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Sept. II-27-53,001-27-10-47.

22PH (1948) Department.

rs. SERIES:

G.O. NO.

1047

Edn.

→ pp 11-12 ef

Dated

30-4-48

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[Despatch Abstract.]

100/100/100

Back Papers.

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

Further Papers.

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

Roc. A.1. 11278/47.

Municipal Office, Tirupattur.
Dated the 28th February, 1948.

From Dr. C. Veeraraghavaiyah, L.M.P.,
Commissioner-Delegate,
Tirupattur Municipality. N.A.

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

.....

Sir,

Sub: Tax--education--Municipal Council--Tirupattur--levy on buildings, vacant sites and agricultural lands from 1-4-48--direction--issue of--requested.

Ref: (i) G.O. Mis. No. 2686, Education, dated 16-12-47.

(ii) Resolution No. 492, dated 22-12-47 of the Municipal Council, Tirupattur.

(iii) Govt. Memorandum No. 100917/47-3. C.1, Education, dated 27-1-48.

(iv) Govt. Memorandum No. 48558/47.2.C.1, Edn, dated 3-1-48.

(v) Resolution No. 540, dated 13-2-48 of the Municipal Council, Tirupattur.

.....

15507

I submit herewith a copy of the council's resolution No.

540, dated 13-2-48 containing proposals as directed by Government in para 3 of their order Mis. No. 2686, Edn, dated 16-12-47.

2. In para 2 of Memorandum No. 100917/47-3.C.1, Edn, dated 27-1-48, the Government permitted this council to proceed with the collection of taxes for the 2nd half of 47-48 at the existing rate of education tax. In its resolution No. 492, dated 22-12-47, the Council resolved to request the Government to give effect to the increased levy of education tax in its area from 4½ per cent to 6½ per cent per annum on the annual rental value of buildings with effect from 1-4-48.

3. I submit that within the short time available between now and the date on which the revised rate of tax has to come into force it will not be possible for the Municipality to publish notifications under sections 78 (3) and 80 of the Madras District Municipalities Act, 1920, as amended.

4. I therefore request that the Government may be pleased to issue directions early under section(2) of section 35 of the Madras Elementary Education tax, 1920, as amended for the levy of education tax on properties lying within the

(overleaf)

the Municipal limits at the rates described below with effect from 1-4-48.

Name of class of Property tax.	Rate of tax per half year.	Authority under which request is made.
(1)	(2)	(3)
(i) Buildings and lands occupied by and appurtenant or adjacent to buildings.	3½ per cent on the annual value of buildings.	G.O. Mis. No. 2686, Edn, dated 16-12-47.
(ii) Lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings.	* ½ per cent of capital value.	Council Resolution No. 540, dated 13-2-48.
(iii) Lands used exclusively for agricultural purposes.	3½ per cent on the annual value basis.	Council Resolution No. 540, dated 13-2-48.

* I submit that the tax on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes is being levied only on the Capital Value basis from 1-10-47 as directed by the Government--under section 81-A(1) of the Madras District Municipalities Act, 1920, as amended--in their order No. Ms. 1616, L.A. Department, dated 23-9-47. (Copy enclosed)

Encl: Two.

Forwarded.

Chairman.

S.N. 28/2. p.

C. Venkatesh
Commissioner-Delegate

28/2/48

28/2/48

Government of Madras.
Abstract.

TAX--Property--Salem and Tirupattur Municipal Councils--on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes.

Local Administration Department.
G.O. No. Ms. 1616. Dated the 23rd September, 1947.
Read the following:--

Letter from the Commissioner, Salem Municipality, Roc. No. A.1. 9475/47, dated the 22nd June, 1947.
Endorsement from the Inspector of Municipal Councils and Local Boards, No. N. Dis. 26170-47, dated the 22nd July, 1947.
Letter from the Special Officer, Tirupattur Municipality, Roc. A.1. 5139-47, dated the 25th August, 1947.

Order.

Notification.

