

Law (192 /) Department.

(Education)
Ordinary SERIES.

G.O. No. 1439

DATED 29-8-21

[Despatch Abstract.]

Education Tax---Karkal Taluk Board--levy-sanctioned

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

CURRENT FILE.

DEPARTMENT.

6541

Received 24 MAR 1921 192 . Registered 26.4.21 192 .

Subject.

Education tax.

Submitting for sanction of Government a copy of Taluk Board resolution No: 171/20.3.21 deciding to levy the --- at 3 pies in the rupee of the land assessment.

ENCLOSURES.

No. one

Spare copies

Dis No. 530
K.T.B/21

Station Karkal., Dated the 20th March 1921.

Recd

From (Name) M.R. Ry. K. Sadasiva Bhat, Avgl., B.A., B.L., M.L.C.,
(Designation) President, Karkal Taluk Board.
S. Kanara

To The Secretary to the Government of Madras,

Local and Municipal Department.
Madras.

No. 6541-1 L.M. 25/4/21 Sir,

Agreeably to sections 34 and 35 of the Madras Elementary Education Act No: VIII of 1920, I have the honour to submit herewith a copy of my Taluk Board resolution No: 171/20.3.21, deciding to levy the Education tax in the Local fund Taluk of Karkal of 3 pies in the rupee of land assessment and to request that Government may be kindly pleased to sanction the rate.

I have the honour to be,
Sir,
Your most obedient servant,

G. S. Sadasiva
The President.

Law

2

M.R.Ry K. Sadasiva Bhat, Avergal., B.A.,B.L., President.

" K. Santhaya Kamath, "

" J. Naganna Hegde, "

" K. Srinivas Hegde, "

F. Mohammed Ali Saheb Bahadur.

M.R.Ry N. Manjappa Addyanthaya, Avergal.,

" K. Dugganna Bontra, "

" K. Sheshayya, "

X

2

171) Read G.O. No: 268 L & M/1.3.21 requesting each local authority to take steps to constitute an Elementary Education Fund.

" The Board resolves to recommend the levy of an Education cess of 3 pies in the Rupee of Land assessment to form the nucleus of the Taluk Education Fund".

Sd: K. Sadasiva Bhat.
President.

True extract

Via President.

Subject.

Education tax -

Karkal Taluk

Board

Law (Edn) Deptt.

C. 216 S/A, from the P. T. B, Karkal, Dist. 530
K. T. T. B.d/ 20th March 1921

In non-municipal areas

Section 34 (ii) of the Act provides for
~~with the previous sanction of Govt.~~
 the levy of a tax not exceeding 25 p.c.

of the taxation leviable in that area
 under the law for the time being
 in force governing local bodies
 under all or any of the following
 heads: Viz.; land cess, tax on companies,
 profession tax and house tax. Section
 35 says that the local authority
 shall decide at what rates subject
 to the maxima prescribed in Sec. 34
 the taxes shall be ~~levied~~ levied
 and may from time to time alter
 such rates. In pursuance of these
 provisions the Karkal Taluk Board of
 the S. Kanara Dist. has passed
 a Resoln. the text of which is as
 follows:-

p. 2, c. 4.

"The Board resolves to
 recommend the levy of an Education
 cess of 3 piers in the Rupee of land
assessment to form the nucleus of
 "The Taluk Education fund"

2 The Govt. have now to convey their sanction to the proposal conveyed in the Resolⁿ. In so doing there is a small difficulty in that the resolⁿ expresses the rate of taxation in terms of land assessment whereas the Act puts it in the ~~the~~ terms of the land cess. It may be appropriate to have the Govt. Order, as far as possible in conformity with the wording of the Act. In the S. Kanara dist. land ~~cess~~ ^{land} seems to be ^{levied at present} at the rate of $1\frac{1}{2}$ ^{Annas per Rs.} ~~per~~ ^{subject to} ~~and it is variable,~~ ^{the} maximum permissible under the new Local Boards Act ^{is only one anna for taluk board purposes} ~~being 2 annas~~. May the Taluk Board be asked to frame a resolution in keeping with the wording of the Act.

cf: para 7 - p. 2 of
G.O. 484 d & M
(T) 5.3.21

3 The resolution does not state from when ^(4.5.21) date effect is to be given to the new law. It may perhaps be convenient to levy it from the commencement of 1922-23.

Under S. 37 of the Act, the Govt. have to contribute a sum not less than the proceeds of the taxation levied under S. 34. The amount involved in the case of the Karkal Taluk Bd. is not likely to be large and ~~may be~~ if it is decided to approve the levy of the tax in the current year itself, the contribution by Government may be

Karkal Taluk Bd. has been newly constituted. Its income is not known separately. As there are 4 taluk boards, the average income per Bd. will be about Rs. 29,000. If 3 per cent be levied, the total sum will be Rs. 87,000 or about Rs. 48,000. Roughly Rs. 5000 will be the liability of Govt. CR 7/5/21

3
met from the provision of 6 lakhs made in the
current year's C.B. under 31 C(1)(ii), for expansion
of primary education and meeting the cost of
Ed. Councils, ~~and~~ X

So 7.5.21. This is the first case of taxation
The proposal may be approved
with the concurrence of L.S.S.
& Finance.

Rules as to the assessment
& realization of taxation have
not yet been made. They have first
to be published for criticism. The file
relating to it is in circulation.
Presumably the ~~Board~~ ^{Saluk Board} get the
tax assessed & realized in the
usual way along with the cess.
& the cess is realizable only towards
the close of the year with land rev.

