

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 1532, 17th August 1926

Elementary Education Act—Rules under—Procedure for the assessment and realization
of the education tax—Draft alteration published.

15

(2)

Government of Madras

LAW (EDUCATION) DEPARTMENT

G.O. No. 1562, 17th August 1926

Elementary Education Act—Rules under—Procedure for the assessment and realization of the education tax—Draft alteration published.

Order—No. 1562, Law (Education), dated 17th August 1926.

The following questions have been raised in connexion with the levy of education-tax in taluk board areas :—

(1) Whether under section 34 (ii) of the Madras Elementary Education Act a taluk board may levy a tax by way of surcharge on house-tax in the area within the jurisdiction of a union board ; and

(2) whether under the rule framed under sections 36 and 56 of the Madras Elementary Education Act, prescribing the procedure for the assessment and realization of the education tax, the taluk board or the union board concerned should arrange for the assessment and collection of education tax on house-tax in union board areas.

2. As regards the first point, section 10 (2) read with sections 42, 95, 122 and 124 of the Madras Local Boards Act, 1920, makes it clear that a union board is under the jurisdiction of a taluk board, and the latter is competent under section 34 (ii) of the Madras Elementary Education Act, 1920, to levy an education-tax as a surcharge on the house-tax leviable within the area under the union board.

3. With reference to the second question, it has been pointed out that the term 'local authority' mentioned in the rule framed in G.O. No. 681, Law (Education), dated 5th June 1922, will, in accordance with the definition in section 3 (ix) of the Madras Elementary Education Act, 1920, refer only to a taluk board or municipal council, and that the union board, which alone arranges for the assessment and realization of the house-tax, will be justified in declining to undertake the realization of the education-tax on house-tax as the union board is not included in the definition of the term 'local authority'. In order to obviate this difficulty, it has been suggested that the term 'local authority' where it occurs for a second time in the rule may be modified. The Government agree that the rule should be made clear and direct that the notification appended to these proceedings should be published in the *Fort St. George Gazette*.

4. Under the rule as now proposed to be revised it is the duty of union boards within the jurisdiction of a taluk board to assess and recover along with the house-tax as an integral part thereof, the education-tax levied by the taluk board concerned as a surcharge on the house-tax.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To the President, Taluk Board, Tuticorin (with reference to his letter No. 72/26, dated 15th March 1926).

1 copy
8/21 copy
79/16-2 equs
191 web
1 copy each
To the President, District Board, Tinnevely.

To the President, District Educational Council, Tinnevely.

Copy to all other Presidents, Taluk Boards.

Presidents, District Boards.

Presidents, District Educational Councils.

The Director of Public Instruction.

The Examiner of Local Fund Accounts.

The Superintendent, Government Press (for publication of notification in Gazette).

All Collectors.

The Registrar-General of Panchayats.

The Local Self-Government Department.

The Revenue Department.

The Law (Legislative) Department.

[Appendix.]

APPENDIX.

Notification.

The Government (Ministry of Education) propose to make the following alteration in the rule prescribing the procedure for the assessment and realization of the education-tax issued in notification No. 135, dated 5th June 1922, published on page 522 of Part I-B of the *Fort St. George Gazette*, dated 6th June 1922. Any objection or suggestion in respect of the proposed alteration will be considered if received before 15th October 1926.

Alteration.

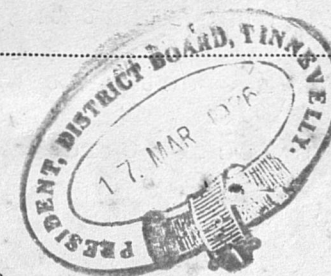
The following shall be substituted for the existing rule :—

"The tax levied by a local authority under any head of taxation specified in section 34 of the Madras Elementary Education Act, 1920, shall be deemed to be an addition to the tax levied under that head according to the law for the time being in force governing it, in the area within the local jurisdiction of the said authority, and shall be assessed and recovered along with the said tax as an integral part thereof."

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Subject.

L.S.P.



S/7/4 Law (am) no

26.4.26

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27.6.26L.S.P. no 1
12404-1
28/4/26

ENCLOSURES.

No.

