

EXPH (1947) Department.

Rs. SERIES.

G.O. NO. 1905 (Edn.)

Dated 31-8-47

[Despatch Abstract.]

Tax - Education - Municipal Council, Tanyine -
Increase - Approved.

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 S.R.Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,
Tanjore

To
The Secretary to Government,
Education & Public Health Depart-
ment,
Madras.

Through the Inspector of Municipal Councils
and Local Boards, Madras.

Sir, No. 29365
17 APR 1947 dated 15-4-47.

Subj: Tanjore Municipality - Levy of education tax at
present rate - Sanction - Solicited.

In pursuance of the directions of Government in G.O.MS.No.
266 Edn. dated 21-2-44 (Education and Public Health) this council
has been levying half yearly education tax at 5% of the annual value.
The amount of tax derived under this head is meagre and a sum of
Rs.12,500/- has to be transferred to this head from the General Funds
to meet the grading expenditure. In his notes of Inspection the
Deputy Inspector of Municipal Councils and Local Boards and the
reviews of the Inspector of Municipal Councils and Local Boards there-
on it has been repeatedly pointed out that the financial position
of the council under general accounts is unsatisfactory as the
council has not resolved to enhance the education tax and lighting
tax.

In their memorandum No.41611-C-46-2 dated 1-1-47 Executive
authorities of Municipal Councils were called on to explore all possi-
bilities of increasing the income of local bodies. In pursuance of
the above directions I proposed inter-alia the enhancement of the
education tax. In their resolution No.179 (2) (b) (Copy submitted)

the council resolved to increase with effect from 1-10-47 the rate of education tax per half year on properties from $\frac{3}{8}\%$ to 1% of the annual value. This increase in the rate is likely to yield an additional income of Rs.7000/-

I request that sanction may kindly be accorded for the levy of the education tax at the enhanced rate from 1-10-47 as resolved by the council.



S. M. K. K. K.
Commissioner & Special Officer.

16.4.47

Copy of Council Resolution No.179 dated 17-3-47.

Government Memorandum No.41611-C/46-2 dated 21-1-47 requesting the Executive Authorities of Municipal Councils and special officers of the District Boards to explore all possibilities of increasing the income of the local bodies concerned and the Commissioner's note dated 10-8-47 thereon suggesting certain increases in the rate of taxation of properties and levy of certain new taxes, and fees, and Municipalisation of certain private enterprises by acquisition.

Council Resolution No.179 dated 17-3-47.

2. Resolved to increase with effect from 1-10-47 (a) the rate of lighting tax per half year on properties from $\frac{3}{8}\%$ to $1\frac{1}{2}\%$ of the annual value (b) the rate of education tax per half year on properties from $\frac{3}{8}\%$ to 1% of the annual value.

/True Copy/

S. M. K. K. K.
Commissioner & Special Officer.

16.4.47

Edn op. b.
C/.

Please see the letter from the Commr. & Co.
Tanjore Mty on pps. 7 and 8. This is only an
advance copy sent to Govt for information.
One of which has been submitted to the
Instr. may be awaited till 1-6-47.
When he may be decided if
necessary.

gms
1/5/47

3/5/47

From
Sri S.R. Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,

To
The Secretary to Government,
Education & Public Health Depart-
ment,
Madras.

Through the Inspector of Municipal Councils
and Local Boards, Madras.

Re. Bl-6080-47 dated 26-6-47.

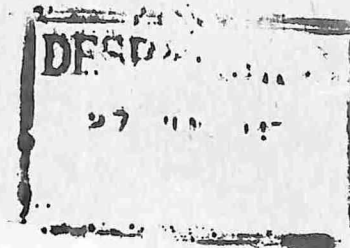
Sub:-Tax - Tanjore Municipality - Levy of Education tax at
enhanced rate - Sanction solicited.
Ref:-This office Re. Bl-6080-47 dated 16-5-47.
.....

May I invite the attention of the Government to my letter
read above and request the favour of early orders.

S. Sellaraj
COMMISSIONER & SPECIAL OFFICER.

VG.27-6.

27/6/47



Offg

667
10/1-3.4

67
10/6

20 Det. 20/6/47

one Insp of mlcs
and local boards

(with pp 4 in orgl
to be ret'd with reply)

7 8 5
200.4
C.
Tanjore municipality - Levy of edu tax
at enhanced rate.
from the Commissioner of Police (Tanjore City)
N. Re B1. 6080.4). D. 15.4.47
N.D. 2096-47 dt 30.5.47

Encl: 29365/47-1^C dated 18-6-47.

