

Education and P.H.

(1946.) Department.

SERIES.

G.O. NO. Ms. 3314 Education.

2314.

Dated 3rd December, 1946.

Order on pp. 15-16 c. f.

[Despatch Abstract.]

Tax - Education - District Board, Trichinopoly - Enhancement of rate Further Orders passed.

Back Papers.

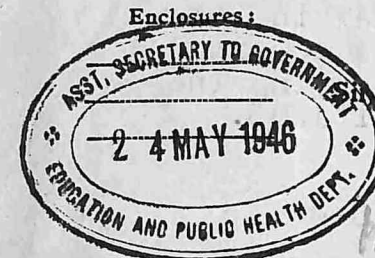
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	801	Bdu	12.4.46				
Go	1667	Bdu	28.8.46				

Further Papers.

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

C.F. 32.

Local Administration Department
 From (Name) B. Venkatachalam Pillai, B.A., B.L.,
 Designation M.L.A.,
 Station President, District Board, Trichinopoly.
 Received To The Secretary to Government, Education & Public Health Department, Fort. St. George, MADRAS.



No. Rc. E1/14477/45. dated 20/5/46. 194

Education--Elementary--Budget--Trichy Dt. Board 1946-47.

REF:--G.O. Ms. 801 Education dated 12/4/46.

27757

With reference to para 6 of the G.O. under reference, I have to state that the direction of the Government to increase the rate of Education tax to 14 pies with effect from fasli 1356 so as to wipe off the deficit in the Elementary Education funds for the current year 1946-47 was placed before the Dt. Board at its urgent meeting held on 18-5-46. The consensus of opinion of the Dt. Board is that the proposal of the Government for increasing the rate of education tax is quite in opportune just now when the rate payers are already overburdened with taxation and are subject to untold hardship. The anticipated - The deficit in the budget is due to the increase in the expenditure on account of the payment of Dearness allowance to the Teachers and other full time servants employed in Elementary Schools at Rs. 16 plus Rs. 18/- per mensem. This increase in expenditure is purely temporary and can continue at least only till normal conditions are restored and it is absolutely unfair to make the rate payers bear the brunt of this additional taxation in these days of hunger and famine, when the public generally and the agriculturists specially look up to the popular ministry for mitigating their sufferings through a substantial reduction of taxes, the direction of the Government to enhance the rate of levy of the Education tax to fourteen pies in the rupee certainly causes the greatest alarm to the ratepayers. As the anticipated income that might accrue through the proposed increase in the rate of Education tax would approsimately work out only to Rs. 32,000/- as against the deficit of Rs. 1,72,473, the Dt. Board is of opinion that the small increase in the revenue may be made good from the general funds of the Board out of the ~~SAVINGS~~ anticipated savings in the Budget under "II - Communications" consequent on the transfer of important roads to the Highways Department.

2. A copy of the Dt. Board Resolution No. 1 of 1946-47 dated 18-5-46 is enclosed. I request that the proposal of the Dt. Board conveyed in the said resolution may be approved. The proposal to raise the rate of the education tax as laid down in the above government order may kindly be dropped.

3. The actual closing balance in the Elementary Education Fund account as on 31/3/46 will be reported to Government as soon as the March final account is completeley cast.

G.S. 22/5/46.p.

For President.

22.5.46

Enc. Copy of D.B.R. (p.t.o)

Extract from the Proceedings of the Trichinopoly Dt.
Board at its urgent meeting held on 18-5-46.

READ:--

G.O. Ms. 801 Education, dated 12-4-46 directing the District Board under section 35 (2) of the Elementary Education Act, 1920, to alter the rate of levy of education tax from 12 to 14 pies in the rupee of land revenue from fasli 1356 to partly wipe off the deficit tax in the Elementary Education Budget for 46-47 and requesting to obtain a resolution of the District Board levying the education tax at the altered rate from fasli 1356.

Resolution No. 1/46-47.

The Board does not agree to any increase in the rate of levy of Education Tax, as the rate-payers are already over-burdened with taxes, and as the Government's direction to increase it is occasioned by the deficit in the Ely. Education Budget, which is only a temporary feature consequent on the payment of Dearness Allowance, and as the deficit can be made up for contribution from the General funds under which savings to the extent of Rs. one Lac can be expected in the provision made by the Dt. Board for important marketing roads, which have since been taken over by the Highways deaprtment.