Spare copies

Rec No. 72/26

Station Srivaikuntam, Dated the 15th March 1926.

From (Name) M.R.Ry.A. Sankaralingam Kavirajar Avergal,

(Designation) President, Tuticorin Taluk Board.

To The Secretary to the Government of Madras,

LOCAL SELF-GOVERNMENT Department.
M A D R A S,

Sir, Through

The President, District Board, Tinnevely.

Sir,

I have the honour to bring to your notice the following facts and request you to favour me with your opinion in the matter.

2. In page 873 of Part I B of the Fort St. George Gazette dated 27th September 1921, Government published as Notification No. 410- the following rule under sections 36 and 56 of the Madras Elementary Education Act, 1920, prescribing the procedure for the assessment and realization of the Education tax.

Rule "The procedure for the assessment and realization of taxes levied under section 34 of the Madras Elementary Education Act, 1920

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shall be that laid down in the Madras Municipal Act, 1919, in respect of taxation in the City of Madras, that in the Madras District Municipalities Act, 1920, in respect of taxes in District Municipalities and that in the Madras Local Boards Act, 1920, in respect of taxation in areas not included within the limits of a Municipality".

3. In notification No.135 published on page 522 of Part I B of the Fort St. George Gazette dated 6th June 1922 Government made the following alteration in the rule prescribing the procedure for the assessment and realization of the Education tax.

Alteration The following shall be substituted for the existing rule: "The tax levied by a local authority under section 34 of the Madras Elementary Education Act, 1920, under any head of taxation specified therein shall be treated as an addition to the tax levied under that head by the local authority under the law for the time being in force governing it, and shall be assessed and recovered along with the said tax as an integral part of it."

4. In areas not within a Municipality the taxation specified in section 34 of the Madras Elementary Education Act, 1920 are land cess, tax on companies, profession tax and house tax. This Taluk Board has proposed to levy 6 1/2 per cent of all these taxes which are leviable in its area under the Madras Local Boards Act, 1920 as taxes to Elementary Education fund under section 34 of the Madras Elementary Education Act, 1920. A question was raised as to whether Taluk Boards have jurisdiction over union board areas under the Madras Local Boards Act, 1920 and whether a tax on house tax that is being levied in union board areas only under the Madras Local Boards Act, 1920 can be levied by a Taluk Board under section 34 of the Madras Elementary Education Act, 1920. Since local boards are created for purposes of the Madras Local Boards Act, 1920 and divided into areas to administer those purposes and since under rule 1 B (3) of Schedule V of the Local Boards Act, 1920 taluk funds

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alone can be expended for the opening and maintenance of Elementary schools within the area of the Taluk Board, the Taluk Board, in the absence of any provision in the Local Boards Act authorising union funds to be spent on elementary education, has I believe jurisdiction over the union board areas under its control so far as that purpose is concerned and as such can levy an education tax on house tax in union board areas as well. Moreover section 10 (2) of the Madras Local Boards Act, 1920 speaks of "Union boards under its jurisdiction".
5. Another question is with reference to the term "local authority" in the rules framed by Government under section 36 and 56 (g) of the Madras Elementary Education Act, 1920. "Local authority" as defined in the Elementary Education Act means Municipal council or a Taluk Board. If the words "Municipal council or Taluk Board" are substituted in the rules and applied to taxation by Taluk Boards tax on houses levied under section 34 of the Madras Elementary Education Act, 1920, shall be treated as an additional tax levied under that head by the Taluk Board under the Madras Local Boards Act, 1920, and shall be assessed and recovered along with the said tax as an integral part of it-as "local authority" cannot mean otherwise than what is defined in that Act under which Government framed rules. In such a case assessment and recovery of the Education tax under the head of house tax cannot be made as required by the rules-as the Taluk Board levies no house tax under the Local Boards Act, 1920, in non-union areas in the one hand and it is on the other hand only in union board areas house tax is being levied under the Local Boards Act by union boards. If it is the intention of Government in framing this rule that the Taluk Board should make its own arrangements for assessment and collection of Education tax under house tax in union board areas rules may so be altered as to allow the Taluk Board to assess and collect the tax. If it is the intention of the Government that should treat the education tax as additional tax and the President, Union Board, to assess and collect the tax as an integral part, then also alteration in the rules is necessary. I may mention that the union board has been specifically excluded from the term "local authority" occurring in the rules.

the scope of the Elementary Education Act by defining "local authority" differently from that given in Section 3 (17) of the Madras General Clauses Act, 1891 and as such have to be specified in the rules.