Referred to the Inspector of
mlcs and local boards for remarks

in
10/6/47

14/6/47

R ~~For~~ Inspector.
10/4

pagella
libra

From
Sri S.R. Sellaraj, B. A.,
Commissioner & Special Officer,
Tanjore Municipality,
Tanjore.

11/13/57
To
The Secretary to Government,
Education & Public Health Department,
Madras.

Through the Inspector of Municipal Councils
and Local Boards, Madras.

18 May 1947
Sir, 20196
Re. Bl-6080-47 dated 16-5-47.

Sub: Tax - Property - Tanjore Municipality - Levy of Education
tax at enhanced rate - Sanction - Solicited.
Ref: - This office Re. Bl-6080-47 dated 15-4-47.

Adv copy
on pp-4 and
I solicit kind reference to my above letter and request
early orders.

VG.

S. Sellaraj
17.5.47
COMMISSIONER & SPECIAL OFFICER.

17-5-47
DESPATCHED
17. MAY 1947

6 12
d No 20196-47

46988 date 20-5-47

Returned.

Forwarded. The letter referred to
does not seem to have passed
through this office.

Overseasway

20/5

28/5/47

29/5

To the Secretary to Govt., 29/5/47.

21.14.54

From
Sri S.R.Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,
Tanjore.

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

Rc.B1-6080-47 dated 15-7-47.

Sir,

Sub:-Tax - Property - Tanjore Municipality - Levy of Education
tax - Enhanced rate - Sanction - Solicited.
Ref:-This office Rc.B1-6080-47 dated 15-4-47, 16-5-47 and
26-6-47.

May I invite the attention of Government to my letter read
above and request the favour of early orders?.

VG.16-7.

COMMISSIONER & SPECIAL OFFICER.

DESPATCHED

16 JUL 1947

Note. The proposal of the Council to raise the Edu. tax may be examined after the information called for in Dem. No. 52511/47-1C1 Edu. d 26.2.47 is received.
19.7.47 JG (111)

From
Sri S.R.Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,
Tanjore.

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

L.Dis.12409-47-Cl dated 4-8-47.

Sir,

Sub:-Education - Elementary education - Municipal Councils -
Revision of scales of pay - Additional expenditure
involved.

Ref:-Government Memorandum No.52511-47-1-Cl Edn. dated
26-7-47.

The additional expenditure involved in giving effect to
the orders in G.O.No.975 Edn., dated 10-5-1947 and 1154 Edn.,
dated 5-6-1947, can be met from the opening balance in 1-4-1947.

The other particulars required in the above order are
given below.

1. Actual opening balance of the elementary
Education fund on 1-4-47.

Rs.21,826-5-9

2. The additional expenditure on the account
of the revision of scales of pay to be
paid in 47-48 from 1-1-47.

Rs. 3,800-0-0

3. The anticipated closing balance for
47-48 after meeting item 2.

+
Rs. 8,302-0-0

4. The proposals for avoiding a deficit,
if any.

Does not arise

5. The rate of education tax now levied
in the municipality.

5/8% of property
rentals, Proposed to
be enhanced to 1%
from 1-10-47 and the
sanction of Govern-
ment is awaited.

DESPATCHED

- 4 AUG. 1947

VG.4-8.

S. Sellaraj
COMMISSIONER & SPECIAL OFFICER.

9.8.47

19
E & P.H. (C.I. 1.) Dept.

Tax - Education - Municipal Council, Tanjore -
Increase - Approved.

From the Commissioner and Spl. Officer, Tanjore
Municipality No. Rc. B.1.6080/47
dated 15/4/1947.

From the I.M.Cs. & Local Boards L & M. No.
25201/47 dated 7/7/47.
" " Commissioner and Special Officer,
Tanjore Municipality, L.Dis.
No. 12409/47.C.1. dated
4/8/47.

G.O./MS. NO. 1905 Edw. DATED 31.8.47

Under section 35 of the Madras Ele-
mentary Education Act, the Govt. approve the
proposal of the Municipal Council, Tanjore to
raise the rate of Education Tax levied in the
Municipality from 5/8 per cent ^{to one per cent} of property
rentals per half year ~~to one per cent of~~
~~property rentals per year with~~ effect from
1-10-47.

