

Law (1926) Department.
(Education)

Ordinary SERIES.

G.O. No. 750

DATED 1-5-1926

[Despatch Abstract.]

Tax--Education.

On Railway Buildings and lands--Calicut and Tenali
Municipalities--Government of India notification republished.

BACK PAPERS.

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

FURTHER PAPERS.

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

R. C. No. 396
26

FROM

M. R. RY. C. V. NARAYANA MENON AVL., B. A., B. L.,
CHAIRMAN,

Municipal Council,
CALICUT.



The Secretary to the Government of Madras,
Local Self Government Department,
M a d r a s.

2124 Sir,

Law (con)
In G. O. Nos. 1031 & 1048 dated 19-6-25, Government were pleased, under Sec. 34 of the Madras Elementary Education Act, 1920, to sanction the proposal of the Municipal Council, Calicut, to levy Education Tax at 1 per cent on the annual value of properties and $12\frac{1}{2}$ per cent addition to the existing rate of profession and Company's taxes with effect from 1st August 1925. A notification under Sec. 80 of the District Municipalities Act, 1920 was published in the District Gazette also.

When the demand notices for property tax including education tax for the half year ending 31-3-26 were sent to the Agent, S. I. R., Trichinopoly, he returned them with his letter No. A. M. 4860/28/125 dated 12-1-26 (copy enclosed) stating that the Education Tax was not payable by the -- Railway Co., in the absence of a notification by the Government of India under Sec. 135 of the Indian Railway Act 1890 declaring the liability of the Administration to pay education tax.

I request that Government may be pleased either to direct the Railway Co., to pay the taxes or to arrange for the necessary notification to be published by the Government of India at an early date.

I have the honour to be,
Sir,
Your most obedient servant,
C. P. Chandra
for Chairman.



South Indian Railway Company Ltd.,

A.M.4860/28/125.

Agents Office,
Trichinopoly, 12th January

From

The Agent,

South Indian Railway.

To

The Secretary,

Municipal Council, Calicut.

Sir,

PROPERTY TAX.

With reference to your letter dated 5th January 26 forwarding property tax demand notices for half year ending 31st March 1926, I have the honour to inform you that the Education Tax is not payable by the Railway in the absence of a notification from the Government of India, under Sec. 135 of the Indian Railways Act, 1890, declaring the liability of this Administration to pay education tax.

The demand notices are therefore herewith returned for revision and retransmission for arranging payment.

I have etc.,

(Sd.)

for Agent.

True copy

for Chairman.
20 - 1 26.

C No. 304A

Lawt

Memo No. 304A-18

Education tax on R

lands and buildings - Cal

ipality - Letter from the C

No. 396/26 of 20-1-26.

The CMC. Calicut
requested to report the total
of education tax leviable per
on the Railway lands and build-
situated within the municipal
of Calicut.

28/1/26
21-1-26

A
W

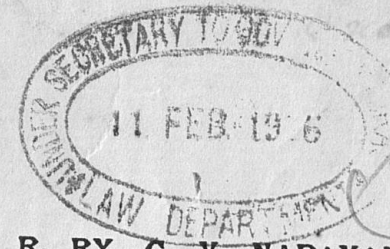
DESPATCHED
4 FEB 1926

The CMC. Calicut (memo)

R after 3 weeks

A

R. C. No. 396/26



Municipal Office
Calicut, 5th February

FROM

M. R. RY. C. V. NARAYANA MENON AVL., B. A., B. L.,
CHAIRMAN,
Municipal Council,
CALICU

TO

THE SECRETARY TO GOVERNMENT OF MADRAS,
LAW (EDUCATION) DEPARTMENT,
MADRAS.

S I R,

Ref :-- Your memorandum No. 304A-1 dated 3-2-26
Education Tax-- Railway buildings and Lands.

The total amount of education tax payable per annum by the Agent, S.I. Railway Trichinopoly, in this Municipality is Rs 250-4-0.

I have the honour to be
Sir,

Your most obedient servant

C. V. Narayana Menon
for Chairman.

5/gp.

