

EDUCATION AND PUBLIC HEALTH (1947) Department.

SERIES.

G.O. NO. 2490 Edn.

Dated 19-11-1947.

[Despatch Abstract.]

Tax- Education + Municipal Council - Gudiattam - Levy on
agricultural and vacant lands from 1-4-45 - G.O. No. 486
Edn., dated 28-3-45 - Modified.

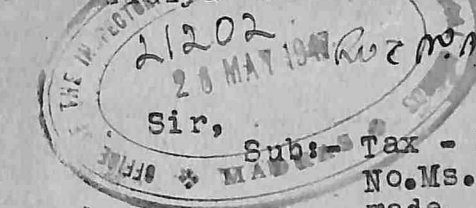
Back Papers.

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

Further Papers.

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

From Sri P. Raja Rao, B.A.,
Municipal Commissioner,
Gudiyattam Municipality.



Sir,

Sub: Tax - Education tax - Levy of - Discrepancy in G.O. No. Ms. 486 Edn., dated 28-3-45 and the notification made.

Local Administration Department.
To The Secretary to Government,
Education Department,
Madras.

Memo' No. 2/47, 7/1/47 dated 21-5-47. *Old case, I have been, Madras*

In G.O. No. Ms. 477 Edn., dated 29-3-45 the Government directed the Municipal Council to levy an education tax of 3% per annum on the property rentals with effect from 1-4-43. Notification was accordingly made. Education tax was levied on all properties, i.e. buildings, agricultural lands and vacant lands. In the budget proposals for 1945-46 the Council resolved to increase the above rate of education tax to 4% with effect from 1-4-45. The Government approved the proposal in G.O. No. Ms. 486 Edn., dated 28-3-45. But while approving the proposal, they had said that "the rate of education tax levied in the Municipality be raised from 3% to 4% per annum of the annual value of buildings with effect from 1st April 1945. According to this G.O. though education tax could not be levied on agricultural and vacant lands the Municipal Council had notified the levy of education tax on all properties at the enhanced rates and taxes which were and are collected accordingly.

Now the Deputy Inspector of Local Fund Accounts has pointed out that the notification according to G.O. No. Ms. 486 Edn., dated 28-3-45 is defective in that the levy of education tax on lands had not been covered by the sanction accorded in the above G.O. and that specific sanction of Government might be obtained for the levy of education tax on lands also (copy of objection enclosed).

The proposal of the Council in its resolution No. 510 (a) dated 20-12-44 (extract enclosed) was to enhance only the rate of education tax to 4%. I therefore request that the orders in paragraph 4 of G.O. No. Ms. 486 dated 28-3-45 may kindly be so revised as to ratify the levy of education tax on agricultural and vacant lands also from 1-4-45.

FC. 1694.
VM. 21/5.9.

Commissioner,
Gudiyattam Municipality.

22/5/47

Proceedings of the Municipal Council, Gudiyattam passed at its general meeting held on 20-12-44.

Council resolution No. 510 (a) dated 20-12-44.

510 (a) Read Budget estimate for 1945-46 and revised budget for 1944-45 of general funds and elementary education funds of this Municipality.

Resolution:-

xx

xx

xx

As regards the proposals of the Commissioner for the enhancement of taxes etc. the council resolves to enhance the water and drainage tax from 3% to 4% per half year with effect from 1-4-1945, and to enhance the Education tax from 1 and 13/24% to 2% with effect from 1-4-1945. A sum of Rs. 2000/- will be provided in the Elementary Education Account under capital to put a compound wall to the Pitchanoor Higher Elementary School on the other two sides.

xx

xx

xx

SD. M.V. Donaiswami Mudaliar.
20-12-44.
Chairman.

(True extract)

22/5/42
Commissioner,
Gudiyattam Municipality.

Copy of Annual Objection Statement No. 3 of 1945-46/I.

In G.O. No. 486, Education dated 28-3-45.

The proposal of the Council that the rate of education tax levied in the Municipality be raised from 3 1/12% to 4% per annum of the annual value of buildings from 1-4-45 was approved. Education tax was previously levied on agricultural lands and continued to be levied in 1945-46 also. This may be brought to the notice of Government and specific sanction obtained for the levy of education tax on agricultural lands, also.

(True extract)

22/5/42
Commissioner,
Gudiyattam Municipality.



MS 21202-47 7-5-47

Forwarded

Quintibasarpu

26
20/5/47

20/5/47 3/15

To the Secy to Govt. E & PH Dept.

