

Law (1925) Department.
Education
Owing SERIES.

G.O. No.

1645

DATED

19/9/25

29

[Despatch Abstract.]

Grant

St. Mark's Orphanage, George Town Buildings - Revised municipal
taxes - Letter from the Ven'ble the Archdeacon - Orders passed - special
grant 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.
8.6 W. 8	3.1.25	(Mis)					
1181 W. 8	17.10.24						
1126 W. 8	28.8.19						
1930 W. 8	21.10.16						
1807 W. 8	1.12.16						
45 EX. 8	8.2.18	77 (Mis)					
Reg. Bldgs.							

C.F. 22

In reply, please quote number, date and short title.*

ECCLESIASTICAL DEPARTMENT



Received _____ Registered _____

From (Name) The Rev. H.C. LOASBY M.A.,
 (Designation) Acting Archdeacon of Madras
 Post Box _____, (STATION) Cathedral, Madras
 Telegraphic Address Arrhaham
 To The Secretary to the Government of Madras
 Ecclesiastical Department

No. 9582, dated 1st May 1925.

Sir,

ENCLOSURES _____

* S. Mark's Orphanage, North Georgetown Madras.

SPARE COPIES _____

I have the honour to call the attention of Government to a demand of arrears of taxes preferred by the Corporation of Madras upon the Committee of S. Mark's Orphanage, North Georgetown. These arrears amount to more than Rs.1,000, which is a crushing sum for a poor Orphanage to have suddenly to provide.

I have the honour to observe that up to the year 1916 or 1917 the Collector of Madras paid the taxes on this building; but when the building was handed over to the present Committee to be used by them as an Orphanage for poor and destitute children the Government made the Committee responsible for the taxes. These taxes have been regularly paid up to the present; but we have now been informed that for some years past Government has been in negotiation with the Corporation of Madras with a view to enhancement of taxes on Government buildings in Madras. No indication was given to the Committee while such negotiations were in progress, nor although the negotiations have been very protracted has any opportunity been offered to the Committee to give their views in the matter nor has the Committee been in any way consulted. Further than this the Committee finds that Government has so defined the term 'residential buildings' that even under this heading the Committee

are

2

are precluded from obtaining any relief; and yet it is obvious that an Institution which maintains a Matron residential and a group of from 25 to 35 children always in residence and servants living in the compound is a residential building in the most natural sense of the term.

The building in question I submit is one which might reasonably be expected to let from month to month or from year to year and even if it is considered not to be so, it would not be difficult for the Commissioner to estimate the rent under the proviso to Section 100 (2) of the Madras Municipal Act. I understand that the Commissioner has not been given an opportunity of expressing an opinion on this point.

X 2. I have further the honour to observe that the Committee in agreeing to pay taxes in lieu of rent holds that it is responsible for taxes only at the rate in force at the time of the agreement, and cannot feel that it is bound to meet demands that are based upon a revised rate with reference to which it has not been consulted. It is at least conceivable that the Committee, had it been consulted on the question of revision might have preferred to transfer its work and make arrangements for carrying it on elsewhere. The Committee would point out too that in any case a demand for five years' arrears is illegal, and cannot in their opinion be legalised by an agreement concerning which they were not consulted.

X 3. On these grounds the Committee feels that it has cause for complaint; and since the Corporation of Madras is pressing for payment I have the honour to ask that Government would treat this matter as an urgent matter and approach the Corporation with a view to the stay of all proceedings on their part until Government can decide what relief it is pleased to give to this Institution, one of many engaged at the present time in dealing with the problem of destitution

and

3/ 3
and poverty in the city of Madras.

I have the honour to be

Sir

Your most obedient servant

H. H. Roach.

Acting Archdeacon of Madras

U/ L.S.G. (Lan) Depo

C No. 20136 from the Archdeacon No. 9582 d 1-5-1925-

18/7

Subject -
St Mark's Orphanage - Municipal
taxes.

18/7

11-30

Memo No 20136-1A d 17-7-1925

A copy of letter No. 9582 d 1-5-1925 from
the Archdeacon of Madras is com-
municated to the P.C.M., who
is requested to defer taking any
action in regard to the ^{Collection of} arrears
of taxes due ^{in respect of} from the St Mark's
Orphanage pending further
consideration of the matter by the Govt.
The issue
of orders by foot on
the letter of the Archdeacon
16.7.25

DESPATCHED

20 JUL 1925

To 8/3
The P.C.M. (Lan)

18/7

Law (Education)

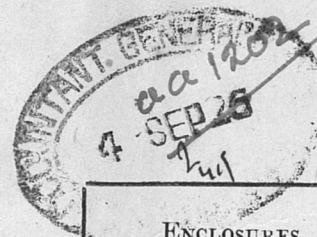
DEPARTMENT.

