

Law (Edu). (1926) Department.

Mis. SERIES.

G.O. No. 615

DATED 15-4-1926.

(37)

[Despatch Abstract.]

Tax - education

on Railway lands and buildings in the Municipalities
of Saldapet and Dindigul and in the city of Madras -
Government of India notification republished in the
Port St. George Gazette.

BACK PAPERS.

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

FURTHER PAPERS.

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

DEPARE

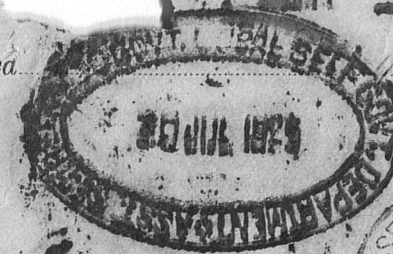
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Received

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192



22062 A
3/8/25
259 Sept

22062-1C

31-7-25
cu
31-7-25

Law (Edn) no.

311

ENCLOSURES.

No.

Spere copies

220 No. 100 1.5/25

Station Saidapet. Dated the 28th July 1925.

From (Name) Khan Bahadur S. K. Abdul Razack Sahib Bahadur

(Designation) Chairman, Municipal Council,
Saidapet.

To The Secretary to the Government of Madras,

Local Self Government Department.

Fort St. George, Madras.

Sir,

I have the honor to invite a reference to G.O.No.1633 in the Law (Education) Department dated 24th October 1924 ----- sanctioning the levy of an education tax in Saidapet Municipal limits at the rate of 10 % on property tax and 25 % on tax on companies and profession tax with effect from 1st April 1925.

2. The South Indian Railway who pay a property tax of Rs.476-7-4 per half year to this Council are thus liable to pay an education tax of Rs.47-10-4. This tax, however, the Agent of the Railway declines to pay in the absence of a Notification of the Government of India in the Railway Department declaring his liability in that respect.

3. I have therefore the honor to
will be good enough to address the Government
the subject with a view to have the education tax included
in their Notification No. 1659 F dated 17th October 1922, copy
whereof was forwarded with G.O. No. 2018 L & M., Mis dated
23rd idem. 10.22

I have the honor to be,

Sir,

Your most obedient servant,

Tax
Said subject m.c.
on railway admin
M.K.
Govt of India not for
republicated
cap
Sy. Abdul Quader
Chairman.

27/11/25

RECEIVED

11 AUG 1925

49

Sir,

one reply, 5.11.25
(with copy of CF)

(X)

CF

I am directed to enclose
a copy of a letter from the C.M.E.
Saidepet, No 100/25 of 28.7.25
regarding the levy of an education
tax within the limits of the Saidepet
municipality, and to request you
to be so good as to furnish the
Govt with the views of your admini-
stration on the proposal

on the railway land
and buildings

ad
5/8/25
10/8/25

10.8.25

Subject.

L+M no. no. 22505-1C

of 6/8/25

Law (Edu) no.



cus
5/8/25

5/8/25

22505

ENCLOSURES.

No.

Spare copies

R.O.C. No. 1157-gl-25.

Station Dindigul, Dated the 30th July 1925. 10K

From (Name) M.R.Ry., R. Ramaswamy Naidu Garu B.A.,

(Designation) Chairman, Municipal Council,

Dindigul.

To The Secretary to the Government of Madras,

Local Self-Government --- Department.

Fort saint george, Madras.

Sir,

Ref.--Education tax-Railway lands & Buildings -
Notification - Government of India.

The levy of education tax in this Municipality was sanctioned in G.O.No.903 Law-(Educn.,) dated 28-5-25 and Notices of demand for property tax including education tax due on the lands & buildings owned by the South Indian - - Railway company Ltd., for the I Half of 1925-26 were sent to the Agent of Railway company.

2. The Agent declines to pay the education tax on the plea that the Government of India have not declared liability of the railway company to pay this tax.

I would request you therefore to be good enough to obtain necessary sanction from the Government of India.



D.M.S/31-7.,

Chairman.

Covered
J. H.
10/10/25

Municipality - Letter from the
C.M.C. Diindigul, no 1157 of 25/7

30.7.25

(10)

The Chairman is requested
to report the total amount of
education tax leviable per annum
on the railway lands & buildings
situated within the limits of the
Diindigul municipality

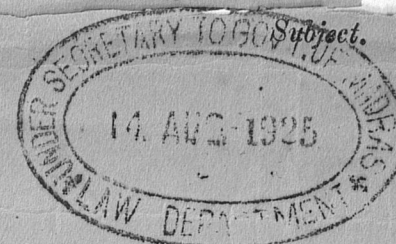
11/8/25
MS
11/8/25

11/8/25
MS
11/8/25

The C.M.C. Diindigul (muni)

Received after
3 weeks
11/8/25

DESPATCHED
10 AUG 1925
11/8/25



h. Cu 3059A
14/8/25

ENCLOSURES.

No.

Spare copies

R.O.C. No. 1157-gl-25..

Station Dindigul, Dated the 12th August 1925..

From (Name) M.R.Ry., R. Ramaswamy Naidu Garu B.A.,

(Designation) Chairman, Municipal Council,

Dindigul.

To The Secretary to the Government of Madras,

Law (Education) Department.
Madras.

Sir,

Ref.--Education tax - Railway Lands & Buildings-

Notification - Government of India -

Govt. Memo.No. 2916-A-1, dated 10-8-25.