To the Commr. and S.O.
Tanjore Mty.,
" " Exr. of L.F.Accts.
" " Inpr. of Ml.Cl. &
L.Boards.
" " D.P.I.
" " L.A.Deptt.

1384
31.8.47

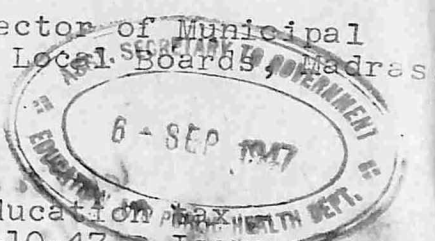
29.8.47

From
Sri S.R.Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,

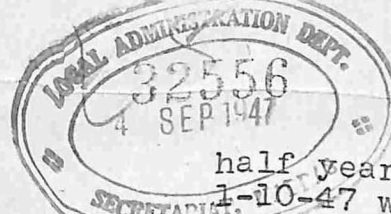
To
The Secretary to Government,
Education and Public Health
Department,
Madras.
Through the Inspector of Municipal
Councils and Local Boards, Madras.



Rc.No.B1-6080-47 dated 30-8-47.



Sub:-Tax - Tanjore Municipal Council - Education
Levy at an increased rate from 1-10-47 - Issue of
direction - Requested.



Sanction to increase the levy of the Education tax per
half year from 5/8% to 1% of the annual value on properties from
1-10-47 with reference to Council Resolution No.179 dated 17-3-47
was applied for in this office Rc.No.B1-6080-47 dated 15-4-47.

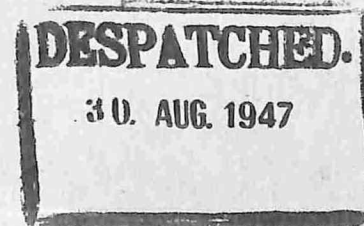
In this office Rc.No.B1-6080-47 dated 16-5-47 orders
were solicited on the above reference dated 15-4-47. A second
reminder was issued on 26-6-47 and a third on 15-7-47. In reply
to the last reminder Government wanted this office to furnish
certain particulars called for, in Official Memorandum No.29365-47-2-
C1 Edn., dated 31-7-47, and it was furnished in this office L.Dis.
No.12409-47 dated 4-8-47. As the requisite notification had to
be issued and as there was no time to be lost, telegraphic re-
minders were sent on 22-8-47 and 28-8-47.

As orders have not been received till to-day and as
there is no time for the issue of a notification for receipt of
objections and consideration I pray that Government may be pleased
to issue a direction under sub Section (1) of Section 81.A of the
Madras District Municipalities Act 1920 (Madras Act V of 1920)
to enable this council to levy the tax with effect from 1-10-47.

Sd/- Sellaraj
COMMISSIONER & SPECIAL OFFICER.

VG.30-8.
30-8-47

Ln. no 32556-19
4/9/47



L A D
Exp H no
2 Exp H proposed
to sanction
the levy
4/9/47
Exp H

Office of the Insp. of M.C.s
and Local Boards Madras

N. No. 35225/47 d. 9.47

Forwarded to the Secy to
Government, Local Administration
Dept Madras.

Qusubbaraju

Forwards

10/9/47

To the Secy to Govt
L.A. Dept Madras

P.A.

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

an H 2 + 3

From
Sri S.R.Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,
Tanjore.

To
The Secretary to Government,
Education & Public Health
Department,
Madras.
Through the Inspector of Municipal
Councils and Local Boards, Madras.



Ref. No. B1-6080-47 dated 4-9-47.

Sub: Tax - Education - Municipal Council - Tanjore - Increase
in rate from 1-10-47 - Issue of direction - Requested.
Ref: G.O. No. Ms. 1905 Edn. dated 31-8-47.

original
ap. 5 infra

As the above order of Government approving the proposal
of the council to raise the rate of Education tax from 5/8% per
cent to 1 per cent with effect from 1-10-47 was received in this
office only on 2-9-47, there is no time to observe the formalities
required under the proviso to section 78 of the Madras District
Municipalities Act. Therefore, unless Government issue
a direction for the levy, the enhancement of the rate will not
become possible of having given effect to from 1-10-1947 and the
finances of the council under Elementary Education Fund will get
affected during the current year.