Sd. B. Venkatachalam Pillai,
President.

/True extract /

97/186

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Education (B2) P.H.
Memo. No. 27757B2.2 Dtd. 18.6.46

Sub: Trichinopoly Dt. Bd. - Enhancement
of Education Tax.

Ref: From the P.D.B., Trichinopoly,
No. Re. E. 14477/45, dt. 20.5.46
a brochure of xxx

The P.D.B., Trichinopoly, is
informed that the savings anticipated
by him in his letter read above
have already been taken into
account by Govt. when they passed
orders on the general funds budget
of the Dt. Bd. Even if there be any
further savings, these will be
reqd. for improving roads vested
in the dt. bd. In the circumstances

St. Bd. will not be able to make any
addl. Contribution to the general funds
to the E.E. Fund. The Govt. therefore
considers that the enhancement of
the rate of edu. tax already ordered
must be insisted ^{upon} The President
is, therefore, requested to forward a
copy of the resolu. of the St. Bd.
called for in para 6 of G.O. 801,
Edu, d/12.4.46

10/6/46
14/6/46

1274 (2)
To The P.D.B.,
Trichy.

④ E+PHDERK B2-5

Memorandum No. 27757 B2-3 Edu dated 26.8.46
E.E. Fund - Dt Bd, Trichinopoly - ^{new} enhance-
ment of
education tax.

19/7/46

p 3 CF
E+R.

The attention of the P.D.B., Tri-
chinopoly, is invited to Govt Memo no
27757 B2-2 Edu, d/18.6.46 and the
recommend d/23.7.46. He is requested
to expedite his reply.

2. If ^{no} reply is received
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 education
tax and the Govt will be constrained
to take necessary action to enforce their
orders in para 6 of G.O. 801 Edu, d/12.4.46

p 27 CF d/ (2)

To The P.D.B., Trichinopoly.
26.8.46
27/8/46

26.8.46
27/8/46

25/8/46

26.8.46

Handwritten text in Tamil script, likely a memorandum or official communication. The text is written on lined paper and includes various administrative details and dates.

District Board Office, Trichy,
 Dated 16-8-46.

From
 3 SEP 1946 J. P. Muhammad Osman Sahib Bahadur,
 Vice President in charge under Section 22-A(1),
 Dt. Board, Trichinopoly...

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

Sir,
 Sub:--Education - Elementary - Budget Estimate - Trichy Dt. Board
 1946-47 - Enhancement of Education tax -
 Ref:--Government memo No. 27757-B-2-2 Edn., dated 18-6-46.

As the District Board did not agree to the increase in the rate
 of levy of Education tax from 1 anna to 14 pies in its resolution No. 1
 dated 18-5-46 the memorandum of the Government under reference will be
 placed before the Board at its meeting to be held after 18-8-46 and its
 decision will be communicated to the Government in due course.

P. Muhammad Osman
 Vice President in charge under
 section 22-A(1).

NS/26-8-46.

3 AUG 1946

E + PH DEPT B2.

This money received till 15.9.46. as the
resolution of the Dt. Board accepted
at that date.

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11.9.46

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11.9.46

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11.9.46

Re.E1/14477/45. District Board Office, Trichinopoly,
From Dated 6/9/46.

Janab P. Muhammad Oosman Sahib Bahadur
Vice President in charge under Sec. 22-A(1)..

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

Sir,

Education---Elementary--Budget--Trichy Dt. Board--
1946-47 -- enhancement in the rate of Education
tax---

REF:--Government Memorandum No. 27757/B2-3
Education dated 26/8/46..

While inviting your kind attention to this
office letter Re.E1/14477/45 dated 16/8/46, I wish to state
that the matter will be placed before the Board again at
its next meeting and the Board's decision communicated to
you.

SEP 1946

G.S.5/9/46...a.

P. Muhammad Oosman
Vice President in charge
under Sec. 22-A(1)..Dt. Board.
6.9.46



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E+P4 Depn (2)

The receipt of the resolution of the
Dt Bd may be accounted till 1.10.46

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19.9.46
an
20.9.46

OSM
20.9.46

ppp-2

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Edn and P.H. Dept.
B2.

Memorandum No. 27757 B2-4 Bda. dd. 11. 10. 1946.

p7CP

Letter from the P.D.B. Trichinopoly, Rc.No. 14477 dated 16.8.46.