Encl. No. 47860-1C1/47 Edu. dated 14.7.47

Referred to the Examiner of Local Fund Accounts for remarks.

J. B. P. Ch. 4
Assistant Secretary to Govt.
11/7/47

To the Examiner of Local Fund Accounts.

(with pp. 1-4 in original)

LF 3679
5/9/47

EXAMINER'S OFFICE.

In the circumstances explained by the commissioner, the action of the Council in having levied the education tax on agricultural and vacant lands from 1st April 1945 at 4% per annum may be ratified.

2. The enclosures received with Government endorsement are returned herewith.

M. B. Shanker Rao
(B.B. SHANKER RAO)

To: The Secretary to Government,
Education & Public Health Department, Madras. 2/9/47

2/

C.No. 47860/47

Page 19 g (h)

p. 19 g (h)
page 612 of Bk No. 17
(not put up).

p. 19 g (h)

(4)

5 8/8/47

Tax - Edu. Rd. cl. Gudiyaalam - levy on agricultural and vacant lands from 1.4.45 - G.O. No. 486 Edu. d. 28.3.45 - Modified.

Read also G.O. No. 486 Edu. d. 28.3.45

From the Commr. Gudiyaalam M.P. No. 4681/47 d. 21.5.47

" Exam. of L.F. Accts. No. 3679 d. 5.9.47

Order No. 2490 Edu d. 19.11.47

In partial modification of para. 4 of G.O. No. 486 Edu. d. 28.3.45, The Govt., under its M.O. Gudiyaalam M.P. No. 4681/47, Section 35 of the Madras Education Act, 1920, as amended, direct the Local Council, Gudiyaalam, to alter the rate of levy of the education tax, in its area, from 3 1/2 % per annum to four % per annum.

6
 per cent per annum on the annual rental value
 of properties with effect from 1-4-45.
 (including agricultural and vacant lands)
 p. 207 (h)
 20/11/47
 12/11/47
 14/11/47
 The Commr.
 Indiyattam P.P.
 Thir. C. P. C.
 The Govt. of Madras

el ⑤ 1

Local Administration Department.

From
 Sri P. Raja Rao, B.A.,
 Municipal Commissioner,
 Indiyattam Municipality.

To
 The Secretary to Government,
 Education and Public Health
 Department, Madras.
 Through
 The Chairman, Municipal Council,
 Gudiyattam.

R - DEC 1947
 EDUCATION AND PUBLIC HEALTH DEPT.

Rc. 41-4407/46 dated 29-11-1947. page 197 (W)

Sir,
 Sub:- Tax - Education - Gudiyattam Municipal Council -
 Levy of - From 1-4-45 - G.O. No. Ms. 486 Mdn., dated
 28-3-45 - Modification.
 Ref:- G.O. Ms. 2490 Mdn., dated 19-11-47

In my letter dated 21-5-47 to Government on which the
 above Government Order was passed I have stated that education
 tax was levied in this Municipality on all properties in buildings
agricultural lands and vacant lands. But it is since noticed ~~xxx~~
 from the notifications published that education tax was levied only
 on buildings and agricultural lands. No education tax was levied
 on vacant lands not used for agricultural purposes. For such va-
 cant land, tax is levied on extent basis only. The audit objection
 referred to in my letter is in respect of agricultural lands only
 which had been omitted to be specified in G.O. Ms. 486 Mdn., dated
 28-3-45. I, therefore, request that the words "and vacant" in G.O.
 Ms. No. 2490 Mdn., dated 19-11-47 may kindly be ordered to be
 deleted.

FC. 3865.
 VM. 1/12.2.

b. p. a. 11/12/47
 Commissioner,
 Gudiyattam Municipality.

Forwarded.

4-11-82 11/12/47
 Chairman,
 Municipal Council,
 Gudiyattam.

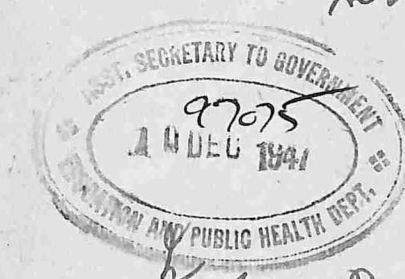
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Handwritten note on the left page, possibly "Handwritten" or similar.

⑥ 9

NO 51928/112-12-47

Inward.