D.O. 1157

Received 192 . Registered 192 .

Subject.

re-
St. Marks Orphanage, Georgetown- ~~Regarding~~ appropriation
statement- Payment of Rs.1328- 13- 2. Arrears of municipal
taxes on the building.



ENCLOSURES.

No.

Spare copies

R.O.C. No. 812 E/25

Station Madras , Dated the 31- 8- 25 192 .

From (Name) R.G.Grieve Esq., M.A.,

(Designation) Ag. Director of Public Instruction

Madras.

To The Secretary to the Government of Madras,

Department.

Law (Education)
Through the Accountant General, Madras.

Sir,

p. 25 NF
As desired by Government, I have the honour to
submit for sanction a re-appropriation statement for the
payment of Rs.1,328- 13- 2 to St.Marks Orphanage,
Georgetown, Madras to enable the School to pay the
arrears of tax due to the Madras Corporation.

I have the honour to be,

Sir,

Your most obedient servant,

W. G. Grieve

for Director of Public Instruction

Copy to A and E sections with statements.

A.R. 1/9/25

FORM OF APPLICATION FOR REAPPROPRIATION OF FUNDS.

Major, minor and sub-head and unit of appropriation Primary and Secondary.	Appropriation and progress of expenditure.				Reasons for increase or reduction.	Remarks of the department concerned.	Order of the Finance Department.
	Amounts as in the sanctioned estimate	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount of additional appropriation required or available for re-appropriation.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Heads of estimate proposed to be increased.	Rs.	Rs.	Rs.				
31 R.C.Edn-Primary Direct grants to non-Government Primary schools-European Grants-in-Aid-Educational Voted-recurring Teaching.	22400	23,729		1329	Vide	covering	
Heads of estimate proposed to be reduced.					letter.		
31 R D b-Edn-Special-Direct grants to non-Govt.Special schools(i)European schools-Grants-in-Aid Voted-Non-recurring Buildings.	26100	24771		1329			

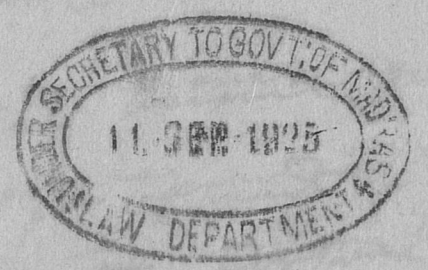
Note- Column (2) should always show ~~the~~ the amounts as in the Civil Budget estimate; but all re-appropriations from or to the unit and additional or supplementary appropriations under it sanctioned by competent authority up to the date of the application should also be entered in this column by means of minus or plus figures with explanatory notes indicating the authority for the sanctions.

for Director of Public Instruction

No. A.A. XVI-V, 257 Office of the Accountant General, Madras,
Fort St. George, Dated 8-9-1925.

Forwarded.

The reappropriation proposed requires the sanction
of the Finance Department.



VSK.
To

Allex
Accountant General.

The Secretary to the Government of Madras,
Law (Education) Department.
Fort St. George

For Director of Public Instruction

C.F. 304-I,38,108-23-9-24.

OFFICE OF THE _____

Dated _____ 192 .

_____ Hours _____ Minutes.

TELEPHONIC MESSAGE.

From

The Archdeacon of Mexico.

To

The Supt. L.E.

The actual amount involved in the demand for payment of arrears taxes prepared by the Corporation on 30 marks orphanage upto 31-3-25 is 1329/13/2/-

KRB
3/8/

THE
 DEPARTMENT OF
 REVENUE
 OF
 THE
 GOVERNMENT OF
 INDIA
 CALCUTTA

TELEPHONIC MESSAGE
 Dated _____
 Hours _____
 Minutes _____
 To _____
 From _____
 Subject _____
 1328/13/2/-
 1/2/20/

Urgent

9
 Law (Edm)

Telephone

From

The Secy. to Govt, Law (Edm)

The Rev. the Archdeacon
 of Madras

Reference your offl.
 letter to Govt. N. 9582
 of 1.7.25, on the subject
 of the ^(enhanced) assessment of
 municipal taxes on the
 building occupied by the
 St. Mark's orphanage,
 Georgetown. Please fur-
 nish me urgently with
 information as to the
actual amount involved
 in the demand for pay-
 ment of arrear taxes
 preferred by the corpo-
 ration.

