

E. J. H. (1947) Department.

MS SERIES.

G.O. NO.

428 Edm

Dated

7.3.47

[Despatch Abstract.]

Back Papers.

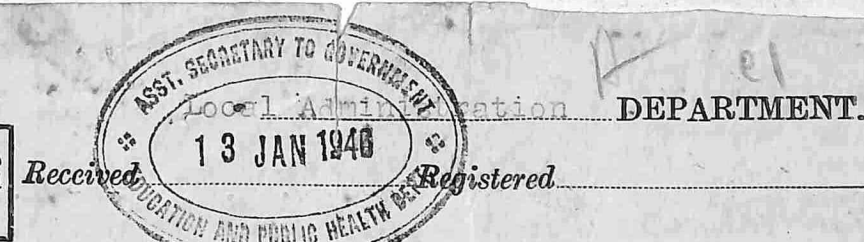
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
go	526	Edn	15/3/45				
go	513	Edn	14/3/45				

C.F. 32 (a).

In reply, please quote
number, date and
short title.*



From (Name) Sri M. G. Punnacotty,

(Designation) Municipal Commissioner,

Post Box _____, (STATION) Calicut.

Telegraphic Address _____

To

The Secretary to Government,
Education & Public Health Department,
MADRAS.

No. B1-8115/45, dated 9th January 1946.

Sir

* Grants - Education tax collected in
1944-45 - Equivalent to Government
grant under section 37 of the Madras
Elementary Education Act - Calicut
Municipal Council - Sanction requested.

ENCLOSURES _____

SPARE COPIES _____

This Municipal Council was levying education
tax @ 12% of the property tax till 1-4-1944.
Under direction from Government, it enhanced the
rate of the education tax by 4% with effect from
1-4-1944. The amount of the education tax
realized and credited to the elementary
education fund in the year 1944-45 at 12% less
refunds, works out to Rs. 39,610-14-10. As Govern-
ment are not under a statutory obligation to
make an equivalent contribution, in respect of
taxation levied after the amended act
(Madras Act XV of 1941) came into force, I
request that a sum of Rs. 34,646-12-6* representing
grant @ 12% of the property tax and education
tax under profession tax, the details for which
are given on the reverse, may be ordered to be

P.T.O.

disbursed to this council at an early date.

* Tax @ 1 1/2% of the property tax. R. 34749-C-10.

Tax @ 1 1/2% of the property tax. 29784-14-6. ✓

Add education tax under pro-
fession tax. 4861-14-0.

34646-12-6.

Municipality
10-1-46
Commissioner.

Forwarded/

R. T. Summers

Chairman.

11-1-46

Pkm/10.1.46.

$$\begin{array}{r} 34749 \times 4 = 138996 \\ 755 \\ \hline \end{array}$$

$$4(29784-14)$$

$$\begin{array}{r} 7) 20849 \\ 14 \\ \hline 68 \\ 54 \\ \hline 14 \\ 59 \\ \hline 16 \end{array}$$

96

$$\begin{array}{r} 34898-12-5 \\ 149-11-7 \\ \hline 34749-0-1 \end{array}$$

24/1/46

C-No 2184 A/46

pp 1-2

*encl with Encl
10-1-46*

To the Exr of L.F.A
(with c.f. pp 1-2 in
original to be
returned with
reply)

24/1/46 *3* *EPA(A)*
Subsidy - Govt. contribution under section 3
of the E.E. Act - Tax realised in 1944-45 -
M. d., Calicut.

From the Commr, Calicut Mty, No. B1-8115/45,
d/9.1.46.

Encl: No. 2184 A/46-1 ENCL, D/26.1.46

Referred to the Exr of L.F.A

for remarks.

24.1.46 *24.1.46* *25.1.46*

Ex. R. (Hed on 15-3-48)

(A) 4813

EXAMINER'S OFFICE:

The equivalent contribution due to the Calicut Municipal Council in respect of Education Tax on Profession Tax realised in 1944-45 is Rs. 4861/14/- . The payment of this amount may be sanctioned by Government on the analogy of the orders in G.O. No. 2290 Edn. dated 28-11-1946.

