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E du + Pu (1946) Department.

Ms SERIES.

(10)

G.O. No. 342 E 93

Dated 19.2.46.

[Despatch Abstract.]

Subsidy - Govt contribution under
section 37 of the B.E. Act - - - - - Tax
realised in 44-45 - - - - - M.L.C.L.,
Villupuram - - - - - Payment -
Sanctioned.

Back Papers.

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

Farther Papers.

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

Bl-No. 2633/45.

Municipal Office,
Villupuram,
Dated 24th October, '45.

From
Sri. K. Damodaran, B.A.,
Commissioner, Villupuram Municipality,
VILLUPURAM.

To
The Secretary to Government,
Education & Public Health Department, Fort St: George, MADRAS.
THRO'
The Chairman, Municipal Council, Villupuram.



Sub:- Tax - Education - Equivalent contribution under Section 37 of the Madras Ely., Education Act - Villupuram Municipality - Payment with reference to average rate under question.

Ref:- G.O. No. 530 Edn. dated 6-4-'45 and G.O.No. Mis. 1461 Edn., dated 18-9-'45.

Encl (Two)

T In their order No. 530 Edn., dated 6-4-'45, Government were pleased to revise their policy and sanction payment of - equivalent contribution under Section 37 of the Elementary Education Act at a uniform rate of 1-1/3% of the property rentals in Municipal areas with effect from 1945-46. I submit that this Municipality levied Education tax for the first time ~~for~~ from 1-4-'42 and the rates of taxation on properties are as given in the ~~xxx~~ statement appended.

In accordance with the principles laid down by the Government the equivalent contribution due to this Municipality on the collections in 1944-45 is as indicated below:

House Tax.	1941-42	42-43	43-44	Total.
Net arrear collection under all heads.	Rs. 3-7-0	18-3-8	91-11-5	113-6-1

- Contribution due at 1-1/3 % of the rentals calculated in accordance with the rates of taxation in force in the respective years ie., 8-1/9% during 1941-42 and 10-1/9% during 1942-43 & 1943-44

Net current collection relating to 1944-45 under all heads (Total % of taxation is 15 per annum)

- Therefore equivalent contribution due at 1-1/3% of the rentals

- Contribution in respect of Education tax on Railway buildings. (Vide - G.O.No. M.S. 1461 Edn., dated 18-9-45.)

Therefore total contribution due under Education tax levied and collected on buildings in respect of net collection for 44-45 vide items 1+2+3.

I submit that the basis of assessment on Agricultural lands and vacant sites is different and are not assessed on the basis of the rental values, but entirely on different basis as will be seen in the statement appended.

I solicit instructions of the Government as to the procedure to be followed so as to arrive at the amount of compensation to be claimed in respect of taxes collected on these two items of ~~xxxx~~ properties. The particulars of amounts collected under these 2 items of taxes in 1944-45 are as given below:

	<u>Arrear</u>	<u>Current</u>	<u>Total.</u>
Agricultural lands.	-	747-8-10.	747-8-10.
Vacant sites, 41-42	0-12-3	657-11-0	677-7-8.
42-43	4-12-0		
43-44	14-4 -0		

I request that the Government may be pleased to pass early orders for sanctioning the contribution to which the Council is eligible for under Section 37 of the Madras Elementary Education Act, in accordance with the revised procedure laid down in G.O.No. 530 Edn., dated 6-4-'45. It is presumed that the Council is eligible for the equivalent contribution even though the Education tax on properties is levied for the first time from 1-4-'42.

[Signature]
Commissioner.

Forwarded
2 Govt. Secy
Chairman 25/10/45

4843-11-9
+ 303-0-0
5146-11-9 = 5146-12-0

46695
109-15-1 (1-2-9)

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109-15-1 (1-2-9)

RATES OF TAXATION IN FORCE DURING THE YEAR 1941-'42.

HOUSE TAX:-

General purposes	7 %	of annual value per annum.
scavenging tax	1-1/9%	"
Total	8-1/9 %	"

Vacant Site Tax:-

General purposes.	5 annas per 320 sq., yards or fraction thereof per half year.
scavenging tax	0-1-4 " "
Total.	0-6-4 " "

Rates of taxation in force during the years 1942-43 & 43-44.