The total amount of Education tax leviable
per annum on the Railway Lands & Buildings situated
within the limits of this Municipality is Rs.154-1-10.

Chairman.

D.M.S/12-8.,

(with copies of - letters
from the C.M.C. in pp 1 & 3 & 4)

DESTROYED

19 AUG 1925

19 14 Sir,

(7)

I am directed to enclose
Copies of letters no 11578/25 of
30.7.25 and 12.8.25, from the
C.M.C. Dindigul, proposing to levy
education tax on the Railway
lands & buildings within the
limits of the Dindigul municipi-
pality and to request you to be
so good as to furnish the Govt
with the views of your adminis-
tration on the proposed taxation.

I have etc

as
11/8/25
819
17.8.25.

R
18/8

THE AGENT

SOUTH INDIAN RAILWAY.

To

The Secretary to the Government of Madras, (9)

Law (Education) Department,

Fort St. George, M A D R A S.

SIR,

Education Tax - Levy of.

By Saidapet Municipality.

Referring to your letter No. 2867 A-1 dated 11th August 1925,

regarding the proposal of the Saidapet Municipality to levy Education Tax on Railway property, I shall be glad to know whether in the event of this Administration agreeing to the levy of Education Tax generally, the Government will take over the Administration of the Primary Schools maintained by this Railway as the education of children is an obligation of the Government or of Local Bodies and not of the Railway?

I have the honour to be,

Sir,

Your most obedient servant,

P. Suli
Agent.

Bl.

Vide 11/3
844-000
1718



10

LOCAL SELF-GOVERNMENT DEPARTMENT.

Received

192

Registered

18621 192

SUBJECT.

Education tax - Section 135 of the Indian Railways Act, 1890
Liability of the M. & S.M. and the S.I. Railways - Madras City.

Enclosures.
No.....
.....
Spare copies.....

G. D. C. No. 2702 of 1925.

Madras,

dated, the 22nd June 1925.

192

From

E. H. M. Bower, Esq., B.A., LL.B. (Lond.),
Ag. Commissioner, Corporation of Madras.

To

The Secretary to the Government of Madras,
Local Self-Government Department.

Through the President, Corporation of Madras.

Sir,

I have the honour to state that under Section 34 of the Madras Elementary Education Act, 1920, Government have, in G.O.No.758 Mis., Law (education) Department, dated 11th May 1925, sanctioned the levy of an education tax by this Corporation in the area under its jurisdiction. Under Section 135 of the Indian Railways Act, 1890, the Government of India have, in their Railway Department (Railway Board) Notification Nos.230 and 235 dated Simla the 24th August 1911, declared that the administration of M & S.M. and the S.I. Railways are liable to pay in aid

125

Vide 1132
844-070
17184 (M)
16-10-11

20/6

funds of the local authorities only House, lighting, and land taxes. These administrations are therefore liable to the education tax recently imposed.

I shall be thankful if the Government will obtain the sanction of the Government of India for the levy of the education tax on these railway administrations in respect of their properties situate within the city of Madras.

I have the honour to be,

Sir,

Your most obedient servant,

Edw. H. Bone

Ag. Commissioner.

Forwarded.

Shanmugasundaram
President.

H.T.23-6-25.

Cor. 18621 from the P.C.M. G.D. no. 2702 of 22-6-25

*Copied
by
23/7*

with Cor 2 Ed.
DESPATCHED
23 JUL 1925 (3)
8/5

Letter no. 18621-1A dated 22-6-25

To
The Agent *S.P. Ry. Trichy*
mt. S. Ry. Pa.

Sir,

Education tax - Madras
Corporation's proposal to levy on
Companies -

I am enclosing a copy of the letter from the Commr., Corporation of Madras, G.D. no. 2702, of 22-6-25, on the above subject and trust you will be so good as to furnish Govt. with the views of your Company on the subject of the Corporation.

I have

page 129 diary, *18.7.25.*

*OK
23/7*

Agency Press, P. T. M. A. S.—2,000—20-4-25.

THE MADRAS & SOUTHERN MAHRATTA RAILWAY CO., LD.
(INCORPORATED IN ENGLAND)

TELEGRAPHIC ADDRESS:
"FREIGHT," MADRAS.

Post Box No. 523.

Oriental Sub-Exchange Nos. 1501 & 1507.

No. M. 2544-V



Agent's Office,

Park Road, Madras. 27th July, 1925. 192

To

The Secretary

to the Government of Madras,

Local Self Government Department.

M a d r a s.

Sir,

Education tax - Madras Corporation's proposal to levy
Railway Companies.

With reference to your No. 18621-1(A)/ L & M., dated the
instant, I have the honour to inform you that the question of education
tax on this Railway is under consideration and pending a decision on
future policy it is proposed to defer the submission of our views on
the request of the Corporation of Madras. It is hoped to reply towards
the end of August.

I have the honour to be,

Sir,

Your most obedient servant,

Encl: *nil* }

V.K.P.

H. J. Faulstich
Ag: Agent.

Remind by 3/9

mon 28/7

BPM 29/7

51
700
2718

6 CE 15 14
The Madras & Southern Mahratta Railway Co., Ltd.
(INCORPORATED IN ENGLAND.)

POST BOX No. 523.

ORIENTAL SUB-EXCHANGE Nos. 1501-1505.

IN REPLY PLEASE REFER TO No. M.2544-V.

