

EDUCATION & PUBLIC HEALTH

(1946) Department.

1 is.

SERIES.

G.O. No. 2211 Education

Dated 20th November, 1946.

13

[Despatch Abstract.]

Tax-education-Municipal Council, Karaikudi-
Gov. on South Indian Railway-Notification of Government of
India-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.

From
Sri G. Gnanasambandam Pillai,
Municipal Engineer and
Commissioner in charge,
Karaikudi.

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

Through the Collector of Ramnad
at Madura.

Through
The Chairman, Municipal
Council, Karaikudi.



G.O. No. A1. 4565/46

Dated 13-4-46.

Sir,

Enclosures

Sub: Tax-Education-Assessment on Railway properties.

Ref: G.O. No. Ms. 382 dated 18-3-45 and Memo No. 11931-A/45 dated 28-3-45.

In pursuance of the direction in paragraph 4 of G.O. No. Ms. 382 dated 18-3-45 an Education Tax, as a component part of property tax is levied with effect from 1st April 1945 at 13 $\frac{1}{3}$ per cent of the tax per half year. The tax is not levied

on railway properties in view of the provisions of the Railways (Local Authorities Taxation) Act, 1941 requiring the sanction of the central Government. The children of the railway servants are residing in the municipal schools and it is therefore proper that the railway administration also should be made liable for the payment of the tax. The Government may therefore be pleased to move the central Government for the issue of a notification under section 3(1) of the Act, making the railway administration also liable to pay the tax.

2. The particulars to be furnished under G.O. No. 544 L.A. dated 12-2-42 are enclosed.

[Signature]
22.4.46.
Commissioner delegate

[Signature]
S.S.22.4,

Forwarded
[Signature]
23.4.46/Chairman

Cno

Forwarded.

transsylvatica Raji
 29.1.46
 Collector of Raji
 27.6.1974

To The Secretary to the Government
Education and Public Health Department
Madras

1. The name of the railway Administration.
2. Number and nature of Railway buildings in the municipality
3. Extent of railway lands (in the case of municipalities only) which are to be assessed to tax
4. Name of the tax which it is proposed to levy on the railway administration and the Act & section under which the tax is levied. In the case of municipalities the several ~~several~~ components of the property tax which it is proposed to levy should be stated separately.
5. Estimated amount of tax under each head leviable on the railway administration per annum.

South Indian railway.

List attached



Teaching tax.
Sub-section 1 of section 34 & 35
of the Madras Elementary
Education Act 1920 as amended
by Madras Act XV of 1941.

6. The nature and extent of the benefits derived by the railway administration from the Municipal services. In the case of water and Drainage tax, full particulars should be given as to the nature of the benefits actually derived by the Railway Administration from the water supply or Drainage scheme provided by the local authority.

Children of the railway servants
derive the benefits of
Elementary Education.

H. P. H. H. H.
22.4.66

Commissioner delegate

22/11/11

List of Railway properties.

Asst.No.	Description of the Railway buildings.	Tax in existence-	Function tax at 15 $\frac{1}{3}$ %		
(1)	(2)	(3)	(4)		
Rs.	as	ps.	Rs.	as	ps.
III Ward.					
1.	976	Loco stores.	2--5--7	0--5--0	
2.	977	Goods shed.	9--7--2	1--4--1	
3.	979	Station building	3--1--2	0--6--7	
4.	980	Points men quarters.	8--15--7	1--3--3	
5.	981	Railway police station	7--9--2	1--0--3	
6.	982	Station Master's quarters.	4--2--0	0--8--9	
7.	983	Assistant station Master's quarters.	2--7--2	0--5--2	
8.	984	Railway Dispen- sary.	22--10--9	3--0--5	
9.	985	Latrine for Dispensary.	0--4--1	0--0--6	
10.	986	Hospital neen's quarters & Doctors quarters	1--8--5	0--3--4	
11.	987	Latrine for Apathacory	0--2--4	0--0--4	
12.	988	Sweeper's quar- ters.	1--9--7	0--3--6	
13.	989	~~Public works P.W.~~ Inspector's qua- ter's without house latrine.	11--8--10	1--8--9,	
14.	990	~~Public works P.W.~~ Inspector's office	4--0--0	0--8--6	
15.	991	Railway police Sub Inspector's quarters.	2--11--2	0--5--8	
16.	992	Railway police Head Constable's quarters.	2--8--0	0--5--4	
17.	993	Latrine for Sub Inspector's quarters.	0--1--2	0--0--2	
18.	994	Railway police Constable's quarters.	5--13--7	0--12--6	
19.	995	~~RP. 32-47~~	0--1--7	0--0--3	
20.	996	~~xxxxxxxxxxxx~~ RP 32-37.	5--13--7	0--12--6	
21.	997		0--1--7	0--0--3	
22.	998	RP. 38-41	3--12--5	0--8--1	
23.	999		0--1--7	0--0--3	
24.	1000	E. 64	0--14--5	0--1--11	
25.	1000	E. 65	0--14--5	0--1--11	
26.	1000	E. 66	0--14--5	0--1--11	
27.	1000	E. 67	0--14--5	0--1--11	
28.	1000	E. 68	0--14--5	0--1--11	
29.	1000	E. 69	0--14--5	0--1--11	

