closed

8.1.49

Expdt.

Sectt. II-27—37,000—18-11-45.

Edn ~~P.H.~~. (1946) Department.

Ms. **SERIES.**

G.O. No. 1940 Edn.

Dated 10-10-46.

Order at pp 23-24 cf

[Despatch Abstract.]

Tax--Edn--Dt: Bl. Tanjore--Enhancement of rate--Protest--Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	848	Edn	22-4-46				

Further Papers.

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

B2

G.F. 32.

Local Administration DEPARTMENT.

2

In reply, please quote number, date and short title.*

Received ____ Registered ____

26929

ASST. SECRETARY TO GOVERNMENT
20 MAY 1946
EDUCATION AND PUBLIC HEALTH DEPT.

From (Name) Sri V. Nadimuthu Pillai,
(Designation) President District Board,
Post Box ____, (Station) Tanjore.,
Telegraphic Address ____

To

The Secretary to Government,
Education & Public Health Department
Fort St.George, Madras.

R.C.B5 No. 13167/46, dated 18-5-1946. 19 .

Sir,

Sub: Budget estimate - Elementary Education Funds - Tanjore District Board - 1946-47 - Enhancement of Education Tax - District Board Resolution - Submitted.

Ref: G.O.No.Ms.848.Edn., dated 22-4-46.

Enclosures (B) Two.

Spare Copies ____

G.O.No.Ms.848.Edn., dated 22-4-46 was placed before the District Board as per directions contained therein to alter the rate of levy of the education tax from 25 per cent to 50 per cent of land cess with effect from fasli 1356. The District Board after detailed discussion and careful consideration has resolved that the existing rate of Education tax should not be increased and that the extra amount required should be met from the Government Funds - Vide copy of District Board Resolution No.179 dated 6-5-46 enclosed. In case it be not possible for the Government to meet the excess amount required from their Funds, the Board is agreeable to bear the extra cost to the extent of Rs. $2\frac{1}{2}$ lakhs from the District Board General Funds as a contribution for this year alone - Vide District Board Resolution No.178 dated 6-5-46 (copy enclosed).

The District Board has accepted the need for urgency for introduction of Compulsory Education and yet it finds it difficult to accept the direction to increase the levy of the Education Tax as it will prove an additional burden to the agriculturists, ordinarily poor without any other source of income and mainly depending on what the land yields, for their living and, particularly hard-hit this year due to failure of monsoon and consequent poor yield. This fact is well known to Government and ways and means to relieve their distress are also engaging their attention. There is, therefore, no need to over-emphasise the pitiable condition of the agricultural population of this district for enlisting the sympathy of the Government in their behalf. In the above circumstances, the only logical course open to the Board is to come forward to bear the burden itself from the available funds at its disposal, so that the question of enhancing the rate of levy of the Education Tax may be dropped for the year.

But the matter of education of the poor is one that concerns the Government most and it will be allowed that it must be the first charge on the Government funds. I think it is on this axiom that the Government subsidised the Compulsory Education Scheme in the year 1945-46 and similarly I see from the

the letter of the Director of Public Instruction, Madras, that similar subsidies will be sanctioned for the year 1946-47. In this position, it is not clear why the amount taken credit for subsidies in the Budget for 1946-47 has been deleted by the Government. I have to state that it will not be possible to meet the entire cost of Compulsory Education with the non-recurring charges growing year after year, from the Education tax in entirety, granting that the tax is increased to cent percent. Further, the District Board cannot afford to forego the receipts of the arrear toll compensation grants year after year, in view of the several branches of services to be improved and maintained by it. It, therefore, becomes necessary that the Government should continue to subsidise the Compulsory Education Scheme year after year with a positive amount in keeping with the extension of the area proposed.

If the Government are pleased to make the subsidies earlier in the year, it is possible that the need for contribution from the District Board General Funds may not arise. I request very early orders of Government in the matter.

The budget position arrived at as per District Board Resolution No. 179 dated 6-5-46 is as follows:-

(1) Deletion of subsidy taken credit of by the District Board for Compulsory Education for 1946-47.	Rs.2,39,880
(2) Expenditure additionally provided by Government for Compulsory Education - Vide para 2 of the G.O..	1,83,288
(3) -do- additionally provided by Government for mid-day meals (vide para 3 of the G.O.).	51,200
(4) Deletion of temporary advance from the General Account for 1946-47. **Note:** Only Rs.1,42,780/- is the temporary advance from the District Board General Account.	1,42,780
	6,17,148
Deduct expenditure already provided by the District Board for Compulsory Education in the Budget Estimate for 1946-47 (including Capital)	58,380
Net deficit.	5,58,768

Source to meet deficit.

(1) Arrear Toll Compensation grant. ...	3,31,537
(2) Contribution from the District Board General Funds.	2,50,000
Total ...	5,81,537
Closing Balance for 1946-47 ...	22,769

V. Nadimuthu

President.

Extract from the Proceedings of the Tanjore District Board, Tanjore
Dated 6.5.46

Read: 178. G.O.No.Ms.610 L.A., dated 27.3.46 passing orders on the revised Budget estimate for 1945-46 and the Budget estimate of the District Board for 1946-47 General Account.

Moved by Sri C. Marudavanam Pillai that the Board While recording the Government Order resolves to contribute a sum of Rs.2,50,000/- from the surplus balance of the District Board General Account to the Elementary Education Account to balance the budget.

Seconded by Sri T. Thiruvengadam Pillai.

Resolution: Carried.

(Sd) V. Nadimuthu Pillai
President

(True extract)

V. Nadimuthu

President

4

TANJORE DISTRICT BOARD.