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

Laennec's Lung
(a copy)

R. K. 15-3-26.

P R E S I D E N T

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C 724-26-2

Submitted

L Machado

21/4/26

21/4/26
 Dr. President

District Board

9.4.26. Туннель

proviso to Sec. 78 ~~of~~ the
Local Roads Act, 1920

Law (Education) Department.

C.No. 1649 A - From the P.T.B., Tuticorin, No.72/26
dated 15-3-1926-

Subject .- Levy of education tax.

In paragraph 4 of his letter read above the P.T.B., Tuticorin states that a question was raised as to whether Taluk Boards have jurisdiction over Union Board areas under the Madras Local Boards Act, 1920 and whether a tax on house tax that is being levied in Union Board areas ^{only} under the Madras Local Boards Act, 1920 can be levied by a Taluk Board under section 34 of the Madras Elementary Education Act, 1920. Under section 75 et seq of the Madras Local Boards Act, 1920 the levy of all taxes and tolls ^{is to be} determined by the Dist. Board (and not by the Taluk Board or Union Board). Only in respect of the optional cess leviable for the purpose of the Taluk Board alone, the levy ~~of~~ thereof is to be determined by a resolution also of the Taluk Board concerned. It will thus be seen that neither the Taluk Board nor the Union Board has power to levy taxes of its own accord in the area under its jurisdiction. Under section 34(ii) of the Elementary Education Act a local authority (Municipal Council or Taluk Board) can levy a tax not exceeding 25% of the taxation leviable in that area under the law ^{the law being in} for ~~which it was~~ ^{enforce} governing local boards under all or any of the following heads, namely,

Land cess,

Professional tax, and

House tax.

This section refers only to taxation leviable in the area concerned and not ^{to} taxation that can be levied by the Taluk Board concerned. Further as pointed out by the President, the taluk boards exercise jurisdiction over

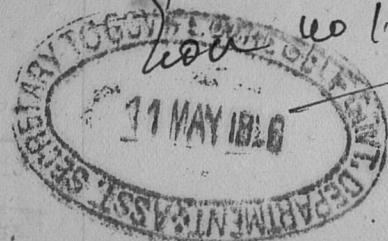
in their area. There can thus be no objection to the levy by the Taluk Board of education tax on house tax levied in Union Board areas.

2. In paragraph 5 of the P.T.B. states that the terms "local authority" occurring in the rule prescribing the procedure for the assessment and realisation of the education tax may be altered so as to indicate clearly whether the taluk board or the union board should make arrangements for the assessment and collection of education tax under house tax in union board areas. The rule referred to runs as follows:-

"The tax levied by a local authority under section 34 of the Madras Elementary Education Act, 1920, under any head of taxation specified therein shall be treated as an addition to the tax levied under that head by the local authority under the law for the time being in force governing it, and shall be assessed and recovered along with the said tax as an integral part of it."

This rule prescribes that the education tax shall be assessed and recovered along with the ~~main~~ tax as an integral part of it. It would therefore seem that the authority concerned for the assessment and collection of the main tax will be responsible for the education tax that is levied on this main tax. The question whether a taluk board or a union board should make separate arrangements for the assessment and collection of the tax does not therefore arise. If this view is approved, there is no necessity to alter the term "local authority" occurring in the rule.

3. Remarks of the L.S.G. and Law (Drafting) may be invited.



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A on page 2 C.F. The answer to the question raised is obvious - vide section 34(ii) and 3(ix) of the Edn Act. The conclusion arrived at ~~by~~ by the Law (Edn) Deptt at K on page 2 ante is correct.