DESPATCHED
6 - FEB. 1926

C no. 513A

Law

Letter no. 513A/26-10

Ref To the Agent

(with copies of
the C.M.C. no.
15-2-26)

DESPATCHED

17 FEB 1926

Sir,

I am directed to

p.1CF

Copies of letters no. 396/26

p.4

of 5-2-26 from the C.M.C.

regarding my
proposing to levy an education

on the Railway lands and be

within the limits of the Celtic

municipality and to request

be so good as to furnish to

with the views of your ad-

tion on the proposed ~~amendment~~

I have etc

AD
13/2/26
NA
15/11/26

GA
15/1

CODE A.B.C. TELEGRAPHIC
5TH EDITION.
TELEGRAPHIC ADDRESS:
"SILVIA"
TRICHINOPOLY.

South Indian Railway Company, Ltd. ^{1.2.817A} 4/3/26
(Incorporated in England)

AGENT'S OFFICE.

No. A.M.4860/28/146

Trichinopoly, 3rd March 1926

From

THE AGENT,

SOUTH INDIAN RAILWAY.

To

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



Calicut Municipality - Education Tax -
Levy of.

Referring to your letter No.513 A/26-1, dated the
17th February 1926, asking for the views of this Administra-
tion, regarding the levy of education tax on Railway property
by the Calicut Municipality, I have the honour to refer you
to my letter No.A.M.4860/1/140, dated the 19th October 1925,
to the Railway Board, copy sent to you with my Endorsement
of the same date, in reference to a similar enquiry on the
proposal of the Madras Corporation to levy this tax.

I have the honour to be,

Sir,

Your most obedient servant,

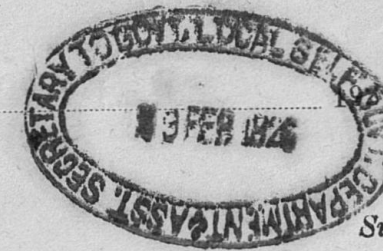
L.A. Quirk
Ag.Agent.

DEPARTMENT.

3731

192

Received

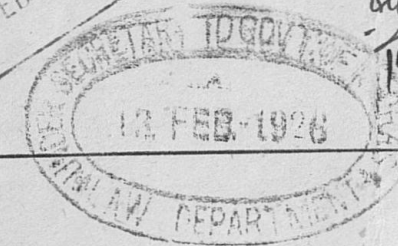


Registered

Subject.

Education Tax--M & S.M. Railway buildings--Tenali Municipality--2nd half of 1925-26.

DESPATCHED
8 FEB 26



No. RQ 170/826.

Station Tenali, Dated the 4th February 1926.

ENCLOSURES.

No.

Spare copies.

From (Name) M.R. Ry T. Ramaswamy Choudari garu, Bar-at-law.

(Designation) Chairman, Municipal Council, Tenali

To The Secretary to the Government of Madras,

Local Self Government Department.
Madras.

Sir,

Under section 34 Clauses (i) and (ii) of the Madras Elementary Education Act of 1920, the Tenali Municipal Council in its Resolution No. 143 dated 13-6-25 (Copy enclosed) has resolved to levy the Education tax for the expansion of Elementary Education, at 5 per cent on the property tax with effect from 1-10-25.

2. The Government in G.O.No. 1523 (Law) Education, have sanctioned the levy of Education tax in this Municipality.

3. Under Note 5 of Article 70 of the Municipal Account Code, the sanction of Government of India is to be obtained & for the levy of Education tax on the Railway.

2.
buildings and lands as it does not form part of the taxes enumerated in Appendix I of the Municipal Account Code.

I have therefore the honour 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 all the buildings and lands belonging to the Madras and Southern Maharatta Railway Company in this Municipality from 1st October 1925.

I have the honour to be,

Sir,

Your most obedient servant,

T. R. Ramaswami
6.2.26
Chairman.

P.V.S./4-2-26
4/26

3 9 9

Name of the local body.	Nature of tax proposed to be levied with effect from 1-10-25	Description of the property on which the tax is proposed to be levied.	Reasons.
Tenali Municipal Council.	Education tax.	On all the buildings and lands of the M & S.M. Railway Company Ltd, situated within the Tenali Municipal limits.	Under section 34 clauses (i) and (ii) of the Madras Elementary Education Act 1920 The Tenali Municipal Council in its Resolution No. 143 dated 13-6-25, has resolved to levy Education tax at 5 per cent on property tax for the expansion of Elementary Education and introduction of compulsory Education within the Tenali Municipal limits.