Names of members present at the Ordinary Meeting of the Tanjore District Board held at 3-30 P.M on Monday the 6th May 1946 in the meeting hall of the Panagal Buildings, Tanjore.

Present:--

1. Sri V. Nadimuthu Pillai, .. President.
2. Sri A. Krishnaswami Vandayar .. Vice President.

Members.

3. Sri S. Ramabadra Odayar.
4. ,, R.V. Thulasiya Rajapiriyar.
5. ,, K.R.M.S. Chockalinga Chettiar.
6. ,, R.M. Govindasami Chettiar.
7. ,, K.V.R. Venkatarama Reddiar.
8. ,, A.S.N. Swamithurai Thevar.
9. ,, T. Thiruvengadam Pillai.
10. ,, C. Marudavanam Pillai.
11. ,, V. Jambukesa Nadar.
12. ,, P. Venkatachala Thevar.
13. ,, K. Lakshimikantham Pillai.
14. ,, V.S. Venugopala Pillai.
15. ,, C. Swaminatha Pillai.
16. ,, A.R.L. Kuppusami Servaigarar.
17. ,, A. Singaravelu Virudular.
18. ,, T. Palanivel~~x~~ Manniar.
19. ,, G. Jagannatha Gopalar.
20. ,, S. Sambasiva Iyer.
21. ,, K. Thiyagaraja Sholagar.
22. ,, M. Kesava Panickar.
23. ,, S. Rethinam Sambar.
24. ,, M. Dharmalinga Thevar.
25. ,, P.K. Rethinasami Kalingarayar.
26. ,, G. Sivasubramania Pillai.
27. ,, N. Venkatachala Regunatha Rajaliar.
28. ,, T.R. Manickam Pillai.
29. ,, S. Venkatarama Iyer.
30. ,, A. Thiagaraja Mudaliar.
31. ,, G. Govindasami.
32. ,, M. Shunmughasundaram.
33. ,, G. Sanjeevi Naidu.
34. ,, D. Joseph.
35. ,, K. Govindarajalu Naidu.
36. ,, Y.A. Yagappa Nadar.
37. ,, C. Ramanatha Mudaliar.
38. Janab. V.A. Vanjoor Maracair Sahib Bahadur.
39. ,, A.S.I. Muhammad Ibrahim Sahib Bahadur.
40. ,, A.R.K. Muhammad Salihu Maracair Sahib Bahadur.
41. Srimathi R. Jagathambal Ammal.
42. ,, R. Sengamalathammal.
43. ,, R. Gnanasironmani Ammal.

Extract from the Proceedings of the Tanjore District Board

Dated 6.5.46

(B) 133-359.

5

179. Read: G.O.No.Ms.848.Edn., dated 22.4.1946 passing orders on the Budget estimate of the Elementary Education Funds of the Tanjore District Board for 1946-47 and raising the expenditure under the heads noted below as detailed against each item:

Item No.	Heads of Account	Amount provided by the Board.	Amount provided by Government,	Difference.
1.	Salaries and allowances for masters;	10,38,260	11,41,090	1,02,830
2.	House rent.	50,880	56.570	5,690
3.	Contingenceis - Other Items.	46,050	50,340	4,290
4.	Supply of mid-day meals.	1,81,500	2,32,700	51,200
5.	Expenditure - Capital Buildings and Equipments. ..	53,100	57,970	4,870
			Total excess of expenditure	1,68,880

NOTE: The excess provision under the above items made by Government is due to the anticipated additional expenditure for schools in compulsory areas. The amount provides for expenditure for 5500 children already brought under compulsory education scheme in 1945-46 and for 8100 ~~childre-~~ additional children of schoolage to be brought under the compulsory scheme during 1946-47.

The Government have deleted the subsidy of Rs.2,39,880/- taken credit of by the Board for 1946-47 for compulsory education and also the temporary advance of Rs.1,42,780/- from the General Account. The deficit as worked out by Government comes to Rs.5,88,768 The Government state that part of the deficit may be met from the arrear toll compensation grant of Rs.3,31,537/- payable to the Board in 1946-47 and the balance met by raising the rate of levy of the education tax from 6 pies to 12 pies in the rupee of land revenue with effect from fasli 1356 ~~wxkx~~ (i.e) 1.7.46(which works to Rs.2,50,000/-) The Government directs the District Board to alter the rate of levy of education tax from 25% to 50% of land cess with effect from fasli 1356 and requsts the President District Board to place the matter before the District Board and to forward to Government within a month from the date of this order (viz., 22.4.46) a copy of the resolution of the District Board resolving to levy education tax at the altered rate from fasli 1356.

Moved by Sri C. Marudavanam Pillai ---

Resolution: That the Board agrees that elementary education and compulsory education are quite essential for the progress of a nat-ion and at the same time it feels that its cost should be borne in full by Government. To propose to meet its cost by enhancing the education tax from 6 pies to 12 pies throwing the burden on the agriculturists, the poorest of the lot in the country already groaning under heavy taxation is clearly unjust and unreasonable. The Board therefore resolves that--

(1) there should be no increase over the existing education tax of six pies and 6 pies being the top limit of the rate of levy considering the condition of agriculturists; and that

(2) that the excess amount required should be fully met from the Government Funds.

As an alternative for the current year alone considering that this proposal comes late in the year for the Government to make adjustments, the Board agrees to allot the toll compensation of 1946-47 viz., Rs.3,31,537/- and also a sum of Rs.2,50,000/- from the District Board General Funds as a contribution from the surplus balance to meet the emergency and to save poor agriculturists from overtaxation.

Seconded by Sri T. Tiruvengadam Pillai.

