

Education and Public Health

(194⁶) Department.

Ms. SERIES.

G.O. NO. 2274 Edn.,

Dated 26-11-1946.

[Despatch Abstract.]

Subsidy-Government contribution under section 37 of the Elementary Education Act-Education tax realised in 1945-46-Municipal Council, Gudyettam-Payment-Sanctioned.

Back Papers.

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

Further Papers.

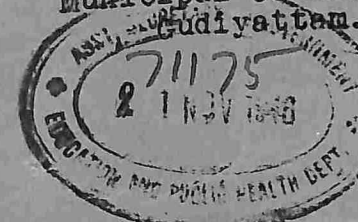
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

LOCAL ADMINISTRATION DEPARTMENT.

To

Sri C.R.Narayanaswamy, B.A.,
Municipal Commissioner,
Gudiyattam.

The Secretary to Government,
Education and Public Health Depart-
ment, Fort St. George, Madras.
(Through the Chairman, Municipal
Council, Gudiyattam.)



Re.B1-6231/46 dated 12-11-46.

Sir, Sub:- Tax - Education Tax - Gudiyattam Municipality 1945-46 -
~~Equivalent~~ Equivalent contribution - Particulars fur-
nished - Sanction - Requested.

* * *

I submit herewith a statement giving particulars for the
claim of equivalent Government Contribution for the education tax
realized during the xx year 1945-46 by the Gudiyattam Municipality
and request that the Government may be pleased to sanction the grant
due i.e. Rs.2989-5-9 at an early date.

COMMISSIONER.

Forwarded.

C.R.Narayanaswamy

Chairman.

18/11/46

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY
540 SOUTH EAST ASIAN
CHICAGO, ILLINOIS 60607
U.S.A.

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STATEMENT SHOWING THE EDUCATION TAX REALIZED AND CONTRIBUTION DUE FROM GOVERNMENT FOR THE YEAR 1945-46.

GUDIYATTAM MUNICIPALITY.

Serial
No.

P a r t i c u l a r s .

1. Particulars at which education tax was levied during 1945-46. 4 per cent per annum on the annual ~~value~~ value of buildings and lands. Rs.8903-2-9.
2. Amount of gross proceeds of education Tax realized and credited to the Elementary Education account during the year.
3. (a) Rate at which education tax was levied prior to amendment of Elementary Education Act. 1% per annum of the annual value ~~of buildings and lands~~ of buildings and lands (No tax on vacant sites) Rs.2243-14-10.
(b) Amount of gross proceeds of tax that would have been realized at the rate in (a)
4. (a) If the Education tax excess was newly levied subsequent to July 1941, date from which levied. If enhanced subsequent to July 1941, from which date. Not newly ~~x~~ levied; but increased to 2 $\frac{1}{2}$ in 1942-43, 3 1/12 in 1943-44 and 1944-45 and 4 in 1945-46.
(b) Amount of gross proceeds of the tax ~~excess~~ that would have been realized during the year at 1 1/3% if the property rentals in case of local bodies which levied tax after July 1941. If actual rate of levy is less, only actuals should be entered. Tax was being levied at 1% even prior to July 1941.
(c) Amount calculated at the difference in rates in force in July 1941 and the maximum in G.C.No.580 Education dated 6-4-45. Rs.2989-5-9
5. Deduct refunds of amounts on which no contribution can be claimed from Govt }
6. Net amount of Education Tax actually credited to the ~~Education~~ Ele. Edu- The ~~Government~~ amount claimed in 4 (c) above is only the sum calculated after deducting the refunds from the education tax realized. Rs.2989-5-9.
7. Contribution if any, already paid by Government. Nil.
8. Excess refundable to Government. Nil-

COMMISSIONER.

8 18/11/46

1) YEAR WAR COLLECTIONS.

1939-40		Rs.	0- 8- 1.
40-41			0-12- 0
41-42			4- 6- 5
42-43			35- 4- 9
43-44			37- 1- 0
44-45			95-14-11
45-46			8729- 3- 7
			<u>8903- 2- 9</u>

2) Education tax is not levied on vacant site.

3) <u>Refunds.</u>	1943-44		Rs	2-11-5
	1944-45			2- 7-8
	1945-46			<u>1-14-8</u>

4) Rate of taxation prior to 8-7-1941. Vacant sites - not levied
Agricultural 2% per half year.

5) Rate of levy of tax on buildings and agricultural lands from 1941-42 to 1945-46.

1941-42	1/2% per half year
1942-43	1-3/8% "
1943-44	1-13/24% "
1944-45	1-13/24% "
1945-46	2% "

(No tax is being levied on vacant sites.)

Amount of grant claimed as per Government Order No.530 Education dated 6-4-45.

Year.	Collections.	Refunds.	Net amount on which grant is closed.	grant laid.
1939-40	0- 8- 1	Nil	0- 8- 1	0- 8- 1
40-41	0-12-0	-	0-12-0	0-12- 0
41-42	4- 6- 5	-	4- 6- 5	4- 6- 5
42-43.	35- 4- 9	-	35- 4- 9	~~35- 4- 9~~ 16-10- 1
43-44	37- 1- 0	2-11-5	34- 5- 7	14-13- 8
44-45	95-14-11	2- 7-8	93-7- 3	43- 1-10
45-46	8729- 3-9	1-14- 8	8727- 4-11	2909- 1- 8
				<u>2989 -5 -9</u>

sd) C.R. Narayana Murthy
Commissioner

68/28/41

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Education & P.H.(C.1) Dept.

SUBSIDY - Govt. contribution under section 37 of the E.E. Act - Edn. tax realised in 1945-46 —
Payment - Sanctioned.

29/4

M. d. Gudiyattam

plct

C.No. 71195C-1/46 from the Commr., Gudiyattam Mty.,
Re. Dt. 6231/46, 2/12.11.46

Order/Ms.No.2274 Edn. dated the 26-11-1946.

plct

M. d. Gudiyattam

(Rupees two thousand, nine hundred and eighty nine + annas six only)

Sanction is accorded to the payment to the of a sum of Rs. 2989-6-0
being the Government contribution under section 37 of the
Madras Elementary Education Act, 1920, in respect of the
Education Tax realised in 1945-46

2. The Accountant-General is requested to place the
amount at the disposal of the M. d. The Commr
should present the necessary bill at the Treasury
to obtain payment of the amount or to have it adjusted.

P.T.O.

3. The expenditure will be met from the appropriation under "37.1.Education Primary - Grants to Local Bodies for Primary Education - A.Local Bodies - I.Ordinary Areas - 1. Grants under section 37 of Act VIII of 1920 ~~Authorised~~ in the Annual Estimate of Expenditure for 194

To the *Commissioner, Indiyatam Mty* (This the C.M.C.)
To the Accountant-General.
To the Director of Public Instruction.
To the Examiner of Local Fund Accounts.
~~To the Finance Department (W. & M.)~~
kd. 26.2.

Entered in
the Regr