

Law (Education) (1926) Department.

Mis SERIES.

G.O. No. 995

DATED 31-5-1926

[Despatch Abstract.]

T A X - Education - Exemption of vacant sites from the -

Proposals of the Municipal Council, Erode - Approved.

BACK PAPERS.

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

FURTHER PAPERS.

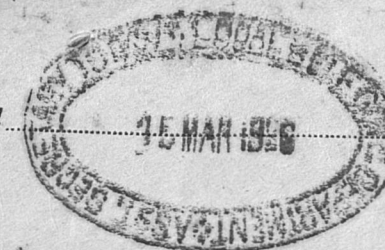
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

C.F. 30-41,000-8-9-24.

LOCAL SELF GOVERNMENT

DEPARTMENT.

Received



192

Registered

192

Subject.

7989

Erode Municipality--Non-levy of Education Tax on vacant sites-

G.O. No. 336, Mis., L & M., dated 23rd

(not put up)

January 1926.

Res. no 7989-1
17-3-26

17-17/34

Law (Eva) no.
7000
17/3

ENCLOSURES.

No.

R. O. C.

No.

952/

of 1925.

Spare copies

Station

E r o d e

Dated the

10 th March

1926.

From (Name) M.R. Ry., T. Srinivasa Mudaliyar, Aml.,

B.A.B.L.,

(Designation) Chairman, Municipal Council,

To The Secretary to the Government of Madras,

Local Self Government Department.

Sir,

In submitting herewith an extract of para 20 of the Audit Notes of this Municipality for the 1st half of 1923--24 with the reply duly approved by the Council in Resolution No. 38 dated 2--5--1925, I have the honour to submit that at the time of introduction of -- Compulsory Elementary Education in this Municipality, the Council sanctioned in Resolution No. 77 dated 12--7--1922 (copy enclosed) that education tax should be levied on properties at 2 1/2% of their rental value and the same was

further

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further sanctioned by the Government in their Order No. 951, Law(Education) Department dated 12--8--1922 (copy enclosed)

A
As vacant site tax is levied with -- reference to the area and not on the annual value of the sites, Education tax was not levied for them. Further there is no specific sanction of the Council or of the Government to levy education tax on properties which are not ordinarily assessed on their rental value.

The non-levy of education tax on vacant sites does not materially affect the income under that head, as it is a small fluctuating item of tax which will be very often ^{dividing} changing according as the sites are built upon.

I, therefore, request that you will be so good as to secure the orders of Government for the non-levy of education tax on vacant sites in this Municipality.

In this connection I have the honour to inform you that as the Office copy of the original -- letter drafted in November last is missing, a copy of the same could not be submitted.

I have the honour to be,
Sir,

Your most obedient Servant,

Shrinivasam
Chairman.

12.3.26

3
Extract from the Audit Notes on the accounts of the Erode Municipality for the half year ending 30th September 1923.

Para 20. Education Tax.

Under Section 34(1) of the Elementary Education Act, the levy of education tax at 2½% on property rental was sanctioned and the same levied on all the properties assessed with reference to the annual value. No tax is however levied on vacant sites which are assessed with reference to their area though these also form part of items falling under "Property Tax" as used in the District Municipalities Act, 1920 and though section 34(1) of the Elementary Education Act refers to the levy of a tax at a certain per cent of the property tax. The orders of Government are necessary for the exemption of vacant sites from the liability to pay Education tax.

Council's Reply.

The levy of Education tax at 2½% on property rental was sanctioned and the same was levied on all properties assessed with reference to the annual value.

The vacant site tax is only a small fluctuating item of tax as it will be very often changing according as the sites are built upon.

Further there is no specific sanction of the Council or that of Government to levy education tax also on properties which are not ordinarily assessed on their rental value.

So this may be ignored for purpose of education tax. If it is still necessary the sanction of Government will be obtained for the exemption.

Government of Madras

Law (Education) Department.

G. O. No. 951.

Dated 12th August 1922.

Read the following:---

From the Chairman, Municipal Council, Erode No. G.C.804 dated
13th July 1922.

O r d e r.

Under section 34 of the Madras Elementary Education Act, 1920, the Government are pleased to sanction the levy of an education tax in the area under the jurisdiction of the Municipal Council, Erode as proposed in the Council's Resolution No. 77 dated 12th July 1922 subject to the modification that the education tax in respect of professions and companies should be limited to 25 per cent of the taxes actually levied under those heads for general purposes.

2. Orders will issue separately in regard to the other proposals contained in his letter read above.

(By order of the Government, Ministry of Education)

R. Ramachandra Rao,
Secretary.

(True Copy)

Srinivasa

mw Chairman.

GAZETTE SUPPLEMENT
COIMBATORE DISTRICT

1922.



ERODE MUNICIPALITY.

*Proceedings of the Municipal Council, Erode passed at its Meeting
held on Wednesday the 12th July 1922 at 9 a. m.*

DISTINGUISHED VISITORS.

The Honble Minister for Education,

Rao Bahadur N. Gopalasami Iyengar, Inspector of Local Bodies.

T. A. Ramalingam Chettiar B. A., B. L., M. L. C.

A. G. Champion Esq, Inspector of School.

PRESENT.

1. M. R. Ry, S. Sambasivam Pillai Avl., Chairman.
2. „ T. Srinivasa Mudaliar Avl,
3. „ T. Marimuthu Pillai Avl,
4. „ V. I. David Avl,
5. K. Kadir Sahib Bahadur,
6. M. R. Ry, K. A. Velayudham Pillai Avl,
7. „ A. Angamuthu Mudaliyar Avl,
8. „ K. M. Thangaperumal Pillai Avl,
9. P. P. Sayyid Meera Sahib Bahadur,
10. E. K. Muhammad Meera Sahib Bahadur,
11. M. R. Ry, A. Palaniyappa Chettiyar Avl,
12. „ E. S. Dhandapani Ayyar Avl,
13. „ N. Lingappa Goundar Avl,
14. „ P. Muthuswami Goundar Avl,
15. „ A. Rajalinga Pandram Avl,

77. The question of introducing Free and Compulsory Elementary Education in Erode Municipality and the scheme prepared therefor by the Inspector of Municipal Council.

