

*Copied
and
sent
to
2/2/48*

①

Put away

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

②

G.O. No. 1488, 21st September 1945

Elementary Education Act—Rules—Levy of education tax—Alteration of rate under the direction of Government
—Inapplicability of provision of the District Municipalities Act—Amendment confirmed.

Back papers

G.O. 421 Edn 2/20.3.45
G.O. 1204 Edn 2/8.8.45

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 1488, 21st September 1945

Elementary Education Act—Rules—Levy of education tax—Alteration of rate under the direction of Government
—Inapplicability of provision of the District Municipalities Act—Amendment confirmed.

READ—the following paper :—

G.O. No. 1204, Education, dated 8th August 1945.

Order—No. 1488, Education, dated 21st September 1945.

In the notification appended to G.O. No. 1204, Education, dated 8th August 1945, the Government published for general information and criticism the draft of an amendment to the rule framed under section 36 (1) of the

Madras Elementary Education Act, 1920, to make clear that the third proviso to section 78 (3) of the Madras District Municipalities Act will not operate when education tax is levied or its rate altered in pursuance of a direction issued

2

No. 1488, EDUCATION, 21ST SEPTEMBER 1945

by the Provincial Government under section 34 (2) or under section 35 (2) of the Madras Elementary Education Act. No objections or suggestions having been received in respect of the amendment proposed, the amendment is now confirmed. The appended notification will be published in the Fort St. George Gazette.

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government.

To the Director of Public Instruction.
" Executive Authorities of Municipal Councils (through Chairmen).

To the Legal Department.
" Superintendent, Government Press (for publication of notification).

APPENDIX. NOTIFICATION.

In exercise of the powers conferred by section 56 of the Madras Elementary Education Act, 1920 (Madras Act VIII of 1920), His Excellency the Governor of Madras hereby makes the following amendment to the rules framed under the said Act, published with Law (Education) Department Notification No. 45, dated the

21st February 1922, at pages 146 to 178 of Part I-B of the Fort St. George Gazette, dated the 21st February 1922, as subsequently amended:—

AMENDMENT.

In the said rules, in the rule under the heading "Section 36 (1). Assessment and Realization of Education Tax," the words "the first proviso to" shall be omitted.

Education & P.H. (A) Dept. 3 161 61

ELEMENTARY education Act - Rules - Levy of education tax - Alteration of rate under the direction of Government - Inapplicability of provision of the District Municipalities Act - Amendment - Confirmed.

Read: G.O.No.1204.Edn. dated 8th August 1945.

ORDER/No. 1488 Edn. dated 21.9.45

In the notification appended to G.O.No.1204.Edn., dated 8th August 1945, the Government published for general information and criticism the draft of an amendment to the rule framed under section 36 (1) of the M.E.E. Act to make clear that the third proviso to section 78 (3) of the M.D.M. Act will not operate when education tax is levied ^{or} ~~the~~ rate altered in pursuance of section 34 (2) or under section 35 (2) of the M.E.E. Act. No objections or suggestions having been received in respect of the amendment proposed, the amendment is now ~~appended~~ confirmed.

p.t.o.

4 The appended notification will be published in the Fort St. George Gazette.

19.9.45
19.9.45

DM
19/9/45

Appendix.
Notification.

In exercise of the powers conferred by section 56 of the M.E.E., Act, 1920 (Madras Act VIII of 1920), H.E. the Governor of Madras hereby makes the following amendment to the rules framed under the said Act, published with Law (Edn.), Department Notification No. 45, dated the 21st Februrary 1922, at pages 146 to 178 of ~~the~~ Part I-B of the ^{Fort St. George Gazette} P.S.G.G., dated the 21st Februrary 1922, as subsequently amended:-

Amendment.

In the said rules, in the rule under the heading "Section 36(1). Assessment And Realisation of Education Tax", the words "the first proviso to" shall be omitted.

19.9.45
19.9.45

DM
19/9/45

To the D.P.I.
To the Ex-Authorities of
ML.Cls. (thru! Chairmen).
To the Legal Dept.
To the S.G.P. for publ. of notfn.

p 619 of book no 17

α p 3 of Rules to edy.
Schools (Work not put up)

pp 1-29
(a)

The notification appended to G.O. 1204 Edn. of 8.8.45 was published in the Fort St. George Gazette, of 28.8.45. Three weekstime allowed for the receipt of objections and suggestions has expired. No objection or suggestion has been received. The draft amendment may be confirmed. The draft order ^{is submitted} ~~is submitted~~ may be approved. May be sent to Legal w.o for acceptance.

Exp it no. 41776 A/45
20/9/45
(with linked file 22091/45)
5527

ASSISTANT SECRETARY
20 SEP 1945
LEGAL DEPARTMENT.