(1)	(2)	(3)	(4)
30. 1000	E.70	0--14--5	0--1--11
31. 1000	E.71	0--14--5	0--1--11
32. 1000	E.72	0--14--5	0--1--11
33. 1000	E.73	0--14--5	0--1--11
34. 1000	E.74	0--14--5	0--1--11
35. 1000	E.75	0--14--5	0--1--11
36. 1000	E.76	0--11--2	0--1--5
37. 1000	E.77	0--11--2	0--1--5
38. 1000	E.78	0--11--2	0--1--5
39. 1000	E.79	0--8--10	0--1--3
40. 1000	T.79	1--4--5	0--2--9
41. 1000	T.80	1--5--2	0--2--10
42. 1000	88	0--10--5	0--1--5
43. 1000	89	1--2--10	0--2--7
44. 1000	90 Cabin A	2--3--2	0--4--8
45. 1000	91 Cabin B	2--3--2	0--4--8
46. 1000	E.92 P.7.	0--0--5	0--0--1
47. 1000	E.93 -do-	0--0--5	0--0--1
48. 1000	E.94	0--0--5	0--0--1
49. 1000	E.95	0--0--5	0--0--1
50. 1000	E.96	0--0--5	0--0--1
51. 1000	E.97	0--0--5	0--0--1
52. 1000	E.98	0--0--1	---
53. 1000	99	6--8--10	0--14--1
54. 1000	7	5--13--7	0--12--6
55. 1000	4,6	2--0--8	0--4--5
56. 1000	7	7--11--10	1--0--7
57. 1000	Island platform covered.	0--10--7	0--1--5
58. 1000	Island platform uncovered.	0--2--7	0--0--4
59. 5327	Booking office	0--0--1	--
60. 5328	Dev. road station	0--0--4	--
61. 868	Waiting shed.	36--5--6	4--13--7
62. 869	R.V. 1824	13--10--10	1--13--2
63. 870	R.V. 547	9--6--0	1--4--0
	R.V. 375		
	Total		27-7-5

55/85
 E.H.(C-1)
 Tax - Education - M. Cl., Karaikudi -
 Levy on S.T.R. Administration
 From the Commr., Karaikudi City,
 Re. No. A1.4565/46, d/18.4.46.
 " " Collector of Ramnad, No. 5890/46, d/29.4.46
 Memo: No. 23563C-1/46-1 Edn. d/6/5/1946
 The Commr., Karaikudi City,
 is requested to state the number of
 children of railway employees reading
 in the m.l. ely. schools and the cost of
 ely. education per pupil per annum.
 He is also requested to state whether
 the amount of Rs 27-7-5 referred to in
 the list appended to his letter read
 above represents the amount of tax the
 Railway administration will have to
 pay per half-year or per annum, if
 the Administration is desired

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Mar 27
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Commis. i oper. H. B. Ub.

Forwardec

D. G. B. S. S. S. S. S. S. S.

8.8.11-6.

11/6/26

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99/18/6

* Copy of PPS-6ef

pp 25-26ef (d)

pp 9ef

pp 1-6ef
(N)/2

pp 5-6ef

E and P.H. (C-1)

Letter No. 23563C-1/46-2 Ref. d/ 18/6/1946

To The General Manager,
South Indian Railway,
Trichinopoly. (*with enclosure)

Sub: Tax - Education - Ml. Cl., Karaikudi -
Levy on properties of S.I.R. Administration.

Education tax is being levied in the Karaikudi Municipality at thirteen and one third per cent of the property tax. The tax is intended for the promotion of elementary education within the municipal limits. It is reported that 27 children of railway employees are attending municipal ely. schools.