2. Para 5 on H 3-4 C.F. In the rule issued with G.O. No 681 Law (Edn) of 5-6-1922 the words 'the local authority' occurring in the 3rd line, will refer only to the 'local authority' mentioned in the 1st line i.e. to the local authority levying the Edn tax. As in non-~~pl~~ areas, the Edn tax is not levied solely on the taxation levied by the taluk boards, the rule seems to require modification. It may perhaps be recast as follows:-

The tax ----- shall be treated as an addition to the tax levied under that head by ~~that local authority or other body~~ the municipality or local area as the case may be, under the law for the time being in force governing it, municipalities or local boards as the case may be and shall be

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assessed and recovered by it --- it"

3 Law (Drafting) will advise on the point. The case may be passed on to Law (Drafting) w.o.

Ry 10/6/26. A taluk board area is the area declared by the local Govt under S. 4(1) to be a taluk and covers the unions in it although under Subsection (2) of Section 6 a taluk board shall not be entitled to exercise functions expressly assigned by the Act to other local boards (including a Union board).

K. on page 2 is therefore correct. 2. The mleha to be modified and perhaps the simplest way will be to substitute the word "body" for the word "authority" in the sixth line of the rule on page 2. Enforce

Law (Drafting) Department

The first question which is raised is whether a taluk board may levy a tax by way of surcharge on house-tax in the area of a union board under section 34(ii) of the Madras Elementary Education Act. Section 34(ii) reads as follows:-

Seq Law Dept/uo 26/6/26

26/6/26 1264 28.6.26



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"With the previous sanction of the Governor in Council, any local authority for which the an elementary education fund has been constituted under section 32 may levy within its area, the following taxes namely:-

(i) a tax not exceeding 25 percentum of the tax leviable in the area under the law for the time being in force governing local boards under all or any of the following heads, land cess, tax on companies, profession tax and house tax".

'Local authority' is defined in section 3(ix) of the Act as meaning 'a municipal council or a taluk board'. The Elementary Education fund is constituted under section 32 for each local authority in every district. So a local authority for which the Elementary Education Fund is constituted under section 32 can only mean 'a taluk board'. Section 34 may therefore be construed as if it read "With the previous sanction &c, a taluk board may levy within its area the following tax, viz, a tax not exceeding....house-tax." The objection which, according to the president, taluk board in this case seems to have been raised is that the union board is not within the area of the taluk board. As pointed out by the President, section 10(2) of the Local Boards Act makes it clear that the union board is within the jurisdiction of the taluk board. Other sections of the Act, for instance, sections 42, 95, 122, 124 &c also make the same position absolutely clear. Sections 95 and 122, for instance, speak of union areas and non-union areas in a taluk board area. This shows that the union board area is part of the area of

the taluk board. Quite apart from this, tax on houses under the L.B. Act can be levied ^{only} in union areas--please see s.98 of the L.B. Act. Section 34(2) will unreasonably be restricted in its scope if the taluk board is not held to have power to levy the surcharge on house tax in union areas.

The second question which is raised is whether an amendment is not necessary to the rule issued in flag ^(V) Assistant Secretary (L.S.G.) suggests that the words 'local boards' may be substituted for the words 'local authority' in the second place where they occur. It is strictly speaking inaccurate to speak of tax levied by the local authority under the law for the time being in force. The tax is not levied by the local authority (taluk board) but by the District board--please see section 75 of the L.B. Act. For the words 'levied under that head by the local authority under the law for the time being in force governing it' the words 'levied under that head in the area of the local board concerned under the law for the time being in force governing the local board' may be substituted.

It may be added that section 34(ii) of the Act itself employs the words 'under the law for the time being in force governing local boards' and not 'under the law for the time being in force governing the local authority'. The amendment suggested therefore brings the rule into conformity with the language of the section. The language may also be relied upon as supporting the view set forth above on the 1st question.

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A

body /
body /



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By 1057264-1

8-7-26

Pp 4 and 5, ante

L.S.G.

V.T.K.
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Rev

S- 7/7

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L.S.G. Dept

The amendment suggested by Law (Drafting) at A on page 6 ante will not cover ^(the case) municipalities (including the city mpty) which also levy Education tax and to which also the rule at (V) applies. In order to cover the case of municipalities including the city mpty the rule may be amended as follows:-

For the words 'levied under that head by the local authority' in the rule at (V) the words 'levied under that head in the ~~concerned~~ ^{concerned} municipality or local area' as the case may be may be substituted.