TELEGRAPH ADDRESS,
"FREIGHT", MADRAS.

26103

AGENT'S OFFICE,
Park Town, Madras,

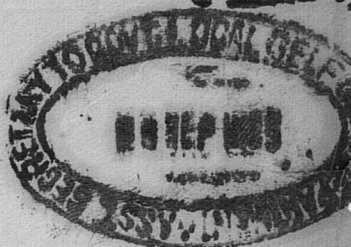
29th August, 1925. 192

31st

The Secretary

to the Government of Madras,

Local Self Government Department.



S i r,

Levy of Education tax on the Railway.
.....

13/8/25

I am in receipt of your letter No. 18621-1 (A)
L & M
of the 22nd July 1925 and its enclosure from the Commissioner
of the Corporation of Madras, dealing with the above subject.

As Government are no doubt aware, the Railway have
taken up the burden of the education of the children of their
employees to a very considerable extent in the case of not
only Europeans and Anglo-Indians but also of Indians.

I am of opinion that, if Government propose to allow
further burdens to be laid on the Railway in the form of
taxation for education, they should consider the advisability
of taking over part, if not all, of the obligation in respect
of education which has been accepted by the Railway, but which
properly belongs to Government or to local bodies.

I have the honour to be,
S i r,
Your most obedient servant,

H.G.

Ag. Agent.

South Indian Railway Company, Ltd.
(Incorporated in England)

AGENT'S OFFICE,

No. AM. 4860/1/131 Trichinopoly, 2nd September 1925.



(5)

From

THE AGENT,
SOUTH INDIAN RAILWAY.

To

The Secretary to the Government of Madras,
Local Self Government,
Madras.

Sir,

Education Tax - Levy of - By Madras Corporation

Referring to your letter No. 18621/I(A) L and M dated 22nd July, 1925, regarding the proposal of the Madras Corporation to levy education tax on railway property, I shall be glad to know whether in the event of this Administration agreeing to the levy of Education Tax generally, the Government will take over the Administration of the Primary Schools maintained by this Railway as it is considered that the education of children is an obligation of the Government or of Local Bodies and not of the Railway.

I have the honour to be,

Sir,

Your most obedient servant,

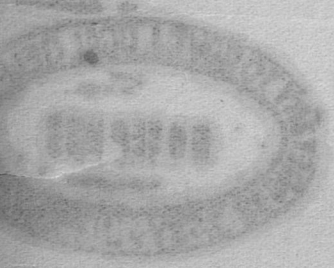
W. S. S. S.
Agent

Madras & Southern Railway Co., Ltd.
(Incorporated in England)

AGENT'S OFFICE,
Park Town, Madras.

80103

25th August, 1925.



The Secretary
to the Government of Madras,
Local Self Government Department.

Levy of Education tax on the Railway.

I am in receipt of your letter No. 18621-I(A) of the 22nd July 1925 and its enclosure from the Commissioner of the Corporation of Madras, dealing with the above subject. As Government are not aware, the Railway have taken up the burden of the education of the children of their employees to a very considerable extent in the case of not only Europeans and Anglo-Indians but also of Indians. I am of opinion that if Government propose to allow further burdens to be laid on the Railway in the form of taxation for education, they should consider the advisability of taking over part, if not all, of the collection in respect of education which has been accepted by the Railway, but which properly belongs to Government or to local bodies.

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

C.Nos. 3388 and 3417 A.

DESPATCHED

8 OCT 1925

Letter
Ref.

To

The Agent,

South Indian Railway.

Sir, W

With reference to your letters No.

(4860/1-132 212.9.25; A.M.)

4860/34-111, dated 4-9-1925 and No. A.M.

4860/18-98 dated 5-9-25, I am directed

to say that the Govt. recognise that the

provision of ~~elementary~~ ^{the state} Education ofchildren is an obligation on the ~~State~~

and on the local bodies, while the main

tenance of ~~elementary~~ schools by theRailway authorities is a ~~voluntary~~ ^{God} service

mainly intended for the children of its

employees. They ~~cannot~~ ^{God} however, under-

take to take over the management of the

primary schools maintained by the South

Indian Railway. In accordance with the

policy underlying the Madras Elementary

Education Act, the local Govt. do not

ordinarily ~~not~~ maintain elementary

schools under their direct management.

A few schools which had been established

by ~~the Government~~ prior to the passing of the

Act have since been transferred to the

management of the taluk boards or municipi-

pal councils in whose jurisdiction the

schools are situated. It is open to the

Railway administration to arrange for the

transfer of control of their schools to

the local bodies concerned if the latter

are willing to take them over.

THE AGENT,

SOUTH INDIAN RAILWAY

The Secretary to the Government of Madras,

Local Self Government,

Madras.

Education Tax - Levy of - By Madras Corporation

Referring to your letter No. 18631 (A) I and M dated

July, 1925, regarding the proposal of the Madras Corporation

levy education tax on railway property, I shall be glad to know

whether in the event of this Administration agreeing to the

of Education Tax generally, the Government will take over the

Administration of the Primary Schools maintained by this Rail

as it is considered that the education of children is an obli

of the Government or of Local Bodies and not of the Railway.