Resolution: Carried.

TRUE EXTRACT.

V. Nadimuthu Pillai
President.

10

PRESIDENT.

Further action after issue

6 9

27/6

Education (B2) P.H

Memo no 26929/B2-2 dated. 21.6.46.

Letter from the P.D.B., Tanjore, Re. B3 13167/46 d/ 18. 5.46.

Enhancement of the rate of edn. tax

x x x

The P. D. B., Tanjore, is informed that the addl. contribution proposed from general funds to E.E. fund will be available only for 46-47. Further the money available in the general funds can be utilised for purposes other than ele. edn. In the circumstances the Govt. consider that they must insist on the Dt. Bd. levying

The rate of edn. tax levied by the Dt. Bd. is comparatively low

G.O. 848 22.6.46 put up with a file 29/1/9.

edn. tax at the increased rate of 12 pies. The Pt. is requested to place and the matter before the Dt. Bd. & to forward a copy of the resoln. of the Bd. resolving to levy edn. tax @ at the rate of 12 pies in the rupee of land revenue.

18/6/46

18.6.46

19/6/46

20.6.46

To 24-6-46

The President,
Dt. Bd., Tanjore

C.F. 32 (a).

ASST. SECRETARY TO GOVERNMENT
Registered
8 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

.... Department

From (Name) Sri V. Nadimuthu Pillai,
Designation President District Board
Station Tanjore

Received ....

To

The Secretary to Government
Education & Public Health Department
Fort St. George, Madras.

Enclosures:

RC.B5. No. 13167/46 dated 3rd July 1946

Sir,

Sub: TAX - education - enhancement of rate - Tanjore District Board -

Ref: Government Memorandum No.26929.B2-2 dated 21.6.46.

360 b 3 pp 9-10 ante

The question of enhanced levy of the rate of Education tax will be placed before the District Board for consideration at its next meeting and the views of the Board will be known only thereafter. In the meantime, I want to know definitely whether the Government would be sanctioning subsidies for the compulsory elementary education scheme and the provision of mid-day meals for the year - 1946-47 and future years as the credit taken for 1946-47 under Government grant for compulsory education has been deleted by Government in G.O.No.Ms.848.Edn., dated 22.4.46. I would also like to know whether Government would be ordering every year, the payment of the arrear toll compensation grant to be utilised for Elementary Education to wipe off anticipated deficits. Information on these points are required to be placed before the Board, when it meets next to consider the question of raising the rate of levy of the Education tax from 6 to 12 pies in the rupee of land revenue as advised by the Government.

pp 33-36 cf (B)

P.T.O

12

The early reply of Government is solicited.

President.

sb.

26929

ASST. SECRETARY TO GOVERNMENT
20 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

8/13

Local Administration Department

From
Sri V. Nadimuthu Pillai,
President District Board,
Tanjore.

To
The Secretary to Government,
Education and Public Health
Department, Fort St. George,
Madras.

L.Dis.B5-18629/46 Dated 17-7--1946.

Sir,

Sub:- Accounts - Tanjore District Board - Elementary Education Fund - closing balance for 1945-46.

Ref:- Government Memorandum No.35611-B2/46-1 Education dated 4-7-'46.

39401

The actual closing balance in the Elementary Education Fund account of the Tanjore District Board on 31st March 1946 is Rs 1,13,816-1-7 (Rs 8709-8-4 under capital and Rs 105106-9-3 under ordinary)

H.A.

PRESIDENT.

14

104 P.C.

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9 15

Edn and P.H. Dept (B.2.)

22/25/7

Memorandum No. 26929B2-4 Edn. dated 24-7-46

Ele-Edn. -- Tanjore Dt. Board--Enhancement of rate of Education Tax.

Ref: Letter from the P.D.B. Tanjore Rc B5 No. 13165/46 dated 3-7-1946.

**

The President District Board, Tanjore, is informed that a subsidy from Provincial Funds will be paid to the District Board towards the cost of the schemes of compulsory elementary education and supply of mid-day meals only if the Board has not sufficient funds to meet the expenditure on them. With the additional income made available to the Board by the enhancement of education tax from 6 to 12 pies in the rupee of land revenue it will be possible for the Board to implement the schemes in 1946-47 without any subsidy from the Government. The need for the payment of a subsidy in future years will be examined and decided with reference to the position of the elementary education fund ~~then~~ there.

P.T.O.

2. Subject to availability of funds, the Government have undertaken to sanction the arrear toll compensation grant in four annual instalments beginning with 1945-46. The Board is likely to receive the instalments of arrear toll compensation grant due in 1947-8 and 1948-9 also. The grants should first be utilised for avoiding deficit in the general and elementary education accounts of the District Board before they are utilised for other permissible purposes.

23.7.46.

23.7.46

P.M.
24/7/46

To the P.D.B.,
Tanjore.

27.7

P. & H. Dept B2.

2/24/8

10

Memo No 26929 B2-5 Edn d. 24.8.46

Ele. Edn - Tanjore Dt Board - enhancement of rate of edn tax.

p 9 C.P.

The attention of the P.D.B., Tanjore is invited to Govt Memo No 26929 B2-2 Edn d 21.6.46 and he is requested to expedite his reply.

2. If no reply is received ~~before~~ from the P.D.B before 15.9.46 it will be deemed that the Dt Board is not willing to increase the rate of edn tax and the Govt will be constrained to take necessary action to enforce their orders in paras 5 of Govt 848 Edn d 22.4.1946

p 35 C.P. A (B)

24.8.46.

24.8.46

P.M.
24/8/46

To The P.D.B.
Tanjore.

B2 11 A-S II 19

C.F. 32.