The file may be returned to Law (Edn) and through Law (Drafting).

By 13/7/26
Law (Edn) Dept



It will be simpler to substitute the word "body" for the word "board" in the two places where it occurs in the amendment suggested by Law (Drafting) from 18/7

L. to 2005 A
19/7/26

Law from 13/7/26

Seq no 19660-131

19-7-26

If the rule is amended as suggested in the L.S.G. assistant Secy's note above, a draft order is submitted. It may be sent to

14

to Law (Drafting) was for acceptance
it will read as follows:-

"The tax levied by a local authority
under Section 34 of the Madras Elem^y Education
Act, 1920, under any head of taxation specified
therein shall be treated as an addition to
the tax levied under that head in the area of
the local body concerned under the law
for the time being in force governing the local
body and shall be assessed and recovered
along with the said tax as an integral
part of it"

It may be observed that the expression "local body"
introduced in the above rule ~~has not~~ has not
been defined either in the Madras Elem^y Edⁿ
Act, or in the Madras Local Boards Act or in the
Madras General Clauses Act. It does not
therefore seem desirable to substitute the term
~~local authority~~ local body for local authority. Perhaps the
rule may be amended as follows:-

"The tax levied by a local authority under
Section 34 of the Madras Elem^y Education, 1920,
under any head of taxation specified therein shall be
treated as an addition to the tax levied under that
head in the area comprised within the jurisdiction
of the local authority concerned under the law for
the time being in force governing it and shall be
assessed and recovered along with the said tax as an integral
part

Further the expression
'local authority concerned'
would connote the
occurrence of the term
'local body' in the former
part of the rule in the
Act.

The portion underlined
has been substituted for
"by the local authority
under the law for the time
being in force" in the
existing rule framed in
G.O. no 681 K9
5-6-22 (V)

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(9)

part of it."

The remarks of L.E.G. and Law (Drafting) may be
invited a.o.

1649A-1
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28.7.26
29/7/26
28.7.26

Let U.S. (Drafting) see first
V.T.K.
30/7/26

Law (Drafting) Department

I would suggest a redraft on the following lines:-

"The tax levied by a local authority under
any head of taxation specified in section 34 of
the Madras Elementary Education Act, 1920 shall be
deemed to be an addition to the tax levied under
that head. According to the law for the time being
in force governing it, in the area within the local
jurisdiction of the said authority, and shall be
assessed and recovered along with the said tax
as an integral part thereof".



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1649A-3
4.8.26

Secy

2.8.26

Law (Edn. Dept)

The file may now be sent to L.E.G.

for remarks
3/8/26

L.S.G. no

L.S.G. Dept

The revised draft above
may be accepted and the file

PSNF

122 and 124 of the Madras Local Boards Act, 1920, make it clear that a union board is under the jurisdiction of a taluk board, and the latter is competent under section 34(ii) of the Madras Elementary Education Act, 1920 to levy an education tax as a surcharge on the house-tax leviable within the area under the union board.

3. With reference to the second question, it has been pointed out that the term 'local authority' mentioned in the rule framed in G.O.No.681 L.E. dated 5-6-22 will, in accordance with the definition in section 3(ix) of the Madras E.E.

Act, 1920, refer only to a taluk board or municipal council, ^{and} that the union board, which alone arranges for the assessment and realization of the house-tax, ^{will be justified in}

declining to undertake the realization of the education ^{tax} on house-tax as the union board is not included in the definition

of the term 'local authority'. ^{and that} In order to obviate this, ^{difficultly, it has been suggested} the term 'local authority' ^{where} occurs for a second time in the rule may be modified. The Govern-

ment agree that the rule should be made clear and direct that the notification appended to these proceedings should be published in the Fort St. George Gazette.

4. Under the rule as now proposed to be ^{to be} revised it is the duty of ~~the~~ union boards within the jurisdiction of a taluk board to assess and recover along with the house-tax as an integral part thereof, the education tax levied by the taluk board concerned as a surcharge on the house-tax.