Asst. Examiner of L.F. Accounts.

To The Secretary to Government,
Education and P.H. Department.

L.F. No 15 B/1-4-1946.

Examiner's Office.

Subject:- Subsidy - Government Contribution under Section 37 of the Elementary Education Act - Tax realised in 1944-45 - Municipal Council, Calicut.

Reference:- Endorsement No. 2184 A/46-1, Edn., dated 26-1-1946.

Retransmitted.

The amount of contribution payable by the Government to the Calicut Municipal Council is Rs. 29,784-14-6 against Rs. 34,646-12-6 claimed by the Commissioner. The amount works out to as shown below.

Education tax credited @ 1 1/4%	Rs. 34,898-12--5
Deduct refunds	Rs. 149-11--7
Net	Rs. 34,749--0-10
Education tax @ 12%	Rs. 29,784-14--6

The figure of Rs. 29,784-14-6 being the education tax may be substituted for Rs. 29,763-8-2 shown against this municipality in the statement enclosed to this department letter No. L.F. 9915, dated 9th March 1946.

Equivalent contribution on education tax under profession tax of Rs. 4,861-14-0 claimed by the Commissioner is not admissible.

M. D. Shanab Das.

Deputy Examiner of Local Fund Accounts.

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

This has been
sanctioned in
Go 563 Edn
12/13.3.46
pbe/fq (W)

EXP H (C-1)

G.O. 1048 Edn. dy 19.6.1925 in which the levy of edn. tax was first sanctioned has been called for from M.L.O. Chittoo.

This may lie over till 15.4.46.

10/4/46
10/4/46

11/4/46

12/6/45

p50

Subsidy - Govt. contribution under Section 37 of the E.E. Act - Tax realised in 1944-45 - M.L.O. Calicut

From the Exr of L.F.A. L.F. No. 15, dy 1.4.46 Memo. No. 2184 K-1/46-3 Edn. dy 6/5/1946

The Exr of L.F.A. is requested to explain in detail why he considers that the M.L.O. Calicut is not eligible for Govt contribution under Section 37 of the E.E. Act in respect of the edn. tax collected by it as a surcharge on profession tax in 1944-45

To the Exr of L.F.A

11/4/46

11/4/46

EXAMINER'S OFFICE.



Sub: S U B S I D Y - Government contribution under Section 37 of the Elementary Education Act - Tax realised in 1944 - 45 - Calicut Municipal council.

Ref: Government Endorsement No. 2184 A/46-1 Edn., dated 6th May 1946.

29673

A reference is invited to this office U.O. Note No. 73-1, dated 27th May 1946 wherein the irregularity in the levy of education tax on profession tax by the Villupuram municipal council from 1-4-1942 without the sanction of Government was pointed out. This is a case similar to the one referred to therein and this municipal council (Calicut) is also not eligible for any Government contribution under section 37 of the Elementary Education Act in respect of collections of education tax levied as a surcharge on profession tax in 1944-45 without the sanction of Government.

2. It may be added here that this municipal council

(p.t.o.)

2.
drew the full amount of compensation of Rs. 12,993-8-0
for 1944 - 45 sanctioned in G.O. 1266 L.A., dated 7th June 1944. *not finished*

Education & P.H. U.O.
Exams & 506-1
1.6.46

31.5.46

21
10/6

11/EXP.HCC-1)
Subsidy - Govt. Contribution under
Section 37 of the E.E. Act - Tax realised
in 1944-45 - Ml. cl. Calicut

Memo: No. 2184 C-1/46-4 Edw. d/10/6/46

pp 24-25 q (v)

p 3 q (v)

p 11 m 6 q (t)

In G.O. 1048 Edw. d/19.6.1925
the Govt. sanctioned the proposal
of the Ml. cl. Calicut to levy education
tax as a surcharge on profession tax at
12 1/2 p.c. This rate was subsequently
raised by the cl. to 25 p.c. The
Commr. is requested to furnish copies
of the resolutions of the cl. and the
notification of the cl. enhancing the
rate of tax to 25 p.c.