Local Administration Department

From (Name) Sri V.Nadimuthu Pillai,

Designation President, District Board,

Station Tanjore.

Received ______ Registered ______

To

The Secretary to Government,
Education and Public Health Department, Fort St. George,
Madras.

Enclosures:
One District Board Resolution.

R.C. No. 13167-46.B5. dated 21st August 1946.

ASST. SECRETARY TO GOVERNMENT
50164
2 SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Subject :- TAX - Education - Tanjore District Board
Enhancement of -- rate of levy --
Reference :- GOVERNMENT Memorandums No.26929-B2-2-Education dated 21-6-46 and No.26929-B-2-4.Edn. dated 24th July 1946.

p15 and

The Government memorandums referred to above were -- ~~pleased~~ placed before the District Board at its meeting held on - 15-8-1946 for considering again the proposal to levy the enhanced rate of Education Tax from 6 to 12 pies in the rupee of land revenue as per directions contained in G.O.No.MS. 848. Edn. dated 22-4-46. The Board after mature deliberation has come to the decision that in as much as a source has been found out to meet the balance of the deficit in the Elementary Education Funds Account for 1946-47, (i.e.) by sanctioning an additional contribution of Rs.2,50,000/- from the General Funds, it would be un-necessary to resort to -- enhancement of taxation to raise the amount required to wipe off the deficit. The Board also expects additional income under -- -Railways and toll compensation and by way of savings in the -- allotment for the maintenance of roads taken over by the Highways-Department, which may with advantage be utilized for Elementary Education. The Board feels that when there are ways and means as indicated above, to meet the deficit in the Elementary Education Account, the Government need not stick to the position originally taken by them as the levy of the enhanced rate of education tax - is not the only course left open to find out the resources required. With the arrear toll compensation grant already sanctioned for -- 1946-47 and the additional contribution of Rs.2,50,000/- proposed from the General Funds, the financial position of the Elementary Education fund for the year would be stabilized.

p35 of 9 (B)

p/t/o/

20

The Board further feels that the land revenue in this District is already high which yields a proportionately decent amount under education Tax. The total realizations under Education tax at the existing rate of 6 pies in the rupee of land revenue are comparatively higher considering the amounts realized by other Boards. The argument of the Government that the rate of tax levied by this District Board is comparatively low should not be taken as the basic ground to insist on the District Board levying the enhanced taxation. Other District Boards in the presidency may levy the enhanced taxation at rates much higher than those levied by this Board, but they have to do so, simply because the land revenue in those districts is much lower than that realized in this district, and they have to raise the rate of Education Tax to realize the amount required to balance the budget.

p2 infra

A copy of District Board resolution No. 205. dated 15-8-1946 is enclosed.

I request that Government may be pleased to approve of the position taken by the District Board, and not to insist on the Board leving the enhanced rate of Education Tax from 6 to 12 pies in the rupee of land revenue from fasli 1356.

President.

RS.22/8/

22/8

21

Extract from the Proceedings of the Tanjore District Board. dated 15--8--1946.

12

205. Read :- The District Board Resolution No.179. dated 6-5-46 resolving(1)that there should be no increase over the existing rate of of the education tax of 6 pies in the rupee of land revenue considering the condition of the agriculturists,

(2) that the excess amount required to wipe off the deficit in the budget estimate of the elementary education funds of the District Board from1946-47 viz. Rs.5,88,768/- should be fully met from the Government funds and

(3) that as an alternative for the current year alone (in view of the fact that this proposal has come late in the year for the Government to make adjustments) agreeing to allot the entire toll compensation grant of 1946-47. viz. Rs.3,31,537/- and also a sum of Rs.2,50,000/- from the District Board General Funds as additional contribution from the surplus balance to meet the deficit.

(ii) Government Memorandum No.26929/B-2/2-Education dated 21-6-46 (on the above resolution of the District Board) informing that the additional contribution proposed from the General Funds to the Elementary Education fund will be available only for 1946-47, that the money available in the general funds can be utilized for purposes other than elementary education, that the rate of education tax now levied by the District Board is comparatively law, that in the circumstances the Government consider that they must insist on the District Board levying education - tax at the increased rate of 12 pies and requesting the President to place the matter before the District Board and to forward to Government a copy of the resolution of the Board resolving to levy education tax at the rate of 12 pies in the rupee, of land revenue with effect from fasli 1356.

pp 9-10 ante

Note :--- To the President District Board's letter to Government dated 3-3-46 R.C.B.5. No.13167-46. requesting to be informed whether the Government would be sanctioning subsidies for the compulsory elementary education scheme and the provision of mid-day meals to the pupils in the compulsory areas for the year 1946-47 and future years and whether the arrear toll compensation grants to be sanctioned by Government year after year will be permitted to be utilised for elementary education to wipe off anticipated deficits, the Government have replied in their memorandum No.26929/B2. 4. Edun. dated 24-7-1946 stating that a subsidy from provincial funds will be paid to the District Board towards the cost of the schemes of compulsory elementary education and supply of mid-day meals only if the Board has not sufficient funds to meet the expenditure on them that with the additional income made available to the Board by the enhancement of the education tax from 6 to 12 pies in the rupee of land revenue it will be possible for the Board to implement the schemes in 1946-47 without any subsidy from the Government that the need for the payment of a subsidy in future years will be examined and decided with reference to the position of the elementary education fund then, that the Board is likely to receive the arrear toll compensation grant due in 1947-48 and 1948-49 also and that the grants should first be utilized for avoiding deficit in the general and elementary education fund accounts of the District Board before they are utilized for other permissible purposes.

p15a

Proposed by Sri C. Marudavanam Pillai and seconded by Sri. K. Govindarajalu Naidu.

