

EDUCATION & PUBLIC HEALTH DEPARTMENT

(194<sup>6</sup>) Department.

MIS.

SERIES.

(1)

G.O. NO.

2315 EDUCATION

Dated 3rd December, 1946

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[Despatch Abstract.]

TAX-Education-District board, Chingleput-Enhancement of  
rates. Protest-orders passed

# Back Papers.

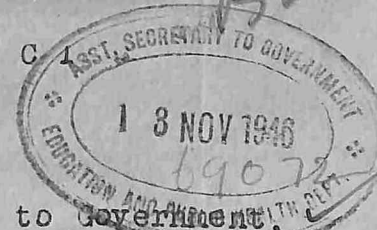
| G.O. | No.  | Department. | Date.   | G.O. | No. | Department. | Date. |
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| 90   | 1927 | Edn.        | 7.10.46 |      |     |             |       |
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# Further Papers.

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Memo 78434-B2/46 d) 23.12.46

Roc. No. 13001/45/ C



Chingleput Dt. Board's Office,  
Saidapet dated 11-11-46.

To

The Secretary to Government,  
Education and P.H. Department,  
Fort St. George, Madras.

Sir,

Budget estimate - 1946-47 - Elementary education fund -  
District Board, Chingleput.

bbbs-G.H.C.P. (a)  
bbbs (a)  
b3 enfia

Ref:- G.O.No. 1927 education dated 17-10-46.

With reference to para 2 of the above order,  
I enclose a copy of the District Board resolution No. 42 dated 28-10-46  
~~declining~~ declining to increase the rate of levy of Education tax from  
12 to 14 pies in the rupee of Land Revenue.

V.S.11.11.46

*[Signature]*  
For Special Officer, District Board

No. 40 of 1946--47. 3

EXTRACT FROM THE PROCEEDINGS OF THE CHINGLEPUT DISTRICT BOARD  
PASSED AT A MEETING HELD ON 28-10-1946.

42. (i) G.O.No. 1927 Education dated 7-10-46 stating that as there will be a deficit of Rs. 1,87,183 in the Elementary Education Fund account of the District Board at the end of 1946--47, a portion of the deficit should be avoided by an increase in the rate of education tax from 12 to 14 pies in the rupee and also directing that the tax shall accordingly be raised with effect from 1st July 1946 and requesting the president, District Board to place the matter before the District Board and to forward to Government a copy of resolution of the District Board resolving to levy the tax at the enhanced rate of the fees from 1-7-46.

(ii) President's note dated 16-10-46 marking the subject for the meeting of the Board.

RESOLUTION.

The board is not in favour of further increasing the Education cess to 14 pies in the rupee as suggested by Government.

Sd.T.Shanmugam,  
President.

( True extract )

V.S.11.11.

12/11  
For Special Officer, District Board

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3/11

E-4 PH Dept (B27)

(4)

Tax - E day - Dt Bd. Chingleput - Enhancement of rate -  
Protest orders passed.

C.No 69072 B2/46  
Pier

From the P.D.B. Chingleput, No 13001/45/CI d 11-11-46

6/11

Order 2315 E day d. 3.12.1946

666CF 7 (a)

In para 2 of G.O. 1927 E day d 17.10.46  
the Govt directed the Dt Board, Chingleput, under  
Sub-section (2) of Section 35 of the Madras E. & R. Act 1920, to increase the rate of education tax  
levied in the area of the Dt Board from 12 pias  
to 14 pias in the scope 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 allowed rate. The Board  
has not passed a resolution in accordance  
with the directions of the Govt.

P.T.O

2

2 In as much as the Board has not passed a resolution in accordance with the directions of the Govt it has made default in performing the duty imposed on it under ~~Sec~~ Section 35(2) of the E. & L. Act.

3 Under Sub-section (1) of Section 41 of the M.L.B. Act 1920 the Govt fix 25.12.46 as the date by which the Dt Board, Chingleput should perform this duty viz levying edu. 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 Sub-section (2) of Section 41 of the M.L.B. Act 1920.

4 The <sup>Special Officer M.L.B.</sup> D.D.B. Chingleput is requested to submit a report to Govt by 30.12.46.

For precedent vide  
pp-70F 9 (R)

Spec. Officer M.L.B.  
To The D.D.B. Chingleput.

Rec.No.13001--45-C.1.

Chingleput District Board's Office,  
Saidpet, dated 18-12-1946.

To



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

78434

- Education - District Board - Chingleput - Enhancement  
of rates - D.D.B. No. 1 (Special) dated 17-12-1946 - Submitted.  
Ref: G.O. No. Ms. 2315 Edn., dated 3rd December 1946.

A copy of the Chingleput District Board Res. No. 1 (Special) dated 17-12-1946 is enclosed. It is resolved that the rate of levy of the Education Tax in the area of the Chingleput District Board be raised from 12 pies to 14 pies in the Rupee of land revenue or 58-1/3% of land cess, with effect from Fasli 1356 (1-7-1946).

D.S. 18-12-46

*P. Sundaram*  
For Special Officer, District Board.