He is also requested to
report the rates at which profession
tax for general purposes and edn.

tax as a surcharge on profession tax
were being levied in each of the
years 1941-42 to 1945-46 and the rates
at which the taxes are being levied
now.

7/6/46 11/8/46
8/6/46

To the Commissioner
Calicut M.C.
(thru the C.M.C.)
10-6-46

Note. The question referred to in the Ex's note on p9c1
is being dealt with separately. Pending a decision on
that file the information referred to in the draft may
just be obtained

Information wanted in the note on p9c1
has not yet been furnished by
the comm. The draft note below is for
approval

5/11/46

O.F. 32 (a).

Local Administration DEPARTMENT.

In reply, please quote
number, date and
short title.*

Received.....Registered.....

From (Name) Sri Sanjiva Talavar, B.A.B.L.,

(Designation) Municipal Commissioner,

Post Box....., (STATION) Calicut.

Telegraphic Address.....



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

D. Dis. No. 10520/46, dated 1-10-1946.

Sir,

ENCLOSURES.....

SPARE COPIES.....

*Subsidy - Government contribution under
Section 37 of the Elementary Education
Act - Rates of tax levied on profession -
41-42 to 45-46 - Particulars furnished.
Government Memorandum No. 2184-C.1 Educa-
tion, dated 10-6-1946.

I beg to enclose herewith copies of
council's resolution No. 1 dated 26.1.1925, re-
solving to levy an Education tax at 12½% on pro-
fession and companies taxes from 1-4-25, and re-
solution No. 2, dated 2-2-1932, increasing the rate
of Education tax to 25% together with a copy of
the notification dated 18-3-1932, published in the

P.T.O.

Commissioner.

R. N. Sanyal
Chairman. 2/10/66

Exp H (C-1)

The file on the subject referred to at 'M' on p. 9 ante is was sent to CIA/legal on 29.7.46. It seems better that the questions referred to in this file is disposed after the opinion of legal in the file referred to above is known.

This may be over till 15.10.46.

The file referred to above ^{was} ~~had~~ ^{been} ~~three~~ ^{times} ~~referred~~ ^{referred} to. This may be over till 1.11.46 or till final id on that file whichever is earlier.

47. Read office note dated 23.3.43 stating that profession tax at the rates shown in the attached notification may be levied in this municipality from 1.4.43 and that the necessary notification may be published in an extraordinary issue of the Malabar District Gazette for March 1943 as the previous notification is defective.

Sd. K.V. Suriyanarayana Iyer,
Chairman.

(True copy)

Commissioner.

Proceedings of the Municipal Council, Calicut at a special meeting held on 26-1-25.

(1) Read draft schemes for the introduction of compulsory Education for boys in the Calicut Municipality sanctioned by the Inspector of Municipal Council.

The Council reaffirms its resolution dated 16.7.23 and unanimously resolves that:-

(1) Elementary Education shall be free and compulsory for all boys of school age within the municipal limits of Calicut from 1st. July 1925.

(2) The council declares its readiness to levy an Education tax at the rate necessary to meet the expenditure involved.

(3) An Education tax comprising

- (a) One percent tax on the annual rental value of properties and
- (b) a 12¹/₂ percent addition to the existing rates of profession and companies taxes levied from 1.4.25.

(True copy)

Commissioner.

ERPH (C-1)

Please see the l.o. orders on p 14 ante. Final orders have not yet been issued on the file referred to.

This may lie over till 20.11.46

RM
2/11/46

The file is
now in
L.A.

