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Scott. II-27-84, 204-12-1-87

E + P H (1946) Department.

US SERIES. ①

G.O. No.

250 Edu.

Dated

5-2-1946.

p 5 cf.

[Despatch Abstract.]

TAX - Education - District Board - North Arcot - levy on house tax
in Union areas - Proposal - Not approved.

Back Papers.

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

Further Papers.

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

C.F. 32 (a).

Local Administration Department

From (Name) Sri B. Bakthavatsalu Naidu,

Designation President, District Board,

Station North Arcot, Vellore

Received.....Registered.....

To

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

Enclosures :

One

Rec. No. G.L. 222/45 dated 25th November 1945.

Sir,

Sub: EDUCATION-ELEMENTARY-North Arcot District Board-Levy of
Education Tax on house tax in Ex-Union areas-Sanction-
Requested. ..000..

On the recommendations of the standing Committee for Education, the District Board, North Arcot in its Resolution No. 262 dated 28-10-45 has resolved to levy Education Tax on house tax levied in ex-union areas at Re. 0-2-0 per rupee of House Tax. (Vide copy enclosed) The finance of the District Board under Elementary Education is not adequate to meet the increased demands by way of paying increments and dearness allowance to the teachers and also opening of new schools in school less centres. It is but proper to levy the tax suggested above when the Education tax on land revenue assessment has been levied at Re. 0-1-0 per rupee. There are a number of schools in the areas of ex-unions and their cost is being met from the Elementary Education fund of the District Board without deriving any income from the respective ex.unions except from the land revenue assessment within the union area. If the tax is sanctioned the District Board will get a revenue of about Rs. 16,000/- per year.

In the circumstances, the Government may be pleased to sanction the levy of Education Tax on house tax levied in Ex-union areas mentioned in the enclosed list. (P-T-0)

2. In Arkonam Panchayat Board area, the proposal involves the levy of this tax on Railway Buildings. I therefore request that sanction of the Government of India may also be obtained for the levy of Education tax on railway buildings in Arkonam Panchayat area.

ms.27/11.

PRESIDENT.

Enclosure.

Extract from the minutes of proceedings of the Education Committee of the North Arcot District Board, Vellore, passed at its meeting held on 28-10-45.

Resolution No. 262:- Read recommendations of Education Committee approving the proposal for the levy of Education Tax on house tax levied in ex-union areas.

Sanction of the Board is requested for the proposal.

Sanctioned Re. 0-2-0 as per rupee to be levied.

(True extract)

ms.27/11.

LIST OF EX-UNION AREAS.

- | | | |
|---------------|------------------|---------------------|
| 1. Alangayam. | 9. Kaveripauk. | 16. Tiruvettipuram. |
| 2. Ambur. | 10. Melvisharam. | 17. Wandiwash. |
| 3. Arcot. | 11. Pernambut. | 18. Takkoiam. |
| 4. Arkonam. | 12. Polur. | 19. Palliconda. |
| 5. Arni. | 13. Ranipet. | |
| 6. Chengam. | 14. Sholinghur. | |
| 7. Chetpet. | 15. Thimiri. | |
| 8. Kalambur. | | |

C.F 32 (a).

Local Administration

Department

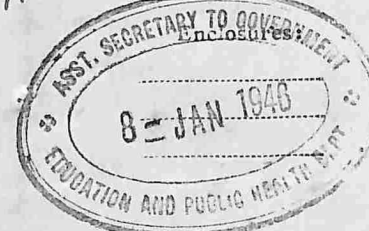
From (Name) Sri B. Bakthavatsalu Naidu,

Designation President, District Board,

Station North Arcot, Vellore.

To

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



Rec. No. C1.22240-45 dated 31st December '45.

Sir,

Sub: EDUCATION-Elementary-North Arcot

District Board-Levy of Education Tax on house tax in Ex-Unions areas-Sanction-requested.

Ref: This office letter
Rec.No.C1.22240-45
dated 25-11-1945.

....000....

I invite the attention of the Government to this office letter cited above and request that the Government may be pleased to issue early orders on the subject.

ms.3/1/46.

PRESIDENT.

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[Faint, mostly illegible handwritten notes on the left page of the notebook.]

55/5/99 ✓

③ 5
25.11.46 dep

Ten 11/5 5 hrs 7A. from the O.D. North Area, Ave. N. 1
Education - Dr. B. 22.10.45, 25.11.45
North Area - being Order
on House Tax in NY 250 Edw. S. 46 one fort decline to
union area - approve the proposal of the Dr. B. North
Council - Not to any education tax as a
off. exchange on House Tax in the union Parishes
in the St. 1

2
31.1.46.

Dr. B.
12/46

W. 1/46.

T. The O.D. ✓ depd
North Area. 11/5
15.2.46

C.No.54457. From the P.D.B., North Arcot, Roc.No.22940.45 dated 25-11-1945.

Levy of Education tax on house tax.

Section 34 of the Elementary Education Act authorises the levy of education tax by District Boards on house tax in Panchayat areas. Under section 36 of the Act P.P.B. should collect the education tax along with house tax. Five per cent of the proceeds may be deducted towards collection charges and the balance should be credited to the Dt. Bd.

2. At present, under the orders in G.O.No.2286 Edn., dated 3-11-34, education tax is not levied as sur-charge on house tax by any district board except by the District Board, Tinnevely which was specially permitted to levy the tax in the area of the Melapalayam panchayat - Vide G.O.No.1392 Edn. dated 27-7-40. The main reasons for prohibiting the levy of education tax on house tax were:

(i) there should be a uniform rate of education tax for the whole district.

(ii) the income derived from education tax on house tax in panchayat area was comparatively small.

1. Further it was also found difficult that it may not be possible to ensure a regular collection and adjustment of the tax to the elementary education fund. Often P.P.Bs. did not collect education tax and if at all they collected the tax, they never credited the proceeds to the Dt. Bds. There have been protracted correspondence in regard to the adjustment of the amounts due from panchayats and objections raised in audit on this before 1-10-1934 or still pending in some cases - compare para 5(1) of the audit report for 1942-43 of the Anantapur District Board - p.2 of G.O.No.1431 Edn., dated 30-9-44.

4. The P.D.B., North Arcot, has applied for the sanction of the Govt. to levy education tax on house tax in the panchayat areas with a view to improve its resources for meeting the increased demands on payment of increments and dearness allowance to teachers and for opening new schools in the school-

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35.1.06