DESPATCHED
 3 JUL 1925
 [Signature]

no reply
 27/7/25

pp. 1-3 CF

The Archdeacon of Madras
 The Secy. to Govt.
 The actual amount involved
 Demand for payment of arrear taxes
 preferred by the Corporation on St.
 Mark's orphanage. 31-3-25
 1328/13/2/-

Post copy

Please send me
 [Signature]
 31/7

30.7.25

V.T.K.
 31.7

Spencer
Henderson Ophaneaux¹⁰

The Bishop of Hudson
tells me that they
have been called on
to pay amount of taxes
owing to enhancement
of tax on their building
which has been declared
not to be a residential
building -

Phane put up paper

- (1) About 11 the building
- (2) The museum
location
- (3) Is it on the P.W.D.
list?
- (4) Would it make any
difference if it
were removed from
the list?

Phane

9/10/22

us

Reference: - Secretary's query on p 1 a use

(1) Please see ~~item 20~~ at p 46 of the

put up below

Register of buildings of the North Pray

Flag 20

(2) Vide item 54 on p 4 of G.O. 1181W & 17x2

Flag

and G.O. no 6 W & 3.1.25

(3) Yes - vide (1) above

(4) Submitted. No.

Dec CR.

10.3.25 10.2.25

10/3/25

How was the half yearly tax

of Rs 14 1/4 met before.

San Edmundo's Dept or Ecclesiastical

Dept pay for this? How can they get fund.

W.H.

18/3/25

us

Draft enquiry to the Ex Engr North Pray

no. note sent to

is put up

Ex. Engr on 13/3.

14/3/25

no note to AG sent on 19.3.25 (1134 B)

13/3/25

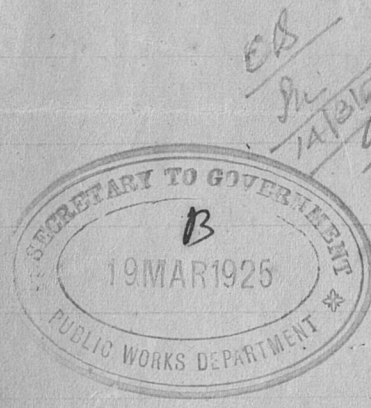


12
Early P.W.D.
28/3/25

US/

Phase see item 54 of enclosure to
G.O. 1181W of 17-10-24. The old and
the revised taxifier St Mark's Orphanage
are noted as Rs 141-14-4 and Rs
262-11-2. respectively. The Ex Engr
North Presy D^o may be requested
to furnish information regarding
the department which is paying the tax
— whether it is the Educational or
Ecclesiastical.

Ministerial
For half year.



Cut 12/3/25

E.E. N.P. D^o 13/3/25

The Ecclesiastical Department is paying the
taxes.

A.G. Barclay 17.3.25.
Exr. Engr

16/3/25

US/

Submitted. The A Co may be
requested u.o to state to what
head the charges are debited

Cut 19/3/25

A.G. no.

19/3/25

19.3.25
P.W. no. 1134-B

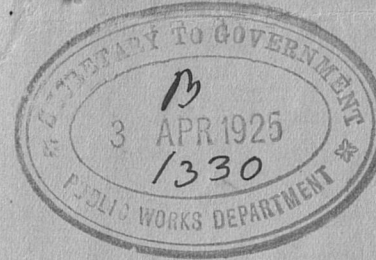
4

Office of the Accountant General,
Fort St. George,
Dated the 1st April 1925.

Unterlinen

TO

Public Works Department, U.O.



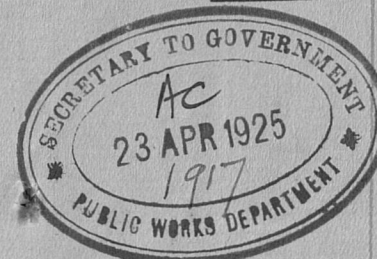
US/

Cmt
 3/4/25
 \$
 MBR
 10/4/25

It seems that the orphanage
having been paying taxes, carrying
out maintenance & repairs to
the building, & that the building
by the nature of a residential
building. I do not think it
should have been brought in to the
P.W.D. list or included in the f.p.
When was it handed over to the
Dept & why does Govt come in at
all.

Speeds
11/4/75

U.O. No. 20



PC1
1917

Office of the Accountant General,
Madras, 22nd April 1925.

No. Edn. P.A. 4-9

Subject: St. Marks Orphanage - Municipal taxes.

In continuation of this office u.o. reply Edn. P.A. 4/545, dated 1st April 1925 to Government U.O. No. 1134 B/25, dated 19th March 1925 regarding St. Marks Orphanage, Georgetown, Madras, regarding the department in which the Municipal taxes on the building are paid, the Archdeacon of Madras informs me that the taxes of the building have so far been paid out of the total income of the institution of which the Government grant-in-aid merely forms a part.