House tax

General Purpose	8% of the Annual value per annum.
scavenging tax	1-1/9% "
Education tax	1% "
Total	10-1/9 % "

Vacant site tax:-

Same as was in the year 1941-'42.

Agricultural lands:-

General purposes	12 1/2 % of the annual value as per section 79 of the Local boards Act. (Per annum)
Education tax	1% "
Total	13 1/2 % "

24 x 45

1944-45

2%



EXTRAORDINARY
TO
**THE SOUTH ARCOT DISTRICT GAZETTE.
VILLUPURAM MUNICIPALITY.**

*Notification under Section 80 of the Madras District Municipalities
Act V of 1920, as amended.*

It is notified that in exercise of the powers conferred by Sub-section (1) of Section 81-A of the Madras District Municipalities Act 1920, (Madras Act V of 1920) His Excellency the Governor of Madras, has directed the Villupuram Municipal Council, under Government Order No. 696 L. A. Dated 28th March, 1944 to levy the Property tax specified in the corresponding entries in column (2) of the Schedule below, at the rates specified in the corresponding entries in columns (3) to (5) thereof, shall come into force on and from 1st April, 1944.

SCHEDULE.

Name of the Municipal Council.	Name of class of Property tax.	Half-yearly rates levied from 1—4—1944 on		
		Buildings and lands occupied by & appurtenant to buildings.	Lands other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes.	Lands exclusively used for agricultural purposes.
1	2	3	4	5
Villupuram	Property tax for General purposes	4½ per cent of annual value	Five annas per 320 square yards or fraction thereof	12½ per cent of annual value
	Lighting tax	½ per cent of annual value	Nil	Nil
	Scavenging tax	1½ per cent of annual value	One anna and four pies per 320 square yards or fraction thereof	Nil

in accordance with the provisions of Section 79 of the Local Boards Act.

2. *Notification under Section 35 (2) of the Madras Elementary Education Act, 1920.*

It is notified that under Sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, the Government in G. O. M. S. No. 281-Edn, dated 3rd February, 1944 have directed the Villupuram Municipal Council that the rate of Education tax levied in the Villupuram Municipality be raised from ½ per cent to ONE percent of property rentals per half-year and that it shall come into force on and from 1st April, 1944.

Municipal Office,
Villupuram.
Dated 3—4—'44.

S. PASUPATHY,
Commissioner.

75
C 1/11 2/11

EXP. H(A)

Subsidy - Govt. Contribution under section 37
of the E.E. Act - Tax realised in 44-45 -
Ml-d, Villupuram.

pp 1-24 70 f

From the Commr, Villupuram Mpty B1-No. 2633/45
2/24.10.45 and No. A.2-4822/45, dt 12.10.45
Encl: No. 48759A/45-1 Edw. dt 7-11-45

Referred to the Exr of C.F.A.

for early remarks.

To the Exr of C.F.A.
(with e.f. pages 1-8 in reply)
to be returned with
reply)

b. u. les
b. 11.45

MY
7/11/45

reph
on 2-11-45

Two Ex-Rd issued

C.F. 32 (a).

Local Administration Department

From (Name)

Sri.K.Damodaran B.A.,

Designation

Commissioner,

Municipal council,

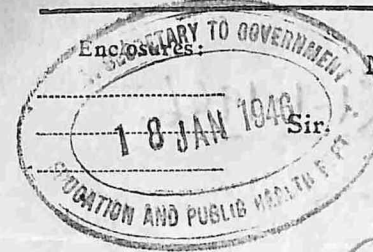
Station

Villupuram.

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

To

The Secretary to Government,
Education and ~~Local~~ Public Health
Department,
Fort Saint George, Madras.



No. B.1-2633/45 dated 15.1.46 194 .

Sub:-Tax- Education - Equivalent contribution
under section 37 of the Madras Elementary Education
Act - Villupuram Municipality - payment with reference
to average rates-sanction requested.

Ref:-G.O.No.530 Edn dated 6.4.45 and G.O.No.Mis.1461
Edn dated 18.9-45 and this office letter B,1.2633/45
dated 24.10.45.

