

Call

Law (1921) Department.
(*Ed.*)

only SERIES.

G.O. No. 1503

DATED 13-X-21

[Despatch Abstract.]

Tax - Education - Levy - Taluk Board, Saidpet - sanctioned.

PAPERS PUT UP WITH CURRENT No. _____

Papers of the department to which the current belongs.

Number.	Date.	Original (= O.) or spare copy (= S.O.)	Remarks. (In this column such of the papers as have been removed for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number	Date.	Original (= O.) or spare copy (= S.O.)	Initials with date of (1) Referencer acknowledging returns of the paper concerned or (2) Despatcher to denote the return of the papers to the department concerned.

F. 29-5,000-23-1-20.

HOME (EDUCATION) DEPARTMENT.

Received _____ 192 . Registered _____ 192 .



Subject.

Education (Land)

14/5/21.

Edn 2401A

14/5/21

Requesting sanction for the levy



ENCLOSURES.

No. R. Copies of _____
Taluk Board proceedings _____
Spare copies. Nil.

R.O.C. No. 50/G.O.

Station Saidapet, Dated the 27th April 1921.

Page

LSQ.

From (Name) M.R.Ry.,
RAI SAHIB N. CHENGAL RAO GARU, B. A.,

Law (Gov) no.

(Designation) PRESIDENT, TALUK BOARD, SAIDAPET.

Law
12.5.21.

14/5/21

To The Secretary to the Government of Madras,

THROUGH HOME (EDUCATION) Department.
THE PRESIDENT, CHINGLEPUT DISTRICT BOARD, SAIDAPET.
Sir,

Under Section 34 of the Madras Elementary Education Act, VIII of 1920, I have the honour to request that you will be so good as to obtain the sanction of the Governor-in - Council to the proposal of the Saidapet Taluk Board to levy the Education taxes specified in the Resolution of the Board No.2, dated 25th April 1921 a copy of which is enclosed.

2. Under Section 32 of the said Act an Elementary Education Fund has been constituted for this Taluk Board. A copy of the Taluk Board Resolution constituting the fund is submitted.

3. I also request that rules may be made under

Roc 66 Gchof 21 --2--

30.4.1921

Section 56 (2) (g) of the Act regulating the procedure for the assessment and realisation of the taxes leviable under Section 34.

I have the honour to be,

Sir,

Your most obedient servant,

President, Taluk Board.

N. Ret. 6 to Gch at 21.
5.5.21.

For man des.

M. Venkatarayana
President
On Board.

The Secretary
to the Government
at
Madras.

NO. xv OF 1920 -1921.

Extract from the Proceedings of the SAIDAPET TALUK
Board passed at a meeting held
on the 21st MARCH 1921. 192 .

No./

Present.

1. M.R.Ry., Rai Sahib N. Chengal Rao Garu, B.A., President
2. " Rai Sahib M.C.Venkata Acharlu Avl., Vice-President.
3. " K.T.Parthasarathi Reddi Garu,
4. " M. Muniswami Reddi Garu,
5. " S. Ponna Pillai Avl.,
6. " M. Balasundara Mudaliyar Avl.,
7. " Y. Srinivasa Achariyar Avl.,
8. " P. V. Subrahmanya Pillai Avl.,
9. " C. N. Evalappa Mudaliyar Avl.,
10. " P. Joseph Nayudu Garu.
11. " P. Tirunavukkarasu Mudaliyar Avl.,
12. " S. Appadurai Pillai Avargal.

---:--

No.1. Read (i) Government Order No.331, Home (Education), dated 10-3-1921 stating that the Madras Education Act 1920 will come into force from 1st April 1921.

(ii) Government Order No.379, L & M., dated 1-3-1921. requesting to take early steps for the constitution of an Elementary Education Fund.

The constitution of an Elementary Education Fund for the Taluk Board is sanctioned.

The question of levying education taxes under Section 34 of the Madras Elementary Education Act 1920 will be considered at the next meeting of the Board.

(Signed) N. Chengal Rao,

President, Taluk Board.

(year next)

38
-2-
(True Extract)

Saidapet, }
27th April 1921. }

President.



NO. 1 OF 1921-1922

Extract from the Proceedings of the SAIDAPET TALUK
Board passed at a meeting held
on the 25th April 1921. 192

No. 1.

Present.