Municipal office, Tenali.

Dated 4--2--26

T. R. Ramaswami
2.26
Chairman.

4/26
P.V.S./4-2-26

Extract from the Proceedings of the Municipal Council, Tenali,
passed at its meeting held on Saturday the 13--6-- 192⁵
at 7-30 A.M. in the Municipal Office, Tenali.

Present.

1. M.R.Ry P.Anjaneyulu Pantulu garu, B.A., M.L.C., Chairman.
2. " T.Kotayya Pantulu garu.
- 3.. " K.China Hanuamantharao Sresti garu.
4. " Ravi Anjayya garu.
5. " Ghanta Bullayya garu.
6. " Tandu Naidayya alias Luther garu.
7. " M.Petar garu.
8. " G.Veerarawamy garu.

Read letter R.O.C.No. 526/G1 of 25 dated 10-5-25 from the District Educational Officer, Guntur requesting to intimate the action taken with regard to the levy of Educational Tax in Tenali Municipality.

Resolution No. 143 dated 13--6-- 192⁵

The tax as originally fixed at 5 per cent on property tax will be adopted with effect from 1-10-25.

(Sd) P.Anjaneyulu

Chairman.

(True Extract.)

Re. _____
Dis. _____
No _____ of 192

Forwarded _____
Communicated _____ to

Municipal Office, Tenali. }

Dated _____

T.R. Anjaneyulu
6.2.26
Chairman.
P.V.S./4-2-26

C no 539A

Law (539) D

Memo no 539A/26-1-18

Education tax on Railway

Land and Buildings - Senali Municipality

Letter from the C.M.C.

Senali no 170 of 26 of 4.2.26

The C.M.C. Senali is requested to report the total amount of education tax leviable per annum on the Railway Land and Buildings situated within the municipal limits of Senali.

DESPATCHED
18 FEB 1926

Re C.M.C. Senali (memo)
After two weeks

17/2/26

17.2.26

Extract from the Proceedings of the Municipal Council, Senali
passed at its meeting held on Saturday the 13th Feb 1926
in the Municipal Office, Senali.

- 1. Mr. A. J. ...
- 2. Mr. ...
- 3. Mr. ...
- 4. Mr. ...
- 5. Mr. ...
- 6. Mr. ...
- 7. Mr. ...
- 8. Mr. ...

Resolved that the ...

Resolution No. 143

The tax as originally fixed at 5 per cent on property tax will be adopted with effect from 1-10-26.

(30) P. Anjanevarin

Chairman

(The Engineer)

Dis. No. of 193

Forwarded to

Municipal Office, Senali

Date

Chairman

DEPARTMENT.

23-2

Received



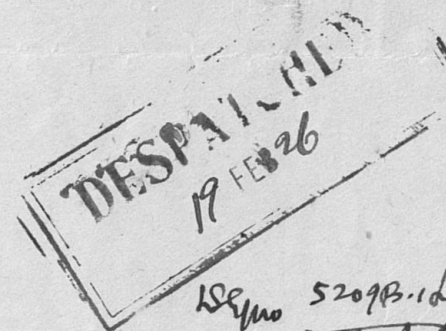
92

Registered



Subject.

Education Tax on Railway buildings and lands--Tenali.



5209

Law (edu) no

22/2

ENCLOSURES.
No.
Spare copies.

No. 170 of 26.

Station Tenali, Dated the 19th February 1926.

From (Name) M.R. Ry T. Ramaswamy Choudary garu, Bar-st-law

(Designation) Chairman, Municipal Council, Tenali.

To The Secretary to the Government of Madras,

Local Self Government Department.

Madras.

Sir,

Adverting to Government Memorandum No. 539/A-26-1 dated 18-2-26, I have the honour to inform you that the ~~total amount~~ total amount of Education tax leviable per annum on the Railway buildings and lands situated within the Tenali Municipal limits is Rs. 42-12-0

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

T. Ramaswamy
19-2-26
Chairman.

P.V.S./19-2-26

C. no 539268A Law (Ed) D.

Letter no 539A.2 d 1.3.26

Ref The Agent. M & S. A.
(Write copies of C.M. & letters no on pp 1 and 2)

Sir,

I am directed to enclose
copies of letters from the C.M.
Senali no 1708 of 26 d 4.2.26 and
19.2.26 regarding the levy of an
education tax on the Railway land
and buildings within the limits of
the Senali Municipality and to
request you to be so good as to
furnish this Govt with the views of
your administration.