To get over the position, I have resolved as Special
Officer in my resolution No. 503 dated 3-9-47 (copy submitted)
to request the Government to be pleased to issue a direction
for the levy with effect from 1-10-47 under section 81-A of the
Madras District Municipalities Act and section 35 (1) (b) of the
Elementary Education Act.

I solicit the favour of early orders.



Commissioner and Special
Officer.

59.47

N. No. 36333-47 dated 9.47

Forwarded.

Qusubbaraju

Inspector of M.C.s

6/9/47

6/9/47

2074 Secy to Govt. L.A. Dept

TANJORE MUNICIPALITY.

Copy of Special Officer's Resolution No.503 dated 3-9-47.

.....
Council Resolution No.179 dated 17-3-47 resolving to increase with effect from 1-10-47 the rate of education tax per half year on properties from 5/8% to 1% of the annual value.

G.O.No.Ms.1905 Edn., dated 31-8-47 approving the above proposal.

Commissioner's note soliciting sanction of the Special Officer to address the Government for the issue of a direction under sub section (1) of Section 81-A of the Madras District Municipalities Act and under section 35 (1) (b) of the Elementary Education Act as there is no time to issue the prescribed notification under section 78(3) of the Act.

.....
Special Officer's Resolution No.503 dated 3-9-47.

.....
RESOLVED THAT THE GOVERNMENT BE ADDRESSED FOR THE ISSUE OF A DIRECTION UNDER SUB SECTION (1) OF SECTION 81-A OF THE MADRAS DISTRICT MUNICIPALITIES ACT AND UNDER SECTION 35(1) (b) OF THE ELEMENTARY EDUCATION ACT AS THERE IS NO TIME TO ISSUE THE PRESCRIBED NOTIFICATION UNDER SECTION 78 (3) OF THE ACT.

/True Copy/

S.R.Sellaraj
COMMISSIONER. *5.9.47* 2/6

From
Sri S.R.Sellaraj, B.A.,
Commissioner & Special Officer,
Tanjore Municipality,
Tanjore.

✓ To
The Secretary to Government,
Education & Public Health
Department,
Madras.
Through the Inspector of Municipal
Councils and Local Boards, Madras.

Re.No.B1-6080-47 dated 4-9-47.

Sir,

Sub:-Tax - Education - Municipal Council - Tanjore - Increase
in rate from 1-10-47 - Issue of direction - Requested.
Ref:-G.O.No.Ms.1905 Edn. dated 31-8-47.

71443
As the above order of Government approving the proposal of the council to raise the rate of Education tax from 5/8% per cent to 1 per cent with effect from 1-10-47 was received in this office only on 2-9-47, there is no time to observe the formalities required under the proviso to section 78 of the Madras District Municipalities Act. Therefore, unless Government issue a direction for the levy, the enhancement of the rate will not become possible of ~~being~~ given effect to from 1-10-1947 and the finances of the council under Elementary Education Fund will get affected during the current year.

being
To get over the position, I have resolved as Special Officer in my resolution No.503 dated 3-9-47 (copy submitted) to request the Government to be pleased to issue a direction for the levy with effect from 1-10-47 under section 81-A of the Madras District Municipalities Act and section 35 (1) (b) of the Elementary Education Act.

I solicit the favour of early orders.

Sd/- S.R.Sellaraj,
COMMISSIONER AND SPECIAL
OFFICER.

VG.5-9.

Copy submitted direct to save delay.

DESPATCHED

-5 SEP. 1947

S.R.Sellaraj
COMMISSIONER & SPECIAL
OFFICER. *5.9.47* 5/6

TANJORE MUNICIPALITY.

Copy of Special Officer's Resolution No.503 dated 3-9-47.

.....
Council Resolution No.179 dated 17-3-47 resolving to increase with effect from 1-10-47 the rate of education tax per half year on properties from 5/8% to 1% of the annual value.

G.O.No.Ms.1905 Ldn., dat d 31-8-47 approving the above proposal.

Commissioner's note soliciting sanction of the Special Officer to address the Government for the issue of a direction under sub section (1) of Section 81-A of the Madras District Municipalities Act and under section 35 (1) (b) of the Elementary Education Act as there is no time to issue the prescribed notification under section 78(3) of the Act.

.....
Special Officer's Resolution No.503 dated 3-9-47.