2. The Commissioner, Karaikudi Municipality, has forwarded an application for the issue by the Railway Board of a notification under Section 3(1) of the Railways (Local Authorities' Taxation) Act, 1941, declaring the properties of your Administration liable to education tax. A statement showing particulars of the Railway properties liable to assessment is enclosed. The Commissioner has reported that the

amount payable by the Railway Administration by way of education tax is Rs.27-7-5 per half-year.

3. I am to request you to offer your views on the proposal of the Commissioner.

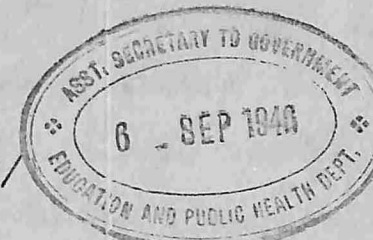
Y.O.S.

17/5/46/18m
17/6/46
17/6/46
18.6.46

pp 8-9 e. f.

SOUTH INDIAN RAILWAY.

TELEGRAM: SILVIA, Trichinopoly.
TELEPHONE: TR 177 & 178.



General Manager's Office,
Trichinopoly,

31st August, 1946.

No. A.M. 4860/107/III/

The Secretary to the Govt. of Madras,
Education and Public Health Department,
Fort St. George, Madras.

51583

Tax - Education - Municipal Council Karaikudi -
Levy on properties of S.I.Ry. Administration.
Your letter No. 23563 C.1/46.2 Dn. of 18-6-1946.

This Administration agrees to the proposed levy of Education tax on Railway properties by the Karaikudi Municipality.

2. There are certain discrepancies in the Statement of buildings forwarded with your letter quoted above. These are not material as tax will be paid only on the buildings which are found in the statement of Railway properties approved by the Valuation Committee consisting of the Executive Engineer, Public Works Department, the Municipal Commissioner and the Railway District Engineer.

NM.

for General Manager.

20/23/9

Letter No. 23563 C-1/46-5 Edu. 2/21/9/46

Copy of p. 13c.f.

So. 23/9/46

The Secretary to the Govt of India
Railway Dept. (Railway Board)
New Delhi (with Encl.)

Sir,

Tax - Education. M.C. Council, Karakudi
Lying in South Indian Railway.

I am directed to request that
the Railway Board be so good as to issue a
notification under section 3(1) of the Railways
(Local Authorities Taxation) Act, 1941, declaring
the South Indian Railway Administration
liable to education tax levied by the Karakudi
Municipal Council.

(N)/2

27/10/46

27-7-5
54-14-10 p9c

27x14-6-0 - p9c

2. It is reported that twenty seven
children of the local railway employees are
receiving in the municipal elementary schools. The
cost of imparting education to these children comes
to about Rs. 388/- against which the Railway
Administration will have to pay only a
sum of Rs. 55/- (Rupees fifty five) per year.
liable to pay the tax. This Govt. Council
that the levy of education tax on Railway
Administration in full is justified.

3. The General Manager of the South
Indian Railway when consulted has agreed
to the proposal. A copy of his letter No. 444860/AM.
D. 31.8.46, is enclosed.

4. I am to request that a
notification may be issued at an early date
declaring the Railway Administration liable to
the education tax levied by the Karakudi M.C.

Yours obedient servant

14/7/46 18/9/46 19/9/46 B. Roy

GOVERNMENT OF INDIA
RAILWAY DEPARTMENT (RAILWAY BOARD)

No. FX.II-46/TX17/12. New Delhi, dated 11th Nov., 1946. 10



69771

NOTIFICATION.

In pursuance of sub-section (I) of section 3 of the Railways (Local Authorities Taxation) Act, 1941 (XXV of 1941) the Central Government 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 specified in column I of the Schedule annexed hereto, the tax specified in column II thereof.

Schedule.

Local Authority.	Tax.
I	II
Municipal Council, Karaikudi.	Education Tax.

V. NILAKANTAN.
Secretary, Railway Board.

No. FX.II-46/TX17/12. dated 11th Nov., 1946.
Copy forwarded to the Secretary to the Government of Madras, Education and Public Health Department, with reference to his letter No. 23563C-1/46-5Edn, dated 21st September, 1946.

D. A. Nil.

D. A. Nil. for Secretary, Railway Board.
sam/6/11.

No. FX.II-46/TX17/12. dated 11th Nov., 1946.
Copy forwarded to the General Manager, S.I. Railway, with reference to his letter No. A.M.4860/107/111, dated 31.8.1946 addressed to the Madras Government.

Sd. D. u. Rao.