V

DESPATCHED
9/28 SEP 22

- To.
- The P.T.B. Tuticorin with ref. to his letter No.72/26, dated 15-3-26.
 - The P.D.B. Tinnevely.
 - The P.D.E.C. Tinnevely.
 - Copy to all other P.T.Bs.
 - " P.D.Bs.
 - " P.D.E.Cs
 - " the D.P.I.
 - " the Examiner of L.F.A.
 - " the S.G.P. for publication of notification in Gazette.
 - " all G.M.Cs.
 - " all Collectors.
 - " the R.G. of Panchayats.
 - " the L.S.G. Department.
 - " the Revenue Department.
 - " Law (Leg.) Department.

Appendix.
Notification.

The Government (Ministry of Education) propose to make the following alteration in the rule prescribing the procedure for the assessment and realization of the education tax issued in notification No.135, dated 5-6-22 published on page 522 of Part I-B of the Fort St. George Gazette dated 6-6-22. Any objection or suggestion in respect of the proposed alteration will be considered if received before 15-10-26.

Alteration.

The following shall be substituted for the existing rule:--

"The tax levied by a local authority under any head of taxation specified in section 34 of the Madras Elementary Education Act, 1920, shall be deemed to be an addition to the tax levied under that head according to the law for the time being in force governing it, in the area within the local jurisdiction of the said authority, and shall be assessed and recovered along with the said tax as an integral part thereof."

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VTR 14/8

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CR 13/8 VTR 14.8

27 AUG 1926

G.O. No. 1562, 17th August 1926

Elementary Education Act—Rules under—Procedure for the assessment and realization of the education tax—Draft alteration published.

Order—No. 1562, Law (Education), dated 17th August 1926.

The following questions have been raised in connexion with the levy of education-tax in taluk board areas:—

(1) Whether under section 34 (ii) of the Madras Elementary Education Act a taluk board may levy a tax by way of surcharge on house-tax in the area within the jurisdiction of a union board; and

(2) whether under the rule framed under sections 36 and 56 of the Madras Elementary Education Act, prescribing the procedure for the assessment and realization of the education tax, the taluk board or the union board concerned should arrange for the assessment and collection of education tax on house-tax in union board areas.

2. As regards the first point, section 10 (2) read with sections 42, 95, 122 and 124 of the Madras Local Boards Act, 1920, makes it clear that a union board is under the jurisdiction of a taluk board, and the latter is competent under section 34 (ii) of the Madras Elementary Education Act, 1920, to levy an education-tax as a surcharge on the house-tax leviable within the area under the union board.

3. With reference to the second question, it has been pointed out that the term 'local authority' mentioned in the rule framed in G.O. No. 681, Law (Education), dated 5th June 1922, will, in accordance with the definition in section 3 (ix) of the Madras Elementary Education Act, 1920, refer only to a taluk board or municipal council, and that the union board, which alone arranges for the assessment and realization of the house-tax, will be justified in declining to undertake the realization of the education-tax on house-tax as the union board is not included in the definition of the term 'local authority'. In order to obviate this difficulty, it has been suggested that the term 'local authority' where it occurs for a second time in the rule may be modified. The Government agree that the rule should be made clear and direct that the notification appended to these proceedings should be published in the Fort St. George Gazette.

4. Under the rule as now proposed to be revised it is the duty of union boards within the jurisdiction of a taluk board to assess and recover along with the house-tax as an integral part thereof, the education-tax levied by the taluk board concerned as a surcharge on the house tax.

(By order of the Government, Ministry of Education)
V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To the President, ~~Tuticorin Taluk Board~~ (with reference to his letter No. 7426 of 15-3-26)
" President, ~~Tinnevely District Board~~
" President, ~~Tinnevely District Educational Council~~
Copy to all other Presidents, Taluk Boards.
" Presidents, District Boards.
" Presidents, District Educational Councils.
" the Director of Public Instruction.
" the Examiner of Local Fund Accounts.
" the Superintendent, Government Press (for publication of notification in Gazette).
" all Chairmen of Municipal Councils.
" all Collectors.
" the Registrar-General of Panchayats.
" the Local Self-Government Department.
" the Revenue Department.
" the Law (Legislative) Department.

