

Law (1925) Department.
(Education)

Ordinary SERIES.

G.O. No. 1315

DATED 30-7-1925

[Despatch Abstract.]

Tax Education.

Taluk Board, Devakottai, ~~new~~ 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.

Reo 388 Sup of 1934

Devakottai Taluk Board office,

Enclosure:- One

Dated 13th April 1935.



From

M.R. Ry. M. Koll Pillai avergal, B.A., B.L.,

President, Taluk Board, Devskottai.



The Secretary to Government,
Law (Education) Department,

Madras.

Through

The President, District Board,
Ramnad at Madura.

Sir,

Elementary Education - expansion - levy of Education cess

With a view to the expansion of elementary education by raising additional revenue by imposing special taxation agreeably to the orders of Government conveyed in their Memorandum No. - 3424-A-1 dated 8-9-1934, the Taluk Board in its Resolution No. 357 dated 23-3-1935 (copy enclosed) resolved to levy education cess at the rate of 2 1/4th pies in the rupee of the annual rental value of the land ~~cess~~ ~~which~~ which is equivalent to 13 1/2 per cent of the land cess leviable in the Taluk Board area, and 12 1/2 per cent of the profession tax leviable in the Union and Non-Union areas.

2. As a result of the bifurcation of this Taluk Board, only 40 schools with 70 teachers remain under its control from 15-10-1933. The present pay of a trained and untrained teacher is Rs. 12 ~~pi~~ and 10 respectively. The pay is not attractive and hence the services of qualified hands cannot be secured. Further there are now 13 school-less villages having a population of 1000 and more within the jurisdiction of this Taluk Board which have to be provided with schools.

3. The present pay of the teachers has to be raised agreeably to G.O. No. 14 dated 3-1-1933 and the existing staff of schools has to be strengthened by appointing additional hands.

The school-less villages are also to be provided with schools. The additional expenditure the Board will have to incur as a result of the proposed revision of pay and the strengthening of the present staff of teachers in the existing schools is estimated at Rs. 7,400 a year and the approximate cost for opening new schools in the school-less villages may probably amount to Rs. 7,800 a year. Thus the aggregate additional expenditure will come to Rs. 15,200 annually.

4. The income of the Taluk Board alone under land cess for 1925-26 as estimated by the Collector is Rs. 39,888 and the total income of land cess leviable in the Taluk Board area for District Board and Taluk Board purposes amounts to Rs. 79,778. The estimated receipts of the Taluk and the Union Boards under profession tax for 1925-26 are Rs. 56,820 as shown below:-

Devakottai Taluk Board	Rs. 30,000
Devakottai Union	6,000
Pallatur "	3,400
Karaiikudy "	6,100
Kanadukathan "	8,000
Kandanur "	4,000
Tondi "	330
Total	56,820.

Education tax calculated on the land cess and profession tax will be Rs. 9972 and Rs. 7100 respectively making a total probable income of Rs. 17,072 a year.

I have therefore the honour to request that Government may be pleased to sanction the levy of education cess at the rates fixed by the Taluk Board under section 74 of the Elementary Education Act with effect from the current year official year.

I have the honour to be,

Sir,

Your most obedient servant,

For President.

R.S. 11-4.

11.4.25

Proceedings of the Taluk Board, Devakottai

No. 257 dated 23-2-1925.

Present:- M.R.Ry. N. Koil Pillai avergal, B.A., B.L.,
President.

Members.

- M.R.Ry. C. Sundaram ayyar avergal, B.A.,
- " M.R. Sesaayyar avergal,
- " P.M. Muthuvelu Udayar avergal.
- " Rao Bahadur A.M.M. Murugappa chettiar avergal, M.L.C.,
- " D. Venkatarama ayyangar avergal.
- " Ramanatha ayyar avergal.
- M.R.P. Sayyed Mahamad Sahib Bahadur.
- M.R.Ry. S. Sannianarayana ayyangar avergal.
- " C.T.N.R.M. Narayanan chettiar avergal.
- " A.S.V.A. Annamalai chettiar avergal.
- " S.M.Ar. Muthuraman chettiar avergal.

Reverend P.J. Mariadoes S.J.,

M.R.Ry. A. Ramalingam servai avergal.

Read:- Government Memorandum No. 3424-A-1 dated 8-9-1924 requesting the local bodies to examine the question of levying an education tax so that they may place themselves in a position to open additional elementary schools in their areas and submit their resolution to Government.

Resolution:- The Board resolves to levy education cess at the following rates:- 12½ percent on the land cess and profession tax in Union and Non-Union areas of the Taluk Board area.

(signed) N. Koil Pillai,

President.

(True extract.)

R.S. 11-4.

For President.

11.4.25

4-
Letter of the President,
Taluk Board, Desakottai,
Roe no. 368 Sup. of '24 dated
10th April 1925.

Dis no. 739 of 1925 dated 20.4.25.

Forwarded.

Thi. V. V. V.
President, D. Board
Ronne.

all
19.4.25.

DESPATCHED

R. D. M.

APR 21 1925

(Cus 1411A)

Laos Edu Dept

Remo. 411A-1 0725-25

Levy of education tax - Taluk Board, Devakottai - letter from the President R. O. C. 368 Sup of 1924 dated 10-4-1925.