D. A. Nil. Deputy Director, Railway Board.

No. FX.II-46/TX17/12. dated 11th Nov., 1946.
Copy forwarded to the Chief Auditor, South Indian Railway.

Sd. D. u. Rao.

D.A. Nil. for Financial Commissioner, Railways.
sam/6/11.



73/20/11 21/11
 Tax - Education - M. d., Karai kundi -
 Rengon S. I. Railway - Notification of
 Govt of India - Republished.

From the Commr., Karai kundi City, Re No-A1.
 4565/46, d/18.4.46
 " " Collecta of Kamme d, N. No 5890/46, d/29.4.46
 " " G. M., S. I. R., No. A. M. 4860/107/III, d/31.8.46
 " " Govt of India, Railway Deptt (Railway
 Board), No. FX-II-46/TX17/12, d/11.11.46

Go(Ms) 2211 Edm. d/20.11.46

The notification of the Govt of
 India, Railway department (Railway Board)
 read above will be republished in the Port
 St. George Gazette.

To the Commr.
 Karai kundi City
 (Thru the P.M.C.)
 " General Manager
 S. I. Railway
 Wickinapoor
 " Superintend
 Publication
 of the Notification
 " D. P. I.
 " " Engr/FA

With
 copy
 of the
 Notification
 on p. 17e f

18/11/46
 16/11/46

19/11/46

24. D. M. Rao

24. D. M. Rao

From
Sri. D. Thangiah B.A.,
Municipal Commissioner,
Karaikudi.

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

Through
The Chairman, Municipal Council
Karaikudi.

RC.A1. 4565/46 Dated 31-1-47.

Sir,

Sub: Tax-Education-Municipal Council, Karaikudi-levy on
South Indian Railway.

7 FEB 1947
Ref: G.O.No. Ms. 2211 Education dated 20-11-46. (199) W

In pursuance of the sanction given by the Central Government for the levy of Education Tax on the Railway Administration also, the General Manager of the South Indian Railway, Trichinopoly, was addressed to pay the Education tax for the half years 1945-46 I, 1945-46 II, 1946-47 I and 1946-47 II i.e. from the half year in which the said tax was levied on all properties in this Municipality. The General Manager, South Indian Railway in his letter No. AM. 4860/107/III/620 dated 27-1-47 informs me that the Railway Administration is liable to pay education tax only from the Second half year of 1946-47 as the notification of the Government of India declaring the liability of the Railway to pay the tax was issued only on 11-11-46 and the taxes claimed for the previous half years 1945-46 II and 1946-47 I, are not payable. A copy of the General Manager's reply is sent herewith for reference.

I request to be informed if the tax is leviable on the Railway properties only with effect from 1-10-46, as stated by the General Manager of the Railway administration.

Handwritten signature
Commissioner

Forwarded

Handwritten signature
Chairman 5.2.47

Copy of letter No. A.M. 4860/107/III/620 dated 27-1-47 from the General Manager, South Indian Railway to the Commissioner, Karaikudi Municipality.

Education tax-Railway properties.

Your letter No. RC. A1. 4565/46 dated 17-12-46.

With reference to your letter quoted above, I have to inform you that this Administration is liable to pay education tax to your Municipality only from the latter half of the year 1946-47 as the notification of the Government of India declaring the liability of the Railway to pay the tax was issued only on 11-11-1946. I am therefore arranging payment of a sum of Rs. 27-7-5 towards education tax for the half year ending 31-3-1947. The taxes claimed for the previous three half years are not payable.

Please note that this payment is provisional and subject to adjustment on verification of the taxes.

Handwritten signature
1/2/47

Handwritten notes in Tamil script, including dates and administrative references.

81
12/1
1/6/47

Expt 23
23

Tax - Education - M. d. Karaikudi -

Levy on S.T. R. Administration. 13

C.No. 10510C-1/47
p 127

From the Commr. Karaikudi Mty.

Re. A1. 4565/46, d/31.1.47.

Memo: No. 10510C-1/47-1 Edn. d/13/2/47

The Commr. Karaikudi Mty.
is informed that the S.T. R. Administration
will be liable to pay the Education Tax
levied by the M. d., only from the second
half-year of 1946-47.

To the Commr.
Karaikudi Mty.
(thru the C.M.C.)

11/12/47
11/1/48

12/2/47

11/12/47

(d)

Note. Please see the opinion of the Legal
dept on p. 4 n. f. of G.O. 1684 Edn. d/29.1.46.
2.9.46

11/12/47

12/2/47

24

18
1/10/11

1/10/11

1/10/11