

Law (Education) (1926) Department.

misc SERIES.

G.O. No. 964

DATED 26-5-26

[Despatch Abstract.]

Tax-Education.

On Railway lands and buildings - Levy with retrospective effect - Orders passed.

No. A.M.4860/18/118

Trichinopoly, 4th May 1926.

From

THE AGENT,

SOUTH INDIAN RAILWAY.

To

The Secretary to the Government of Madras,

Law (Education) Department,

"Stonehouse" hill,

Ootacamund.

SIR,

Education tax - Liability for

In para 2 of G.O.No.615 Mis. dated the 15th April 1926, Government have ordered that the notification of the Government of India, declaring the Company's liability to pay Education tax to the Municipalities of Dindigul and Saidapet and the Corporation of Madras shall take effect from the date of the notification viz. 25th March 1926.

2. On the strength of the Government of India Notification, the Chairman of the Dindigul Municipality has, in his letter No.1157/G1 of 25 dated the 23rd April 1926, demanded payment of Rs.154-1-10 on account of Education tax for the full year 1925-26. Before taking action hereon, I beg to place the following for the orders of Government.

3. The liability of the Administration to pay the Education tax accrues only from the 25th March 1926 and no tax can therefore be demanded for any period prior to that date. Again, a close study of the proviso to Rule 15 of Schedule IV of the Madras District Municipalities Act, 1920 conveys beyond doubt that the intention of the legislature has been not to tax any property, though liable to be taxed under the statute, in respect of which the liability has accrued for a period less than two months. The liability in the present case extends only for 7 days.

4. As the Education tax is treated as part and parcel of the Property tax, under the rules framed for its levy and collection, such levy amounts to an enhancement in the rate of property tax, and in reference to the explanation to rule 15 above-quoted, this enhanced rate can be collected only from the date fixed for the enhancement, or clearly, the date of the Notification viz., 25th March 1926 in the present case. The Municipality have, however, claimed the tax for the year 1925-26.

5. It is therefore doubtful from what period ~~should~~ ^{should} the Company pay the Education tax and as the same difficulty is likely to arise in the case of the Saidapet Municipality and the Madras Corporation, I request that Government will be pleased to issue a ruling on the matter early.

I have the honour to be,

Sir,

Your most obedient servant,

[Signature]
Ag. Agent.

HA

Office of
The Old

D.O. No. R 6/26

Dear Sir Parasuramoss,

As requested in our conversation
continuation of my confidential letter

I write now to give you my views regarding the filling of the post of the principalship of the Presidency College, Madras, which has been permanently vacant since the 21st January 1926 and in which Mr. Fyson is at present officiating.

I recommend that the permanent post of Principal be filled by Mr. William Erlam Smith who apart from being much the most able and suitable officer for this post among those engaged in professorial work in the Indian Educational Service, has already officiated as Principal from 10th July 1922 till the 11th December 1922 and is the next senior officer to Mr. Fyson excluding Messrs. Yates and Grieve who are engaged in work as inspecting officers and in connection with the training of teachers.

Mr. Smith has however been granted leave and the question arises of the appointment of some officer to officiate in the post of principal during his absence. The next senior officer to Mr. Smith who has experience in collegiate work is Mr. Kershaw the present Inspector of European schools. The appointment of Mr. Kershaw to officiate would cause less dislocation than the appointment of any other officer since he has already officiated as Professor of Chemistry in the Presidency College on two former occasions in 1915 and 1919. Mr. Kershaw is rather meticulous often paying too much attention to small points and not sufficient attention to broad outlines of policy. He has however seniority and experience in his favour and has within recent years improved considerably by his experience.

The next officer for consideration is Mr. Green, the present Principal of the Government Muhammadan College. Mr. Green is a good disciplinarian but I doubt whether he will be able to bear the burden of controlling a large college like the Presidency College, Madras. He has specialised in History and his appointment to the Presidency

Candeth from that college
of the college at the pro
light in University circles.
He is also a historian in train
lege would involve the transfer of
Statham is required for work in this
and I do not
be in the interests of educational
ministration in this presidency to post Mr. Statham to the Presidency
College as Principal transferring Mr. Candeth from that college. He is
over rather young for the post.

