

File no.

Sec. II-27-37,004-19-11-45

E & P H (1946) Department.

SERIES.

CAP 88441

G.O. No.

675 Edn

Dated

28-3-1946

(7)

[Despatch Abstract.]

Stationery - Waste paper - Sale & Collection of sales tax
from 1st April 1946 - Ordered.

Back Papers.

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

Further Papers.

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

Extract of notes from the file relating to sale of waste paper
Chief Secretariat - Fort St. George.

1455

18 MAR 1946 From the Salvation Army, No.G.104/46 dated 26-2-1946.

Remarks of the Assistant Secretary in the draft letter to the Salvation Army regarding sale of waste paper:--

"Have you taken into account Sales Tax? There was a recent G.O. to the effect that Sales Tax should be taken into account."

A.R.N./4-3-46.

The G.Os. relating to the collection of Sales Tax in respect of goods sold by Government Departments are put up at (U). The agreement with the Salvation Army for the sale of waste paper has been entered into before the issue of the orders at (U); and there is no specific mention about the collection of the tax from the Salvation Army for the sale of waste paper. The E & P.H. department may be requested to say whether with reference to the G.Os. at (U) sales tax also should be collected from the Salvation Army. Rev. may also see.

A.R.N./6-3-46.

Rev/E+PH

Rev. Deptt.

Please see public Dept. note above.

2. With reference to the orders in G.O.No.1968, Rev. dated 30-10-45 as amended in G.O.No.218, Rev. dated 4-2-46, the sales tax equivalent should be added to the price of the waste paper sold to the Salvation Army and the amount which represents the sales tax equivalent should be credited to "XIII Other taxes and Duties". The fact that no specific mention about the collection of sales tax was made at the time of entering into an agreement with the Salvation Army will not affect the question of the addition of the sales tax equivalent to the price of waste paper as the Govt. have reserved to themselves the power to revise the price of the waste paper sold to the Salvation Army at their pleasure - vide para 2 of G.O.No.539, Edn. dated 7-4-45.

3. The file may be passed on to E & P.H. that in future - say from 1-4-46 - the Salvation Army should pay sales tax equivalent on all purchases of paper from any Govt. Department. This can presumably be done under the provision referred to above.

S.J.A./7-3-46.

V.S.H./8-3-46.

Extract of the notes on pp.11-12 above will be taken for separate action as proposed by Rev. at 'A' above.
The case may be returned to Chief Secretariat u.o.

P.S.V./12-3-46.

Chief Secy (26)

Rev 207848/46-1
8.3.46

Rev 20135532/46-2
12.3.46

Any special qualification

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Whether Remaining
1. If or
7 choices
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Copy of G.O.No.Ms. 1968, Revenue Department, dated 30-10-1945, 3 +
.....

Sub:- Tax- General Sales Tax Act, 1939 - Sales by Departments of Government - Collection of tax - Orders passed.

Read the following:-

G.O.No.2389, Revenue, dated 14th September 1939.

G.O.No.3331, Revenue, dated 11th December 1939.

From the Board of Revenue, Reference T.No.5419/45-1, dated 17-7-45.
From the Board of Revenue, Reference T.No.6590/45-1, dated 15-8-45.

ORDER:

The orders in G.O.No.2389, Revenue, dated 14th September 1939 and in paragraph 2 of G.O.No.3331, Revenue, dated 11th December 1939 in so far as they relate to the sales of goods by the departments of this Provincial Government are withdrawn with effect from 15th November 1945. The following procedure should be observed with effect from that date by the departments of this Government who sell goods:-

(1) The departments should add to the price of all articles sold by them a sum equal to the sales tax and enter it separately in their accounts.

(2) They should report, at the end of every year, the amount so collected, to the Commissioner of Commercial Taxes who will assess the tax at this amount.

(3) The amounts collected should be credited into the treasury each month under the head "XIII Other Taxes and Duties" as an advance payment against the assessment.

p.t.o.

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(4) When any department considers that the sale of any article sold by it should be specially encouraged, it may recommend, if it thinks fit, that as a special case, the sales tax equivalent be not added to the sale price of the article, and the Government will pass orders on the point.

