

Education and Public Health

(1946) Department.

MS SERIES.

G.O. NO. 2421 Edn.,

Dated

18-12-1946.

(10)

[Despatch Abstract.]

Tax-Education-Municipal Council, Karur-Levy 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.

R. G. No. 22-3706/46, dated 21-4-1946.

From
Mr. S. Krishnasami Pillai,
Municipal Commissioner,
Karur.

To The Secretary to Government,
Local Administration Department,
Madras Through The Collector of
Trichinopoly and The Chairman,
Municipal Council, Karur.

Sir,
28 APR 1946 Subj: Tax- Education Tax- Levy on S.I.Ry properties- Karur
Municipality- Sanction- Requested 1944

Education tax is levied on all buildings and lands in this Municipality at 1% (annual) of their annual value with effect from 1-4-1944. The Government have since increased the rate of tax to 1-5/8% (annual). The S.I.Ry. administration has not yet been declared by the Central Government by a notification to pay the education tax to this Municipality. The Government have in G.O. No. 19158-A2 — Education, dated 8-5-44 informed this Municipal Council that the tax cannot be levied on railway properties as they were not liable to tax on 31-3-1947. I beg to invite attention in this connection to para 3 of G.O. No. 544 L.A dated 12-2-1942 stating that in cases where the Railway Administration has not been declared by the Central Government liable to pay the tax, the local body may apply to the provincial government to urge the Central Government to issue a notification under Section 3(1) of the Railway (Local Authorities Taxation) Act, 1941. I therefore request that the Central Government may be moved to issue the required notification declaring the S.I.Ry. administration liable to pay the tax to this Municipality.

3. In this connection, I beg to state that such a notification has been issued for the Tiruvallur Municipality where the circumstances are similar. The particulars required under para 3 of G.O. No. 544 L.A dated 12-2-1942 are furnished hereunder.

1. The name of the railway administration. South Indian Railway
2. No. & nature of railway buildings in the Municipality. 21 items (buildings & lands).
3. Extent of railway lands (in the case of Municipality) only which are to be assessed to tax. 41 ac-27c-243 sq. ft.
4. Name of the tax which it is proposed to levy on the railway administration and the Act and section under which the tax is levied. In the case of municipalities the several components of the property tax which it is proposed to levy should be stated separately. Education Tax Under Section 34 of Madras Ely. Education Act 1930. Tax for general purposes. 4 1/2 H.Y. W&D Tax. 1/3rd of 241.20% Lighting tax 2 of 1%

5. Estimated amount of tax under each head leviable on the railway administration per annum. Tax for general purposes. 360-1-1-8 W&D Tax. 85-1-1-2 Lighting Tax 33-1-1-8 Education tax 148-13-0 IX (if sanctioned by central government,

24450



28440

Forwarded.

S. Krishnasami Pillai
Chairman, M.C. Karur.

26/4/46

DESPATCHED
26 APR 1946

S. Krishnasami Pillai
Commissioner.

The Council maintains 11 elementary schools of which three are exclusively for girls, three mixed and five for boys. Some of these are within the easy reach of the railway premises and the railway employees etc in railway premises will be benefitted by this service of the Council.



3178/46

Submitted to the Secretary to Government
Local Administration Department for orders.

For Collection
30.4.46

67/65 Tax-Education - M. C. Karnur -
Reply on S. I. Railway administration
C-No 24459C-1/46 From the Commr. Karnur Mty. R. C. No.
D2-3706/46, d/21.4.46
" " Collector of Krishnagiri, N. Dis.
3178/46, d/30.4.46

Memo. No. 24459C-1/46-167, d/15/5/1946
The Commissioner, Karnur Mty.
is requested to ~~state~~ ^{report} the number of
children of railway employees reading
in the municipal sch. schools and the
cost of elementary education per pupil
per annum. He is also requested
to furnish in detail the nature of
Railway buildings and the extent
of Railway lands which are to be
assessed to tax.

To the Commissioner
Karnur Mty
(thru the C.M.C.)

9/5/46 10/5/46
10/5/46

From
Sri. S. Krishnasami Pillai
Municipal Commissioner,
Karur.
Sir,

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras Through
The Chairman, Municipal Council, Karur.

R.C. 4550/B2-46 dated 7-7-46.