D. A. G.
D. A. G.

To
The Secretary to the Government of Madras,
Public Works Department, U.O.

us

10122

Submitted

2 With reference to the Secretary's query on p 4 ante, attention is invited to the remarks against item 20 in cols 4, 5, 6 at p 46 of the Register of buildings. It will be seen therefrom that the building

6/15

building was constructed from
'Provincial' funds and is being
maintained from those funds. The
date of construction or purchase is
said to be not known. In view
^{however} of the Secretary's remarks at (A)
on p 4 ante, the file may be sent
to the E. E. N. P. On file for remarks
as to whether the cost of maintenance
and repairs to the building is also
paid out of the total income of the
institution.

2. As the building does not fall
under the category of buildings ordi-
narily let from month to month
or from year to year, as stated in
section 100(2) of the Madras City
Municipal Act, it has been classified
as a non-residential building with
the concurrence of Ecclesiastical
High and Finance - vide G.O. No 6 W & 3.1.25
and the notes thereon.

By
27/4/25 - S

30/4/25

- A | Put up the Act. The building
is certainly a residential one
nothing else - How are houses
B | which are occupied not for classes
are they not residential?

2/5/25

P.T.D

D.O.

Please find in
my report
25/5/25



BISHOP'S OFFICE,
MADRAS, S.W.

Archdeacon's Office
Cathedral, Madras

April 29, 1925



Pol. 11/10
2/5/25

My dear Campbell

I enclose an official letter for the consideration of the Government and I would ask you to be so kind as to secure early attention for it. The Corporation is pressing for payment of a sum of about Rs.1500, a very serious demand for an Orphanage; and unless payment or part payment at least is made very shortly there is danger of distraint. I went once to see MacMichael on this subject but he gave me no encouragement; and during the time that you were in Madras and Chief Secretary the documents in this matter were in the hands of Messrs King and Partridge. I was hoping to have come with Mr. W.H.Sell of that firm to interview you when Government went up to the hills and I am compelled therefore now to write this somewhat elaborate letter.

Yours sincerely

A.Y.G.Campbell Esq C.I.E., I.C.S.,

W. Roach

Eccl. Dept

Submitted that the file may be sent to the P.W.D. for favour of advice on the validity of putting up the papers connected

Send a separate
note asking for the
papers all 4.5.25

with the increase of assessment
the position taken by the Archdeacon
and whether any relief is possible.

2. The Archdeacon may be told
i.o. that he may represent the case
to the Commissioner, Madras Corpⁿ,
and obtain time until Govt's ~~orders~~
are communicated to him. Perhaps L.S.G.
may be consulted.

AD

4.5.25. Get the Secy Dept papers
from Madras as soon as possible

all

4.5.25

The indexes of the Eccl Dept have been looked into
carefully and no papers regarding St. Paul's exchange
are traceable. The only papers that are available
are for 45 Edl of 1.2.15 and for 1807 W of 1.12.1916

MS
9/5

9.5.25

CA

GO. No. 1807 W., d. 1st Dec 1916,
disposes of the Archdeacon's con-
vention that the Committee is
responsible for taxes only at the
rate in force at the time of the
agreement. There is no such
limitation in the Order.

2. As to the point that the Orphanage

V.E.
M/O to put up
the papers ref.
AD
4/5/25

(C)

(D)

(D)

18 17
authorities were not consulted before
the tax was raised, the papers called
for from the P.W.D. may be awaited.

R.D. 15.5.25

AD
10.5.25.

all
12.5.25

P.W.D. may be asked to ~~put up~~
put up the papers already called for, as
early as possible, and return the files.

AD
15.5.25.

all
16.5.25

P.W.D. no

Eccl no. 11/0-1
1/6.5.25-

P.W.D.

U.S.

Please see the notes at pages 11-12 infra
in the linked
file.
MS
10.5.25

(C No 11/0)

From the Archdeacon of Madras, No 9582,
d. 1st May 1925. - ~~covered~~

⊗ Letter sent to M/O

In the above letter, the Archdeacon calls attention to the increase of Municipal taxes on the building occupied by S. Mark's Orphanage, North Georgetown, Madras, during the recent revision of Municipal taxes on Govt. buildings in the City. He states that arrears amounting to more than Rs. 1000 are now claimed from ~~the Orphanage~~ ^{the Orphanage}; that the Orphanage Committee was not consulted at any stage of the correspondence between the Govt. and the Corporation regarding revision of taxation; and that the Committee in agreeing to pay taxes in lieu of rent holds that it is responsible for taxes only at the rate in force at the time of the agreement.

⊗ In 1916 or 1917

The P.W.D. may be requested to put up the papers in that dept. regarding (a) the transfer of the building to the Orphanage; (b) the ~~recent~~ recent revision of Municipal taxation on the building with special reference to the point at A above.