Legal no 5527-1
20-9-45
(with a l for refce)

DM
19/9/45

Legal
Legal Dept

The draft notification is in order

41783
41784

DM
20/9/45

M
20.9.45 S.M.H

EXP. H(A)

The draft order on pp 1-2 ante may

issue.
ms 20/9/45
ms 20/9/45
ms 20/9/45

Special

(51) T.M. (bypost) EXP. H(A)

From the Asst. Secretary to Govt
To the Supt, Govt Press (with office copy of Go. 1488 Edn, d/25-9-45)

The office copy of Go. 1488 Edn, d/25-9-45 is sent herewith. Please print and supply the number of copies indicated in the Press slip.

Please also arrange to publish the notification appended to the Go. in the Fort St. George Gazette, d/25-9-45.

ms 20/9/45
ms 20/9/45
ms 20/9/45

[Faint handwritten notes, possibly bleed-through from the reverse side.]

Arbore 69

(1) I am not able
to do 1.10.45.
I am sorry to be
inconvenient to you
but I am not
able to do so.
I am sorry to be
inconvenient to you
but I am not
able to do so.
1.10.45. B.

(2)
 X | Wm & his son
 answered wife's
 inquiry but
 those to be desired

11/

5. Demand notices are issued in Municipalities
 twice every year in April and October. Legal have expressed
 the view that municipal councils can give effect to the
 alteration of tax ordered under section 35 of the E.E. Act
 before demand notices in respect of property tax for the
 particular half-year have been issued. In this view, it is
 required that orders directing the levy of increased tax should
 be issued before 1-10-45.

Orders issued in G.O. 15436 Edn. 28.2.45

12

EXP.H(A)

Please see the note on p. 3 ante.

In view of the amendment to the rule under section 36(2) of the M.E.E. Act, issued in G.O. 1488 Edw., dt 21.9.45, the proviso to section 78(3) of the M.D.M. Act does not apply when education tax is levied or the rate of such the tax is altered under a direction of Govt. In view of this it is for consideration whether the direction to levy education tax or to alter the rate of the tax may be issued even after the commencement of the half-year. Legal may be consulted w.o.

48435

pp 1-29 J

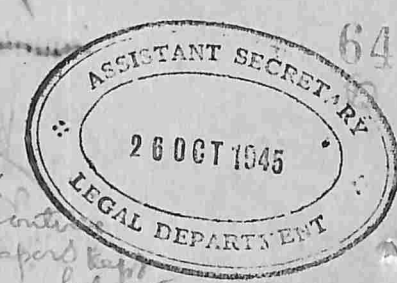
pp 389-390 of Book No 17

25/10/45 Legal

EXP.H.W.O. 48435A/45-1
25-10-45

Legal

The file may be sent to EXP.H as required by them in the limited file.



6472

EXP.H.

EXP.H(A)

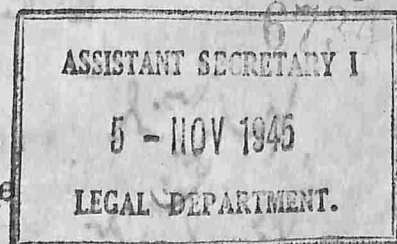
Legal no 6472-1
30-10-45

The request for which this file was called for has since been disposed off. This file may be sent to Legal.

Legal

EXP.H.W.O. 48435A/45-2
5-11-45

Legal Department



The amendment of the rule under section 36 (1) of the Madras Elementary Education Act making sub-section (3) of section 78 of the Madras District Municipalities Act inapplicable to a case where the education tax is levied or the rate of levy of such tax is altered, on a direction issued by the Provincial Government does not seem to affect the legal position stated at A on page 5 n.f. of G.O.No.420 Education dated 20-3-45. In stating that position, this Department seems to have had in mind the proviso to rule 8 (2) of Schedule IV to the Madras

(A)H.963

13

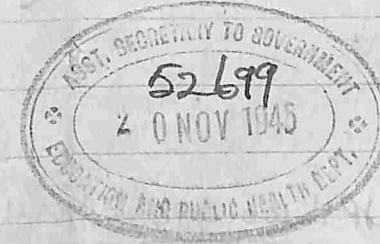
5

District Municipalities Act which specifically lays down that when an amendment is made in any half-year after the demand notice for the half-year is issued, it shall have effect only from the succeeding half-year. There is nothing in the rule made under section 36 (1) of the Madras Elementary Education Act which affects the position stated at A on page 5 n.f. of (Y)

Legal no. 06734-1
19-11-45

19-11-45 S & D H

EXP.H(A)



Please see the remarks of Secretary on p 3 ante and the note of the Legal Dept on pp 4-5 above. No further action seems necessary.