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 municipal councils mentioned in column (1) of the Schedule below 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 the corresponding entry in column (2) of the said Schedule at the rate specified in the corresponding entry in column (3) thereof, with effect on and from the 1st October, 1947.

(By order of His Excellency the Governor)

Rajaiah D. Paul,
Secretary to Government.

Schedule.

Name of Municipal Council.	Name of class of property, Tax	Rate of tax per half year.
(1)	(2)	(3)
<u>Salem.</u>	Property tax for general purposes.	½ per cent of capital value.
	Scavenging tax.	1/16 "
	Water and Drainage Tax.	¼ " " "
<u>Tirupattur.</u>	Property tax for general purposes.	½ per cent of capital Value.
	Scavenging tax.	1/16 " " "
	Lighting tax.	1/16 " " "

(True copy)

C. Venkatesh
Commissioner-Delegate

28/2/48

TAX--Property--Coles and Municipal Councils--on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes.

Government of Madras.
Madras.

Local Administration Department.
D.O. No. Ms. 1615.
Dated the 23rd September, 1947.
Read the following:

Letter from the Commissioner, Madras Municipality, No. W. A.I. 2475, dated the 22nd June, 1947.
Indorsement from the Inspector of Municipal Councils and Local Boards, No. W. A.I. 26170-47, dated the 22nd July, 1947.
Letter from the Commissioner, Madras Municipality, No. W. A.I. 2139-47, dated the 22nd August, 1947.

Order.

In exercise of the powers conferred by Section 81-1-1 of the Madras District Municipalities Act, 1920 (Act V of 1920), His Excellency the Governor of Madras hereby directs the Municipal Councils mentioned in column (1) of the Schedule below 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 the corresponding entry in column (2) of the said Schedule at the rate specified in the corresponding entry in column (3) thereof, with effect on and from the 1st October, 1947.

(By order of His Excellency the Governor)

Secretary to Government.

Schedule.

Rate of tax per half year.	Name of class of property.	Name of Municipal Council.
(3)	(2)	(1)
Property tax for 1 1/2 per cent of capital value.	General purpose.	Madras Municipality.
"	Residential.	"
"	Commercial.	"
"	Industrial.	"
"	Public.	"
"	Other.	"
Property tax for 1 1/2 per cent of capital value.	General purpose.	Madras Municipality.
"	Residential.	"
"	Commercial.	"
"	Industrial.	"
"	Public.	"
"	Other.	"

(True copy)

Commissioner-Deputy.

28/12/47

Copy of Council Resolution No. 540, dated 13-2-48.

.....

Read again council resolution No. 50, dated 29-5-47 requesting Government to exempt vacant sites and agricultural lands from the levy of Education Tax. Government Memo No. 48558/47.2.C.1, Edn, dated 3-1-48 rejecting the proposal and the Commissioner's note thereon.

Resolution: The tax will be levied at 1/8 per cent per half year on the capital value from 1-4-48 on vacant sites; the Tax on agricultural lands will be levied at 3 1/4 per cent per half year on the annual rental value.

Sd. C.M. Subramania Naidu,
Chairman.

(True copy)

3/5
C. V. Srinivasan
Commissioner-Deputy.

28/12/47

From
Dr. C. Veeraraghavaiyyah, L.M.P.,
Commissioner-Delegate,
Tiruppattur Municipality,
Tiruppattur.N.A.

To
The Secretary to Government,
Education and Public Health
Department, M A D E A S.

F.O.C. B2/6593/47.

2 MAR 1948

Dated:- 27--2--48.

Sir,

Sub:- Tax-Education-Tiruppattur Municipality Council-
Education tax on lands-Exemption from levy-sanction
solicited.

Ref:- Government Memo No.48558/47-2C1-Edn dated 3-1-48.

15508 As advised in the Government Memorandum referred to above
the council has, in its resolution No.540 dated 13-2-48 (copy enclosed),
resolved to levy education tax on vacant sites and agricultural lands
with effect from 1-4-48. The Government are being addressed separately
for the issue of a direction for the levy of the tax.