Devaadhi
#12
and was in charge

51928 To the Secretary for 6.12.47.
E.P.H. Admission

C-NO. 94937/48

pages 5-6 g (E)

pages 5-6 g (E)

page 10 f

30

pages 5-6 g (E)

page 6 g (E)

To

The Comm. to Lyndy Johnson
RPL- to the C.R.C.

Examp. 92. F. Accl's

7 (10 E28.46e1)
Tel- Edu. - Pol. cl., Lyndy Johnson - Levy from

1-4-68. S.O. No. 488-68 2490 Edu. d 19-11-67

S.O. No. 2490 Edu. d 19-11-67

From the Comm. to Lyndy Johnson RPL. No. 4407/46 d 29-11-67

Memo. 94937/48-1 C1 Edu. d 8-4-68

The following erratum is issued to S.O. No. 2490 Edu. d 19-11-67.

Erratum

The expression "and the last" occurring in the last line of the order shall be omitted.

1-4-68

only 8/4/68

Note

Please see the letter of the Comm. on page 10 f. The draft above is for approval. Add to (E)

1-4-68

after issue

only 8/4/68

U

C.No. 47360/47

Tax - Education - Pol. cl. Gudiyaitham - levy on agricultural and vacant lands from 1-4-45 - Ratification

page 1 c.f. 1. From the Commissioner Gudiyaitham Mplg. No. 4681/47 dated 22.8.47

page 2 c.f. From the Examinr of L.F. Accts. No. 3679/47 d 5.9.47

page 1 c.f. Prior to 1944-45, The Pol. Council, Gudiyaitham, was levying education Tax at $3\frac{1}{12}$ of p.a. on the property rentals i.e. on the annual rental value of buildings, agricultural and vacant lands.

page 2 c.f. In its resolution No. 510(a) d 20.12.44, the Council resolved to enhance the rate of education Tax from $3\frac{1}{12}$ of p.a. to 4 of p.a. with effect from 1-4-45. While approving the Council's proposal, the Gub. in their orders in G.O. No. 486 Edu. d 28.3.45 omitted to include ^{reference to} the levy of Tax on agricultural and vacant lands. This was apparently due to the fact that the Council's resolution did not specifically refer to these properties. But the Council has since been levying the Tax at 4 of p.a. on all properties including the agricultural and vacant lands.

M'a p. 1 c.f. This has been objected to by the Audit department on the ground that there was no specific sanction of the Gub. to levy the Tax on properties other than buildings.

2. The Tax on agricultural and vacant lands has already been collected by the Council at 4 of p.a. As there was ~~no~~ objection raised ^{by} the rate payers it is for consideration whether the action of the Cl. in this regard may be ratified. The Examinr of L.F. Accounts recommends the ratification. The Legal Dept. may, perhaps, be consulted u.o.

3. A specific direction may ^{now} be issued to the Cl. to enhance the rate of levy of the Tax to 4 of p.a. on the annual rental value of buildings, agricultural and vacant lands.



L.F. A. No. 47360-301
28.10.47

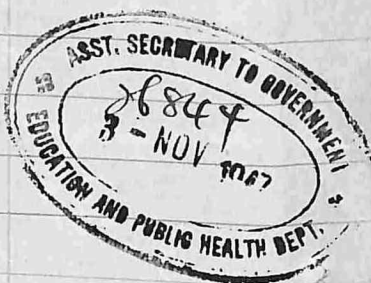
11612

27.10.47
27/10/47

28/10/47 S / [Signature]

Legal Department

There is no provision for ratification. The omission to mention agricultural and vacant lands in paragraph 4 of G.O.No.486 Education dated 28-3-1945 was quite ^{unintentional} ~~non-intentional~~ and was due mostly to the vagueness of the council's resolution. As the council has actually been levying the tax on those lands and no objection is raised by the taxpayers, the Government may issue a fresh direction under section 35 (2) of the Elementary Education Act enhancing the rate of levy of education tax with effect from the date on which the increased rate has actually been levied. There is no great objection to the adoption of the course in the peculiar circumstances of this case.



11/11/47 S. 1/11/47. E & P H

Legal no. 11612/47. 1x147

A draft order is submitted for approval. d.A.

11/11/47 may see before issue

12/11/47 S. 1/11/47. L.A.

E.R.P.H. No. No.

47360-301

12.11.47

L A Dept



Seen

13.11.47

See

13/11/47

E. & P. H. 14/x1

14/x1

E. & P. H. 14.11.47

14.11.47

The draft order may issue.

18/11/47

19/11/47