Sub; Tax- Education- Municipal Council- Karur- Levy on S.I.Ry. *buildings*
Particulars- Furnished

Ref; Government Memo No. 24559-C1-46-1 dated 10th May 1946

Sixteen children of railway employees are reading in the municipal elementary school. The cost of elementary education per pupil per annum is Rs. 20-13-0 and at this rate the total cost for 16 pupils would come to Rs. 333/- per annum as against the estimated receipts from education tax of Rs. 148-15-0.

Particulars regarding the nature of buildings ^{are} detailed below.
The extent of railways lands is 41-ac-27-cents- 248 sq.ft.

S.No.	Name of building.	Asst. No.
(1)	11 items of non-residential buildings (such as Lamp room, Station building excluding waiting room, E.R. Kitchen, Traffic record room etc, P.W.I.'s office and stores room, Running Guard's and driver's room including kitchen Lever cabin, Goodshed, Hemispherical tank, Blacksmith's shed and Pump engine shed).	2766
(2)	S.M.'s quarters including outhouses.	2767
(3)	Senior A-S.M.'s qrs including outhouses.	2768
(4)	Junior A-S.M.'s quarters	2769
(5)	P.W.I.'s quarters including outhouses	2770
(6)	Gangmen's quarters.	2771
(7)	"	2772
(8)	"	2773
(9)	"	2774
(10)	"	2775
(11)	"	2776
(12)	"	2777
(13)	"	2778
(14)	"	2779
(15)	"	2780
(16)	Latrine for gangmen's quarters.	2781
(17)	Pump engine for driver's quarters with latrine.	2782
(18)	Pasupathipalayam Gate Lodge	2783
(19)	Pugalur Gate Lodge	2784
(20)	Platform covered 1st class, 2nd class and 3rd class waiting room etc.	2785



s.n. 8.7.

Forwarded

S. Krishnasami Pillai
Chairman, M.C. Karur.

S. Krishnasami Pillai
Commissioner.
9.7.46

MEMORANDUM OF THE

Post Box No. _____
Telegraphic Address _____

Name _____

No. _____

, dated _____

19 _____

Short title _____

Read—the following:—

* *copy of*
* *portion marked*
* *M' on pscf*

Letter No. 24459C-1/46-2 Edw. d/ 16/7/46. E.P.H.C.-1
Ref
To
The General Manager, S.I.R.,
Trichinopoly (with enclosure)

Sir,

Sub: Tax- Education - M. d. Karur -
Levy on properties of S.I.R. Admin.

Education tax is being levied
in the Karur Mty at one percent one and
five - sixths per cent of property rentals per
annum. The tax is intended for the promotion
of edy. education within the municipal limits.
It is reported that sixteen children of
railway employees are attending ind. edy.
schools.

2. The Commr. Karur Mty. has
forwarded an application for the same by the
Railway Board for notification under
Section 3B of the Railways (Local Authorities
Taxation) Act, 1941, declaring the properties
of your Administration liable to education
tax. A statement showing particulars

Go not put up
psc
plc
(N)/2
M' on pscf

of the Railway properties liable to assessment is enclosed. The Commr. has reported that the amount payable by the Railway admin. by way of education tax is Rs. 148-15-0 per annum.

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

15/1/46
15/7/46.

15/7/46

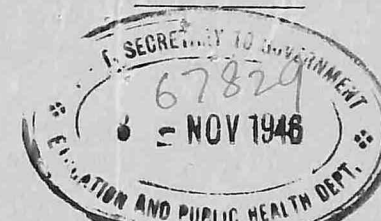
M on p 5 e f

'X' on p 1 e f

South Indian Railway.

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

No. A.M. 4360/16/IV.



General Manager's Office,
Trichinopoly,
4th November 1946.

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

pp 7-8 ante

Proposed levy of education tax on Railway properties by the Karur Municipality.
Your letter No. 24459-C-1/46-2-Edn. of 16-7-46.

This Administration has no objection to the proposed levy of education tax on Railway properties by the Karur Municipality.

NM.

for General Manager.

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u/a
15/11

2 copy of p 9 of
do
u/a
15/11

(N)/2

p 5 of

p 5 of
11/11

Letter: no. 24459C-1/46⁵ dt. 13/11/46 (H.C.C.-1)

To the Secretary to the Govt. of India,
Railway Department
(Railway Board)
New Delhi
(with enclosure)

Sir,
Sub: Tax - Education - M. d.
Karwar - Levy on S.T. Railway
I am directed to request that
the Railway Board be so good as to issue a
notification under section 3(1) of the
Railway (Local Authorities' Taxation)
Act 1941, declaring the S.T. R. Administration
liable to education tax levied by the Karwar
M. d.