"In view of the fact that the Board can find --

p/t/o/

500
22/8

out funds from other sources to meet the deficit under elementary education funds and that the Board expects also additional income under Railways and toll compensation and that there will be savings in the maintenance allotment of the roads taken over by the Highways Department - and in view of the fact that the land revenue in this district is already high, the Board ~~s~~ requests the Government not to insist on the levy of the additional taxation.

Resolution :- Carried.

/True Extract/ Sd/- V. NADIMUTHU PILLAI,
President.

RS.
SPe
22/8

President,
District Board, Tanjore.

13

23 E & PH Dept (B)

67
10/1

Tax - Education - Dt Board, Tanjore - Enhancement of rate - protest - orders passed.

C. dis. 50164 B2/46
pp19-20 CF.

From the P.D.B. Tanjore, ~~Re~~ No 13167-46 B.5
d 21.8.46

Order 1940 Edn d. 10.10.46
118

p 35 of (B)

p 612, Bk no 17

In para 5 of G.o no 848 Edn d 22.4.1946, the Govt directed the Dt Board, Tanjore, under Sub-Section (2) of Section 35 of the Madras Ele. Edn. Act 1920, to increase the rate of education tax levied in the area of the Dt Board from from 6 pies to 12 pies in the rupee of land revenue (ie from 25% to 50% of land cess) with effect from fasli 1356, and called for a resolution of ~~the~~ the Dt Bd resolving to levy the tax at the altered rate. The Board has ~~not only~~ not passed a resolution in accordance with the direction of the Govt but requests the G.O. not to insist on ~~has objected to~~ the enhance-

p 22 CF.

Tr: The P.D.B.
Tanjore

P.T.O

p4

ment of the rate of education tax. The ~~objections~~ Govt. ~~raised Cannot be accepted.~~ see no reason to modify their order.

2 The Board has made a default in performing the duty imposed on it by the direction given by the Govt. under Section 35(2) of the E.E. Act.

3 Under Sub-Section (1) of Section 41 of the M.L.B Act 1920, the Govt fix 1.11.46 ~~10.10.46~~ as the date by which the Dt Bd, Tanjore, should perform this duty, viz. levying education tax at 12 pies in the rupee of land revenue or 50% of land cess with effect from fasli 1356. If the Dt Bd fails to do this, the Govt will proceed to take action under Sub Section (2) of Section 41 of the M.L.B. Act.

4 The P.D.B. Tanjore is requested to submit a report to Govt by 5.11.46 ~~14-10-46~~.

p662; BK17

For precedent - Vide pp 5-6 CF of GO 2212 Edn 31.12.45 at (14)

Time may be extended till 21-10-46.

6/10

To The P.D.B Tanjore

C96 17.9.46

9/9/46

4/10

1

B

Local Administration Department.

From
Sri V. Nadimuthu Pillai,
President, District Board,
Tanjore.

To
The Secretary to Government,
Education and Public Health
Department, Fort St. George,
Madras.

Enc :-One
D. B. R.

RC. 13167-46. B5. d/31-10-46.

ASST. SECRETARY TO GOVERNMENT
2 - NOV 1946
66632
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub :- Tax - Education - District Board - Tanjore - Enhancement of rate.

Ref :- G.O.No.MS. 1940/Edn. d/10th October 1946

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pp 23-24 CF

The G.O. referred to above was placed before the Board for consideration at its meeting held on 28-10-46. The Board after mature deliberation has decided that the Government be requested not to insist upon the increased levy of the rate of Education cess from 6 pies to one anna in the rupee of land revenue in view of the fact that the present financial position of the Elementary Education Funds has been stabilized and made satisfactory for the current year, by contributing from the General Funds the amount required to wipe off the anticipated deficit of Rs.2,50,000/-. The Board is further of the view that the enhanced taxation may be considered during the next year's budget if need be.

p3 infra

A copy of District Board Resolution No.73 dated 28-10-46 on the subject is enclosed.

I request that Government may be pleased to approve of the Board's proposal.

President,
Dt. Bd., Tanjore.

RS.

II/13—Y V Press, Kmu QH-TE 66-D C. 2000/1—7—46

Extract from the Proceedings of the Tanjore District Board

Dated 28-10- 1946.

15

Read:

73. Read :—District Board Resolution No. 205 dated 15—8—46. request-
ing the Government not to insist on the Board levying the enhanced taxation of
12 pies in the rupee of land revenue in respect of Education tax as ordered in G. O.
No. M. S. 848 Edn., dated 22—4—46, in as much as a source has been found out by
the District Board to meet the net deficit of Rs 2,50,000 in the Budget of the Ely.
Education Fund for 46-47 *viz.*, by an additional contribution from the general
account.

(ii) G. O. No. Ms. 1940 Education dated 10—10—46 stating that the
Government see no reason to modify their orders that the District Board has made
default in performing the duty improved on it by the direction given by the Govern-
ment under Section 35 (2) of the Elementary Education Act (*viz.*, desolving to raise
the rate of levy of the Education Tax from 6 to 12 pies in the rupee of land revenue,
that the Government propose to take action under section 41 of the Madras Local
Boards Act 1920 and fixing 1—11—46 as the date by which the District Board
should perform this duty *viz.*, levying education tax at 12 pies in the rupee of land
revenue with effect from fasli 1356 and stating that if the District Board fails to
do this, the Government will proceed to take action under sub section (2) of Section
41 of the Madras Local Boards Act *viz.*, appointing some person to perform
the duty not performed by the District Board, and recovering the cost of such per-
formance from the District Board, and requesting the President, District Board, to
submit a report to Government by 5—11—46.