8/11/46

8/11/46

The file referred to above has not yet been received from L.A. This may lie over till 30.11.46

L.A. has
been
separated

RM
26/11/46

25/11

25/11/46

Resolution No. 2 dated 2-2-43.

Read Revised estimate for 31-32 and Budget estimate for 32-33 and office note explaining the financial position. Proceedings of the Budget Committee dated 22-1-32, also Chairman's note dated 23-1-32 reporting the effect of the Budget Committee's proposals and suggesting certain additional allotments.

Mr. P. Achuthan proposed.

- (1) That there may not be any additional taxation.
- (2) Mr. K. Madhava Menon opposed the resolutions and proposed the following amendments.
 - (1) That the increase in the Education tax be at $\frac{1}{2}$ percent on the annual value of all lands and buildings and at 12% on the profession tax on persons and companies.
 - (2) Dr. Manjeri Sundaram seconded. The amendment is carried.

(True copy)

Commissioner.

1/11/46

Copy of notification dated 18-3-32 (42)

കോഴിക്കോട് മുൻസിപ്പാലിറ്റി പരസ്യം.

കോഴിക്കോട് മുൻസിപ്പാലിറ്റിയിൽ 1932 ഏപ്രിൽ 1-ന് നടത്തൽ ഭൂമി, ഹിജ്ജ് ഇളക്കലുടെ ക്യാമ്പാൻഡിങ്ങിനോടുകൂടി, ഏരിയ ഒന്നിനോടുകൂടി, കൈവേലനിർമ്മാണയുടെ ഏരിയ 12 1/2 കുറേപകര 2500 തോതിൽ വിദ്യാഭ്യാസനിർമ്മാണമെന്നപോലെ കോഴിക്കോട് മുൻസിപ്പാൽ കൗൺസിലിന്റെ 1932 ഏപ്രിൽ മാർച്ച് 2-ന് നടന്ന പരസ്യത്തിൽ നിർദ്ദേശിച്ച വിവര ഇതിനാൽ ഉദ്ധരണം. അറിയിച്ചിരിക്കുന്നു.

കോഴിക്കോട് മുൻസിപ്പാൽ കൗൺസിൽ,
18-3-32

Sd. എം. കുറുപ്പൻ
ചെയർമാൻ.

(True copy)

140
21/6/32

Commissioner.

Class.		1943-44. Half yearly income.		Half yearly rate of profession tax together with surcharge of Education tax @ 25% of general tax
I.	More than Rs. 9600			25--0--0
II.	" 7800 but more than			
		Rs. 9600.		18--0--0
III.	" 6000	" 7800		13--0--0
IV.	" 4200	" 6000		9--0--0
V.	" 3000	" 4200		6--0--0
VI.	" 1800	" 3000		3--0--0
VII.	" 1200	" 1800		2--0--0
VIII.	" 600	" 1200		1--0--0
IX.	" 300	" 600		0--8--0

1944-45 }
 1945-46 } Same as 1943-44.
 1946-47 }

Commissioner.

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

SUBSIDY - Govt. contribution under section 37
 of the E.E. Act - Edn. tax realised in 1944-45 m
 as Surcharge on profession tax - Rd. cl. Calicut -
 Payment - Sanctioned.

pp1-2ef From the Commr, Calicut city. B1-8115/45, d/9.1.46
 pp13-14ef " " D. No. 10520/46, d/1.10.46

Order/Ms. No. 428 Edn. dated the 7-3-1947.

Sanction is accorded to the payment to the Rd. cl.
 Calicut of a sum of Rs. 4861-14-0 (Rupees
 4861 four thousand eight hundred and sixty one and annafourteen only)
 being the Government contribution under section 37 of the

Madras Elementary Education Act, 1920, in respect of the
 Education Tax realised in 1944-45 as surcharge on profession tax

2. The Accountant-General is requested to place the
 amount at the disposal of the Rd. cl. 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 194

MS
18/4/47
MS
18/4/47

MS
20/4/47

- To the Commr. Calicut City (thru the C.H.E.)
 - To the Accountant-General.
 - To the Director of Public Instruction.
 - To the Examiner of Local Fund Accounts.
 - To the Local Administration Dept (with copy of pp1-3 and)
 - To the Finance Department (W. & M.)
- kd. 26.2.

done
13/4

Subsidy - Govt. contribution under section 37 of the E.E. Act - Tax realised as surcharge on profession tax in 1944-45 - M. d., Calicut.

