

EXH (1947) Department.

Ms. SERIES.

G.O. NO.

174 Edms

Dated

30-1-47

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	513	Edn	23/3/42				
G.O.	338	Edn	22/2/29				

Further Papers.

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



Subject: Municipalities - Education tax - whether vacant lands are exempt from the levy.

In G.O.No.133 Law (Education) Department dated 28th January 1946, Government sanctioned the proposal of the Kumbakonam Municipality to levy Education Tax only on buildings and to exempt lands and vacant sites from liability to Education Tax. Subsequently it has been held by Government in Memorandum No.8034, A2-Edn. dated 17th April 1943 in a case which came up from the Bimlipatam Municipality that in the absence of a specific provision in the Elementary Education Act for exempting any particular class of property from Education tax it is not open to Government, to sanction exemption in respect of any particular class of property. It is therefore for consideration whether the orders issued in the case of Kumbakonam Municipality are to be treated as still holding good. Education and Public Health Department may be requested kindly to clarify the point; and issue general orders in the matter if the lands and vacant sites cannot be exempted from the payment of the Education tax.

S.V.S./16.4.
Education and Public
Health Department U.O.

Exar's no 39-1
12.4.46

FM/Tun
12.4.46

EDPH (C-1)

G.O. 133 Edn. of 28.1.25 quoted
above has been called for from H.R.O. chi
This may l.d. till 1.5.46
26/4/46 / 26/4/46
57/4/46

134. District Boards' transactions should generally be with Huzur (or headquarter) treasuries, while Taluk Boards and Unions should ordinarily transact business with sub (or taluk) treasuries. In addition to Local Fund transactions being incorporated in the General Treasury Accounts as per Article 150, separate accounts will be maintained by Treasury officers in accordance with the rules prescribed in Articles 147 and 148 and monthly accounts compiled therefrom will be submitted, after audit, to the administrators of the funds, that is, to the Local Boards.

Sub and Huzur Treasuries—Receipts.

135. All payments into the treasury or sub-treasury should be by means of printed challans which should have the name of the Union or the Local Board conspicuously printed thereon. As the amounts are paid in, they should be entered in the treasury (sub or huzur) in a separate Avera (Posting Register)—Form No. 173—showing the figures separately for each Union or Board, a separate page or set of pages being set apart for the transactions of each Union or Local Board.

At the end of the month an abstract should be prepared in Form No. 174 and the totals worked out, the grand total of the receipts and payments being agreed with the figures shown against Local Funds in the Provincial account of the sub-treasury for the month. The necessary particulars should also be recorded in the appendices to that form and a copy of the account so compiled should be forwarded to the Treasury Deputy Collector so as to reach his office simultaneously with the Provincial account of the sub-treasury together with all the supporting challans except those relating to deposits which should be sent in the manner laid down in Article 69 arranged and stitched into separate files for each Local Board or Union.

136. Land-cess and fishery rents realized by the land revenue officials and adjusted to the credit of the several Local Boards should be duly communicated to the Local Board President by the treasury officer by whom such transfer adjustments are effected under the authority of the Revenue department (vide Instruction No. (203) and Rule 159 of the Local Boards Manual).

137. Local Fund revenue realized by the Tahsildars and others acting on behalf of Local Boards, such as avenue receipts, for which separate registers are maintained in the Taluk Offices, should be credited to Local Funds without loss of time; and the total amounts so credited during each month under the several heads of revenue should be communicated to the Local Boards concerned in Form No. 33.

14/20/55

3-Exp. H(C-1)
Tax - Education ⁽⁷⁾ Al. ds - Levy on vacant lands

plef

From the Exrv L.F.A. & w.o 39-1d/18/46
Memo: No. 21530C-1/46-1 Edw. dy 18/5/46

p 100 (F)

The Exrv L.F.A. is requested to state whether, with reference to G.O. 133 Edw. dy 28.1.25, the Kumbakonam ml. cl. is actually levying education tax only on buildings lands and vacant sites being exempt from such levy.

encl. sub 20/5/55

He is also requested to specify the other Al. ds if any in which similar exemption has been granted.

To the Exrv L.F.A.

18/6/46
18/5/46

L.F. No. 2442.

24-6-46

Sub: T A X - Education - Municipal Councils
Levy on vacant lands.

Ref: Education and Public Health Department Memorandum
No. 21530-C-1/46-1, Edn., dated 18th May, 1946.