At
7.5.21
5

The law 34 (ii) permits a maximum
of 2% of land cen; if land cen be $1\frac{1}{2}$ as
in the rupees of land amount, the maximum
leviable is $4\frac{1}{2}$ pies in the rupee of land amt.
So the rate of 3 pies is permissible,
2, the propose in the rules to direct
the educational tax to be collected with
land revenue. The Kothandi in

(Have telephoned
to the Councils
& he has promised
to get the proposal
approved)
At

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approved
(At)

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& he has promised
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approved
(At)

S. Kanara is Daru Mark, 4 in April
+ 4 in May, so ifue ratby Mr. A
can come into force from next
March.

2. The draft order ratifying should
cite the manner rat by Mr. A
Confirm the 3 pries; & then comment
the action of the taluk B^d.

3. Can Revenue kindly furnish
an approximate land revenue demand
of the taluko in Karkal Hk? also of the
of the collect of the tax with land revenue?
Horned the file to furnish with a new
note the obligation of foot.

run
9/5/21

Rev

ful

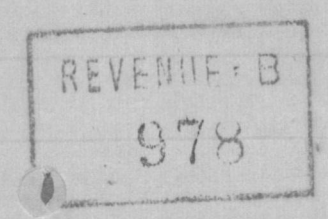
Rev Dept

To Under Secy

It will be observed
from G.O. N^o 84 L of 28-1-20, that
the Karkal Taluk Board was
separately constituted with
effect from 1-4-20 and corresponds
to the Revenue Taluk of Karkal in



Ed on w/o
2165/A-1
11-5-21



Regd. 11-5-21

Consolidated and
published at the
Revenue Department
Karkal Taluk Board
Karkal

in the South Kanara District.

2. As regards the revenue of the Taluk (referred to in para 3 of the Law Secy's note on p. 4 above), it is submitted there is no information in this Dept. Statement W on p. 34 of the Jamabandi Report, (G.O. No 877 Revd 14-4-21) gives the amounts of land revenue and cesses for the whole district. It is submitted the Board of Revenue may be requested to report the figures in respect of the Barkal Taluk. A draft L.M. is submitted below:-

To

The Secy to the Bd of Rev
Land Revenue.

Please state the demand for fasli 1330. under Land Revenue and cesses separately for the taluk of Barkal in the South Kanara District.

[Signature]
23.5.21

[Signature]
25.5.21

To Under Secy

Please see the Board's reply at flag 2. The ryotwari

Received in Fair 27.5
 copying section.
 Copied. S.C. 27/5.
 Examined. P.P. 27.5.
 Signed.
 Despatched. 27.5

[Handwritten notes]
 SPC. 27/5.
 27/5.

[Handwritten notes]
27/5/21

27 MAY 1921

Reminded 11.6.21
13.6.21.

10
6
demand for the Karkal taluk
for fueli 1329 was Rs 288,364
and Cesses Rs 32,610. With this
information the file may be
passed on to Finance.

160
20.6.21

216
Finance Dept

Finance Dept

The proposals in this case,
need not, it is submitted,
be objected to in this Dept.

2. The Law (Dept)

Secretary proposes in his note
on page 4 ante, that the extra
cess can be collected from
next March. It is not
clear whether the equivalent
^{sub} contribution will have to be
paid in the current year
or only in the next year
after the actual receipts
are known. Submitted
that the Law Dept may be
requested to examine
the procedure regarding
the payment of ^{grants} grants.

3. The Law Dept may also

2
30/7/21
Rev. Ld. 9/8/21-1
23-6-21.

Recd 27/6

216 4165B
27.6.21

11/11/21
11/11/21

1-15, 15-10-21
15-10-21

216
11/11/21

15-10-21
15-10-21

Page 446 of 448
18.7.21

be requested to take steps
to see that the budget
provision of 6 lakhs for the
expansion of Primary Education
+ for meeting the cost of
District educational councils
is not exceeded.

Ms.
18.7.21

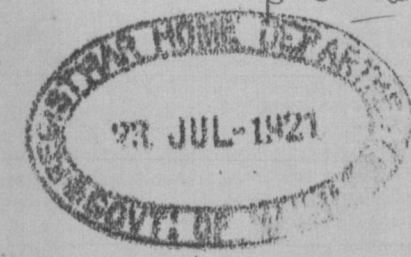
Law (Edn) D.O.

18/7/21

18.7.21

May 4165 B-1
22.7.21

Em 3289 A
23.7.21



$\frac{1}{4} \times 2,88,364 = 72091$
4428
4506

Law (Edn) A. Dept.

A draft order is subd. The
land assessment demand in fasli 1329 for
the District is stated to be Rs 2,88,364
calculated at 3 pice in the Rs. (p. 2 c. f.) the
education cess will roughly aggregate to
Rs 4,506 and the Govt. contribution will
be a similar sum. The Govt. contribution will
ordinarily become payable only after the receipt
from taxation is known i.e. in the preceding
official year. But in special cases, advances
may be sanctioned to local bodies, which are
in need of funds subject to subsequent adjustment.

The Hon'ble the Minister orders :-

"Proposals to levy educational cess
at rates specified are sanctioned."

his
Draft Subd.

18/7/21

28-7-21

28/7/21

2874

When given for copying _____
When copied _____ } 192
When examined _____
When signed _____

READ AGAIN G.O. No. _____ DATED _____
192 .

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT. _____

STATEMENT WITH DIVTO. _____

PAYERS NOT FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.