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2
E-28-H. (1948) Department.

2 SERIES.

G.O. NO. 1037 *E-28*

Dated 30 — 4 — 48

(S)
[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.

GOVERNMENT OF MADRAS Abstract.

TAX - Property - Tiruppur Municipal Council - On lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes - Rates fixed.

Local Administration Department.
G.O.No. No. 367 Dated the 1st March 1948.
READ - the following:

A/ Letters from the Commissioner, Tiruppur Municipality, Ref.No. A-1-13891-1947 dated 11th September 1947 and dated 8th February 1948.

ORDER.
15903

The request of the Commissioner, Tiruppur Municipality that the rates of property tax on lands occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes may be revised on the basis of their capital value with effect from 1st October 1948 cannot be complied with.

2. Orders will be issued separately in the Education and Public Health Department regarding the fixation of the rate of education tax.

3. In exercise of the powers conferred by section 81-A (1) of the Madras District Municipalities Act, 1920 (Madras Act V of 1920), His Excellency the Governor of Madras hereby directs the Tiruppur Municipal Council to levy on lands other than those occupied by or adjacent and appurtenant to buildings or used exclusively for agricultural purposes, the property tax specified in column (1) of the Schedule below at the rate specified in the corresponding entry in column (2) thereof with effect on and from the 1st April 1948.

SCHEDULE.

Name of class of property tax. (1)	Rate of tax per half year (2)
(i) Property tax for general purposes	4 per cent of capital value.
(ii) Scavenging tax	1/16 per cent -Do-
(iii) Water and drainage tax	4 per cent -Do-

(By order of His Excellency the Governor)

Rajaiah D. Paul,
Secretary to Government.

To the Commissioner & Special Officer, Tiruppur Municipality
" " Collector of Coimbatore, through C.M.C.
" " Inspector of Municipal Councils and Local Boards.
" " Examiner of Local Fund Accounts.
" " Director of Public Health.
" " Education and Public Health Department.
" " Superintendent, Government Press, for publication in Part I-A of the Fort St. George Gazette.

True Copy/Forwarded/By order.

SR 1.3.

S. Krishnasami Pillai
Superintendent.
33

From
Sri S.Sivakkolunthu Mudaliar B.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Through
The Chairman, Municipal Council,
Tiruppur.

Roc.No.A-1-13891/1947.
Sir,

Dated the 10th March 1948.

Sub: Tax - Property - Tiruppur Municipality - Levy on lands not
occupied by or adjacent and appurtenant to buildings and
not used exclusively for agricultural purposes - Rate of
Education tax - requested.

Ref: G.O.Ms.No.367, Local Administration Department, Dated 1-³-1948.

With reference to the Government Order read above the Govern-
ment may be pleased to issue early orders fixing the rate of Education
Tax leviable in respect of the above lands. In this connection I beg
to submit that an Education tax of 1/16 percent of capital value per
half-year was suggested to the Government, Local Administration Depart-
ment in this office Roc.No.A1-13891/1947 Dated 5-2-1948.

S. Siva Kolunthu
Commissioner. *M. A. alias*
113
11-3-48.

Forwarded.

Chairman
Chairman,
Municipal Council.

Copy submitted to the Secretary, Local Administration Department,
Fort St.George, Madras.

svs.11/3.

12 MAR 1948

C.No. 15903/48

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Page 612 of 616 No. 17

The Commr. Tiruppur
Mplg. Enro. The C.D.C.
D. P. D.
Exam. of F. & C.

(Ascertained from A)

(Section 81(3) of the
M.D.M. Act)

G.O. No. 3672A

1-5-48

E&H(C)

Tax - Edu. Rd. cl., Tiruppur - Levy on
vacant lands. Orders issued

From The Commissioner Tiruppur Mplg. No. 13891/47
dated 10-3-48

Order no. 1037 Edu. dated, 30/4/48

Under sub-section 2 of section 35
of the Madras Edu. Act, 1920, as amended, the
Govt. direct the M.C.C., Tiruppur, to levy education
Tax on lands other than those occupied by or adjacent
and appurtenant to buildings or used exclusively
for agricultural purposes, in its area, at $\frac{1}{16}$ % of
their Capital value, per half year, with effect from
1-4-48.

20-4-48

22/4/48

Note: The M.C.C., Tiruppur, levies education Tax on
vacant lands in its area, at $1\frac{3}{4}$ % per half year on
the annual rental value of the lands. The levy of education
Tax on the basis of annual rental value is irregular as
it is obligatory on the part of the Council, to levy the
Tax on these lands either on their Capital value or on the basis
of their extent. Consequently the change in the basis of levy of
general property Tax on these lands, it is necessary to change the basis
of levy of education Tax also. The Council now proposes to
levy the Education Tax at $\frac{1}{16}$ % per half year on the
Capital value of the vacant lands. The proposal may be
approved.

2. The draft order above may issue.

acceptance by L.A.
20-4-48
22/4/48 S
23/4/48 LA

L.A. Dept (A)

The draft order on p1 ante may be accepted in this Dept. and the file returned to Ed P.H. Uo.

26-4-48
26-4-48

27-4-48

Issue
28/4/48



VV
26/4

16576/48/1A
27-4-48

I suppose
no circulation
is necessary
now

31172

KBX
28/4/48
Reg. office
draft.