Res :—

Moved by Sri S. Venkatarama Aiyer that this Board Resolves to request the Government not to insist upon the increase of the levy of the Education cess from 6 pies to one anna in the rupee of land revenue in view of the fact that the District Board

p/t/o/

has contributed a large sum from the General to the Elementary Education Funds and the present satisfactory financial position of the Elementary Education Budget for the current year th levy of the increased rate may be considered during the next year's budget --

Seconded by Sri P. K. Rethinasamy Kalingarayar.

Resolution :- Carried.

President,
District Board, Tanjore.

---

962 29

From
Khan Bahadur Muhammad Ismail
Sahib Bahadur, B.A.,
Collector and Special Officer,
District Board, Tanjore.

To
The Secretary to Government,
Education and Public Health
Department, Fort St. George,
Madras.

ASST. SECRETARY TO GOVERNMENT
-DEC 1946
74252
EDUCATION AND PUBLIC HEALTH DEPT.

RC. 13167-46. B-5- dated 29-11-46

Sir,

Sub :- Tax - Education - District Board Tanjore-- enhancement of rate.

Ref :- G.O. No. MS.1940 Edn. dated10.10.46.
This office R.C.B.5. 13167-46. dated 31.10.46

I invite attention to this office R.C.B5.13167/46 dated 31-10-46 and request Government may be pleased to issue early orders in the matter at an early date as the budget - estimate for 1947-48 and revised estimate for 1946-47 have to be prepared taking into account of the proceeds of the education tax levied by this board.

placed
- do

30/11

Special Personal Assistant
for Special Officer.

rs.30.11.

30.11.46

8/18 2/9

31)

E & PH Dept.

Memo No 66632-B2-3 Edn d. 17.12.46

Tax. Education - Dt Bd, Tanjore - enhancement

Ref:- Letter from the P.D.B, Tanjore No 13167-46.B5. d 21.10.46

p 1 CF

17

The Special officer, Dt Bd, Tanjore is informed that in the Circumstances stated in the letter of the P.D.B, Tanjore read above, the Govt do not propose to enforce their orders in para 5 of G.o.no 848 Edn d 22.4.1946. The Dt Board should make an additional Contribution of Rs 2.50 lakhs from its General Account to the Ele. Edn Account in the Current year as proposed in its resolution No 178 d 6.5.46

p 35 CF 9 (B)

p 3 CF 9 (V)

6.12.46

6/12/46

6/12/46

To The Spl officer, Dt Bd, Tanjore

" The Exam^r of L.F.A.

S/C. The D.P.I.

C

Edn. & P.H.(B2) Dept.

pp 1-3 CF

C.No.26929.B2. From the P.D.B.Tanjore Rc.No.B5.13167/46 dated 18-5-46.

BUDGET ESTIMATE - 1946-47 - ELEMENTARY EDUCATION FUND - ENHANCEMENT OF RATE OF EDUCATION TAX.

******

para 5, p 35 (B) C.F. G.O.No.848 Edn 22-4-46

In passing orders on the Elementary Education Fund budget of the District Board, Tanjore for 1946-47, the Govt. directed that the rate of Education tax be raised from 6 pies to 12 pies in the rupee of land revenue from 1-7-1946, with a view to provide funds for financing the schemes of compulsory elementary education and supply of mid-day meals. In the case of this District Board it is not proposed to sanction any subsidy from Provincial funds this year towards the cost of the schemes of compulsory education and supply of midday meals as the entire cost can be met from the additional income from education tax (Rs.2.50 lakhs) and the arrear till compensation grant (Rs.3,31,537).

para 2, pp 7-8 N.F. (B)

p 7 CF

2. The P.D.B. now reports that the Dt. Board is not in favour of the enhancement of education tax ordered by Government, especially as the ryots of the Dt. have been seriously affected by the failure of crops etc. this year. The Board has agreed to the payment of an additional contribution of Rs.2.50 lakhs this year from the general funds. The L.A. Dept. may be consulted as to whether the general funds can make the additional contribution. If the contribution becomes available the need for the enhancement of tax is not real so far as 1946-47 is concerned. The question may have to be examined again next year. For orders whether the proposal of the Board may be accepted and whether the question of ~~enhancing~~ enhancement of tax dropped for the present.

M

This is the amount we [illegible] to provide for the fund by the additional taxation; if the amount is provided in the manner now proposed by the D.B. we need not, I think, insist on the add! taxation for this year.

P 3 CF

3. L.A may see for remarks. Finance also may see.

S.S
22.5.46

OSM
23/5/46 S

Y

SN
27.5.46

M

LA
[illegible]

EdPH no 26929 B2-1
24.5.46

LOCAL ADMINISTRATION DEPT.
15985
25 MAY 1946
SECRETARIAT, MADRAS

L.A. Deptt
C Sec.

Please see the note of the E&P.H. Deptt above

P.T.O.

2/

B2

2/ In view of the satisfactory financial position of the Dt. Bd. under its General Account and in the circumstances stated at "M" on page 1 ante this department may agree to the proposal of the Tanjore Dt. Bd to pay an additional contribution of Rs 2.50 lakhs from the General Account to the Ele. Edn. Acct. in the current year (1946-47) in excess of the contribution of Rs 1,95000 already approved in the Elementary Education budget of the District Board for this year. Even after providing for this additional contribution of Rs 2.50 lakhs, the B.E. of the Dt. Bd for 1946-47 will close with a large balance. (Rs 4.17 lakhs)

3/ With these remarks the file may be passed on to the Finance Depot. u.o.