34316

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The Kumbakonam Municipal Council is actually levying education tax only on buildings.

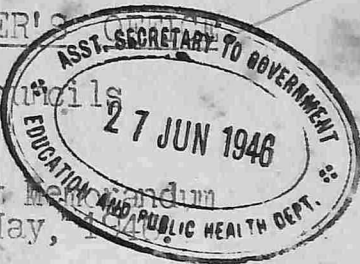
M | 2 As regards paragraph 3 of the memorandum, information is being called for and will be furnished to Government on receipt.

M. above may be
forwarded till 25.7.46.

22/6/46

To: The Secretary to Government,
Edn., and P.H., Deptt. Madras.

M. D. Shankar Rao
Deputy Examiner of Local Fund Accounts.



No. 1206, PUBLIC (SERVICES), 8TH JULY 1936

It was necessary to bear in mind that the real defence was that the Crown could not recover because it had unreasonably incurred or inflated its damages. It was true that no one was entitled to do anything to increase his damages, and that if, by acting reasonably, he could have incurred less, he could only recover that smaller amount. But he thought that it was not reasonable to take a course which was not minimizing the liability of the defendant, because it would merely convert the claim by His Majesty into one by the men personally.

The truth was that by the negligence of the defendant's servant those men were incapacitated for a certain length of time. If, because the Crown paid them wages, the loss fell on the Crown, the Crown could recover. He thought that that was sufficient ground for deciding in favour of the Crown. Unless it could be said that those sums of money were incurred unreasonably merely because they were incurred voluntarily, they were reasonably incurred and were recoverable. There must be judgment for the Crown for the amount claimed with costs.

Solicitors.—The Treasury Solicitor, Messrs. Hair & Co.

(2)

Letter from E. T. COATES, Esq., I.C.S., Joint Secretary to the Government of India, Finance Department, to His Majesty's Under Secretary of State for India, No. F. 3/I/Ex. II/36, dated Simla, the 28th May 1936.

[Injuries to Government servants caused through the negligence of another person.]

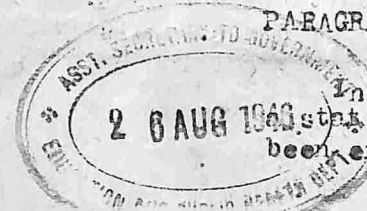
In reply to Mr. Smith's letter No. S. & G. 3047/35, dated the 11th December 1935, on the above subject, I am directed to state that the Government of India are advised that in the absence

L.F. NO 3942
24.8.46
Sub: Tax - Education - Municipal councils - Levy on vacant lands.

Ref: Education and Public Health Department Memorandum No. 21530-C-1/46, Edn., dated 18th May 1946.

48330

PARAGRAPH 2 of the above memorandum:



In continuation of this office L.F.No.2412 dated 24-6-1946 statement showing the municipalities where properties have been exempted from Education Tax, is sent herewith.

M. S. Shanbhag

Deputy Examiner of Local Fund Accounts.

To: The Secretary to Government, Education and Public Health Department, Madras.

S.NO. NAME OF MUNICIPAL COUNCIL. PARTICULARS OF EXEMPTION.

- | | |
|---------------------|--|
| 1. Vizianagaram. | .. Tax is not levied on vacant sites. |
| 2. Vizagapatam. | .. Tax is levied only on buildings. |
| 3. Bimilipatam | .. Tax is not levied on vacant sites assessed to property tax on extent. |
| 4. Cocanada. | .. Lands used for agricultural purposes are exempted. |
| 5. Guntur. | .. Tax is not levied on agricultural lands. |
| 6.3 Ongole. | .. do. |
| 7. Gudivada. | .. do. |
| 8. Cuddapah. | .. Tax not levied on lands and vacant sites. |
| 9. Bellary. | .. Properties assessed to property tax on rental value are only taxed. Tax is not levied on properties assessed to property tax on area. |
| 10. Agani. | .. Buildings and lands belonging to the Railway administration are exempted. |
| 11. Anantapur. | .. Tax is not levied on vacant lands not used for appurtenant to buildings which are assessed to property tax on capital value. |
| 12. Gudiyattam. | Tax not levied on vacant sites. |
| 13. Tiruvannamalai. | do. |
| 14. Tirupattur. | Tax not levied on vacant sites and lands used exclusively for agricultural purposes. |
| 15. Vaniyambadi. | Tax not levied on vacant sites. Railway buildings are also exempted. |
| 16. Gaidapet. | Tax not levied on vacant sites. |
| 17. Cuddalore. | Vacant lands are exempted. |
| 18. Chidambaram. | Tax not levied on lands not used for agricultural purposes and not occupied by or appurtenant to houses. |
| 19. Villupuram. | Tax not levied on vacant sites. |
| 20. Kumbakonam. | Tax not levied on vacant sites. |