RESOLVED THAT THE GOVERNMENT BE ADDRESSED FOR THE ISSUE OF A DIRECTION UNDER SUB SECTION (1) OF SECTION 81-A OF THE MADRAS DISTRICT MUNICIPALITIES ACT AND UNDER SECTION 35(1) (b) OF THE ELEMENTARY EDUCATION ACT AS THERE IS NO TIME TO ISSUE THE PRESCRIBED NOTIFICATION UNDER SECTION 78 (3) OF THE ACT.

/True Copy/

M. S. S. S. S.
COMMISSIONER. 5947

5947 6/6

10/12

Special
Resolution

C.No. 71153/47

page 19 g (h)
page 1 c f.
page 5 c f.

page 19 g (h)

page 612 of Bk. No. 17

30
25/9

The Commr. & S.O.

Tanjore Mpl.

" Examr. of F. Accts.

" Inspector of Tel. Cls.

" D. P. O.

" L. A. Sect.

27 SEP 1947
Tak - Edm. Rel. cl. Tanjore. Enhancement - ordered.

S.O. No. 1905 Edm. d 31-8-47

From the Commr. Tanjore Mpl. R.O. No. B1.6080-47 d 30.8.47

" " R.O. No. B1.6080-47 d 4.9.47

Memo. No. 71153/47-1 C1 Edm. d 27.9.47

In partial modification of S.O. No. 1905 Edm. d 31-8-47, the Govt., under Subsection (2) of Section 35 of the M. E. Edu. Act, 1920, as amended, direct the Rel. cl. Tanjore to alter the rate of levy of the education tax in its area from 5/8 of a percent to one percent of property rentals, per half year, with effect from 1-10-47.

Uy
26.9.47

Uy
26.9.47



Nb. Please see the letter of the Commr. & Spl. Officer, Tanjore Mpl. at page 5 c.f. A direction under S. 35(2) may be issued as requested by the Commr. H. M. S. S. S. S.

Uy
26.9.47

Uy
26.9.47

15/10/47
28.9.47

B Class
Prefix

Cable

- Code

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

Recd. at.

- H.

-M

Sent at

H

M

From

To

Ba

Office of Origin

Date _____

Service Instructions.

Words

ГО

Edmund

N.B.—The name of the Sender, if telegraphed, should be written after, but separated from the text.

I. S. V. Press for P. S. & Co, Madras—2000 Bks.—7-5-47

for P. S. & Co, Madras—2000 Bks.—7-5-47.

INDIAN POSTS AND TELEGRAPH DEPARTMENT	
From	To
By	By
Date	Date
Office of Origin	Office of Destination
Service Instructions	

C.No. 71153/47

Thro. b.

To
The Commr. & S.O.
Tanjore Rly.

del
29/9

llh
29.9.47

m
29.9.47

1731 E-804-60

Tax - Edu. - Rel. el. Tanjore - Enhancement.
Notification in the Gazette - Not necessary.

Memo. No. 71153/47-1C1 Edu. d. 29.9.47

From the Commr. Tanjore Rly. d. 28.9.47

Memo. No. 71153/47-2 C1 Edu. d. 29.9.47

In Memo. No. 71153/47-1C1 Edu. d. 29.9.47,

a direction was issued under Section 35(2) of
The E. le. Edu. Act, 1920. The Commissioner, Tanjore
Municipality is informed that no notification,
under Section 81-A of the M.D.M. Act, 1920, as amended,
is necessary as that section governs only the
levy of property tax.

C.No. 29365/47

pages 1-2 c.f.
page 9 c.f.
page 17 c.f.

page 150 of (M)

- ibid -

page 17 c.f.

21826
15457
6369
5733
12102

page 150 of (M)

payment of

page 17 c.f.

12102
3800
8302

A

page 2 c.f.

The res. on the subject was passed by the Council

page 150 of (M)

11771 = 7062

Notes

E. E. fund - Rel. cl. Tangire - Revision of scales of pay - Additional expenditure. 15
From the Commr. Tangire Rply. Re-St. 6080/47 d 15-4-47
" Inspector of Rel. Cls. & Bds. No. 25201/47 d 7-2-47
" Commr. Tangire Rply. L. Dis. 12409-47 d 4-8-47

The Budget Estimate of the E. E. Fund Account of the Tangire Rel. cl. for 1947-48, was expected to open with a balance of Rs. 15,457, and to close with a surplus of Rs. 5733. The actual opening balance on 1-4-47 was Rs. 21,826-5-9. The Council was not paid any subsidy towards the cost of ^{the payment of} dearness allowance ^{to its staff} last year.