I have the honour to be,

Sir,

Your most obedient servant,

Agent

In this connection, I am to invite
your attention to your letter No. 4860/10
dated 9th February 1923, and G.O. No.
44 Law (Education), dated 17th September
1923, and to say that the maintenance of a
new schools by the Railway administration
for the benefit of the children of its
employees has not been considered a valid
ground for the exemption of the Railway pro-
perties from the payment of the education-
tax. There are several private agencies main-
taining elementary schools in areas where
the education tax is levied and they are
not exempt from payment of the tax. The
proceeds of the tax are intended for general
service and for utilization on the opening
of schools in centres [not so provided]. In
these circumstances, I am to enquire whether
you agree to the levy of the tax on the
railway land and buildings within the
jurisdiction of the Municipal Councils of
Saidapet and Dindigul.

I have etc.

A.S.
16-9-25.
S.K.
16-9-25.

Where there are none
at present

A.L. 4860/1/123



19
18th October

5.

The Secretary,
Railway Board,

S I M L A.

Education Tax.

The Madras Government on the application of the
Corporation of Madras and the Municipalities of Saidapet and
Dindigul asked for the views of this administration in regard
to their proposal to levy education tax on the Railway proper-
ties situated within their local limits. Before offering the
views of this Administration on the proposed
taxation, I asked the Madras Government to let me know whether
in the event of this administration agreeing to the levy of
education tax generally, the Government will take over the
administration of the Primary schools maintained by this Rail-
way as it is considered that the education of children is an
obligation of the Government or of the Local Bodies and not of
the Railway.

2. I enclose a copy of their reply dated the 8th
October 1925 in which they recognise obligation in this respect
but plead inability to undertake to take over the management
of our schools. They also observe that the maintenance of a
schools by the Railway administration for the benefit of
children of its employees has not been considered a valid
ground for the exemption of the Railway administration from
the payment of education tax and that the proceeds of the tax
are intended for general service and for utilisation of the

opening of schools in centres where there are none at present.

3. I submit that the education tax is not a general tax but a special tax levied for a particular object viz. Education. It may be argued that the education tax is being raised solely for the purpose of expansion of elementary education and that since the local bodies impart elementary education to children including the children of Railway employees there is sufficient service rendered to the Railway administration.

4. I submit that no benefit is derived directly by the Railway, as the service does not in any way help the Company. It benefits the people, in the local area of which the Railway employees also form a portion and a Railway administration should not, for such indirect services to its employees, be declared liable to pay the education tax, as the employees themselves are contributing to the Municipalities as rate-payers and thus have a right to derive benefits from local bodies irrespective of whether they are employed in the Railway or not.

In these circumstances I request that the Railway Board will be pleased to issue orders exempting the Company from the payment of the tax.

Yours faithfully,

(Sd) B.C. Scott
Agent.

860/1/140.

Copy forwarded to the Secretary to the Government of Madras, Law (Education) Department, Fort St. George, Madras, with reference to his letter No. 3417 A-2 dated 5 October 1925.

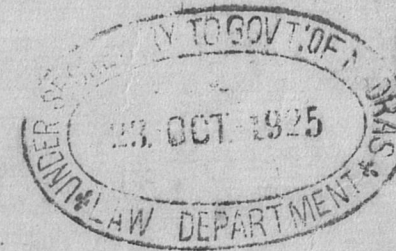
19th October

S I M L A.

Education Tax.

The Madras Government on the application of the Corporation of Madras and the Municipalities of Saidapet and Chintamani asked for the views of this administration in regard to their proposal to levy education tax on the Railway properties situated within their local limits. Before offering the views of this administration on the proposed taxation, I asked the Madras Government to let me know whether in the event of this administration agreeing to the levy of education tax generally, the Government will take over the administration of the primary schools maintained by this Railway as it is considered that the education of children is an obligation of the Government or of the local bodies and not of the Railway.

2. I enclose a copy of their reply dated the 8th October 1925 in which they recognise obligation in this respect but plead inability to undertake to take over the management of our schools. They also observe that the maintenance of



22 40 35A

23 X 2 -

G.D. Form No. 16.
1,000—July 1925.

LOCAL SELF-GOVERNMENT DEPARTMENT.



192 . Registered 31672 192 .

SUBJECT.

Education-tax - Section 135 of the Indian Railways Act,
Liability of the M & S.M. and the S.I. Railways - Madras
City.

Enclosures.
No.....
.....
Spare copies.....

G. D. C. No. 2702 of 1925.

Madras,

dated, the 10th October

From

M. R. Roy, Dewan Bahadur J. Venkatanarayana Nayudu
B.A.,

Commissioner, Corporation

31672-1A 24/10/25

Law of Govt

The Secretary to the Government of Madras,
Local Self-Government

Through the President, Corporation of Madras

Education tax - Section 135 of the Indian
Act, 1890 - Liability of the M & S.M.
S.I. Railways - Madras City.

I have the honour to invite your attention to
office letter G.D.C.No.2702 of 25, dated 25/10/25
and to request that you will be so good as to obtain
the sanction of the Government of India for the levy of
Education-tax on the railways within the City of Madras.

I have
Your obedient servant

Forwarded.

Tha...

13-10-25

(C.No.3984-A)

20

Letter No. 3417A-4 D/S
Refce

To

The Secretary to the Railways

Delhi

(With Copies of the files referred to in para 2)

Sir,

Under section 34 of Elementary Education Act, Govt. of Madras ^{have} sanctioned of the education tax in under the jurisdiction of councils of Saidapet and and of the Corporation. The Chairmen of the Councils and the President Corporation request the Govt. of obtained to the levy the land and building Railway administration jurisdiction.