(By Order of His Excellency the Governor).

V.S. Hejmadi,
Secretary to Government.

To the Board of Revenue.

Departments of the Secretariat etc.

4 3 5

GOVERNMENT OF MADRAS
Abstract

Tax - Madras General Sales Tax Act, 1939 - Sales by Departments of Government - Collection and credit of tax into treasuries - Revised procedure - Prescribed.

Revenue Department

G.O.Ms.No. 218, dated 4th February 1946

Read the following:--

G.O.No.1968, Revenue, dated 30-10-1945,
From the Board of Revenue, Ref.T.No.10012/45-1,
dated 10-1-1946.

ORDER:

In partial modification of the orders in G.O.No. 1968, Revenue, dated 30th October 1945, the Government direct that the officers of the departments of this Government who remit the sales-tax equivalent collected on sales of goods, into the treasury should write the chalans in triplicate for presentation at the treasury. The Treasury Officer should send one copy to the Commercial Tax Officer of the district, retain one copy with him and give the third to the officer remitting the amount.

P.T.O.,

(By order of His Excellency the Governor)

To the Board of Revenue,
To the Departments of the Secretariat.

1' namip abog

VRN. 4/2/46.

7. Error Defs
C2

Subject

Stationery - Wartypaper - Sale - Collection of ~~other~~

Sales tax from 1-4-46 - Ordered.

Go 626 ch 28/3/166
Re

(Further check in
in waste paper
contract
file)

The sale price of waste paper fixed in the Go. Read above does not include the sales tax equivalent payable on all ^{goods} ~~articles~~ sold by Govt Depts as required by the orders in Go. No 1968 Rev d 30.10.45 as amended ⁱⁿ by Go. No. 218 Rev d. 4.2.46. The Govt direct that with effect from 1-4-46, the sales tax equivalent should be collected ⁱⁿ ~~separately~~ for all sales of waste paper by Govt Officers ^{that} ~~be~~ followed and ~~the~~ procedure laid down in the above Govt ~~order~~ ^{be followed} for its accounting.

20
The Dept of State
" Dept of Sect
All Heads of Depts
The Sec
" Secy of P.S.C.
All Colts
The Arabian Army
2 S.C.S

19/3/46 River
21.3.46

P. S. W.

Note: The sale price to be fixed for waste paper may be exclusive of sales tax as hitherto ~~at~~ the orders overleaf will cover the collection of sales tax ~~separately~~ in addition to the sale price. A specific mention to this effect may also be made in the orders to be issued for the sale of waste paper for 1946-47.

2. The draft order overleaf may issue after perusal

by Secy

U.3.46

Rev RD 22/3

19/3/46

U.3.46

In perusal

13/3/46

S

16585

22-3-46

25 MAR 1946

9930

23/3/46

2 APR 1946

EXPH

The draft order overleaf may

U.3.46

Res. w.o. 9930/46-1
U.3.46

Government of Madras.
Abstract.

Stationery - Waste paper - Sale - Collection of sales tax from 1st April 1946 - Ordered.

Education and Public Health Department.
G.O.No. MS.675 Edn., dated 28th March 1946.

Read the following:-

G.O.No.539 Edn., dated 7-4-1945.

ORDER:-

The sale price of waste paper fixed in the G.O. read above does not include the sales tax equivalent payable on all goods sold by Government Departments as required by the orders in G.O.No.1968 Revenue dated 30th October 1945 as amended in G.O.No.218 Revenue dated 4th February 1946. The Government direct that with effect from 1st April 1946, the sales tax equivalent should be collected on all sales of waste paper by Government Officers and that the procedure laid down in the above Government orders be followed for its accounting.

(By Order of His Excellency the Governor)

P.S.Viswanatha Ayyar,
Deputy Secretary to Govt. P.T.O.

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To the Superintendent of Stationery.
" Departments of Secretariat.
To All other Heads of Departments.
To the Accountant-General.
To the Secretary, Madras Public Service Commission.
To All Collectors.
To the Salvation Army.

(True Copy)
Forwarded/By Order.

TDG.

Superintendent.