

Law (1921) Department.
(Education)

Ordinary SERIES.

G.O. No. 1440

DATED 29-9-1921

[Despatch Abstract.]

Tax - Education.

Levy—Municipal Council—Chingloput—approved.

BACK PAPERS.

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

FURTHER PAPERS.

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

C.F. 25-5,000-29-10-20.

DEPARTMENT.

Received.....192 . Registered.....192

Subject.



Law (G.O.) no. 25.21
L.S.G. Sept

Through C. Section KB 27.4.21

ENCLOSURES.
No.
Spare copies

Reference. No. 101 Genl of 1921.

Station Chingleput. , Dated the 12th April 1921. 192

From (Name) M.A.Ry. C. Ekambara Mudaliar Ayl.

(Designation) Chairman, Municipal Council, Chingleput.

To The Secretary to the Government of Madras,

Local & Municipal-----Department.

Sir,

Madras.

Through

The District Collector,

Chingleput District, Saidapet

With reference to Government Order No. 379 L and M dated 1-3-21, I have the honour to state that the Council--- resolved in resolution No. 6(a) dated 31-3-21 to levy a tax at-----

Edn 2266 A 4.5.21

L.S.G. Sept.

no 8603-1 LHM 3.5.21

at 12½ % on the taxation leviable in the Municipal area of this Council-i.e., Property and Profession tax (Vide copy of resolution enclosed). I request that you will be pleased to have the approval of the same by the Governor in Council

2. Section 34 of the Madras Elementary Educational Act of 1920 does not specify the method of collecting the -- education tax and the instalments at, and the date, from ---- which it will have to be collected.

3. In para 2 of the said Government Order, Budget --- Estimate of income and expenditure to the Education Fund is required to be submitted by 1-6-21. The form in which it has to be submitted and other details required therefor have not been communicated.

4. It is not apparent whether this taxation will have to be notified under the provision of section 78 District Municipalities Act 1920.

5. I therefore request that you will be pleased to issue necessary instructions on the above points.

I have the honour to be,

Sir,

Your most obedient servant,

B.A.12-4-21.

Chairman.

N. Di

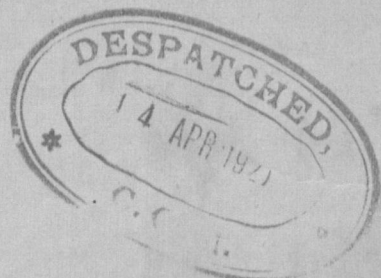
12/14

Forwarded

Jm Wan

Collector.

15.4.21



Meeting No. 23 of 1920-21
Extract from Proceedings of the General Meeting of the Municipal Council, Chingleput held on Thursday the 31st March 1921.

Resolution No. 6(a). Read Government Order No. 379 L and M dated 1-2-21 requesting to constitute an Educational Fund under section 32 of the Madras Elementary Educational Act of 1920. Resolved to levy at 12½ % on the Property and Profession Tax.

Tax.

Sd. C. Ekambaram.

Chairman.

(True copy)

Municipal Office, Chingleput,
Dated, 12-4-21.
B.A.14-4-21.

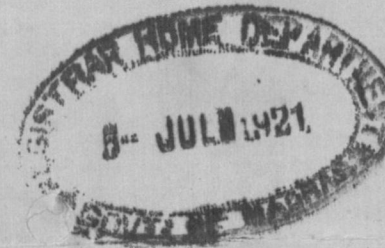
Chairman.

DEPARTMENT.

Received.....192 . Registered.....192

Subject.

14036



ENCLOSURES.

No.

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Reference. No. 101 Genl of 1921.

Station Chingleput, Dated the 4th July 1921. 192

Date (Ed. n) From (Name) M.R.Ry. C. Ekambara Mudaliar Avl.

A.S.G. w/o in
Finance(Designation) Chairman, Municipal Council,
Chingleput.

Continuation of To The Secretary to the Government of Madras,

Ed. n w/o 2266/A-1,

d/19.5.21 with

He request that Sir,

He former case

may be returned

at a very early

date.

B A
6.7.21 877/21NH
677/21

Ed. n w/o 3106/A-1

6.7.21

Law (Education) ----- Department.

M a d r a s .

I have the honour to request the favour of the communication of the Orders of Government in respect of the matters referred to in paras 2 and 4 of my letter Ref. On. No. 101 Genl of 1921 dated 14-4-21 in view to my taking necessary action for the collection of taxation before the close of this half year.

P.T.O.

2. I have forwarded on 23-6-21 the budget estimate for 1921-22 to the District Educational Council, in the new ^{annual} form and to the Director of Public Instruction on 25-6-21.

I have the honour to be,
Sir,

Your most obedient servant,

B. A. Ambekar
Chairman.

B.A. 4-7-21.

C.F. 29-5,000-29-10-20.

DEPARTMENT.

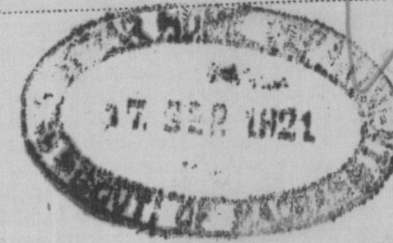
Received

192

Registered

192

Subject.



ENCLOSURES.

No.

Spare copies

No. Ref. 101 Genl of 21.

Station Chingleput., Dated the 14-9-21. 192

From (Name) C. Ekambara Mudaliar Avl.,

(Designation) Chairman, Municipal Council,
Chingleput.

To The Secretary to the Government of Madras,

Law (Education) Department.
Madras.