21. Mayavaram.
22. Memmargudi.
23. Tiruvarur.
24. Trichinopoly.
25. Karur.

26. Periyakulam.

27. Kodaikanal.

28. Coimbatore.

29. Udumalpet.

30. Erode.

31. Mangalore.

32. Udipi.

Tax is levied only on buildings. Tax is not levied on agricultural lands and vacant sites.

Vacant sites are exempted.

Agricultural lands are exempted.

Vacant sites are exempted.

Tax is not levied on non-agricultural lands and vacant sites.

Tax is not levied on agricultural and vacant lands.

(True copy)

Examiner's officer Madras.

R. Balakrishnaiah

Superintendent.

22/8

EXP. HCC-1)

Tax- Education - M. C. S. - Vacant lands.

From the Ex. of L. F. A., No. 39-1, d/18.4.46

L. F. No. 3942, d/24.8.46.

Please see the reference from the Ex. of L. F. A. on p. 10. He has also furnished a list of municipalities which do not levy education tax on agricultural lands or vacant sites.

2. Section 34 of the M. F. E. Act, 1920, permits the levy of education tax at a percentage of the property tax. In practice, however, the rate of education tax is fixed in most cases at a percentage of property rentals. If education tax is permitted or ordered to be levied at a percentage of the property tax, the former tax is leviable on all classes of properties including vacant sites. If the levy of education tax is ordered at a percentage of property rentals, such sanction cannot be operative in regard to the levy of education tax on vacant lands as these lands have no rental value. Please see in this connection the Advocate-General's opinion at 'x' on p. 17 of G.O. 338 Edn. d/22.2.1929.

3. The Legal department have recorded the view that in the absence of a specific provision in the M. F. E. Act, if for exempting any particular class of property from education tax, it is not open to Govt. to sanction exemption in the case of any particular class of property.

4. As far as the case of the Kumbakonam M. C. S. is concerned, the Govt. approved the proposal of the M. C. S. to levy education tax at a certain percentage of the annual value of properties. Subsequently, the Govt. in G.O. 133 Edn. d/28.1.25, approved the proposal of the M. C. S. to levy edu. tax on buildings only and to exempt lands and vacant sites from liability to edu. tax. In view of the opinion recorded by the Legal Dept., the orders exempting levy of edu. tax on lands and vacant sites will not be correct. But, as the original proposal was to levy education tax at a certain percentage of

annual value of properties, it appears that education tax need be levied only on properties which have a rental value and vacant sites which do not have rental value need not will not be liable to education tax. This may be explained to the Exr of C.F.A.

5. As far as the other m.d.s referred to app 7-8 e.g are concerned if the order of levy directs the permits the levy of education tax on buildings only or the levy of the tax at a certain percentage of the annual rental value, lands which do not have a rental value will not be liable to edn. tax. But an order exempting any class of property from edn. tax will not be in order.

6. Before the position is explained to the Exr, legal may see for remarks.

15/11/46
4/11/46
13/11/46

11/11/46
12/11/46

EXP.H.W.O.
21530C-1/46-3
21/11/46
0.9661

The position set out in paras 4 and 5 of the note of EPD Dept is correct.

23/11/46
EPD

ASSISTANT SECRETARY
22 NOV 1946
LEGAL DEPARTMENT.

Legal n.o. 9661-1
23.12.46

EXP.H.CC-1)
Exr. of C.F.A. may see

ASST. SECRETARY TO GOVERNMENT
28 DEC 1946
79579
EDUCATION AND PUBLIC HEALTH DEPT.

the file w.o.

4/1/47

8/1/47

Ex. of R.F. Aus.

EXP.H.W.O.
21530C-1/46-3
9/1/47

EXAMINER'S OFFICE.

Seen and returned with the

5935
7 JAN 1947
HEALTH DEPT.

EXAMINER OF LOCAL
15 JAN 47
516
MADEAS

23.1.47

EXP.H.CC-1)

The papers may be recorded for future reference

28/1/47
21/1/47

29/1/47

Go (M) 174 Edn
date 30.1.47