I request that Government may be pleased to pass early
orders sanctioning the ~~xxxxx~~ contribution due to this Municipality.

Forwarded

S. Srinivasan

Chairman

16/1/46

S. Srinivasan
Commissioner.

16/1/46

EXPH(A)

Subsidy - Villupuram - Govt. grant
under Section 37 of the E. E. Act - Tax
realised in 44-45

From the Commr, Villupuram Mty, Mb.
B.I. 2633 - 45, d/ 15.1.46

Memo: No. 48759A/45-46 d/ 21-1-1946.

The matter is under
consideration.

2. The Exr. of L.F.A. is
requested to expedite his reply to
Govt. Encl: No. 48759A/45-1, d/ 17.11.45.

18.1.46
18.7.46

OSM
4/11/46

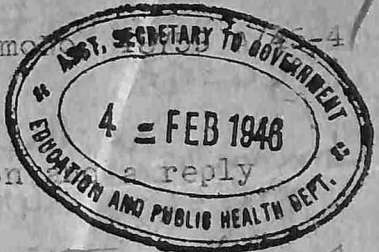
To the Commr,
Villupuram Mty
(this is the C.M.C.
(para one only)
a n Exr. of L.F.A.
(para two only)

L.F. 8861
2-2-46

Examiner's Office.

Sub:- Subsidy- Municipal Council, Villupuram-Government
grant under Section 37 of the Elementary Education
Act- Tax realised in 1944-45.

Ref:- Reminder dated 15-1-46 and Memo
Education, dated 21-1-46.



The matter is under consideration
will be sent very shortly.

Assistant Examiner of L.F. Accts.

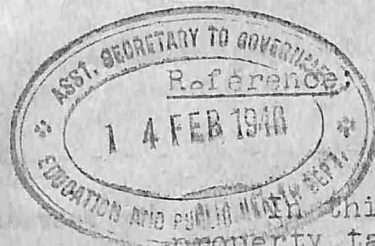
To
The Secretary to Government,
Education and P.H. Department, Madras

EXPH
A
NR on
20.2.46
4/12/46

L.F. 9192
13-2-46

EXAMINER'S OFFICE.

Subject: Government contributions under Section 37 of the Elene Education Act - Tax realised in 1944-45 - Municipal Council, Villupuram.
Reference: Government Endorsement No. 48759 A/45-1 Edn., dated 7th November 1945.



pp16-17-19
9242
(T) This Municipality Education tax was levied as a surcharge on property tax only from 1st April 1942. - Vide G.O. 1303 Edn., dated 28 August 1941 - at one percent of the property rentals. The rate was enhanced to 2 per cent from 1st April 1944 - G.O. 281 Edn., dated 25 February 1944. With reference to G.O. 530 Edn., dated 6th April 1945 the Council would be eligible for the following contributions.

	Rs.	A.	P.
(a) For the arrear house tax collections of 1942-43 and 1943-44 made in 1944-45 - the education tax being levied at 1 per cent - Total collection is 10 1/9 per cent. Therefore 9/91 of 109-15-1.	10	14	0
(b) For the current house tax collections of 1944-45 excluding the amounts on Railway properties. Education being levied at 2 per cent is restricted to 1 1/3 per cent for grant. Total collection 4/45 of Rs. 46494-11-7 is 15 per cent.	4,132	14	0
(c) Contribution in respect of the tax collections on Railway buildings - G.O. No. 1461 Edn., dated 18th September 45.	700	0	0
	4,843	12	0

There is no information as to whether the debit against "Refunds" under the General account includes any portion of the collections under house tax given above. The sum of Rs. 4,843-12-0 may be now sanctioned as grant and the Commissioner informed that necessary funds would have to be made after final verification.

(T) 2. The tax on agricultural lands is levied under Section 81(4) of the District Municipalities Act and vacant sites are assessed on the basis of extent. The income from the levy of tax on these would not therefore be eligible for any grant under G.O. 530, Edn., dated 6th April 1945 - vide U.O. Note No. 37978 A/45-1 E. & P.H., dated 7th September 1945.

pp29-30-31
(T) 3. The Commissioner's letter No. 2633/45 dated 24th October 1945 is ~~xxx~~ returned herewith.