The next official is Mr. Douglas who is going on leave.

The next officer is Mr. Candeth. Mr. Candeth is a most useful member
of the college and of the University but I consider that he is too young
too junior at present to be given the post of the officiating princi-
ship of the Presidency College.

The next officer is Mr. Papworth who is also too young and too junior
for appointment to this post.

Finally there is Mr. Ramunni Menon. Mr. Ramunni Menon is 53 years of
age and is due to retire in September 1927. He has been a member of the
staff of the Presidency College for a longer period than any other
and he is a man of considerable weight in University affairs. I consider
that he would be a suitable officer to officiate as Principal of the
Presidency College.

For the officiating appointment therefore I consider that the
of Mr. Kershaw and Mr. Ramunni Menon are those which should receive
consideration.

As noted above I recommend for the permanent post of Principal
of the Presidency College the appointment of Mr. W. R. Smith.

Since this letter referred to appointments I send it in duplicate
in accordance with Government's instructions regarding recommendations for
appointments in order that one copy may be submitted ^{direct} immediately to His
Excellency.

Yours sincerely,

The Hon. Sir A. P. Patro, Kt.,
Minister of Education,
Fort St. George.

[Signature]



DESPATCHED
10 MAY 1926

375
Law (Edn)
17484-1 / 8.5.26
Ha
The Agent,
South Indian Railways
Trichinopoly,

Sir,

I am directed to
acknowledge the receipt of
your letter No. A.M. 4860/18718
of 4.5.26, regarding the
liability of the S.I.R. Company
to pay education tax to the
municipalities of Sindigul
and Saidapet and the
corporation of Madras, and
to say that it will receive
early attention
due consideration.

I have etc.

cur
6.5.26

V.T.
6.5

Municipal DEPARTMENT.

C.F.-29.

Received 191 . Registered 191 .

Subject.

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ENCLOSURES.

No.

Spare copies.....

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

Station D i n d i g u l , , Dated the 7th M a y 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(E d u c a t i o n Department.

Madras.

Sir,

Ref.--Education tax - Railway lands & Buildings -
Notification - Govt.of India- date of issue-
Liability for 1925-26 - questioned - Letter
No.A.M.4360/18/118 dated 4-5-26- from the
Agent, South Indian Railway to the Secretary
to Govt.Law-Educn.,) Dept., Madras.

Referring to the above communication from the
Agent, South Indian Railway, Trichy to the Secretary to
Government, Law (Education) Department, Madras, copy commu-
nicated to me - I wish to inform you that a notice of - -
demand in respect of the education tax due for 1925-26 --
was sent to the Agent, South Indian Railway on 14-7-25.

2. The Agent, on receipt of the above notice, stated
in his letter No.A.M.430/18/90 dated 23-7-25(copy enclosed)
that he was unable to arrange payment of the education tax
in the absence of a Notification from the Government of India

3. The Government of Madras was immediately addressed in this office letter Roc.No.1157-gl., dated 30-7-25(copy enclosed) to obtain the sanction from the Government of India for the levy of Education tax on railway lands & buildings from the I half of 1925-26. There was some delay in the issue of the Notification and reminders were sent to the Government of Madras on 5-1-26, 16-2-26 & 23-3-26.

4. Thus it would be seen that though the notification was issued only on 25-3-26 the tax has duly been demanded from the company early in July 1925 and there had been no delay on the part of this office in obtaining the required sanction.

5. As regards para 4 of the Agent's letter under reference I wish to state that education tax is not part & parcel of the property tax, but is altogether a different tax levied under the provisions of the Elementary Education act.

6. The railway company have no reason therefore to question their liability to pay education tax to this municipality for the year 1925-26 and I would request that the Government may be pleased to issue early instructions to the Agent, South Indian Railway Co., to pay the tax without further delay so far as this municipality is concerned in the special circumstances stated above.