1. M.R.Ry., Rai Sahib N. Chengal Rao Garu, B.A., President
2. " Rai Sahib M.C.Venkata Acharlu Avl., Vice-President.
3. " T. Rajagopala Achariyar Avl., B.A.,
4. " A. Ramenuja Achariyar Avl.,
5. " Y. Srinivasa Achariyar Avl.,
6. " M. Balasundara Mudaliyar Avl.,
7. " S. Appadurai Pillai Avl.,
8. " M. Muniswami Reddi Garu,
9. " C.N.Evalappa Mudaliyar Avl.,
10. " M. Balakrishna Reddiyar Avl.,
11. " P. Masilamani Mudaliyar Avl.,
12. " P.V.Subrahmanya Pillai Avl.,
13. " S. Ponna Pillai Avl.,
14. " K.T.Parthasarathi Reddi Garu,
15. Abdul Razeek Sahib Bahadur, S.K.,

--:--

No.2. Read (1) Taluk Board's Resolution No.1 dated 21-3-1921
sanctioning the constitution of an Elementary Education Fund and
deferring the question of levying education taxes to the next
meeting.

(11) A copy of the Memorandum prepared by the President
Taluk Board in Tamil on the Elementary Education Act 1920 for
information of the Saidapet Taluk Board Members.

The Taluk Board resolves unanimously to levy the following
education taxes at the rates noted against each with effect from
the current Official year subject to the sanction of the Govern-
ment-in-Council.

--3--

- (i) Land cess - three pies in the rupee of the annual rent value of all occupied lands in the Taluk Board's area.
- (ii) Tax on companies - twelve and a half per cent of this tax leviable in the said area.
- (iii) Profession tax - -do- -do-
- (iv) House-tax -- Six and a quarter per cent of the tax leviable in the said area.

(Signed) N. Chengal Rao;
President, Taluk Board.

(True Extract)

Saidapet, }
27th April 1921. }

N. Chengal Rao
President.

NOTES.

225000

Ces. 11486. from the P.T.B. Saidapet Room 50/Ro. 527.4.21.
End. P.O. Cheyepin - 66 55.5.21

Memo. No. 11484-1 D. 7-7.1921

The Saidapet T.B. Board proposes to levy the following education taxes among others at the rates noted against them:—

- (1) House-tax — $6\frac{1}{4}$ p.c. of the tax leviable in the T.B. Board's area.
- (2) Profession tax — $12\frac{1}{2}$ p.c. of the tax leviable in the said area.

2. Sec. 34 of the E. & C. Act allows of the levy of a tax not exceeding 20 p.c. of the tax leviable under the Local Board Act. The T.B. Board has sanctioned the levy of the tax at $6\frac{1}{4}$ p.c. of the tax leviable in the area. ~~It is proposed to levy the tax at $6\frac{1}{4}$ p.c. of the tax leviable.~~ ^{By however} ~~the T.B. Board.~~ The L.B. Act prescribes no limit to the rate at which house tax may be levied and consequently ^{it is doubtful} whether the Taluk Board really

it proposed to levy the tax at
^{actual value} 12 1/2 p.c of the actual value.
 This point should be made clear
 3. Similarly in the case of the
 profession tax the ^{Prop} President is
 requested to report whether it is
 proposed to levy the tax at
 12 1/2 p.c of the maximum rate
 laid down in rule 9 in Sch IV
 of the A. B. act or at 12 1/2 p.c of the
 rates at which the profession tax
 is actually levied. by the TR

Yes
 21/7/22.

Yes.

MR
 To 7th

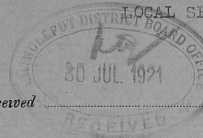
To

21/7/22

The P.T.B. Saidafah
 to the P.O.B. Chingapur
 (By air).

Wm
 21/7

LOCAL SELF-GOVERNMENT DEPARTMENT.



Received 192 Registered 192

Subject.

EDUCATIONAL CESS.

Submitting a copy of the Saidapet Taluk Board's
Resolution sanctioning the levy of -----.

16416

ENCLOSURES

No. One.

Nil.

Spare copies

R.O.C. No. 50/G.O.

Station Saidapet, Dated the 26th July 1921.

From (Name) R. V. RAI SAHIB RAO, B.A.,

(Designation) President, Taluk Board, Saidapet.

To The Secretary to the Government of Madras,

LOCAL SELF - GOVERNMENT Department.

THROUGH

THE PRESIDENT, DISTRICT BOARD, SAIDAPET.

Sir,

Ref:- Government Memorandum No. 11484-1, L. & M., dated 7th
July 1921 - levy of education taxes in the Saidapet Taluk Board
area.

I have the honour to submit herewith a copy of the Taluk
Board's Resolution No. 44, dated 23rd July 1921 sanctioning the
levy of Educational cess at the proposed percentages of the
rates at which the taxes are actually levied in the area.