These are

DESPATCHED
18 2 MAR 1926

p. 1 Cf

p. 6 ..

24/2/26
28/2/26

11/3

1,000-29-1-'26.

THE MADRAS AND SOUTHERN MAHRATTA RAILWAY CO., LD.
(Incorporated in England).

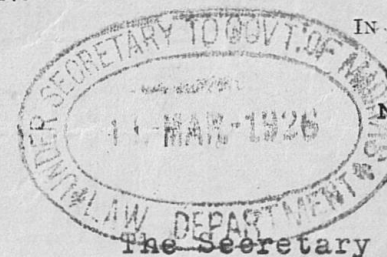
POST BOX No. 523.
TELEGRAMS:—"FREIGHT", MADRAS.
TELEPHONE:—2901.

AGENT'S OFFICE,
PARK TOWN,
MADRAS.

IN-REPLY PLEASE QUOTE—

No. M.2558-II. Dated, 10th March, 1926.

To



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

S i r,

With reference to your letter No.539.A-2 dated the 1st March, 1926, I have the honour to state that this Railway Administration spend Rs.43676 in the Madras Presidency on schools for the education of the children of Railway employees. In view of this large contribution to education in the Presidency, the Railway Administration are of opinion that they should be exempted from the payment of education tax in specific Municipalities.

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

A g e n t.

Encls:
P.K.M.

C.No.304 A.

Letter Ref. 304 A-2 of 31-3-26

To

The Secretary to the Railway Board,
Delhi.

(with copies of letter from the Agent
S.I.R. & Agent M & S.M. on pages 6 &
14 c.f.)

S i r,

I am directed to invite a refer-
ence to the correspondence ending with
my letter No.3417 A-4, dated 5-11-25
and to ^{Say} state that, under section 34 of
the Madras E.E.Act, 1920, the Govern-
ment of Madras have ~~sanctioned~~ sanction-
ed the levy of education tax in the
areas under the jurisdiction of the
Municipal Councils of Calicut and
Tenali. The Municipal Councils ^{now} apply
for permission to levy the tax on the

Railway lands and buildings owned by the S.I.Ry

and the M & S.M. Ry. Administrations
within the limits of their jurisdiction

The amount of tax payable by the Railway

Administration is as shown below:-

Name of municipality wherein railway lands and buildings are situated.	Amount payable per annum.
---	---------------------------------

Rs as ps.

Calicut	250-4-0
Tenali	42-12-0

The Agents of the Railway

Administrations claim exemption from
payment of the tax on grounds similar
to those dealt with in ^{my} letter

DESPATCHED

12-1-APR 1926
with 2

Name of Railway adminis-
tration.

S. I. Railway

M & S.M. Railway

quoted above. The Government of Madras
adhere to the views already expressed by them on these contentions.
and I am directed to request that the
Government of India will be pleased to
accord sanction to the levy of the
education tax on the Railway lands
and buildings within the limits of the
municipalities of Calicut and Tenali.

I have etc.,

A.S.
26-3-26

27/3/26

Q
29.3.26
V.T.K.
30.3

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 ^{Simla} ~~Simla~~, the 22nd of April 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 South Indian 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
Calicut Municipal Council	Education Tax.

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

No. 2848-F.

dated the 22nd April 1926.

Copy forwarded to the Secretary to the Government of
Madras, Law (Education) Department for information with
reference to his letter No. 304-A-2 dated the 31st March 1926.

By order,

Shamaldas
for Secretary, Railway Board.

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-1.

Dated ^{Simla} ~~Delhi~~, the 22nd of April 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
Tenali Municipal Council.	Education Tax.

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

No.2848-F-1.

dated the 22nd April 1926.

Copy forwarded to the Secretary to the Government of Madras Law (Education) Department for information with reference to his letter No.304-A-2 dated the 31st March 1926.

By order,

D.A. - Nil.

for Secretary, Railway Board.