4. The Commissioner's letter No. 4822/45 dated 12th October 1945 with endorsement N. Dis. 4078 B/45 dated 24th October 1945 of the Director of Public Instruction claiming contribution on the collections of education tax as surcharge on profession tax is still under examination and this will be forwarded to Government in due course.

M. B. Shankar Das

Deputy Examiner of Local Fund Accounts.

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

14

GOVERNMENT OF MADRAS.

Abstract.

Local Fund Audit Department - Temporary post of clerk I Grade for the audit of the accounts of the Tirumalai-Tirupati Devasthanams - Continuance Sanctioned.

FINANCE DEPARTMENT.

Dated 24th February 1940

G.O.No.49,

Read again the following papers:--

G.O.No.358 Finance, dated 30-9-1937.

G.O.No. 4 Finance, dated 9-1-1939.

Read also the following paper:--

From the Examiner of Local Fund Accounts. L.F.No.7370, dated 2-2-1940.

ORDER:--

The Government sanction the continuance in the Local Fund Audit Department of the post of a first grade clerk, for a period of one year from the date of expiry of the sanction accorded in G.O.No.4, Finance, dated the 9th January 1939, for the audit of the accounts for fasli 1349 of the Tirumalai-Tirupati Devasthanams including & all institutions under the management of the Tirumalai-Tirupati Devasthanams Committee.

2. The cost will be met from the provision made under '25. m.General Administration - Secretariat and Headquarters Establishments, Local Fund Audit Establishments - B.District Staff - 2.Pay of Establishments - Voted."

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

T.N.S.Raghavan,

Deputy Secretary to Government.

To the Examiner of Local Fund Accounts.
To the Accountant-General, Madras.
Copy to the Public (Services) Department.
Copy to the Education and Public Health Department.

(True Copy) In M.G.1043.

Subsidy - Government contribution under section 37 of the E.E. Act - Tax realised in 44-45 - Municipal Council Villupuram - Payment - Sanctioned.

From the Commissioner, Villupuram Mpty., B1-No.2633/45, d/24-10-45 and No.A.2-2632/45, d/12-10-45.
From the D.P.I., N.Dis. 4078B/45, d/25-10-45.
" " Bar C.F.A., C.F.9192, d/13-2-46.
G.O. (MS) 342 Edn., d/19-2-46

The Commissioner, Villupuram Municipality, is informed that the Council is eligible for contribution under section 37 of the E.E. Act in respect of the arrears of tax relating to the years 42-43 and 43-44, collected in 44-45, ^{only} at one per cent as the tax was ^{levied} collected at this rate ^{only} in those years. As no ~~tax~~ edn. tax was levied ~~on~~ on properties in 41-42, the Council is not eligible for contribution for that year. The Council is not eligible for contribution in respect of tax levied on agricultural lands and vacant sites as education tax was not levied on these items of properties before 8.7.41.

2. The Council is ^{accordingly} ~~accordingly~~ eligible for a contribution of ~~Rs.5,146-12-0~~ ^{Rs.4,843-12-0} in respect of education

levied on buildings.

~~ax levied as surcharge on property tax as well as
profession tax~~ collected in 44-45. The Accountant-

General is requested to place the amount ~~(Rupees five
thousand one hundred and forty six and annas twelve only)~~ **Rupees four thousand,
eight hundred and forty three and annas twelve only).**

at the disposal of the Municipal Council. The Commr.

should present the necessary bill at the Treasury to
obtain payment of the amount or to have it adjusted.

3. The expenditure will be met from the appropriation
under "37.1. Education Primary - Grants to Local Bodies for
Primary Education - 4. Local Bodies - I. Ordinary Areas - 1.
Grants under section 37 of Act VIII of 1920 - Authorised'
in the Annual Estimate of Expenditure for 1945-46.

para 4
mp 13c

14246 $\frac{1}{16.2.46}$ **Orders on the letter of the Commr, No. 4822/45,
d/12.10.45 will be issued separately**

15/12/46

To the ~~Commissioner~~, **Villupuram Mpty (thru 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.)

**enpd
10/12/46
21-2-46**