SW
31.5.46

p.15 of 3 (I)
G.O. 610 d. 27.3.46

addl contribution to E.E. Acct 2,50,000

Ba 4,16,740

SW. 30/5/46.

30.5.46.

The Bd can afford this addl contribution of Rs 2.50 lakhs from its general funds.
SW
31/5

S/ Fin

3/6/46
Fin

Rp 3/6/46

LA u.o. 15985-1C
3/6/46.

Fin (Exp. B)

Please see the notes on pp 1-2 above. In the circumstances stated by L.A, Finance may agree to the proposal of E&PH that the additional taxation (viz. increase of education tax from 6 pies to 12 pies in the rupee of land revenue) need not be insisted upon this year. H.P.M. may see. (Orders for the enhancement from 1946-7 of the rate of education tax from 6 pies to 12 pies were obtained in circulation — see p.10 N.F. of G.O. 848 Edn. d/ 22.4.46.)

10.6.46

31,909

(B) M on p.1 ab.

6.6.46 7.6.46

8.6.46.

E&PH

Fin. u.o.
31909 EB-1
10.6.46

Asst. Secretary to Government, Finance Department
4 JUN 1946

Asst. Secretary to Government, Education and Public Health Dept.
31154
11 JUN 1946

3

Education (B2) and P.H.

In passing orders on the E.E. Fund budget, the Dt. Bd., Tanjore, the Govt. directed an increase in the rate of edn. tax from six to 12 pies in the rupee of land revenue to meet the cost of schemes of Comp. ele. edn and supply of midday meals. The P.D.B. now reports that a contribution of 2.50 lakhs will be made from the general funds and that orders re: the enhancement of the rate of edn. tax may be cancelled. The L.A. dept. have noted that the general funds of the dt. bd. will admit of the payment of the addl. contribution. In the [circumstances, the orders re: the increase of tax may be cancelled.

paras of p.35 (B)

The addl. income from the tax was estimated at Rs 2.50 lakhs in 1946-47.

may be cancelled
15.6.46

2. A draft memo. is subtd. The file may be circulated to H.M. (Edn.) and H.P.M.

14/6/46

14/6/46

draft may be ordered to issue
15.6.46

[illegible] added to 'B' after issue]

C.17/6/46

H.M. (Edn.)

H.P.M.

I would not like the increase to be cancelled. It is good to have a little more money provided for the E.E. Fund & that will facilitate further progress in that direction. After all there are other districts which ~~have~~ pay a higher tax. General funds will be necessary for ~~[illegible]~~ other edn. & other purposes.

TSA
18.6.46

Secretary, Edn. and P.H. Dept.
18 JUN 1946
Government of Madras

Submitted that if Govt. decide to enforce their orders regarding the enhancement of the rate of edn. tax, the Bd.

CB2

may not make the addl. contribution of Rs. 2.50 lakhs. Further the Govt. have no power to insist on the Bd. to make the contribution. Thus the ele. edn. fund will not stand to benefit by the proposal to enforce the orders regarding edn. tax. As observed by H.M., the sum of Rs. 2.50 lakhs may become available for exp. on items other than ele. edn. ~~The~~

A revised draft memo. is subtd.

18.6.46 19/6/46 20.6.46

[Issued as Memo No 26929 B2-2 Edn. d 21.6.46]

C. no. 36063 B2/46 from the P.D.B. Tanjore No R.C. B.5 No 13167/46 d 3.7.46.

pp 9.10 CF
pp 11.12 CF

Please see the letter from the P.D.B. on pp 11-12 C.F. A draft memo is submitted. L.A. may see before issue.

(with refce. to para 2 of draft)

11.7.46 11/7/46 11/7/46 LA

EdPH no 26929 B2-3
12.7.46.

L.A. Dept
C Sec.

LOCAL ADMINISTRATION DEPT.
21447
12 JUL 1946
SECRETARIAT, MADRAS

~~The draft memo may be accepted and the file returned to E&PH Dept~~. The arrear toll compensation due to local bodies will be paid in four instalments of Rs 74 lakhs for each instalment. Two instalments due for 1945-46 and 1946-47 have already been paid and two more instalments are likely to be paid to local bodies for 1947-48 and 1948-49. Para 2 of the draft memo requires correction as indicated in pencil. With these remarks the file may be returned to E&PH Dept.

Thro 'E' Sec

ASSISTANT SECRETARY
11 SEP 1946
LEGAL DEPARTMENT.

(Ae.o. 21447-LC)
19/7/46.

19.7.46 19.7.46

EDUCATION AND PUBLIC HEALTH DEPT.
22 JUL 1946
39758

EdPH Dept.
B2.

The corrections indicated by L.A. in para 2 of the draft have been carried out. A typed copy of it is submitted. It may issue after approval.

pp 3-4 of the draft

23.7.46 24/7/46 24.7.46 23.7.46

[Issued as Memo No 26929 B2-4 Edn. d 24.7.46]

p15 CF

C. no. 50164 B2/46 from the P.D.B., Tanjore, Rc No 13167-46. B5 d 21-8-46

p19 CF

Please see the letter from the P.D.B., Tanjore on pp 19-20 C.F. The Dt Board has passed a resolution not agreeing to enhance the rate of education tax from 6 pies to 12 pies from the fasli 1356. As it has failed to act according to the directions of Govt it has made a default within the meaning of Section 41 of the M.L.B. Act. Action has now to be taken against the Dt Board under sub-section 41 of the M.L.B. Act viz issuing an order

p22 CF

(E&PH) Dept
B2.

B2

in writing for the performance of the duty within a specified period, say, one month. A draft order to be submitted. Legal may see before circulation.