2. Revised with reference to the actual balance on 1-4-47, the budget for 1947-48 is expected to close with a surplus of Rs. 12,102.

3. A sum of Rs. 37,140. was provided for in the budget towards the cost of salaries and allowances. The increase in account of the revised scales of pay comes to about Rs. 3800. which is roughly 10% of the expenditure already incurred. If an additional provision of Rs. 3800. is made under the head "Staff - Salaries and allowances, the surplus will then be reduced to Rs. 8302. after meeting the extra expenditure. Hence no advance from Provincial funds is necessary.

4. The Municipal Commissioner, has submitted a proposal to enhance the ^{rate of} Education tax levied in the municipality. The rate ^{now} levied is 5% per half year on the annual rental value of properties. The amount realised out of this is Rs. 11,770. If the Commissioner's proposal is approved, it would be an additional income of Rs. 35³/₄.

The current year ^{while} ~~and~~ a sum of Rs. 7062. will be fetched in the next year; ~~the~~ The subsidy paid by the Govt. under Section 37 of the E.E. Act, will also be raised ~~interim~~ ^{interim} ~~approach~~ by Rs. 785. p.a.

5. The Council levies property tax (including education tax) at 23% p.a. which is apparently the reasonable limit for a municipality of this type. It is for consideration whether the taxation should be raised further when the Council is not functioning, ^{or} whether the matter may ~~not~~ be left to the decision of the Council which is likely to function after the ^{ensuing} ~~next~~ elections are over.

In view of 'A' on page 1 and the enhancement of tax may be left to the ^{new} Council after elections are over. L.A. may, however, see

RM 12/8/47 S / 2

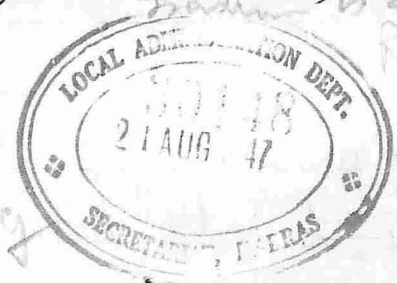
beet will for a body elected Council; in favour of enhancement may be the choice.

LA Dept

24/8/47 LA

Please see the notes of E.P.H. above. E.M.H. No. 29365-101

The C. is now levying property tax (including Edn tax) at 23% which is a high rate for a mty of this type. Also, while passing the resolt. of 17.3.47, the C. might have been ~~apparently~~ ^{was} ~~unaware~~ of the 1% increase in the rate of scavenging tax which was ordered by Govt. In the circumstances, it is for a/c whether the enhancement



by the C. in March

See below of property tax may be left to the new Council when it takes up office.

RM 28/8/47 26827

27/8/47

As the Ely Edn Fund is now working at a

deficit of over Rs 10,000 a year, the proposal to increase the rate of Edn tax from $\frac{5}{8}\%$ to $\frac{1}{4}\%$ per half-year ~~may be~~

from 1.10.47 may be sanctioned by E & P.H. The total rate of tax on property in the mty will then be $23\frac{3}{4}\%$ per annum. This will not be too burdensome

RM 28/8/47

E.P.H.

LA No 30148-12 29-8-47

Edw J.P.H. Dept. (C)

As the resolution of the Council is dated 17.3.47 it is presumed that the Council would have published the preliminary notice required under Section 78(3) M.D.M. Act. A draft order is submitted.

P 389 of measures code Volume III

Finance may see before circulation as the payment of equivalent contribution under section 37 is involved.

29/8/47

27/8/47

R.M.H. No. 29365/47-241 29-8-47

57627EA

Fin (Exp A)

Please see the notes of E & P.H. and L.A. on pages 1-2 above. The draft order below may

P.T.

accepted.

(Consequent on this enhancement of the education tax, Govt. will have to contribute $\frac{1}{12}\%$ of the amount realised from the tax. The extra cost for a. will be Rs 785/-.)

29.8.47

29/8/47

2804

C1

AS

EPH

$$11770 \times \frac{4}{5} \times \frac{1}{12}$$

Rs 785

Fin 00 57627 EA/47
29.8.47

The file may be circulated to H-12 (Edu) after circling the order has to be circled before 1-10-47

2804

30/8/47

S

10/9

31/8/47

1/9/47

a.c.

9-SEP 1947

GOVERNMENT OF MADRAS

TSA

8-9-47

29/8/47