MINUTES OF PROCEEDINGS (SPECIAL) OF THE SPECIAL OFFICER OF THE  
CHINGLEPUT DISTRICT BOARD, SAIDAPET DATED 17-12-1946. \*\*\*\*\*

1. Read the following:--

(i) G.O.No.1927 Edn., dated 7-10-1946 stating that, as there will be a deficit of Rs.1,87,183 in the Elementary Education Fund Account of the District Board at the end of 1946--47, a portion of the deficit should be avoided by an increase in the rate of levy of Education Tax from 12 to 14 pies in the Rupee of land revenue and also directing that the tax shall accordingly be raised with effect from 1st July 1946 and requesting the President, District Board to place the matter before the District Board and to forward to Government a copy of the Resolution of the District Board resolving to levy the tax at the enhanced rate from 1-7-1946.

(ii) Resolution No.42 dated 28-10-1946 of the District Board resolving that the Board is not in favour of further increasing the Education cess to 14 pies in the Rupee of land revenue as suggested by Government.

(iii) Letter Rec.No.13001--45-C1 dated 11-11-1946 of the Special Officer, Chingleput Dt. Board forwarding to Government a copy of resolution.

(iv) G.O.No.Ms.2315 Edn., dated 3-12-1946, stating that in as much as the Board has not passed a resolution in accordance with the direction of the Government, it has defaulted in performing the duty imposed on it under Sec.35(2) of the Madras Elementary Education Act, fixing under Sub-Section (i) of Section 41 of the Madras Local Boards Act, 1920, 25-12-1946 as the date by which the Dt. Board Chingleput should perform this duty and also informing that if the Dt. Board fails to do this, the Government will proceed to take action under Sub-Section (2) of Sec.41 of the Madras Local Boards Act 1920 and requesting the Special Officer of the District Board to submit a report to Government by 30-12-1946.

RESOLUTION.

In modification of Resolution No.42 dated 28-10-1946, it is hereby resolved that the rate of levy of the Education Tax in the area of the Chingleput Dt. Board be raised from 12 pies to 14 pies in the Rupee of land revenue or 58-1/3% of land cess with effect from Fasli 1356 (1-7-46).

(True copy) 1/2  
3  
J. E. Bennett,  
SPECIAL OFFICER.  
For Special Officer, Dt. Bd., Saidapet.

2/1 64/11

Memo No 78434-B2/46. Edn dt 23.12.46

(7) E & H. Dept 5

Dist Board, Chingleput - enhancement  
of rate of education tax to 14 pies in the  
rupee on land revenue

Letter from the Special Officer, Chingleput  
p. 14 - No 13001-45-C.1 dt 18.12.46

The collector of Chingleput is requested  
to arrange for the immediate collection  
of education tax in the area of the District  
Board, Chingleput, at the enhanced rate  
of 14 pies in the rupee of land revenue  
from 1356 (1-7-46) and for the adjustment  
to the credit of the Dist Board before  
31.3.47 of the additional income  
due from the proceeds of the tax for  
nine months in 1946-47

To  
The collector, Chingleput  
The Spl Officer, Dist Board  
Chingleput.

(with ccy 1/1)

20/12/46

21/12/46

(5)

C. no. 69072 B2/46 From the P.D.B. Chingleput, No 13001/45/1 d 11.11.46.  
E.L. Edu. - Dt Board Chingleput - enhancement of rate of  
Education tax - resolution of the Dt Board.

In passing orders on the Elementary Educa-  
tion Fund Budget of the Dt Board Chingleput for 1946-47  
para 2, on p 66 CF 9(a) the Govt directed an increase in the rate of educa-  
tion tax from 12 pice to 14 pice in the rupee of land  
revenue from fasti 1356 <sup>with a view to meet</sup> a portion  
of the deficit in the budget. The P.D.B. Chingle-  
put was asked to forward a copy of the resolution  
of the Dt Board so that the Govt may issue instructions  
to the Collector for the collection of the tax at the  
enhanced rate. The President has now forwarded  
a copy of the resolution of the Board declaring to  
increase the rate of education tax from 12 pice to  
14 pice in the rupee of land revenue.

p 3 CF

p 66 B2 BK no 17

2. As the Dt Board has failed to act  
according to the directions of the Govt, action  
has to be taken against the Dt Board under Sub-  
Section (1) of Section 41 of the M.D.B Act viz. issuing  
an order in writing for the performance of the duty  
within a period, say one month. A draft order is  
submitted. Legal may see before circulation.

Cx  
15.11.46.

RM  
18/11/46 S

WJW  
16.11.46

E4PH no 69072 B2-1  
20.11.46

0.9574

Sem in Legal  
21.11.46

Legal Dept

ASSISTANT SECRETARY  
21 NOV 1946  
LEGAL DEPARTMENT.

Legal no 9574-1  
21/11/46

For order as to  
circulation.

2-DEC 1946  
GOVERNMENT OF MADRAS

SECRETARY TO GOVERNMENT  
22 NOV 1946  
71641  
EDUCATION AND PUBLIC HEALTH DEPT.

28.11.46

H.N. (Law)

754

27/11/46

20.11.26