2. The Agents

Railway and the

Mahratta Railways

have expressed

proposal in the

the margin.

of the comm

exempted from

DESPATCHED
6 NOV 1925
19

1. Letter from the Agent, S.I.R. No. 4860/34/111 dated 5-9-25
2. ---do--- No. 4860/18/98 dated 5-9-25
3. ---do--- No. 4860/1/132 dated 2-9-25
4. Letter from the Agent, M.S. M.R. No. M. 2544-V dated 31-8-25

Chair

23
of letter No.3417, dated 8-x-25
in reply by this Govt to the
t, South Indian Railway.

3. In his letter No.A.M.4860-1-
dated 19-x-25 addressed to the
way Board (copy of which has been
arded to this Govt) the Agent,
y requests that the administra-
may be exempted from payment
ation tax on the grounds set
low:-

1) ^{that} the administration is already
ing separate schools for the
of its employees;
to benefit ^{will be} derived directly
ilway by the imposition of

2) Railway employees are
contributing to the Municipi-
ratepayers and, as such,
right to derive benefits
udies whether they are
e Railway or not.

~~It is contended that if~~
~~an is declared liable~~
~~ation tax, the primary~~
~~by the Railway~~
~~over by the Govt or~~
~~hereupon, arguments~~
low.

of the Railway
as it is main-
ols for the -
es, it should be

354 1304 17-9-23
Notifications of the Railway Board
(1) No.1911 F dated 5-9-23
(2) No.2342 F dated 27-11-23
(3) No.2404 F dated 2-11-24

17.04.24 37
10-1-24
(R)

3 24
exempted from payment of edu-
is not new. The same argumen
advanced by both the S.I.R and
M & S.M. Railway administrations
the question of the levy of edu
tax on the land and buildings
by the administrations in the
palities of Kumbakonam, Madura,
cherry, ^{Rajahmundry,} Masulipatam and Chitto
up for consideration. The con

was, however, overruled by the
of India, and the administrati
were declared, in the notific
referred to, ^{*}
~~noted~~ in the margin, liable
ment of the education tax
the abovementioned ^m Municipi
In this connection, I ^{am} t
that there are ~~there~~ ^{who} p
of labour, (e.g. the Buck
Madura) maintaining sep
for the benefit of th
and that, if a special
granted to the Railway
it cannot be denied
of labour ^{who can put} ~~who can put~~

5. As regards the
ments that no bene
directly by the
tion of the educat
the Railway emplo
ratepayers, I am
these are to be
every firm or
business in th
three municipi
exempted fr

Chai

25 4
The Agent, South Indian Railway,
suggests that, if the administration
declared liable to the payment of
education tax, the primary schools
maintained by the Railway should
be taken over by the Govt or by
local bodies. In establishing schools
for the benefit of its employees,
Railway administration has under-
taken a voluntary service and, in
recognition of this fact, grants are
given from provincial funds for the
maintenance of these schools. The
policy of the Railway administra-
tion in this respect is just like
any other private associa-
tion maintaining schools and receiving
from the Govt, and the administration
is of the opinion that its schools should
be taken over by the Govt or by local
bodies because it pays education
tax. Local Govt do not maintain
schools except in special
cases such as the Agency tracts,
and in the Railway administra-
tion its schools to local
bodies are willing to
hand over the management of the schools.

In view of the above
I am to ^{request} express the
opinion of India will be
in sanction to the
tax on the railway

22 lands and buildings owned
by the M. & S.M. Railway administration
within the limits of the City
of Madras and by the S.I.R admini-
stration within the jurisdiction
of the Municipal councils of Saidapet,
Dindigul and of the Corporation
of Madras.

NK
31/10/10

30.10.10

V.TK
31.10

Chair

B1 DEPARTMENT.

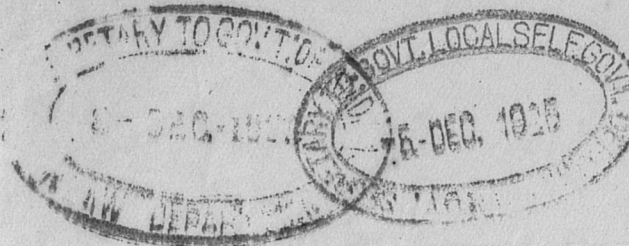
224673H

Received

192

Registered

8.12.192



Subject.

36631

Asi

Lsgms

36631 B-1 Lm
2.1/2/25

Law (Edn) no. in continuation

g.L.sms 22062 -1 Lm dated 31.7.192

Jagan
7m

ENCLOSURES.

No.

Spare copies

Roc No. 100. H. J. 25.

Station Saidapet, Dated the 3rd December 192

From (Name) Khan Bahadur S. K. Abdul Razack Sahib B

(Designation) Chairman, Municipal Council

Saidap

To The Secretary to the Government of Madras,

Local Self Government Depart

Fort St. George, Mad

Sir,

I have the honor to invite a reference to my letter 100/HT/25 dated 28-7-25 regarding the amendment of No. 1659/F dated 17-10-22 of the Government of India Railway Department on the subject of taxes recoverable from the South Indian Railway by this Municipality.

I have the honor

Sir,

Your most obedient

S. K. Abdul Razack Sahib

Chair

M.K.