19/18
C2124 from the Core Calicut
No. 396 & 20-1-26.

Let's of Edn are on
Rai was but doing.

The Chairman's letter may be
transferred to Law (Edn) for necessary
action.

2. That Dept may be requested to
point out that to the Cl that
a notice under Sec 80 of the
M. S. Act, 1920 was superfluous
when bringing Edn to the
E. Edn Act, 1920.

at
25/1

at
25/1

Law of Comp

L.S.G. 4011-2124-1844
25-1-26



Law Edn 304A
26.1.26.

Law (Edn) Dept

The notification has already been published.
It does not seem necessary now to inform the
Council that such a notification is superfluous.
Though the notification is not necessary, there is
no harm in publishing it if the Council considered
such a course desirable.

2. The Council may be asked to report the
total amount of education tax leviable per annum

on the Railway Land & Buildings situated within
the municipal limits of Calicut. Draft Sub?

AP
22/3/26
M
21/3/26

A
W

[Memo no 304A-1 of 3.2.26] p.3 CF

[C. no. 513A] from the C.M.C. Calicut, no 396/26 of 5.2.26 p.4

The Council has reported the amount payable
by the Railway authorities. The Agent, S. i R. may
now be asked to furnish this info with the views
of the Railway administration on the proposed variation.
Draft Sub?

AP
13/3/26
M
15/3/26

A
15/2

[Letter to the Agent S. i R. no 513A-1 of 27.2.26] p.5 CF.

[C. no 814A] from the Agent S. i R. no 4860/22-148 of 3.3.26. p.6

A copy of the Agent's letter may be sent to
the Govt of India Draft Sub?

[C. no 539A] from the C.M.C. Dauli no 170/26 of 4.2.26 p.7

[Memo no 539A/26-1 of 10.2.26] p.11

[C. no. 680A] from the C.M.C. Dauli no 170 of 12.2.26 p.12

[Letter to the Agent M. T. S. M. R. no 539A-2 of 1.3.26] p.13

[C. no. 977A] from the do do of 10.3.26. p.14

The Govt of India may be addressed. Draft

Sub?

AP
17/3/26

A
25/3

I cannot allow enclosures etc
to be sent on in this way. Draft
V.H. a clear self contained
letter

Revised draft Sub?

AP
26/3/26
M
27/3/26

A
29.3.26
5

V.H.
29.3.

[Letter no 304A-2 of 31.3.26]

[C. no. 1661A] from the Govt of India, R. Dept, no 2845 of 22.4.26

The notification of the Govt of India may be
republished in the Fort St George Gazette. Draft
Sub?

AP
30/4/26
M
30/4

A
50/4

Tax. E.
a Railway buildings and lands
Calicut and Zawal municipalities - G. I
Classification. republished

” ” ” ” ” 192 .

C. No. 160 From the 242, No., dated 192

” ” ” ” ” ” 192 .

" " " " " " 182

No. 750, dated 1. 5. 1926

The notifications issued by the Govt
of India, Railway Deptⁿ (Railway Board)
No 2848-F of 22.4.26 and No 2848-F-1 of
22.4.26 will be republished in the North
S. George Gazette.

924-MAY 1928

- .. The C.M.O. Calicut (write Cops of S. I. not on p. 17 CF) ✓
- .. " " Senale (write do on p. 18 CF) ✓
- .. Agent S. I. R (write Cops of S. I. not on p. 17 CF)
- .. Agent Int. S. I. R — do — on p. 18 CF)
- .. D.D. ✓
- .. Ex. v. of L.F.A } with Cops of S. I. notifications on pages 17 & 18 CF) ✓
- .. S. I. P for pub. in gazette (do) ✓
- .. L.D. (do) ✓

Jan 10

Handwritten notes at the top of the left page, including "Handwritten notes" and "Handwritten notes".

Handwritten notes in the middle of the left page, including "Handwritten notes" and "Handwritten notes".

Handwritten notes at the bottom of the left page, including "Handwritten notes" and "Handwritten notes".

When given for copying
When copied
When examined
When signed

192

READ AGAIN G.O. No.
192

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED OF, BEING WREANT FOR DESPATCH
IN ORIGINAL

N.B.—

A = Copy in full.
E = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.