Sir,

I have the honour to request that orders of Government on my letters No. 101 Genl. of 21 dated 12-4-21 and 4-7-21, and reminder dated 25-8-21, on the subject of -- levying education tax under section 34 of the Madras Elementary Education Act of 1920 may be communicated as early as possible. The first half year of 1921-22 is fast closing and yet no action has been taken towards the collection of the tax nor have the preliminaries on that account been made.

An early order on the subject is solicited.

I have the honour to be,

Sir,

Your most obedient servant,



K.N./16-9.

C.G.M.

B. A. Ambekar
Chairman.

Subject.

Education Tax. C. 22 66/ A, from the C. M. C., Chingleput,

Ref. 101 Genl., d/ 12.4.21

The Elementary Education Act provides for the levy in municipal areas, with the previous sanction of Govt., of any tax not exceeding 2.5% of the taxation leviable under ^{all or} any of the following heads: - viz, property tax, tax on companies & profession tax. The Chingleput municipal council proposes to ~~levy~~ levy a tax at 12 1/2% in respect of realizations under property & profession tax. According to the latest administration ~~the~~ report of this municipality the income under these two heads aggregated Rs 11,904 in 1919-20 and 12 1/2% of this would come to Rs. 1,488 and under Sec. 37 of the Act. the Govt. will have to contribute a like sum. It is not stated ~~from~~ what date or in respect of what period the tax will commence. It may perhaps be convenient to make a beginning from the 2nd half year of 1921-22 by which

Sec. 34

p. 1 of Notes 2176
to Rs. 1546M 1411
V 2120 11904

time the rules under the 11/2
Act will also have been published.
Perhaps a refer. to the M.L. Council
may be made on this point.

2 The points raised in paras
2 & 3 of C.M.'s letter will be provided
for in the rules.

3 With refer. to para 4 of
current letter, there is no provision
in the Madras Elementary Education
Act corresponding to Sec. 78 of the
Dist. Municipalities Act. All the
same a preliminary notice
approving the public of the taxation
is desirable. ~~for order.~~

B The assessment & realigning
of the taxes are to be in
accordance with the provision
of the St. Municipal Act. The
publication of the preliminary notice
under S. 78 of the latter act is obvious
a part of the prescribed procedure rela
to assessment.

CR
18/5/21

And seeing that the first half year tax is due in
the current half year, if the resolution be
accepted, it will be leviable from the

Have since been framed -
vide rules under sections
30 & 36 on p. 2 of pp.
819 Law Edn P-2, 1-4
31-5-21 (Z)

B 8 13 3

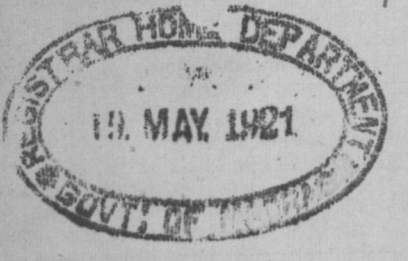
current half year self, Fiscal has to
note the liability which is statutory

19/5/21

L.S.G.

Ed. No. 2266/A-1
19.5.21

L.S. by Deptt.
'C' section



10511
20.5.21

As the Chairman has asked for specific
instructions in regard to the assessment
and realization of the Education tax,
it may be presumed that the Council will
begin to levy the tax only after the instructions
are issued. The tax will thus very probably be levied
from the 2nd half of the current year. The file may
be passed on to Finance.

It is for Law (S.M.) to give instructions
- how. This Deptt. has no objection
to the rate of tax proposed.

Cor.
5-8-21

Ska
6821

Secy
Law (Ed.)
Jm

Law (Ed.)

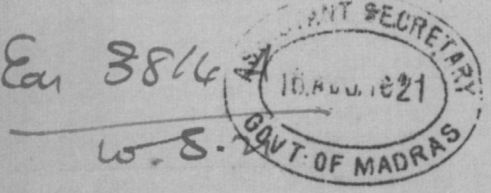
May be passed on to Finance

11.8.21
13/8/21 Jm

To C Secy
Mkt.
3-8-21
J.S.M.

Op 9/8

L.S.G. 10511-1
9.8.21 8 8/10



Ed. 3814
10.8.21

Ed. No. 3814/A-1
13.8.21

Since 5515B W
16.8.21

28 9.21

When received for Fair-copying.

When copied . .

When examined

When signed

When despatched

READ AGAIN G.O. No., dated 192

192

READ ALSO:—

C. No. 2266A, From the C. M. C. Chylofast, Refs. No. 601 East, dated Mar 12-4, 1921

” ” ” ” ” ” 192

ORDER.

Miss

No. 1440, dated 29-9-1921.

Under Sec. 34 of the
Madras Elementary Education
Act, 1920, the Govt sanction the
proposal of the Municipal
Council, Chingleput, to levy an
education tax at the rate
specified in the Council's Resolution
no 6 (a) d. 2. 3. 21.

2. The Chairman requests to report the amount ~~that is~~ likely to be collected from the levy of the tax in the current and ^{in the} official next years.

3. The following telegram will

20

Joe C. M. C. Chey, agent-

1. P. M.C.

.. Coll. of — "

1. J. P. J. - 1

"Exam. of L.F. Rects.

..L.V.G. Dept.

Finance 1

Res-57

u P.O.

be despatched to the C. M. C. Chief Secy:-
 Your Refce. No 101 Sent. d. 12.4.21.
 Proposal levy education tax ^{Sanctified} ~~affirmed~~

DESPATCHED
 29 JUL 1921

Cor.
 M. G. M.
 114
 281966

A
 28 9.21 2887

When given for copying
 When copied
 When examined
 When signed

192

READ AGAIN G.O. No. 192 DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT ..

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
 A = Copy in full.
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