C.J.
7.9.46.

[The Dt. Board has sufficient funds for meeting the deficit in the E.E. fund account without resorting to additional taxation. Hence the Board does not favour the enhancement of the rate of edn. tax. But H.M. has held the view that the taxation shd. be insisted on even though the Board has funds.]

p.22 c.f.

p.13 ante

p.1 back

9.9.46.

BJM
9/9/46 S [illegible] 9/9

E&PH no. 26929 B2-6
10.9.46.

Legal

Legal Dept.

Seen in Legal.
[illegible] 14/9/46 S. [illegible] 14/9/46 E&PH.

ASST. SECRETARY TO GOVERNMENT
54114
16 SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT.

07074

Legal no. 207074-1/46
14.9.46

E&PH Dept. (B2).

The file may be circulated to ~~H.M. (Edn.)~~ H.M.'s Law and ~~H.M.~~ (L.A.) for app. of the draft order.

C.J.
17.9.46.

17.9.46

BJM
17/9/46 S [illegible] 18.9.46

19/9/46

SECRETARY, EDN. AND P. H. DEPT.
8 - OCT 1946
GOVERNMENT OF MADRAS

[illegible] 23.9.46 H.M. (Law)

TSA 30-9-46 H.M. (Edn.)

[illegible] 6/10 H.M. (L.A.)

H.M. (L.A.) has ordered that the time limit for submission of replies ~~may~~ shd. be extended to 21.10.46. Earlier than this date ~~will be too~~ may not be suitable.

The revised dates adopted in the draft are for app.

p.2 of draft

Approved

8.10.46.

BJM
8/10/46 S

[Issued as G.O. 1940 Edn. d/10.10.46]

C.No. 66632.
p 1 CF.

From the President, District Board, Tanjore, No. 13167/46, dd 31.10.1946.

Subject : - ~~Enhanacement~~ enhancement of the rate of education tax.

*****

pp 3 CF 9 (B)

When orders were passed on the budget for 1946-47 of the elementary education fund of the District Board, Tanjore, it was decided that the rate of education tax levied in the area of the district board should be raised from 6 to 12 pies in the rupee of land revenue. The Govt. issued a direction regarding enhancement of the rate of education tax and asked the district board to forward a copy of the resolution of the board regarding the levy of the tax at the enhanced rate.

para 5 on p 35 CF 9 (B)

p 1 CF 9. (V)

2. The P.D.B. reported that the board would make an additional contribution of Rs. 2.50 lakhs from the general funds to ~~of~~ the Elementary Education Fund (equivalent to the income anticipated from the enhancement of the rate of education tax from 6 to 12 pies in the rupee of land revenue) and suggested that the ~~rate of~~ enhancement of education tax might be deferred. It was decided in circulation that the orders regarding the enhancement of tax already passed should be upheld. The board was ~~given notice to show cause why action should not be taken under section 41 of the Madras Local Boards Act, 1920.~~ asked to perform the duty of levying edu. tax at enhanced rate before 1.11.46 and to submit a report to Govt.

pp 3+7 NF (V)

pp 23 24 CF 9 (V)

p 3 CF

3. The ~~President~~ District Board has reiterated its original proposal namely that ~~while~~ with the payment of an additional contribution of 2.50 lakhs from the general ~~funds~~ to the EE fund ~~the~~ deficit anticipated in the current year can be avoided without having recourse to ~~the~~ enhancement of the rate of education tax. The President suggests that the question of enhancement of tax may be considered next year, if need be. It is presumed that further action to ~~impliment~~ implement the orders of Govt. regarding the enhancement of the rate of education tax should be taken. As has already been pointed out, if the enhancement of the rate of education tax is ordered, the district board ~~will~~ may not make an additional contribution of Rs 2.50 lakhs to the Elementary Education Fund. For orders whether the Collector ~~may~~ be appoin appointed to pass ~~a resolution on behalf of the~~ a resolution on behalf of the

p 1 CF

pp 3rd 4th CF 8 (V)

2

66632/B2
22/11

B2

district board.

A draft order is submitted. Legal may see before circulation.

OBM
10/11/46

S

12/11/46

O/c
11/46
a/
13/11/46

E+PH no 66632 B2-1
12·11·46

09256

ASSISTANT SECRETARY
12 NOV 1946
LEGAL DEPARTMENT.

Legal
Legal Dept

Seen in Legal.

18/11/46

Legal c.o. 9256-1
18/11/46

E+PH.
B2

70907
20 NOV 1946

For orders as to circulation.

OBM
20/11/46

S

21/11/46

(Law)
(Sm)
(LA)

22-11-46

22/11/46

If the present adjustment out of the general funds meets the present deficit, ~~~~ we need not insist now on the raising of the cess, & that through an executive order to the Special Office we have always powers to do so when the D.B. is faced with a deficit. And as nothing need be done now.

TSA
26-11-46

I agree.
DT
30/11

S.N
9/12

40325
7 DEC 1946
400

2 - DEC 1946

A draft memo is submitted. L.A may see before issue.

OBM
6/12/46

LA

O/c
6.12.46.
a/
6/12/46

E+PH no 66632 B2-2
7.12.46

L.A Deptt
Clee

Attention is solicited to the orders of this Deptt on page 2 nf of G.O. 1940 Edn 10/10/46. The

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3

B2 II

draft memo may be perused and the file returned to Edn &P.H. Deptt.

SN
12/12/46.

SN
14/12/46

E & PH
B2

16/12

S.S.S.
13.12.46

LA no. 40325-1C
16/12/46.

Issue

[Papers to be added
N to B]

OBM
17/12/46

77657
17 DEC 1946