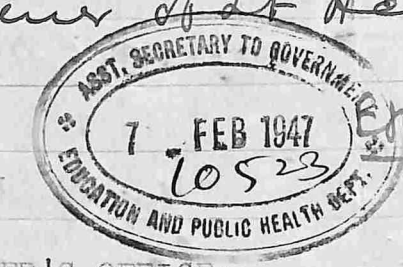
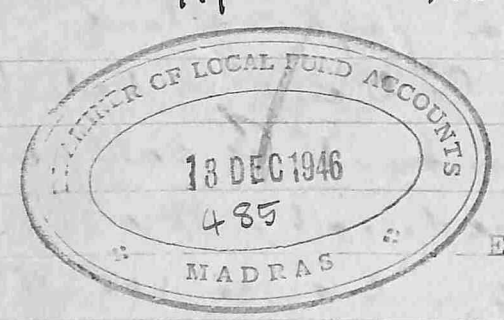
pp1-2 of From the Commr., Calicut City, No. 81-8115/45, d/9.1.46
pp 549-100 of "A" Exr, L.F. 15, d/1.4.46 and W.O. 506-1, d/1.6.46.
p17 of (a) In G.O. 2290 Edn., d/28.11.46, it has been decided that, if a m. d. continues to levy edn. tax as surcharge on profession tax at the rate in force before 1.4.42 and if the total of the profession tax does not exceed the limit imposed in G.O. 624 L.F., d/18.2.42, the levy of such tax will be in order and the d. will be eligible for Govt. contribution under section 37 of the E.E. Act. The Exr may be requested to say whether on the analogy of the G.O., the M. d., Calicut may be allowed equivalent contribution in respect of edn. tax levied as surcharge on profession tax, and if so, to indicate the amount

o had put up
888

p 17 of (a)

2
to be paid to the Calicut.
10/12/46
19/12/46

H. C. I.
Examiner of L.F. Accts



EXP. H. W.O. 2184 C.1/46
12/12/46

EXAMINER'S OFFICE:

THE equivalent contribution due to the Calicut municipal council in respect of education tax on profession tax realised in 1944-45 is Rs. 4861/14/-. The payment of this amount may be sanctioned by Government on the analogy of the orders in G.O. No. 2290 Edn., dated 28-11-1946.

Edn. & P.H. Department U.O.



EXP. H. W.O. 2184 C.1/46
21/2/47

Exams 22. B. 485-1

16/1/47

EXP. H. C.C.

6.2.47.

I draft order is submitted. L.A. may be re: the question whether the compensation paid for loss of edn. tax levied as surcharge on profession tax requires revision.

20/2/47 LA

18/2/47
19/2/47

3

LADA

Please see the remarks of the Exp. H. Dept on page 2 above.

2. The Calicut mcl has drawn the full amount of compensation for loss under education tax for 44-45 sanctioned in G.O. No 1266 LAD 7.6.44.

This amount with a sum of Rs 4,861/-/- with now have to be refunded in view of the proposal to sanction the amount of contribution under sec 37 of the E.E. Act. Necessary action ^{in this regard} will be taken after seen in consultation with the Exp. P.A. on receipt of necessary extracts from Exp. H. Dept.

Rn
27.2.47.

R. 1/3/47



L.A. No 588

3/3/47

(b)

M

Sp 3/2

EPH(C-1)

The draft order may also. Necessary
addition has been made with reference to the
request of the A.A. dept at 'M' on p 3 and 4.

5/2/47
5/3/47
B.M.
6/2/47

16