MS
JS
95

1917 Acpt

4.5.25.

all
5.5.25

Political
11/0-1

P.W.D., UD.

Ac
5.10.25
2140
MADRAS MUNICIPAL CORPORATION

801

u/s

Towd

Reference - Secretary's

remarks on p 6 ante: -

A A Copy of the Madras City Municipal Act is submitted

B Rent free quarters: - These are treated as Residences, the standard rent fixed for them being treated as their rental value for purposes of municipal tax.

In the case of rent-free quarters which are not included in the Capital & Revenue Act, and for which no data statement is, consequently,

Sanctioned by Govt, - vide G.O. No

1930 W of 21. X. 15, - the S.E.s have been asked to prepare data statements for calculating the standard rent of the buildings and for reporting the standard rent to the municipality for purposes of taxation

2. With the Secretary's remarks, the file may be sent to Political with reference to their note on p 7 ante

For
11/5

13/5/35

As regards the portion marked A in the Political Department's note on page 7 ante, it is submitted that the revaluation of the buildings was made by the Committee appointed in G.O. No. 1126-W., dated 28th August 1919 with reference to the instructions issued therein. As the rental values were worked out by the Committee on the basis prescribed by Govt there was no necessity to refer each item to the particular department concerned for approval. It is however submitted that the Govt. order stating that the Orphanage did not come under the category of residential buildings was sent to the Ecclesiastical dept. and was accepted by them before issue.

G.O. No. 6 W
3.1.25

(h)



P.B.
18.5.25

Ecclesiastical

18/5/35

P.W.D. No 1917 Apts/25-1
18/5/25

Recd

St Mark's Orphanage is item No 54 in

Ecc. 2/0
18.5.25 (20)

p. 4 of S.O. 1181 W. 17. 10 24.

What difference does it make whether the building is treated as residential or non-residential?

all
19.5.25

It has been ascertained from the P.W.D. that in the case of Government non-residential buildings in Madras, tax is assessed on the valuation of the buildings as arrived at by the Superintending Engineer and the Commissioner, Madras Corporation, while in the case of Govt. residential buildings tax is assessed on the standard rental of the buildings. ^{at 18 1/2 pc.} ^{value fixed by the P.W.D.} St Mark's Orphanage has been treated as a non-residential building for reasons set forth in para 2 of

13
of G.O. No. 6, W., Dated 3rd January 1925.

If the building occupied by the St. Mark's Orphanage is classed as non-residential the municipal tax (revised) payable is Rs. 525-6-4 per annum; if classed as residential the tax calculated at 18½ per cent on the rental value of Rs 2715 per annum ~~is~~ will be Rs. 502 per annum. The difference in amount is therefore only Rs. 23-6-4- per annum.

2. In paragraph 2 of G.O. No. 1807 W, dated 1-12-1916 it was distinctly stated that all future taxes were payable by the school authorities. In view of this order the school is ~~the~~ ^{legally} responsible for the revised municipal assessment ~~which may be fixed~~ for the building whether classed as residential or non-residential, viz. Rs. 502 or Rs. 525-6-4 per annum. But the demand for the payment of arrears which amount to about Rs. 1000 without due notice to the Orphanage Committee seems a hardship. L. S. G. may perhaps be asked first to instruct the Corporation to defer any action ^{in regard to the} ~~arrears~~ demand pending further consideration of the matter. ^{In the meantime} ~~therefore~~ the Orphanage Committee may be requested to furnish statements for the last three years showing in detail their financial position.

flag "h"

vide against item 54 in col. 12
at page 4 of P. 1181 W 217. x. 24
flag (20)

Z (ascertained
from the
Exp. Engineer)

flag (D)

VU

(in routine notes)

Law (D) 40

Encl 2/10-3
9/7/24

[Cno 177B]

14 20
[the preceding notes need not be read] Law (Edy)

In the letter in the CF, the Archdeacon calls attention to the increase of municipal taxes on the building occupied by the St. Mark's orphanage, George Town, during the recent revision of municipal taxes levied on Govt. buildings in the city. The old tax levied on this building was Rs. 283-12-6 a year, while the revised tax has been fixed as Rs. 525-6-4. It is stated that

y. p. 3 ante

CF

(i) that the school authorities are responsible only for taxes at the rates in force at the time of the agreement (1916 or 1917);

(ii) that the building should be classed as Residential; and

(iii) that in any case a demand for five years' arrears (at the revised rates) is illegal.

2. Point (i) and (ii).

In paragraph 2 of G.O. No. 1807 W. of 1.12.16, it was distinctly stated that all future ^{taxes} ~~cases~~ should be paid by the school authorities. In view of this order, the school is legally responsible

(D)

responsible for the revised municipal assessment for the building whether it is classed as residential or non-residential.