Enhancement of the Education tax.

The P.D.B. Trichinopoly is requested to expedite
the report called for in Govt. Memo No; 27757 B.2-2 dated
13.6.46.

To the P.D.B. Trichinopoly.

CP
9.10.46. 7/10/46

OSM
10/10/46

20
10/10/46

R.C. 14477/E8/45.

District Board Office, Trichinopoly
Dated 6-11-46

From

T.A. Varghese, Esq. I.C.S.

Special Officer. District Board, Trichinopoly

To

The Secretary to the Government of Madras,

Education and Public Health Department,

Fort Saint George, M a d r a s.

Sir,

Subject: Budget estimate - Elementary Education - District Board - 1946-47 - Enhancement of education tax.
Reference: Government Memorandum No. 27757-B.2.-2 Education dated 18-6-46 and this office Rc. 14477-E8-45 dated 19-10-46.

---X-X---X-X-X---

A copy of ~~the~~ District Board Resolution No. 516 /46-47 dated 28/10/46 is enclosed.

G.S.V. 14.11...p.

G.R. Groundwater
15/11/46 For Special Officer.

Extract from the proceedings of the District Board at its meeting held on 28/10/46 in the District Board Meeting hall in the Old Taluk Board Office Building. Trichinopoly.

READ G.O.Nos. Ms. 801 Education dated 12/4/46 directing the District Board to alter the rate of levy of Education tax from 12 to 14 pies in the rupee of land revenue from fasli 1356.

(ii) D.B.R. No. 1/46-47 dated 12/5/46 disagreeing to any increase in the rate of levy of education tax as the rate payers are already overburdened and the deficit consequence on the payment of dearness allowance can be made up by contribution from the savings under general funds to an extent of Rs. 1 lakh.

(iii) Government Memo No. 27757/B2/2 Education dated 18/6/46 stating that the anticipated savings on the general fund will be required for improving the required for improving the roads vested in the District Board that therefore the District Board will not be able to make any contribution from the General funds to the Elementary Education Fund and that therefore the Government consider that the enhancement of the rate of education Tax already ordered must be insisted on.

(iv) D.B.R.No. 363 dated 10/10/46 ordering the subject to "Lie Over."

(v) Government memo No 27757 B.2.-4 dated 11-10-46 pressing for a reply to the above.

D.B.R. No. 516

The Board does not agree to the increased levy.

Sd/ P.Muhammad Oosman,
Vice President
in charge under
section 22 A (1)1

/True Copy/

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E and P.H. B.E.

Tax- Education - Dt. Bd., Trichinopoly - Enhancement of rate -
Orders passed.

Ref. Letter from the P.D.B. Trichinopoly, No. 51./14477/45. dated 20.5.46. and 6.11.46.

ORDER: No. 2314 Educ d. 3.12.1946

In paragraph 6 of G.O. No. 80 Education, dated 12.4.46, the Govt. directed the Dt. Board, Trichinopoly, under subsection (2) of section 35 of the Madras Elementary Education Act, 1920, to increase the rate of education tax levied in the area of the District Board from 12 pies to 14 pies in the rupee of land revenue (ie. from 50 % to 58 1/3 % of land cess) with effect from fasli 1356 and called for a resolution of the Dt. Board, 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 has objected to the ^{ment} ~~enhance~~ of rates of education tax. The objections raised by the Board cannot be accepted. *as has objected to the enhancement.*

p 10f

p 210f ②

6/11

Defendants

2. The

16/ 2. The Board has ^{the} made default in performing the duty imposed on it by direction given by the Govt. under section 35(2) of the ^{Madras} Elementary Education Act.

3. Under subsection (1) of section 41 of the Madras Local Boards Act, 1920, the Govt. fix 26.12.46 as the date by which the Dt. Board, Trichinopoly should perform the duty, viz., levying education tax at 14 pies in the rupee of land revenue or 58 1/3 % of land cess with effect from fasli 1356. If the Dt. Board fails to do this, the Govt. will proceed to take action under subsection (2) of section 41 of the M.L.B. Act.