The L.I. had been addressed on the subject - vide p. 22 ante

2.1/2/25
Sent to Secy

28
Cno 4673A ²⁸ Law (Es), Dep.

Memo no. 4673A-1 d. 10.12.25

Education tax on

Railway lands & buildings - Cor-
respondence ending with the letter
from the C.M.C. Saidapet. no. 100/25
d. 3.12.25

Copied
arg
12/12/25
6/12

b. 27 CF

The C.M.C. Saidapet, is in-
formed that the Govt of India have
been addressed on the subject

DES. 11 DEC 1925

9/12/25
ms
9/12/25

CR
9.12.

The C.M.C. Saidapet (memo)

Municipal DEPARTMENT.

28639A

Received

192

Registered

20.2.1926



Subject.

ENCLOSURES.

No.

Spare copies

R.O.C. No. 115-7-Cul-25

Station Dindigul, Dated the 16th February 1926.

From (Name) M.R. Ry., R. Ramaswamy Naidu Garu B.A.,

(Designation) Chairman, Municipal Council,
Dindigul.

To The Secretary to the Government of Madras,

Law (Education) -- Department.

Madras.

Sir,

Ref.--Education tax - Railway lands & buildings-
Notification - Govt. of India - Govt. Memo.
No. 2916-A-1 dated 10-8-25 - This Office Rec.
1157-gl dated 12-8-25 & 5-1-26.

In reminding you of the above reference and

reminder, I would request you to be good enough to
obtain necessary sanction from the Government of India
in respect of the levy of education tax on railway lands
& buildings as soon as possible as the official year
is fast drawing to a close.

R. Ramaswamy Naidu
For-Chairman.

D.M.S/17-2.,

Handwritten note:
If I may perhaps
be reminded. It is now
over 3 months since
they were addressed.

Handwritten notes at the top of the left page, including "C No 637A" and "Law (Co.) Dept".

Handwritten notes in the middle of the left page, including "Letter no 3417A-48" and "the levy of education tax on the Rail".

Handwritten notes at the bottom of the left page, including "When a reply may be expected" and "I have etc".

Reminders

DESPATCHED
25 FEB 1926

Handwritten notes in the middle of the right page, including "Copies" and "25/2/26".

C No 637A 30 Law (Co.) Dept
Letter 637A-5 of 25-2-26
Ref To The Secretary
to the Railway Board
Delhi

Sir,
I am directed to refer to my
Letter no 3417A-48 of 25-11-25 regarding
the levy of education tax on the Rail
way lands and buildings within the
jurisdiction of the municipal Councils
of Saidapet and Dividigal and of the
Corporation of Madras and to enquire
when a reply may be expected
I have etc

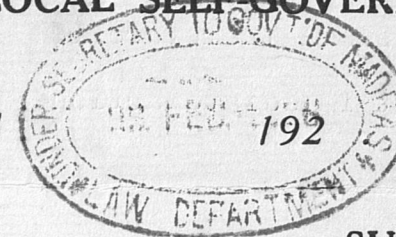
Handwritten signature and date "22/2/26" at the bottom of the right page.

G.D. Form No. 16.
1,000—July 1925.



LOCAL SELF-GOVERNMENT DEPARTMENT

Received



Registered

SUBJECT.

Education tax - section 135 of Indian Railways Act 1890 - Liability of the M & S.M.Ry. and S.I.Ry. Companies - Properties in Madras City.

Enclosures.
No.....
.....
Spare copies.....

G. D. C. No. 2702/25 192 .

Madras,

dated, the 15th February 1926 192 .

From

M. P. Ry. Dewan Bahadur J. Venkatanarayana Nayudu Garu,

B.A., B.L.

Commissioner, Corporation of Madras.

To

The Secretary to the Government of Madras,

Local Self-Government Department.

Through the President, Corporation of Madras.

Sir,

I have the honour to invite attention to this office letter G.D.C.2702/25 dated 22nd June 1925 and a further reminder G.D.C.No.2702/25 dated 19th October 1925 thereto regarding the levy of education tax on the buildings and lands belonging to the M & S.M.Railway and the South Indian Railway administrations and to request you to favour me with an early reply as to whether the sanction of Government of India has since been obtained on the subject.

The

Form No. 10
1000-1000-1000

The delay in obtaining the Imperial Government's sanction involves the Corporation in the loss of revenue to which it is legally entitled. I shall therefore be obliged if you will kindly order that immediate action may be taken in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

for signature
Commissioner.

.....
.....
.....

Forwarded.

St. Andrew's
President.

H.T.16-2-26.

*Copy
ad
W/M*

C No 687A

Law (Co.) Dept.

Memo No 687A/26.10/2.3.26

Education tax on Railways

Land and buildings - Correspondence

ending with the letter from the Com-

missioner, Corporation of Madras, No.

QDC. 2702/25 of 15.2.26

The Commissioner, Corpo-

ration of Madras is informed that

the Govt of India have been addressed

on the subject. A reminder was

also sent to them on 25.2.26

p 22 CF

p 30 CF

DESTROYED
992 3 MAR 1926

26/2/26
115/26

1.3.26

2

The Commissioner, Corporation of
Madras.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

No. 2848-F.

Dated ~~17th~~ the 13th of March 1926.

To

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

Sir,

Levy of education tax on the Railway lands
and buildings.

With reference to your reminder No. 636 A-5, dated 25th
February 1926 on the subject noted above, I am directed to
state that the matter is still under consideration and that
the Railway Board's decision thereon will be communicated to
you shortly.