It will be seen from the paper in g. 6 W.

of 3.1.25 that the building has not been

classed as residential, since it does not

fall under the category of buildings ordinarily let from month to month

or from year to year as stated in

section 100(2) of the Madras City Municipal Act. If the building is classed as

residential, the revised tax will be

Rs. 525-6-4 a year as compared with

Rs. 502 a year when classed as non-

residential. The difference in amount

is not much. But it has to be conceded

that the revised rate of Rs. 525-6-4

is really large when compared with the

old rate of Rs. 283-12-8. It may be

ascertained whether the finances of the

school can bear this increased amount.

3. Point (iii) on p. 14 ante.

It is submitted that the

demand for the payment of arrears

(which amount to about Rs. 1,000) at the

revised rate, without due notice to the

authorities, is a hardship. It may be

ascertained

(h)

Z on p. 13 ante

p. 1 cf

cc A

cf. also D.P.'s note
on p. 29 notes to
g. 1867 W
1.12.16 (D)

ascertained whether the school finances can bear this sum. If not, the question

of giving it a special grant from the Ed. budget will have to be considered.

4. Submitted that the remarks of the D.P.S. may be invited.

In the meanwhile the L.S.G. dept. may be requested to instruct the

corporation to defer taking action in regard to the arrear demand

pending further consideration of the matter.

5. A draft no. note to the D.P.S. is submitted. After issue, the

case may be sent to the L.S.G. dept. for taking action with reference

to paragraph 4 above.

cur
10.7.25

20136

Law (En) no 1777 B-2.

13.7.25

(Join no. 1777 B-1 & 13.7.25. to D.P.S.)



R.P.R.
14/7

A.S.

With reference to the request of the Law
Educ. Dept. at 17 in para 4 of their notes above

L.S.G. (Ken) Dep.

26
a draft memo to the P.C.N. is submitted for approval.

BRG Co.
15/7/25
16.7.25

Issue

17/7/25

[Issued as memo No 20136-2A and 17.7.25 to the P.C.N.]

AS.

The file may now be returned to Law Educn Deptt.

BRG Co.
21/7/25
21.7.25

21/7
Law (Edn) co

Law (Edn)

The D.P.O's reply to the no. note sent to him (on 13/7/25) may be awaited.

x (Paragraph 5, p. 16 ante)

Remind on 1st aug

23.7.25

fly
23/7

PP



L. En 1895 B
22/7/25
L.S.G. No 20136-2A and
22-7-25.

21/7

very urgent

U.O. note No 1777 B-1

18

22

Law (Edn)

Municipal Tax on buildings occupied by St. Mark's orphanage, George Town.

(CF) From the Archdeacon of Madras, No. 9582 B, 1.5.25

During the recent revision of municipal taxes levied on Govt. buildings in the city, the ^{rate of} assessment on the building occupied by St. Mark's orphanage, George Town, was raised from Rs. 283-12-8 to Rs. 525-6-4 a year. It is stated in the letter quoted above that

- (i) the school authorities are responsible only for taxes at the rates in force at the time of the agreement (1916 or 1917);
- (ii) the building should be classed as residential; and
- (iii) in any case a demand for five years' arrears at the revised rate is illegal.

2. Points (i) and (ii).

In paragraph 2 of G.O. 1807 of 1.12.16, it was distinctly stated that all future ^{taxes} ~~cesses~~ should be paid by

28 19 2

by the school authorities. In view of this order, the school is legally bound to pay the revised assessment on the building whether it is classed as residential or non-residential. This building has not been classed as residential since it does not fall under the category of buildings ordinarily let from month to month or from year to year as stated in section 100(2) of the Madras City Municipal Act. The revised tax, if the building is classed as residential, will be Rs. 502 a year as against Rs. 525-6-4 if treated as non-residential. The difference is very little. But it has to be conceded that the revised rate is large as compared with the old rate of Rs. 283-12-8.



fr. at (h)

2 on p. 13 nt

3 Point (iii). The demand for the payment of arrears (amounting to about Rs. 1,000) at the revised rate, without due notice to the school authorities, is really a hardship. It has to be ascertained whether the finances of the school can bear this charge. If they cannot, the question of giving it a special grant from the

20 28 3 23

Educational budget may have to be considered.

4. The L.S.G. Dept. is separately being asked to instruct the corporation to defer taking action in regard to the demand for arrears, pending further consideration of the matter. In the meantime, the D.P.I. may be requested to examine the financial condition of the orphanage and to say at a very early date whether ^{it} ~~the~~ finances ^{can bear} ~~of the school~~ demand for arrears and ⁽ⁱⁱ⁾ also the assessment at the revised rate of Rs. 525-6-4.