Special Officer Dt. Bd

4. The P.D.B. Trichinopoly is requested to submit a report to Govt. by 29.12.46.

Special Officer Dt. Bd
To the P.D.B. Trichinopoly

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District Board Office, Trichy,
Dated 13-12-46

R.C. 14477/E8/45.
From

T.A. Varghese, Esq., I.C.S.,
Special Officer, Dt. Board, Trichinopoly.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George,
M A D R A S.

77362
Sir,

Tax--Education--Dt. Board, Trichy --Enhancement of rate --further orders.

G.O. No. M.S. 2314 Education dated 3-12-46.

The subject has been marked for the District Board meeting to be held on 23-12-46 and the decision will be intimated soon after the meeting is over.

For Special Officer.

G.S. 13/12/46.p.

E & PH Dept.

The Spl Officer agency has recommended---
on 4.1.47 if necessary. This agency has been
16.12.46. 17/12/46

13.12.46

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R.C.E1/14477/45.

Dated 12/12/46.

T.A. Varghese, Esq., I.C.S.,

Special Officer, Dt.Board, Trichinopoly.



The Secretary to Government,

Education & Public Health Department,

Fort St. George, M A D R A S.

Sir,

Education -- Elementary -- Tax -- Dt. Board
Trichy---Enhancement of the Rate---agreed.

REF:-- Government Order No. Ms. ²³¹⁴ 314 of Education
dated 3-12-46.

(ii) This Office letter R.C.E1/14477/45 dated 13-12-46.

In continuation of this office letter under reference, a copy of the Dt. Board Resolution No. 663 Dated 23-12-46 agreeing to the enhancement of the Education Tax from 12 to 14 pies in the rupee of the rate of revenue with effect from Fasli 1356 is enclosed.

Ground range
For Special Officer.

G.S.23/12/46.p.

Wok
23.12.46

Extract from the Proceedings of the Trichy Dt. Board
at its meeting held on 23-12-46...

READ:---

pp25-30CP 10
G.O.No.Ms.801 Education dated 12-4-46, Govt. Memo
No. 27757 B2--2 Edn., dated 18-6-46 and Govt. Memo
No. 27757--B2--4 dated 11-10-46 directing the Dt. Board
under section 35(2) of the Elementary Education Act. to
alter the rate of levy of education tax from 12 to 14 pies in
the rupee of land revenue from Fasli 1356.

(ii) D.B.R.No. 1/46-47 dated 18/5/46, D.B.R.No.
363/46-47 dated 10-10-46 and D.B.R.No. 516/46-47 dated
28-10-46 disagreeing to the increase in the rate of levy
of education tax as the rate payers are already over burdened.

pp15-16CP 9
(iii) G.O.No.M.S. 2314 education dated 3-12-46 pointing
out that the Dt. Board has defaulted in performing the above
duty imposed on it by the Govt. under Section 35(2) of the
Elementary Education Act and directing under Sec.41(1)
of the Madras Local Board Act that the Board should agree
within 26-12-46 to the levy of education tax at 14 pies
in the rupee of land revenue with effect from Fasli 1356.

Dt. Board Resolution No. 663

The Board agrees to levy the Education
tax at the enhanced rate of 14 pies in the rupee of land
revenue from fasli 1356.

Sd. T.A. VARGHESE, 23/12/46.
Special Officer.

/True extract/

For Special Officer.

lev
23.12.46

READ : ---

of education tax as the rate payers are already over burdened. 38-10-45 disagreeing to the increase in the rate of levy 363/46-47 dated 10-10-45 and D.B.R.No. 516/46-47 dated (ii) D.B.R.No. 1/46-47 dated 18/5/46 D.B.R.No.

(iii) G.O.No.M.2.2314 education dated 3-12-46 pointing out that the Dt.Board has defaulted in performing the above duty imposed on it by the Govt. under Section 35(2) of the Elementary Education act and directing under Sec.41(1) of the Madras Local Board Act that the Board should repay within 36-12-46 to the levy of education tax at 14 pias in the rupee of land revenue with effect from Fasil 1366;

Dr. Board Resolution No. 663

revenue from fiscal 1956.
tax at the enhanced rate of 14 pies in the rupee of land
The Board agrees to levy the Education

Special Officer. 23/12/46. 20. T.A. VARGHESE.

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For Special Officer.

Ed PH Dept.

Memo No 77362 B2-1 Educ. 7-1-97.