2. It is reported that sixteen
children of the local railway employees are
reading in the m. e. ly. schools. The cost of
imparting education to these children comes
to about Rs. 330 per annum against which the
Railway Administration will have to pay
only a sum of Rs. 149 per annum as
education tax, if declared liable to pay

the tax. This Govt. considers that the levy of education tax on the Railway administration in full is justifiable.

3. The G.M. of the Railway admin. when consulted has agreed to the proposal. A copy of his letter No. A.M. 4860/16/IV, dt 4.11.46 is enclosed.

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

9/11/46
11/11/46

12/11/46
18/11/46

Copy to the General Manager,
S.I. Railway,
Trichinopoly.
" " Commissioner,
Karur M.C.
(thru the C.M.C.)

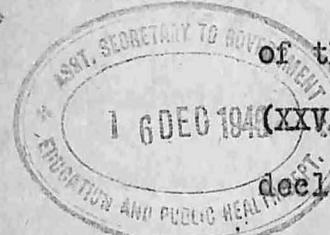
2/12/46
15/11

Government of India
Railway Department (Railway Board)

NOTIFICATION.

No.F(X)II-46/TX7(2). New Delhi, dated the 11th Dec. '46.

In pursuance of sub section (I) of section 3 of the Railways (Local Authorities Taxation) Act, 1941



77311

(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 set out in column I of the Schedule annexed hereto, the tax specified in column II thereof.

Schedule.

Local Authority.	Tax.
I.	II.
KARUR Municipality.	Education tax.

V. NILAKANTAN.
Secretary, Railway Board.

No.F(X)II-46/TX7(2). New Delhi, dated the 11th Dec. 1946.

Copy forwarded to the Secretary to the Government of Madras, Education and Public Health Department, with reference to his letter No.24459C-1/46-5Edn. dated the 13th November 1946.

By order,

for Secretary, Railway Board.

DA:-Nil.
Mcs.10/12.

No.F(X)II-46/TX7(2). New Delhi, dated the 11th Dec. 1946.

Copy with a copy of the Madras Government's letter No.24459C-1/46-5 Education, dated the 13th November 1946 forwarded to General Manager, S.I. Railway.

By order,

Sd. S. M. Raza.
Deputy Director, Railway Board.

DA:- As above.

P.T.O.

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9

-- 2 :-

No.F(X)II-46/TX7(2). New Delhi, dt.the Dec'46.

Copy forwarded to the Chief Auditor, S.I.
Railway, for information.

By order,

sd. S. M. Raza.

DA:-Nil.
Mcs.10/12.

for Financial Commissioner, Railways.

11/12

24. 2. M. Raza.

6

No. 7(2) II-46/TKV(2)
New Delhi, 26.12.46
Copy forwarded to the Chief Engineer, S.I.
Railway, for information.

By order

24.2.47

For Financial Commissioner, Railways.

25.10.46

19/12/46 68 18/12/46

p. 13 e.f.
p. 9 e.f.
p. 13 e.f.

p. 13 e.f.

To the Commr.
Karnar Rly.
(Chro. Secy. C.M.C.)
" " Supt. Engr.
Press (for
publication of
notification)
" General
Manager
S.I. Railway
Technically
" D.P.I.
" Engr. C.F.A.

with
copy of
the
notification
on
p. 13 e.f.
shown
to
all

EPH(C-1) 17
Tax - Education - M. Ch. Karnar - Leryan
S.I. Railway - Notification of Govt. of
India - Republished.
From the Commr. Karnar Rly. R.C. No. D2.3706/46, 421.4
" " General Manager, S.I. R. No. A.M. 4860/16/11/4-11.46
" " Govt. of India, Railway Dept. (Railway Board)
No. F.(X) II-46/Tx7(2) 2/11.12.46
Go (M) 2 4 2 1 Edw. d/ 18.12.46
The notification of the Govt.
of India Railway Dept. (Railway Board)
read above will be re-published in the Fort
St. George Gazette.

17/12/46
18/12/46

The image shows a dark gray, textured surface, likely the cover or endpaper of an old book. The texture is grainy and uneven, with various small white specks and fibers visible throughout. There are some faint, irregular white marks and discolorations, particularly towards the top and bottom edges, suggesting wear or age. The overall appearance is that of a worn, vintage material.