S. P. Ramaswami
For Chairman.

D.M.S/7-5.,

Copy to the Agent, South Indian Railway, Trichy.,

With reference to the demi-official on page 1 ante, attention is solicited to the undermentioned papers:-

- (i) paragraphs 2 & 3 of annexure IV to the Public Services Commission Report;
- (ii) paragraphs 3 & 4 of letter to the Government of India, No.951 dated 17th July 1918;
- (iii) paragraphs 9 and 10 of the circular letter of the Government of India No.371, dated 23-3-20 on pages 2 and 3 of G.O. No. 1452-53, dated 8-12-20;
- (iv) paragraph 3 of letter to the Govt. of India No.1453, dated 8-12-20.

2. The posts in the I.E.S. cadre are classified into:-

- (i) Administrative (Dy.D.P.I., Dy. Educational Officer, Inspector of Schools, Headmaster, Central High School, Mercara)
 - (ii) Collegiate (Principals, Vice-Principals and Professors of colleges-Arts & Professional)
 - (iii) Special (Supdt., School of Arts.)
- (This institution has been transferred to the Dept. of Industries but the Supdt. continues to be a member of the I.E.S.)

No transfer is ordinarily permitted from one branch to another. *So far as the administrative branch or inspection branch is concerned officers may be appointed to the cadre as a whole without being appointed to particular posts.*

3. As regards the feasibility of posting officers in the I.E.S. *(in the Collegiate branch)* in the same way as Collectors of districts, attention is solicited to the following extract from the Public Services Commission report:-

"The Education departments of the various provinces comprise two main groups of officers. One consists of the headmasters of the model Government high schools, the higher officials of the training colleges, where schoolmasters are taught their work, and inspectors of the State or State-aided schools. Their duties are thus primarily administrative. These officers constitute

a service in the ordinary sense of the term, in that their functions are similar in kind, and permit of individuals being moved from one post to another without any necessary loss of efficiency. The other main group of officers is employed on purely teaching work in the various Government colleges and can hardly be said to constitute a service at all. Each officer is recruited to teach a particular subject, one for English, one for History, one for Science and so on, and no interchangeability between any two teachers is ordinarily possible. The only link which binds together the college professors and lecturers is their common interest in the college and their common subordination to the Principal. It has also been found convenient to have a common standard rate of salary."

4. The professors in the Presidency College are all included in the I.E.S. cadre but each professor is a specialist in his own subject. It is not possible to effect an interchange of duties between them. It may, however, be mentioned that there is no sanctioned post of Principal in the College. One of the professors in the college does the duties of Principal and is paid a duty allowance of Rs 250 a month for the purpose. There is therefore no objection to any professor being entrusted with the duties of Principal provided he possesses requisite administrative skill and experience.

MS 24/3/26
CA 27/2/26
V.T.K. 25/3
P.S.G.
Some work done

Copy of letter No.A.M.4860/18/90, dated 23rd July 1925
from the Agent, South Indian Railway, Trichinopoly,
To the Chairman, Municipal Council, D i n d i g u l.

Property tax.

With reference to your letter Roc.No.1157-gl., dated 14-7-25, I have the honour to inform you that I have arranged for payment of the property tax of Rs.832-3-0.

With regard to your claim for Rs.77-0-11 on account of education tax, I regret I am unable to arrange payment in the absence of a notification from the Government of India declaring the liability of this Administration to pay education tax to your municipality.

Copy of letter Roc.No.1157-gl-25 dated 30-7-25, from the Chairman, M.C.Dindigul, to the Secretary to Government, Local Self-Government, Department, Madras.

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 the 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.

Principalship, Presidency Coll. 666. From the D.O. No. 101 of 20-2-26
College, Madras

(B) In G.O. No. 101 of 4-3-25, Mr. P. F. Fyson was appointed to act as Principal, Presidency College. For the reasons given in the C.F., the D.O. is unable to recommend Mr. Fyson's confirmation as Principal.

A 2 There is no separate post of Principal. One of the Professors in the College is appointed to do the duties of Principal and is paid a duty allowance of Rs 250/- a month.

(B) 3 In his recommendation No. 101 of 4-3-25, the D.O. recommended the appointment of Mr. Erlan Smith to act as Principal. The recommendation was not accepted. Mr. Smith has been granted leave for five months in continuation of the ensuing summer vacation of the College.

4 Submitted for orders,

22/2/26

25-2-26

V.K.