I have the honour to be,

Sir,

Your most obedient servant,

10
Roc no 66 Bch n

1 - 8 - 21

N. Res 66 Gch d. 21

Formated

M. Venkatarao

Saidapet President
S. F. Agastya

Dr. Doan

2.8.21

To

The Secretary to
the Government
of Madras.

Local Self Govt
Departments
Madras



11
No. 4 of 1921-1922. 9

Extract from the Proceedings of the Saidapet Taluk
Board passed at a meeting held on the 23rd July 1921.
192 .

No. 64

Present:

1. M.R.Ry., Rai Sahib N. Chengal Rao Garu, B.A., President, Taluk Board, Saidapet.
2. " Rai Sahib M.C.Venkata Acharlu Avargal, Vice-President.
3. " P. V. Subrahmanya Pillai Avargal.
4. " C. N. Evalappa Mudaliyar Avargal.
5. " A. Ramanuja Achariyar Avargal.
6. " Y. Srinivasa Achariyar Avargal.
7. " M. Muniswami Reddi Garu.
8. " K. T. Parthasarathi Reddi Garu.
9. " T. Rajagopala Achariyar Avargal, B.A.,
10. " S. Appadurai Pillai Avargal.
11. " S. Poma Pillai Avargal.
12. " P. Masilamani Mudaliyar Avargal.
13. " M. Balakrishna Reddiyar Avargal.
14. Abdul Razaek Sahib Bahadur.

---:---

No. Read Government Memorandum No. 11484-1, L & M., dated 7-7-1921 requesting to state if the Board is going to levy the Educational cess on the taxes that are being actually levied or on the amount of taxes leviable in the area.

The Board sanctions the levy of Educational cess at the proposed percentages of the rates at which the taxes are actually levied in the area.

(Signed) M. Chengal Rao,

President, Taluk Board.

(True Extract)

Saidapet,
26th July 1921.

M. Chengal Rao
President.

CN 2401 A. From the P. T. B., Saidapet, R. No. 1250
8-27-42-21

Subject - levy of education tax

p. 6 of c.f.

The Taluk Board, Saidapet, proposes to levy the following ^{education} taxes:-

- (1) Land cess - 3 pias in the rupee on the annual rent value of all occupied lands.
- (2) Tax on Companies - $1\frac{1}{2}$ percent of tax leviable under the local ~~Board~~ ^{Board}.
- (3) Profession tax - do.
- (4) House tax - $\frac{1}{4}$ percent of the tax leviable in the area.

Of these, Nos (2) & (3) are new taxes, & as such, it is not possible to frame an estimate of the amount realizable as education tax. The amount of land cess ~~was~~ (levied at one anna in the rupee) realized in 1919-20 in the Taluk Board area was Rs 16,470. ~~At the~~ At the rate of 3 pias, the amount will be Rs 4,117/-. The amount of house tax collected in 1919-20 was Rs 29,701. At $\frac{1}{4}$ percent, the amount realizable will be

(Information obtained from L. S. G. Dept.)

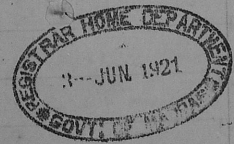


Excluding items (2) +
(3) a separate
note

Rs 1856/- The total amount of ~~the~~ the education tax on land cess and house tax bill, therefore, be approximately Rs 4,117 + Rs 1,856 or Rs 5,973/- and the Govt will have to pay, under section 37 of the Education Act a contribution of this ^{based on an equivalent of the collections from tax on land and house tax} sum. The Taluk Board propose to levy the tax with effect from the current official year. The proposal ~~after~~ may be accepted in this Dept with the concurrence of Revenue ^{Dept} & Finance ^{Dept}. The file may be sent to those Dept.

88x
20.5.21
20.5.21
27.5.21
5
11/6/21

240-1 A-1
3.6.21.



11481

ESB
Rev
Tune
of Land
L.S.G.

Rep
The dep at went in an agree to his proposal of the Saidapet Taluk Board and the file passed on to Revenue. The proposal to levy ^{the} ~~the~~ defective section 34 of the Ed. Act, allows of the levy of ^a tax not exceeding 25 per. cent of the ~~tax~~ ^{taxable} ~~tax~~ ^{leviable} ~~tax~~ ^{leviable}

under the Local Board Act
 The TL Bd has sanctioned the
 levy of the tax ^{at} ~~at~~ $6\frac{1}{4}$ per cent of the
 tax leviable in the ~~tax~~ ^{area}
 Does the TL Bd mean that the Emmanuel
 tax sh^d be $6\frac{1}{4}$ per cent of the tax leviable under
 the Act, or $6\frac{1}{4}$ per cent of the tax actually
levied? The Act prescribes no limit to
 the rate at which house tax may
 be levied in any area. Please see Sec^y

75 & 98 & rules 12 to 14 of Schedule IV;
 Therefore ~~the~~ ^{resoln} ~~is~~ ^{is} meaningless ~~if~~ if
 the Bd meant that the former. If it
 meant the latter, its intention does
 not appear to have been clearly ex-
 - pressed.

