

Pulawa

12/23/4

Booths 11-27-28, 29-30-31-32-33-34-35

Education and Public Health

(194⁶) Department.

Ms SERIES.

G.O. No. 861 Edm

861

Dated ~~22-4-1946~~ 23-4-46

[Despatch Abstract.]

Subsidy--Government contribution under Section 37 of the
E.E. Act--Edn. tax realised in 1945-46--Municipal Council, Villupuram
payment--Sanctioned.

Back Papers.

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

Further Papers.

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

From
Sri K. Damodaran B.A.,
Commissioner, Municipal Council,
Villupuram.

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

B.L. 2173/45, dated 12th April 1946.

Sir,

Sub: TAX - Education - Equivalent contribution under section 37 of the Madras Elementary Education Act - Villupuram Municipality - Tax realised in 45-46 - Payment - requested.
Ref: G.O. No. 530, Education, dated 6-4-45 and G.O. No. Ms. 1461, Education, dated 16-9-45.

In their order No. 530, Education, dated 6-4-43 Government were pleased to revise their policy and to sanction payment of equivalent contribution under section 37 of the Madras Elementary Education Act at a uniform rate of 1 1/3% of the property rentals in Municipal Areas with effect from 1-4-45. I submit that this Municipality levied Education Tax for the first ~~income~~ time from 1-4-42 and the rates of taxation on properties are as given in the statement appended.

In accordance with the principles laid down by the Government and with reference to the orders contained in G.O. Ms. 3424, Education, dated 19-2-46 sanctioning the Government contribution in respect of the tax realised in 44-45, the equivalent contribution to this Municipality on the collections in 45-46 is as indicated below:

HOUSE TAX:

Net arrear collection under all heads:

(I) A. Contribution on arrear collection at 1% of the rental calculated in accordance with the rates of taxation in force in 1942-43 ...

1942-43	1943-44	1944-45
Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.
4 7 4	9 12 0	168 13 0
4-7-4 X 9	..	0 7 0
91	..	0 7 0

B. ,, ,, ,, ,, 1943-44

9-12-0 X 9	..	0 15 5
91	..	0 15 5

C. ,, ,, at 1 1/3% of the property rentals in 1944-45

168-13-6 X 4	..	15 0 0
15 X 3	..	15 0 0

(II) Net Current collection for 45-46 excluding Railway, Agricultural ... Rs. 53,484-9-3 Land and Vacant land Taxes

(III) Equivalent contribution due on current collection at 1 1/3% of property rentals

53,484-9-3 X 4	..	4,754 3 0
15 X 3	..	4,754 3 0

(IV) Contribution in respect of Education Tax on Railway Buildings ..; (Vide G.O. No. Ms. 1461, Education, dated 18-9-45.)

..	..	700 0 0
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Total	..	5,470 9 5
	..	or
	..	5,470 9 0

In view of the orders contained in the last sentence of para (i) of G.O. Ms. 342, Education, dated 19-2-46 no contribution has been claimed in respect of the tax levied and collected in 45-46 on Agricultural Lands and Vacant sites.

I request that Government may be pleased to pass early orders sanctioning equivalent contribution of Rs. 5,470-9-0 (Rs. Five thousand four hundred and seventy and annas nine only) due to this Council in respect of the tax realised in 1945-46. I further beg to state that for want of funds, the Elementary Education staff has not been paid their salary for the month of March 1946 payable in April. As such, I request that Government, may, as a special case, be pleased to pass orders early sanctioning the equivalent contribution claimed.

Commissioner,
Villupuram Municipality.

Forwarded.

Chairman.
13-4.

15 4 6

66

4-7-49

40-2-

91) 642 (7) 108

87-12-0

91) 140 4 (15-5)

468

168-13 52

45) 625-4 (15)

53484-9-3

213938 5-14754
1808
339
315
243
225
188
180
173
15

RATES OF TAXATION IN FORCE DURING THE YEARS 1942-43 & 1943-44.

	HOUSE	TAX.
General purposes	...	8% of the Annual Rental Value.
Scavenging Tax	...	1-1/9%
Education Tax	...	1%
Total	...	10-1/9%

RATES OF TAXATION IN FORCE DURING THE YEARS 1944-45 & 1945-46.

	HOUSE	TAX.
General purposes		9% of the Annual Rental Value Annua
Scavenging Tax		3%
Education Tax		2%
Lighting Tax		1%
Total		15%

[Signature]
Commissioner.

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23/4

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Education & P.H. (C.L) Dept.

SUBSIDY - Govt. contribution under section 37
of the E.E. Act - Edn. tax realised in 1945-46
M. d. Villupuram
Payment - Sanctioned.

C.No. 21159C-1/46 From the Commr. Villupuram Mty.
plef B.I. 2193/46, d/12.4.1946

Order/Ms.No. 861 Edn. dated the 23-4-1946.

Sanction is accorded to the payment to the M. d.

Villupuram
five thousand, four hundred and seventy and nine only
of a sum of Rs. 5470-9-0 (Rupees)
being the Government contribution under section 37 of the

Madras Elementary Education Act, 1920, in respect of the
Education Tax realised in 1945-46.

2. The Accountant-General is requested to place the
amount at the disposal of the M. d. The Commr.
should present the necessary bill at the Treasury
to obtain payment of the amount or to have it adjusted.

P.T.O.

3. The expenditure will be met from the appropriation under "37.1. Education Primary - Grants to Local Bodies for Primary Education - A. Local Bodies - I. Ordinary Areas - 1. Grants under section 37 of Act VIII of 1920 - Authorised" in the Annual Estimate of Expenditure for 1946-47.

HB
22/4/46 / 11/6/46
22/4/46

22/4/46

To the Commissioner, Villupuram Mty (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.)~~

dupl
6/5/46
28-4-46

kd. 26.2. Note. The amount paid last year is Rs. 4,843-12-0.

grants
4/4/46