I have the honour to be,

Sir,

Your most obedient servant,

Subd for perusal. The Railway Board's
decision may be awaited.

ap
17.3.26

17/3

VTK

K. Sundar

for Secretary, Railway Board.

D.A. - Nil.

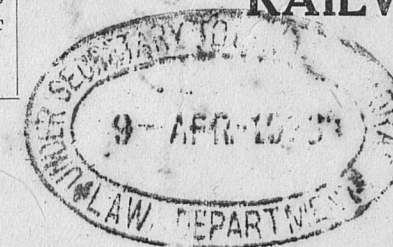
All communications should
be addressed to the Secretary,
Railway Board, by title, not
by name.

All communications should
be addressed to the Secretary,
Railway Board, by title, not
by name.

GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)



No. 2848 F.

Dated ^{14/22 A} ~~Delhi~~, the 25th of March 1926

NOTIFICATION.

In pursuance of Sub-Section (1), Section 135 of the Indian Railways Act, 1890 (No. IX of 1890) the Governor General in Council is pleased to declare that the administration of the Madras and Southern Mahratta Railway shall be liable to pay in aid of the funds of the local authority set out in the schedule annexed hereto the tax specified in the second column thereof.

Schedule.

Local Authority.	Tax
The Corporation of Madras	Education Tax

Sd/- P.H. Maflin,
Secretary, Railway Board.

No. 2848 F, dated ^{5th} ~~March~~ ^{April} 1926.

Copy forwarded to the Secretary to the Government of Madras Law (Education) Department for information with reference to his letter No. 3417 A-4, dated the 5th November 1925.

By order,

for Secretary, Railway Board.

34/21 A. 1380 A
874/26
GOVERNMENT OF INDIA.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

No. 2848-1-F.

Dated ^{Sixth} ~~25th~~, the 25th of March 1926.

Notification.

In pursuance of Sub-Section (1), Section 135 of the Indian Railways Act, 1890 (No. IX of 189) the Governor General in Council is pleased to declare that the administration of the South Indian Railway shall be liable to pay in aid of the funds of the local authorities set out in the schedule annexed hereto the tax specified in the second column thereof.

Schedule.

Local Authority.	Tax
The Corporation of Madras.	Education Tax.
Saidpet Municipal Council.	--ditto--
Dindigul "	--ditto--

Sd/- P. H. Maflin,
Secretary, Railway Board.

No. 2848-1-F, dated 29th March 1926.

Copy forwarded to the Secretary to the Government of Madras, Law (Education) Department for information with reference to his letter No. 3417 A-4, dated the 5th November 1925.

By order,

K. S. Singha
for Secretary, Railway Board.

All communications should be addressed to the Secretary, Railway Board, by title, not by name.

C 28329

from Law (con) Dept. re:
son tax on Rai long property
in Sai Dapet & Bin di pl
minutes

A₂
Asy

Draft may be accepted
The file passed on to Fin no.



lay
Finance

25/9

25/9

I have noted in pencil a slight
alteration which grammar seems
to require.

25/9

L.S.G. in. 28329 B. dom
25/9/25

Id 34119 Exh
29.9.25

d. du 3697A

29/9/25



Id 634119 Exh. 1
29.9.25

accepted

29.9.25

Law

Finance (Exp.)

The draft letter may be

29.9.25

CP 18621

26 23 HAY

Subject

Education Tax - Railway Administrations.

Madras City

AS,

In G.O. No 758 Law Educ. d 11-5-1925 the Local Govt. have sanctioned the levy of an Education Tax by the Madras Corporation in the area under its jurisdiction. The P.C.D. requests that the sanction of the Govt. of India may be obtained for the levy of the Education Tax on the Railway administrations in respect of their properties situate within the City of Madras. Under the existing orders these administrations are not liable to pay any tax (other than those notified under section 130 of the India Railways Act. Section 130(1) of the I.R. Act lays down that "A railway administration shall not be liable to pay any tax in aid of the funds of any local authority, unless the Governor General has, by notification in the Official Gazette, declared the Railway administration to be liable to pay the tax. Under Notification No 230 d 24-8-1911 of the Govt. of India (Railway Board) the Administration of the N. and S. R. Railway is liable to pay only House, Lighting, Water and land taxes and under notification No 235 of the same date the S. R. Railway is liable

* at $\frac{1}{4}$ percent on the annual value of property. p. 29 ①
The property tax has been revised by $\frac{1}{2}$ p.c. from 1-4-25 - ibid.

13 of G.O.
M 1704 (72)
16-10-11

189 ①

the Agent S. D. Ry. note Feb 11/18

39
The Agent S.I.R. raised similar
objection when the T. Ruffin and
S. R. Municipal Council proposed
to levy education tax on railway
buildings. But the Govt did not
consider them as valid as sufficient
services were rendered by the
municipal Council concerned
to the railway administration
in return for the ^{paid} fares by them.

— vide pages 15-16 of P.W. 229 Law (S.I.R.) (U).
D. 18-2-24.

2. The Corporation maintained
51 schools during 1924-25 against
42 schools in 1923-24. Besides
these 27 night schools were ^{also} started.
The Govt have also sanctioned
the introduction of free and
compulsory elementary education
in 4 divisions of the city.
and necessary arrangements
are being made to start
the additional schools. As
the tax is levied solely for
the purpose of the expansion
of elementary education education
will be imparted to all children
of school age within the

The objection then taken
was of a different kind
from
17.11.

verified from the
report 1924-25

A

35
children of the numerous railway
employees in the city. In these
circumstances there does not seem
to be any necessity for
the Govt to take over the
administration of the primary
schools maintained by the S.I.R.
The Law (S.I.R.) department ^{if any change of fact} may be
requested to inform the Agent S.I.R.
of the above facts, before
addressing the Govt of India.