The papers may be filed with

J

G.O. 1488 Edw., dt 21.9.45

21.11.45
23.11.45
24.11.45
It appears that Rule 8(2) under Schedule IV of the M.D.M. Act will apply to a general enhancement of tax and that the explanation under rule 14(1) to that rule only as it will not make the proviso to Rule 8(2) inoperative in the case of an enhancement of tax.

p 529 of book no. 17

p 332 of book
p 529 of book

It appears that Rule 8(2) under Schedule IV of the M.D.M. Act will apply to a general enhancement of tax and that the explanation under rule 14(1) to that rule only as it will not make the proviso to Rule 8(2) inoperative in the case of an enhancement of tax.

Legal may however see

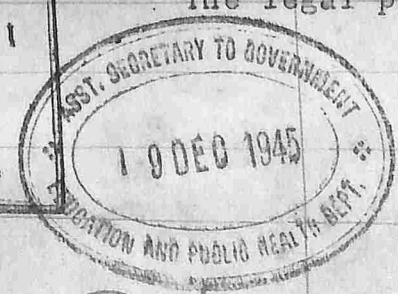
EXP.H.W.O. 48435A/45-3
19/12/45

5.12.45
6.12.45

8/12/45 Legal

LEGAL DEPARTMENT.

The legal position is as stated at A above.



19/12/45 S M

19/12/45 S & D H

Legal no. 07624-1

57706

14
EOP.H(A)

Please see Secretary's queries at 'M' on p. 5 ante and the subsequent notes. For orders whether in the circumstances stated by legal, the papers may be filed with G.O. 1488 Edw., d/21.9.45.

(J)

19.12.45
20.12.45
22/12/45
27/12/45

proceeding under order of 17

1 paper all

for the 1st time only

15.12.45

12/12/45

PRESS SLIP.

15
Sectt. 11-12-10,000-10-10-30.

R

ORDINARY
GOVERNMENT

URGENT (a).

SPECIAL (a).

EOP.H(A)

DEPARTMENT.

Current No. dated 22 SEP 1945 194
G.O. No. dated 194

Number of MS. pages sent { Correspondence..... 2
(c) Notes..... nil

E. E. Act - Rules - Levy of education tax
Alteration of rate under the direction of
Government
Brieff Subject Application of
provision of the D. M. Act - Amendment

(d) Number of copies required when struck off (not including copies for volumes and editors' table which are retained in the Press).

(1) (2) (3) (4)

FOR RECORD.*

Madras Records ...	4		
Ooty Records ...			
For filing with original ...			
Total ...			

FOR ISSUE.†

Signature copies.....	Letter only.	Complete G.O.	Special issue copies (b) of G.O.		Notes.
			No.	Papers.	
India Office.....					
Govt. of India.....Dept.					
Revenue Department.....					
Public Works Department.....					
Local Administration Department...					
Education and Public Health Dept.					
Public Dept.....					
Home Dept.....					
Dev. Dept.....					
Finance Dept.....					
Legal Dept.....					
Sectt. of the Madras Legislature.....					
Total ...					

Spare copies.

The Executive				
The Secretaries of all				
The ...	82			
The ...	10			
The ...				
The ...				
The ...				
The ...				
The ...				
The ...				
The ...				
The ...				
The ...				
The ...				
The ...				
Total ...	100			

INSTRUCTIONS FOR THE SECRETARIAT.

(a) If a paper is marked to be printed urgently or as special the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item had been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(c) For rules regarding printing of notes, see the chapter on printing and proof correction in the Secretariat Office Manual.

(d) The number of copies and the details of distribution should be filled in by the Superintendent or clerk concerned.

(e) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for one week, and larger papers for two weeks only. The type of notes and of all confidential papers is distributed immediately after striking.

(f) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked special of urgent unnecessarily, he should send the Press slip to the Assistant Secretary with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Assistant Secretary any instance of incomplete or careless diting.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished: it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Ministers or Advisers should be printed in full when they occur on the right hand side, only the first time when they appear on the left side, the initials alone being printed later.

Copies distributed on.....†(Press clerk).

† Copies distributed on.....†(Press Despatcher).

16

TO PRESS, MADRAS, COTY.

Please send proof in duplicate. The papers have been carefully edited.

Proof returned corrected. Please strike off and send number of copies as indicated.

Type may be released after usual interval at once.

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated. Type may be released after usual interval.

Clerk.

Clerk.

Clerk.

Supt.

Supt.

Supt.

SPECIAL INSTRUCTIONS.

Certified that the number of copies intended for is the minimum required and has been fixed with due regard to the prevailing shortage of paper

J. B. K. K. K.

Asst. Secy to Govt.

10/9/45

TO BE FILLED IN BY THE PRESS.

Diary.

Initials of Press official.

Received in Press on.....	22.9.45	Dr.
First proof furnished on.....		
Call for revised proof received on.....		
Revised proof furnished on.....		
Corrected proof received for striking on.....		
Final copies supplied on.....	25-9-45	Dr.