Law (En) no. 1777 B-1
13.7.25

V.T.K.
11.7

D. P. I. u.o

P.T.O.

The Orphanage gives education in a home for destitute children and is dependent upon Government grants, fees, subscriptions, donations and contributions besides a small amount from endowments. I do not think it would be possible for them to increase their fees. It would be difficult for them to increase their income. For the year ending 31st March 1924 the net cost to the management for the school was Rs. 812-11-9 and for the Boarding House Rs. 1210.3.8. It will be difficult for them to meet the enhanced assessment under rates and taxes but this amount can be taken into account when fixing the grant. As regards the arrears I do not ^{see} think how they will be able to find money to meet the demand. I think there is a case for a special grant. I am not in a position to ~~immediately~~ say whether the amount can be met from Budget for European Education; but if Government approve of giving a special grant for the arrears I shall have the question of the source from which to meet the amount examined and, if necessary, submit a reappropriation statement to Government.



Law (En) 1977B
30.7.25

197
29-7-25

Law (En)

In the circumstances stated by the D.P.J., it is submitted that the Govt. may agree to the payment of a special grant to the orphanage to cover the amount of arrears demanded by the corporation. The file does not contain information as to the actual amount demanded - the official letter on p. 1 CF. states it

cf. specially B above.



Law (En) no. 1977B-3
6.8.25

Fet 27476 Exp
7.8.25

it to be "more than Rs. 1,000", while the D.O. on p. 7 ante says "about Rs. 1,500". Definite information may be called for from the Archdeacon. Draft telephonic message is submitted. On receipt of the reply, the file may be sent to the Finance Dept. for acceptance of the proposal to pay a special grant.

2. As regards the ability of the management to pay the revised assessment, please see portion marked A on p. 21 ante. No special action is called for.

env
30.7.25

plea 8.
31/7

V.T.F.
31.7.

The Archdeacon reports that the ^(amount of) annual demand is Rs. 1,328-13-2. A special grant for this amount may be paid to the orphanage.

The case may now be sent to Finance Dept. with reference to K above.

aw
5.8.25

plea 6/8 Finance Dept.

Finance (Exp)

The proposal to give a special grant of Rs 1328-13-2 to The St. Mark's Orphanage to enable it to pay the arrears of ~~the~~ tax due to the Madras Corporation may be accepted. It may be made clear to the authorities of the Orphanage that the grant is ^{not} in any way intended to absolve ^{them from} ~~the~~ liability to pay the taxes, as fixed from time to time by the Corporation, as laid down in para 2 of go. A 1807 W. dt. 1-12-16. For funds, please see position marked C in the D.I.'s note on page 21 ante.

The proposal to make a special grant is accepted.

But I should like to point out that this arrear demand is one of the consequences of Government's action in directing that the assessment of Government buildings in Nadra should be carried out by a Committee in accordance of the terms of the City Municipal Act which lays this duty on the Commissioner. The Committee will 5 years to complete the revaluation

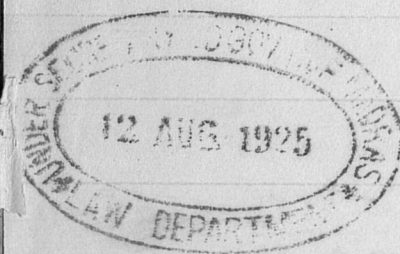
Cf. Para 2 on page 2 CF.

(D)

File 27476 Exp-1
12-8-25

P. 23 ante
H. A. 2115 B
12/8/25
CN

* vide C on p. 21 ante



hence then demand of then heavy
arrear.

11-8-25

Law

Law (Edm)

Finance dept. accept the proposal for the payment of a special grant. The Director may be informed about this and asked^x to indicate a source of reappropriation.

Draft w. note subd.

13/8

S.
V. TK
13-8

Law (Ex) Dept

urgent.

[C1777B]

no note.

Municipal tax on the buildings
occupied by St. Mark's Orphanage,
George Town - correspondence
ending with the D.P.O's no reply
N: 812 E/25 of 29.7.25

The Govt. have
decided to accept the proposal
of the Director that a special
grant of Rs. 1,328-13-2 ^(may be paid) to the
orphanage to enable it to pay
the arrears of tax due to the
Madras Corporation. The D.P.O.
may be requested to indicate
a source of reappropriation
to meet the charge and, if
necessary, to submit a re-
appropriation statement to
Govt. through the A.G.

CVV
12.8.25

Law (Ex) No 1777 B-4
13.8.25

D.P.O. no.

U.O. Reply No. 812 E/25 & 23.8.25

A reappropriation statement will be submitted to Government through the Accountant-General.

Law

23/8/25

Law (Edm)

The receipt of the reappropriation statement may be awaited.