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There is no place of Principal in the list of appointments as noted at A p.1. one of the Professors is entrusted and the work of supervision and he is styled Principal for which he receives an allowance.

Further D.O. D.B. suggestion that there is a permanent vacancy of the Principalship of the Presidency College is not correct and there is no place to fill up as if there is a vacancy of a post office - Mr. Jyoti has been doing the duties of a Principal and he may continue to do so.

26/3/26

The position is quite clear after S.P.T. Sh. is informed according to the note in enclosed File (A).

26.3.26.

Draft Submitted

MS 27/3/26

R 29.3.26

V.TK 30.3



Law (Education) Department.
Subject : - Levy of education-tax on railway lands and buildings in Dindigul.

C.1748 A.

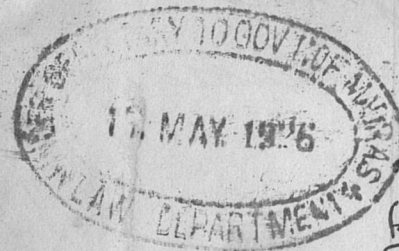
From the Agent, South Indian Railway, No. 4860/18-118, dated 4th May 1926

C.1757 A.

From the Chairman, Municipal Council, Dindigul, No.1157/25, dated 7th May 1926

Attention is solicited to the Law (Drafting) Under Secretary's note on pages 13-14 and the Advocate-General's opinion on pages 3-6 of G.O.No. 897 L.E. dated 2nd June 1924 from which it will be seen that the education-tax cannot be classed with the general taxes for all purposes, and that its levy cannot be sanctioned with retrospective effect. The Government of India notification authorising the levy of the tax on Railway lands and buildings in Dindigul is dated 25th March 1926. The tax cannot therefore be levied for any period prior to that date.

2. For the reasons stated in paragraph 3 on page 1.c.f. the Agent, South Indian Railway appears to doubt whether the Company is liable to pay the tax even for the period of seven days from 25th March 1926 to 1st April 1926. The Advocate General's opinion referred to above appears to favour the view that the tax is payable only from 1st April 1926. U.S Law (Drafting) may be consulted (ms)



(MS) AS 14/5/26
(MS) JA 14-5-26

MS 14/5/26

V.TK 15/5

Equation 1748 A-2
17.5.26.

1039
17-5-26

Pb 3-6 of T

U.S (Drafting)
Law (Drafting) Dept

The view of Secy (Education) is supported by the opinion of the Adv. General. The levy of the

A. S.

20/5

Law (E.S.) Dep't.

Draft Submitted

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$$\frac{V.TK}{25.5}$$


Ly no 1039-1
20-5-26

When despatched

Tax-ES

Law Esq., DEPARTMENT.

on Railway Lands & Buildings -
 Long with retrospective effect - orders
 passed.

READ AGAIN G.O. No. 615-22, dated 15.4.26 192

” ” ” ” ” 192

READ ALSO:—

C. No. ¹⁷⁴⁸₁₇₅₇ From the Agent. S. i R, No. AM 4860 dated 4.5.1926
18-118

" " " " " " 192

” ” ” ” ” ” ” 192

ORDER.

hai

No. 964, dated 26. 5, 1926.

The C.M.C. Dindigul, is informed that the Sanction accorded by the Govt of India in their notification no. 2848-1-F of 25.3.26 to the levy of education tax on Railway lands and buildings cannot have retrospective effect from 1.4.25. For the reasons stated in para 3 of the letter from the Agent, S. I. R. read above, the tax ^{is payable} ~~shall be levied~~ with effect from 1.4.26.

DESPATCHED

91227 MAY 1928

20 The CMCD decided (with ref to his letter
no. 1157 of 15-7-55) with copy of
Agent. S. i R. (to) para 30 of the Agent's
letter on p. 1 C.F.

Copy to the Commissioners Corporation (Madras)
thru the President do.

.. Cinc. Saidapet ✓

Agent

2009

1. - 2x² 2x² 11

With copy
of para 3
of the letter
from the Secy
S. I. R. on
p. 158

2/15/26

2/5

OK
2/3/5

V. TE

575