Resolution No. 77 12-7-1922.

Resolved:-

1. Under section 44 of the Elementary Education Act that Elementary Education shall be free and compulsory within the Municipal limits for all children of school age excepting Muhammadan girls, from 1st August 1922.
2. Resolved that the Government be requested to exempt under section 48 madan girls from the effect of the notification to be published under section 46.
3. The Council hereby declares its readiness to levy such taxes as may be necessary to meet the expenditure involved.
4. Resolved under section 34 that an Education tax be levied comprising the following items:-
 - (a) 2½ percent on property rental and
 - (b) 25 percent of the maximum rates of the tax on professions and companies.
5. Resolved that the Council do annually contribute to Elementary Education Fund Rs. 10540 out of its annual resources.

Proposed by Mr. T. Srinivasa Mudaliyar and seconded by Mr. K. M. Thangaperumal Pillai.

Passed unanimously.

(Sd) S. SAMBASIVAM,
Chairman.

(True Copy)

Srinivasa

Chairman.

12.3.26

Law (Edn) Dept

[No 1099A] from the CMC Erode, No. 952/87 10.3.26

Subject Levy of education tax on vacant sites

The Municipal Council, Erode, contends that the education tax sanctioned in G.O. No. 951 L.E.D. 12.2.22 need not be levied on vacant sites within the area under the jurisdiction of the Council. Sections 81 & 82 of the D. Municipalities Act, authorise the levy of property tax on vacant sites also and it therefore appears that education tax ^{should} be levied as a surcharge on the property tax paid by the owners of the sites.

2. It is for consideration whether Govt may sanction the proposal of the Council that vacant sites should be exempt from payment of education tax. The remarks of L.E.D. may be invited.

(Edn) no 1099A-1
31.3.26

AP
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29.3.26

L. S. S. M.



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Res (Hon) Dep

Attention is invited to G.O. 133 Law (Edn) dated 28.1.25 passing order in a nearly similar case in the Kumbakonam munity, where exemption from liability to Edn. tax of lands and vacant sites was granted with effect from the date of levy of the Education tax on General property.

It has been already
with retrospective effect and it was decided that
such exemptions can be granted even with
retrospective effect. ~~It is therefore~~ There seems
therefore ^{to be} no objection to grant the exemption
in this case also. With this remark the file may
be returned to Law (Education). That repn

may be requested to correct the
examr also as the case ~~has been~~
has been brought to the notice of the audit.

M
22-4-26

22/4/26

Law (Edy) uo

Law (Edy) Dep't

Draft sub? It may be sent to the Examiner
of L.E. u.o. for perusal

26/4/26
26/4

26/4

28/4

Ex' of L.F accounts u.o.

(Thru R)
Recd 17/4
Not sent to Section
why? m
17/4

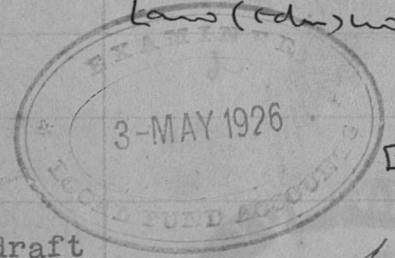
It was sent to Section on 17/4
it is not known how it was sent
is very much regretted.

A/Section
25/4/26

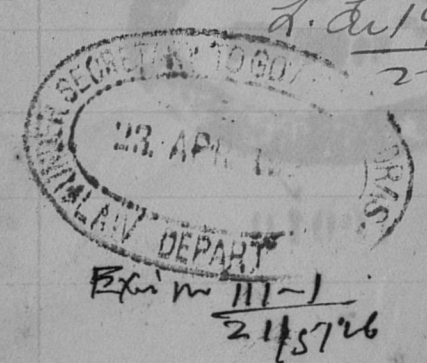
Ref. no. 10010-1 B, L
22/4/26

h. de 1604A
25/4/26

Law (Edy) uo 1099 A-2
1-5-26



Exh c. no. 111
25/5/26



The date from which the exemption is
granted may be specifically mentioned in the draft
order.

Law (Education) u.o.

Law (Edy) Dep't

The Levy of education tax in Erode munici-
cipality was sanctioned from 1922-23. Vide
Co no. 951 LEdy 12-8-22. The exemption may
also take effect from that year. A sentence
has been added to the draft accordingly. ~~It may~~
The draft may now issue

25/5/26
25/5

26/5
V.T.
28/5



Date.

Initials.

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192

” ” ” ” ----- ” 192

READ ALSO:—

C. No. 1089A From the _____, No. _____, dated _____ 192

” ” ” ” ” ” 192

” ” ” ” ” ” ” 182

ORDER.

No. 995, dated 31. 5. 1926

The Govt. Sanction the proposal of the Municipal Council, Erode, that the education tax need not be levied on vacant sites in the area under the jurisdiction of the Council. This Sanction will ^{have} ~~take~~ effect from 1922-23.

DESPATCHED
9022- JUNE 26

The Encl. Frost (with ref to his letter
no 952/15 of 10-3-26)

Ex. 2 L.F.A (200) ^{1-3 mls CF}

Copy to ~~Mr. [illegible]~~ ✓
L.P.S. ✓
pp1-3 CF

V.TK
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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 MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—

- A = Copy in full.
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- Q = Copy heading only.