2. This ~~resoln~~ ^{is also} necessary ~~also~~ that
 the TL Bd sh^d definitely state in
 regard to the Companies tax & the
 Profession tax, whether the ~~rate~~ ^{taxes}
 is ~~are~~ ^{to be levied at} $12\frac{1}{2}$ per cent of the maxi-

-mum rates laid down in rule 9 of
 Sch IV ^{of the L.B. Act} or at $12\frac{1}{2}$ per cent of the
 rates at which the tax is actually levied
 in the area. In the case of the Companies tax, the
 rates are fixed (vide rule 8 of Sch IV);
 & there can be ~~no~~ ^{no} ~~ambiguity~~ ^{ambiguity} as to the

Warrant mean
 the letter
 W^h 6
 2

Warrant mean
 the letter
 W^h 6
 the area

Idone believe it
 Bd means what
 it says!
 W^h 6

Ask the Bd to
 regulate a levy
 meaning
 W^h 6
 20.9.21



Rego

4 14

I do not know as to Subd
for approval.

2/27/21

Memo no 11484-1 LHM dated 7. 7. 1921.

Cto. 16416 LHM from the P.T.B. Sarsapel, no 50726 re

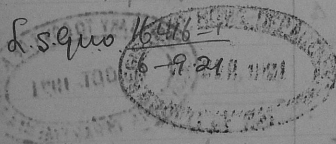
The P.T.B. States that the ~~Conservation~~
~~Board~~ Board proposes to levy the Educational tax
at the proposed ~~rates~~ percentages of the rates
at which the taxes are actually levied
in the area. The proposal may therefore be made

in this Dept, And the file ~~may~~ it is submitted, be sent
to Revenue Dept with reference to Educational
note on p 2 ante.

25.8.21

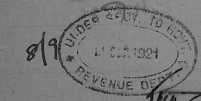
4.9.21

Law (rm) Dept



Law (Est) Dept

The L. S. G. Dept has returned the
this file to this Dept instead of pass-
it on to Rev & Finance Dept. The file
may now be sent to those Dept for ac-
ceptance of the proposal to levy the tax.



28/9/21

28/9/21

28/9/21

Rev

5
Rev Dept.

To Under. Secy.

Submitted.

that the proposal regarding the levy of Educational taxes may be accepted and the file passed on to Finance Dept. Please see for precedent Page the draft order in

Page 29 refers to Law 229-9-21 and F

to Law 1437 2 28-9-21 D

Law 1437

Rev

3-10-21

1/5

3100

Rev

3-10-21

Fin 110

11-09-19 9-21-23-40

Fin Cur. 6984 B

4-10-21

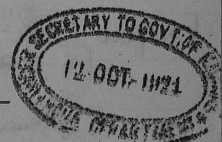
Finance Dept.

The proposal regarding the levy of Educational taxes by the Sardaper Taluk Board may be accepted and the case returned to Law (com) w.

— Cf in this connection Fin: note 230621 at 14 2-3 of Ndis, to 90 1437 Law 25: 228-9-21.

P

Rev



Rev 9-21

Rev 10X21

Fin

11-10-21

Law (50%) o.o.

Fin 40 6984 B-1 11-X-21

Rev 6982 A 12-10-21

6
Law (25) Sept.

(J)

This is one of the cases in which the levy of the education tax has already been approved by the Honble. the Minister. A draft order is submitted for approval.

Rev

13-10-21

Rev

13-10-21

Rev

13-10-21

Rev

13-10-21

Date. Initials.

1371062

3/10 投込

192

192

C. No. 2401A, From the P. T. B. Saidapet, No. 50, dated 27.6.1921

26. 7. 1921

No. 1548, dated 13-10- 1921

Miss

(Pages 5, 6 & 11 of af.)

Under Section 34 of the Madras Elementary Education Act, 1920, the Govt sanctioned the proposal of the Taluk Board, Saidapet, to levy an education tax in the area under its jurisdiction at the rates specified in the Board's resolutions No 2, dated 25th April 1921, and No 44, dated 23rd July 1921.

2. The President is requested
at a very early date
to report the amount likely
to be collected from the levy
of the tax in the current & in

under the several
heads specified in
its resolutions

the next official year.

822

13.10.21

13.10.21

13.10.21

13.10.21

13.10.21

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 DICTO.

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

N.B.—

A = Copy in full.

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