9. Dt Board, Trichinopoly - Enhancement of rate of education tax to 14 pias in the respect of land revenue.

Ref: - Letter from the Special Officer, Dt Board
Trichinopoly No E1/14477/45 d 23.12.46.

The Collector of ~~Mysore~~ Trichinopoly is requested to arrange for the immediate Collection of education tax in the area of the DT Board, Trichinopoly at the enhanced rate of 14 piers in the Rupee of land Revenue from forsl. 1356 and for the adjustment to the credit of the DT Board for Rs. 3.47 of the additional income (about Rs. 32000) due from the proceeds of the tax for nine

P.T.O.

For precedant - $\frac{93}{71}$
Vide p 13 of (U)
9/11

p 3 CF.

A on p27 of 7 (Z)

no 27757 B2/46 From the P.D.B, Trichinopoly, No RE E1/14477/45 d 20.5.46
Elementary Education - Budget - Trichinopoly Dt Board -
enhancement of Edu Tax.

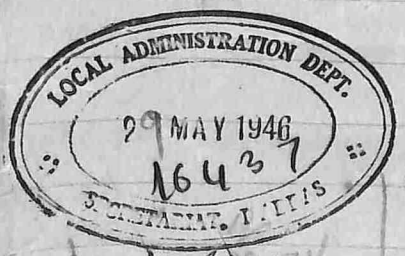
In passing orders on the Elementary Edu. Budget of the Trichinopoly Dt Board in Gono 801 Edu. d 12.4.46, the Govt directed an increase in the rate of education tax from 12 pias to 14 pias with effect from fasli 1356, with a view to meeting the deficit in the Ele. Edu. Fund account. The P.D.B, Trichinopoly, was asked to forward a copy of the resolution of the Dt Board resolving to levy the proposed increased taxation. The President now says that there is no need to increase the rate of Edu. tax and that a sum of Rs 32,000/- can easily be made available to the Ele. Edu. Fund by contribution from the general funds. He therefore suggests that the proposal to raise the rate of education tax be dropped.

2. The total deficit of the Ele. Edu. Fund at the end of 1946-47 has been estimated as Rs 1.72 lakhs of which a sum of Rs 32,000/- has been proposed to be met from additional taxation. The question as to how the remaining deficit of Rs 1.4 lakhs should be met has been reserved for consideration. Any additional contribution from the general funds such as may be proposed by the President should be utilized for meeting the deficit of Rs 1.4 lakhs referred to above. There does not appear to be any case for accepting the President's proposal at A on p.c.f. He may be informed of the position and asked to forward the resolution of the Dt Board as ordered in para 6 of Gono 801 Edu. d 12.4.46. A draft memo is submitted for approval.

anticipate from the enhancement of the rate of tax

To The Collector of Trichinopoly
 Copy to the Special Officer Dt Board Trichinopoly

SP
 2 lgs 35 p
 1 lgs 15-16 p



no 27757 B2-1 26.5.46 25.5.46
 28.5.46

months in 1946-47.
 6.1.47. 6.1.47. 6/1/47

31241 (31243)

CP
7.1046.
7/10/46

The draft annex below is for approval.

nm
7/10/46

[Issued as Memo. No. 27757 B2-4 Edu. d 11.10.46]

27767/B2
27/11

AST 1 B2

The P.D.B, Trichinopoly has not yet forwarded
the resolution of the D.C Bd regarding the increase
of rate of Education tax in spite of a reminder
dated 11.10.46. Submitted for orders whether
action may now be taken against the D.C Board
as already noted at A on p 3 ante.

received
note

pl. CF

yes. Please put up draft.

14/11/46

13.11.46

A draft order is submitted. Legal copy
see before Circulation.

16.11.46

18/11/46 S

by
18/11/46

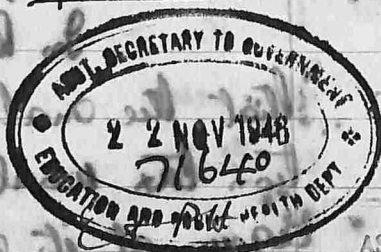
16/11/46

Legal Dept

27757/B2-5

20.11.46

9573



ASSISTANT SECRETARY

21 NOV 1946

LEGAL DEPARTMENT.

9573-1
21/11/46

For orders as to circulation B2

23/11/46 S

26.11.46

H.N. (Law)

H.N. (Edn)

1-12-46

28.11.46

27/11/46