CV

31.8.25

Law
8/8

Remind after a week

Rem. Sub?

CV
8.9.25

[C.2416.B] From the D.P.J., N. 812 E/25 & 31.8.25 (p.5 CF)
Endr: by the A.G., N. A.A. XVI - V - 257 & 8.9.25 (p.7 CF)

A draft order on the case is submitted. It may issue with the concurrence of the Finance dept.

CV

12.9.25

Law
14/9
V.T.
15.9

Law Con. No. 1441 B-5
18.9.25



Fin U.O.
Finance (Exp.)

(Previous Fin: notes on pp 23-24 ant.)

The draft order may be

accepted

16.9.25

Accepted

16/9/25

32572/8/25
16.9.25

2496
2496 B
189/25
32572/8/25
15.9.25
Thro' Paid (et)

C.R.S.
16.9.25 16.9.25

27

Law (Edm)

For orders as to issue or circulation.

CV

18.9.25

Issue 19/9
V.T.
19.9

Remind after a week

Rem. Sub?

CV
22.9.25

[C.2416.B] From the D.P.J., N. 812 E/25 & 31.8.25 (p.5 CF)
Endr: by the A.G., N. A.A. XVI - V - 257 & 8.9.25 (p.7 CF)

A draft order on the case is

submitted. It may issue with the concurrence of the Finance dept.

Law
14/9
V.T.
15.9

Fin U.O.

Finance (Exp.)

(Previous Fin: notes on pp 23-24 ant.)

The draft order may be

accepted

16.9.25

Accepted

16/9/25

32572/8/25

2496

2496 B

189/25

32572/8/25

15.9.25

Thro' Paid (et)

C.R.S.

16.9.25 16.9.25

Date _____

When despatched

St. Mark's Orphanage, George Town -
buildings - Revised municipal taxes- letter from
the Ven'ble the Archdeacon - orders passed -
special grant sanctioned.

READ AGAIN G.O. No., dated 192

” ” ” ” ” 192

READ ALSO :—

C. No. 1777B. From the Ven^{ble} the Archdeacon, No. 9582, dated 1-5-1925
of Madras.

2416 B. D.P.I. 812 E/25, 31-8-1925.

" " " "End of the A.G. " A.A. XVI " 8-9-1925
 -V-257

ORDER.

Misc.

No. 1645, dated 19-9- 1925.

On his letter read above, the Ven'ble the Archdeacon of Madras has ~~drawn~~ ^{drawn} called the attention of Government to the increase in the rate of municipal taxes levied on the building occupied by the St. Mark's Orphanage, George Town, during recent revision of municipal taxes on Government buildings in the City, and to the demand preferred by the Corporation of Madras for the payment of arrears of taxes on the building at the revised rate. The Venerable the Archdeacon has stated (i) that the school authorities are responsible for taxes only at the rate in force at the time ~~when~~ the building was placed at their disposal for the location of the Orphanage;

(ii) that the building should be classed as 'residential'; and

$$p. 20F + p. 14 nF$$

38 2
(iii) that, in any case, the demand for the payment of arrears of taxes for five years at the revised rate is illegal.

2. The Govt. have ^{been} ~~given the con-~~ ^{Subject} ~~sideration to the points adduced by the~~ ~~Venerable the Archdeacon~~ and are pleased to ~~issue~~ the following orders : --

(a) Points (i) and III (iii).

(D)
In paragraph 2 of G.O. No. 1807 W. dated 1-12-16, it is distinctly stated that all taxes due on the building beginning with the second half year of 1916-1917 would be payable by the school authorities. In view of this order, the Government consider that the school authorities are legally responsible for the payment of taxes at the revised rate.

In view of the financial condition of the Orphanage, ^{however} the Govt. are pleased to sanction a special grant of Rs. 1,329/- ^{the institution} to ~~enable~~ it to pay the arrears of tax due to the Madras Corporation. The reappropriation statement submitted by the D.P.I. to meet this expenditure is sanctioned.

(b) Point (ii).

(H)
In paragraph 2 of G.O.No. 6 W dated 3-1-1925, the Govt. have held that the building occupied by the Orphanage does not fall under the category of buildings ordinarily let from month to month or from year to year, as stated in section 100(2) of the Madras City Municipal Act, and that

39
it cannot therefore be classed as a 'residential' building. The Govt. are unable to reconsider this order.

C.V.V.
12-9-25.

K.R.M.
14-9-25.

To the Venerable the Archdeacon, Madras.
" D.P.I.
" Commr..Corpn. of Madras (thro'
the L.S.G. department)
" A.G.(through Finance department)
" Finance department. } with copy of
" Chief Secretariat. } reappn
" P.W.D. } stat.

DESPATCHED

22 SEP 1925

1579

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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.

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