute has acquired a very high standard in both service and research activities under the able guidance and efforts of Prof. K.V. Krishnaswami, Director and his concientious colleagues.

In due recognition of his yeoman services in the speciality of Tuberculosis and Chest Diseases, Prof. K.V. Krishnaswami, the Director of this Institute has been honoured with the coveted Dr. B.C. Roy National Award for the year 1979, which is indeed a pride for this Institute and the Madras Medical College and Tamilnadu.

monthly tablets which they can administer to themselves every day at the prescribed dosage. Some of the patients diagnosed in this Institute are transferred to other Chest Clinics within their easy reach to avail of the treatment there. Patients who are found to be acutely ill are accorded institutional care. Admission to the Govt. T.B Sanatorium, Tambaram and Govt. Thiruvoteeswarar TB Hospital, Otteri for needing cases is also arranged after due registration.

Non tuberculous chest condition are also thoroughly investigated and diagnosed and accorded necessary treatment. Such of those who may need hospitalization are admitted in the non-TB beds under the Director of this Institute in Govt. General Hospital. Referrals are also made to the other specific specialities, as and when the need therefor prevails.

On an average, there are about 1200 TB patients and about 250 non-tuberculous patients under treatment at the Institute. The annual out-patients attendance is to the tune of about 87,000, of whom about 20,000 are new symptomatics.

Apart from the routine service programme this Institute renders, it has the status of the Department of Tuberculosis and Chest Diseases of the Madras Medical College, Madras, Undergraduate Medical students and Post Graduate Medical Students of all the city Medical Colleges and the other medical colleges of Tamilnadu are assigned to this Institute for necessary teaching and demonstration in this speciality. Post-graduate Diploma Course and Post Graduate Degree Course (M.D.) are conducted by this Department in the speciality of Tuberculosis and Chest Diseases. Clinical Demonstrations and Lectures