16.9.25
When compulsion is introduced
the Corporation will be bound to provide
for all the pupils including the
children of Railway employees. If
the Railway Company closes any of its
schools ^{in the area where compulsion is in force} the Corporation will have
to provide for the education of the
children left adrift.

The file may
go to Law (S.I.R.) for addressing the
Govt of India

from
17.11

for
Law (S.I.R.)

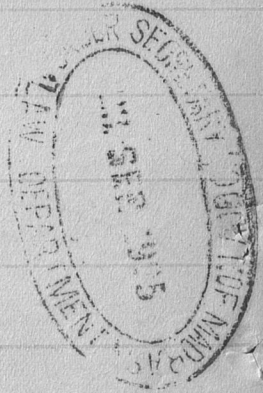
what about?
S.I.R.

The sanction of the
Govt of India is necessary for the
imposition of the Education tax on
Railways

Railway Companies and the
letter to India has been sent by Law (R)
Cf Supps (R) & (V)

18/12

Law



with law sec. reply to the query,
a addn the G. of 1.?

22/9

Law Sec.

Law (Secy) Dept

26211-1 A 24M
22-9-25

L. Co 3620A

23/9/25

The question raised by the Agent on p. 16
Cf ~~1-16~~ has been discussed in connection
with the proposal to levy education tax on
Railway lands & buildings in Dindigul and
Saidapet municipalities. The file on the subject
has been sent to L & F and Finance for
remarks (with u.o no 3417A-18, 22-9-25). The
return of the file may be awaited.

24/9/25
24/9/25

25/9/25

The file referred to above has
returned & is clubbed herewith. The draft
letter has been amended with reference to the
proposal to levy education tax on Railway
lands & buildings in the city of Madras also. The
draft may now issue. ^{after approval by Hqs} The amendment suggested

in para 2 of the draft by the L & F Secretary
may be accepted
3.10.25 VTK 5/10 M2 C1

May 'U' & 'R' relate to the
Intification of India
in respect of S. S. R and M. S. R.
The up's drafted Apprind



17 CF

[Letter no 3417A-2 28.10.25]

[C no 3984A] from the Agent S. I. R. no 4860/1/1402
19.10.

The objections put forward in para 4 on p. 20 CF
can be raised ^{also} by other employers of labour owning
lands and buildings and if the Railway adminis-
tration is exempted it will not be possible to raise
the claim for similar exemption from such employers.
There is no provision in the E. & F Act for such exemption.
Similar (though not identical) objections raised by
the Railway Companies on previous occasions were
overruled by the Govt of India (Railway Dept). The
Govt of India may now be addressed. Draft sent.



Can be sent no 3417A.3

31.10.25

4215A
1437E

2.11.25

It may be sent to P. W. D. (Ry) for acceptance

30/11/25

31.10.

P. W. D. (Ry) u. o

P. W. D. no 3417. 41

31.10.25

Law (Es.) Dept.

Draft may now be issued after circulation

4/11/25

4/11

Draft sent to C.B.

[Letter to the Secy to the Railway Board no 3417A-4p.5.11.25] p.22 CF
[C. no. 1380A] from the Govt of India, Railway Dept. p.34 CF
no. 2848-1-F & 25.3.26

The Govt of India have sanctioned the levy
of education tax on the Railway lands and buildings. p.34 CF
Draft Subd.

9/4/26

1074

V.T.K.

12/4

Seckt. II-5 (8)-25,000-25-11-25. (6)

Date.

Initials.

When received for Fair-copying.

When copied

When examined

When signed

When despatched

Tax-education

on Railway lands & buildings
in the municipalities of Saidapet & Dividigul
in the city of Madras - & not republished
in the Fort St. George Gazette

READ AGAIN G.O. No.

, dated

192

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READ ALSO:-

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From the

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, dated

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ORDER.

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, dated

15. 4.

1926

The notifications of the Govt of
India, Railway Dept. (Railway Board)
(no 2848-F & 25.3.26)
(no. 2848-1-F & 25.3.26 will be pub-
lished in the Fort St. George Gazette.

2. The sanction accorded by the
Govt of India will have effect from
the date of the notification

DESPATCHED

17-APR-1926

The Commissioner, Corporation of

Madras thro' the President do (with

ref to his letter no. 2702/25 & 22.6.25)

with copy of S.D. no. 134 CF

C.M.C. Saidapet (with S.D. no. 134 CF)

- with ref to his letter no. 100 H.T. 25/2.7.25)

C.M.C. Dividigul (with copy of S.D. no. 134 CF)

- with ref to his letter no. 11578/25

no. 134 CF & 30.7.25)

D.P.O. (with copy of S.D. no. 134 CF)

Agent S.I.R. Thero P. H.P. (with copy of S.D. no. 134 CF)

Agent S.I.R. Thero P. H.P. (with copy of S.D. no. 134 CF)

S.I.R. P. (para 1 & 2 only) for publication in Gazette

[Faint, mostly illegible handwritten text on lined paper, possibly bleed-through from the reverse side.]

When given for copying _____
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192

READ AGAIN G.O. No. _____, DATED _____
192

CURRENT No. _____

CLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

31