[Appendix]

APPENDIX. Notification.

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Alteration.

The following shall be substituted for the existing rule:—
" The tax levied by a local authority under any head of taxation specified in section 34 of the Madras Elementary Education Act, 1920, shall be deemed to be an addition to the tax levied under that head according to the law for the time being in force governing it, in the area within the local jurisdiction of the said authority, and shall be assessed and recovered along with the said tax as an integral part thereof."

G.O. No. 1562, 17th August 1926

Elementary Education Act—Rules under—Procedure for the assessment and realization of the education tax—Draft alteration published.

Order—No. 1562, Law (Education), dated 17th August 1926.

The following questions have been raised in connexion with the levy of education-tax in taluk board areas:—

(1) Whether under section 34 (ii) of the Madras Elementary Education Act a taluk board may levy a tax by way of surcharge on house-tax in the area within the jurisdiction of a union board; and

(2) whether under the rule framed under sections 36 and 56 of the Madras Elementary Education Act, prescribing the procedure for the assessment and realization of the education tax, the taluk board or the union board concerned should arrange for the assessment and collection of education tax on house-tax in union board areas.

2. As regards the first point section 10 (2) read with sections 42, 95, 122 and 124 of the Madras Local Boards Act, 1920, makes it clear that a union board is under the jurisdiction of a taluk board, and the latter is competent under section 34 (ii) of the Madras Elementary Education Act 1920, to levy an education-tax as a surcharge on the house-tax leviable within the area under the union board.

3. With reference to the second question, it has been pointed out that the term 'local authority' mentioned in the rule framed in G.O. No. 681, Law (Education), dated 5th June 1922, will, in accordance with the definition in section 3 (ix) of the Madras Elementary Education Act, 1920, refer only to a taluk board or municipal council, and that the union board, which alone arranges for the assessment and realization of the house-tax, will be justified in declining to undertake the realization of the education-tax on house-tax as the union board is not included in the definition of the term 'local authority'. In order to obviate this difficulty, it has been suggested the term 'local authority' where it occurs for a second time in the rule may be modified. The Government agree that the rule should be made clear and direct that the notification appended to these proceedings should be published in the Fort St. George Gazette.

4. Under the rule as now proposed to be revised it is the duty of union boards within the jurisdiction of a taluk board to assess and recover along with the house-tax as an integral part thereof, the education-tax levied by the taluk board concerned as a surcharge on the house tax.

(By order of the Government, Ministry of Education)

V. T. KRISHNAMA ACHARIYAR,
Secretary to Government.

To the President, Tuticorin Taluk Board.
" President, Tinnevely District Board.
" President, Tinnevely District Educational Council.

Copy to all other Presidents, Taluk Boards.
" Presidents, District Boards.
" Presidents, District Educational Councils.
" the Director of Public Instruction.
" the Examiner of Local Fund Accounts.
" the Superintendent, Government Press (for publication of notification in Gazette).
" all Chairmen of Municipal Councils.
" all Collectors.
" the Registrar-General of Panchayats.
" the Local Self-government Department.
" the Revenue Department.
" the Law (Legislative) Department.

[Appendix.

APPENDIX.

Notification.

The Government (Ministry of Education) propose to make the following alteration in the rule prescribing the procedure for the assessment and realization of the education-tax issued in notification No. 135, dated 5th June 1922, published on page 522 of Part I-B of the Fort St. George Gazette, dated 6th June 1922. Any objection or suggestion in respect of the proposed alteration will be considered if received before 15th October 1926.

Alteration.

The following shall be substituted for the existing rule:—
" The tax levied by a local authority under any head of taxation specified in section 34 of the Madras Elementary Education Act, 1920, shall be deemed to be an addition to the tax levied under that head according to the law for the time being in force governing it, in the area within the local jurisdiction of the said authority, and shall be assessed and recovered along with the said tax as an integral part thereof."

ORDINARY.

PREFERENCE.

URGENT (a).

DEPARTMENT.

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G.O. No... 1562, dated... 17/8/1926 ..

(b)
Number of MS. pages sent { Correspondence..... 3
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Brief subject..... E. E. Act - Rules under

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