The President is informed that the proceeds of the education tax and the equivalent Government contribution under Section 37 of the Madras Elementary Education Act, 1920, are intended for the expansion of elementary education and the opening of new schools and should not be diverted to relieve the Taluk Board of the expenditure hitherto incurred on elementary education. The President is requested to state whether the board is willing to contribute a sum not less than Rs 9,010/- from its general revenues even after the levy of the proposed education tax.

The Board is also informed that the education tax proposed to be levied should be fixed in integral paise per

The amount of Rs 9,010/- is the Normal Budget

To

The P. T. B., Devakottai.

DESPATCHED

4 MAY 1925

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257 (H)

per rupee of the annual rental value
of occupied lands, and that the Govt
do not ordinarily permit the utilization
of the proceeds of the education tax
on the revision of the salaries of
teachers.

1/29/25

29.4.25

V.T.
1.5

10.11.21
16.4.24



D. T. B. 1000, 19-8-24.

R. O. C.
No. 33 of 1924
Dis. D. T. B.

DEVAKOTTAI TALUK BOARD, OFFICE,
Dated the 25-5-25 1925

ENCLOSURE.

From

M. R. S. N. Veil Pillai avergel, B.A., B.L.,

President, Taluk Board,

Devakottai.



The Secretary to Government,
Law (Education) Department,
Madras.

Sir,

Adverting to Government Memorandum No. 1411-A-1 dated
2-5-1925, I have the honour to state that the matter of contribu-
ting Rs. 2010/- from the general funds of the Board to the Ele-
mentary education fund and also of fixing the tax Education tax
in integral pies per rupee of the annual rental value of occupied

lands has been marked for the next meeting of the Taluk Board.
The opinion of the Taluk Board will be obtained and a copy of its
resolution submitted soon.

I have the honour to be,

Sir,

Your most obedient servant,

M. R. S. S. S.
For President.

R.C. 38-5.



ms
26.5.25

Law Edu. Dept.

A-3.

This ~~may~~ may lie over till the resolution of the Taluk
Board, referred to above, is received.

P.V.R.
2-6-25

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26.6.25

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2477/25

19229

Roc No. 368 sup of 1924

Devakottai Taluk Board office,

Dated 39th June 1925.

22 2436A

From

M.R.Ry. M.R. Sessa ayyar avergal,

10.7.25

Vice-President in charge under section 18(1)

Taluk Board, Devakottai.



To The Secretary, to Government,

Law (Education) Department, Madras.

Through

Legis 1924-1 C.C. 47
4/7/25

The President, District Board,

Law (Edu) no.

Ramnad at Madura.

ms
6/7/25

ms
7/8/25

Sir,

Elementary education - levy of education cess - Govern-
ment Memorandum No. 1411-a-1 dated 2-5-1925.

In continuation of this office Roc 368 sup of 1924
dated 25-5-1925, I have the honour to state that the Taluk Board has
agreed to contribute a sum ~~of Rs. 9010/-~~ not less than Rs. 9010/- annually
from its general funds even after the levy of Education cess and not to
divert the proceeds of the Education tax and the equivalent contri-
bution from Government to relieve the Taluk Board of the expenditure
hitherto incurred on Elementary Education.

2. As observed by Government in para 2 of its Memo-
randum quoted above, the Taluk Board has resolved to fix 3 pies per
rupee of the annual rental value of ~~the~~ occupied lands. I enclose
a copy of the resolution.

3. As estimated by the Collector, the total income
of land cess leviable in the Taluk Board area for Taluk Board and
District Board purposes amounts to Rs. 79776. The estimated receipts
of the Taluk and the Union Boards under Profession tax for 1925-26
amount to Rs. 56,820. Education tax calculated at 3 pies per rupee
on land cess and 12½ percent on profession tax will be Rs. 8364/- and
7100 respectively making a total probable income of Rs. 15,964/-

I have therefore the honour to request that Government
may be pleased to sanction the levy of education cess at the rates

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20625

When received for Fair-copying
When copied
When examined
When signed
When despatched

Date. Initials.

Law (Cry) DEPARTMENT.

Law education
OR B2 Devakottai, Key Sanctioned

READ AGAIN G.O. No. , dated 192

READ ALSO:-

C. No. *1923 A*
1411 A
2456 A From the , No. , dated 192

ORDER.

No. *1315*, dated *30-7-* 1925.

M2
Law (Cry) Dept

Draft may issue, after approval by M2

28/7/25
M2
28/7



to be submitted to the Education Department under its control

DESPATCHED
5 AUG 1925 P35

Under Section 34 of the Madras Elementary Education Act, 1920, the Govt. Sanction the proposal of the Taluk Board, Devakottai, to levy an education tax in the area under its jurisdiction, with effect from *1-1-26*. This Sanction is Subject to the condition that the taluk board contributes every year from its general revenues a sum not less than Rs 900/-

2. The proceeds of the education tax and the equivalent Govt. contribution should be utilized solely for the expansion of elementary education and the opening of new schools and should

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