2. As the non levy of education tax on agricultural lands has
been objected to in audit and the audit objection is still pending I
request that the Government will be pleased to condone the action of
the council is not having levied education tax on agricultural lands
till now as requested in this office letter No. B2/4351/47 dated
4-6-47 (Copy enclosed for ready reference) so that the audit objection
may be got dropped.

FORWARDED.

COMMISSIONER-DELEGATE.

CHAIRMAN.

MN. 27/2.

COPY OF COUNCIL RESOLUTION NO. 540 DATED 13-2-48.

Read against Council resolution No.50 dated 29-5-47 requesting
Government to exempt vacant sites and agricultural lands from the levy
of Education tax. Government memo No.48558/47-2C1 Edn. dated 3-1-48
rejecting the proposal and Commissioner's note thereon.

RESOLUTION:- The tax will be levied at 1/8% per half year
on the capital value from 1-4-48 on vacant site. The tax on agri-
cultural lands will be levied at 3/4% per half year on the annual rental
value.

(True copy).

Sd. C.M.Subramania Naidu,
Chairman.

COPY OF THIS OFFICE LETTER NO. B2/4351/47 DATED 4-6-47.

Sub:- Tax-Property-Education tax-non levy on lands-Exemption-
sought for.

Education tax as a component part of property tax is being
levied in this Municipality from 1931. This tax is being levied only
in respect of buildings from the beginning and not on agricultural lands
or vacant sites. As a matter of fact these lands do not derive any
benefit from this source of income and there is no justification in
levying this tax on vacant sites and agricultural lands. The non levy
of this tax was not also objected to in audit till now.

2. While so while conducting the annual audit of 1945-46
the District Inspector of Local Fund Accounts, Vellore has raised an
objection about the non-levy of this tax. I submit a copy of para 44
of the annual audit objection statement for 1945-46. Ele-Edn funds.

P. T. O

2820

C.No. 15507/48

Subj:- Tax - Education - Municipal Council, Tirupattur -
Levy of - Rates fixed.

Read:- From the Commissioner, Tirupattur Municipality,
No. 11278/47 dated 28.2.48

Order Ms. No. 1047 Edn. dated 30.4.48

In exercise of the powers conferred by sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, His Excellency the Governor of Madras hereby directs the Municipal Council, Tirupattur, to levy the education tax, in its area, in respect of the buildings and lands specified in column (1) of the Schedule below at the rate specified in the corresponding entry in column (2) thereof, with effect from the 1st April 1948.

Schedule.

Property to be taxed.
(1)

Half-yearly rate of tax.
(2)

1. Buildings and lands occupied by and adjacent and appurtenant to buildings. $3 \frac{1}{4} \%$ of annual value
2. Lands used exclusively for agricultural purposes. — 0 —
3. Lands other than those occupied by or appurtenant to buildings, or used exclusively for agricultural purposes. $\frac{1}{8} \%$ of Capital value.

To

The Commissioner,
Tirupattur M.C.
thru' the Chairman,
Ml. Council.

The D.P.I.
" Exr. of M Local
Fund Accounts.

Note. The Council has not been levying education Tax on agricultural and vacant lands in the Municipality. It is now proposed to levy the Tax from 1-4-48. There is no change in the rate of

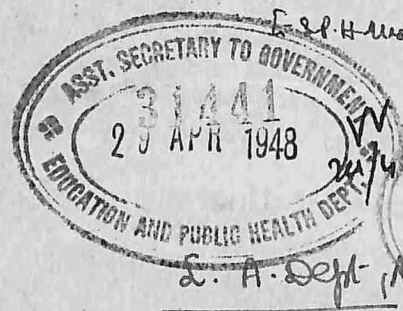
page 5 c.f.

18.4.68

5M
9/4/68

Ref
all work L.A.

DP
21/10/18



E. J. H. Moore 15507-1C
 GOVERNMENT
 21-6-48



The draft overleaf may be accepted in this dept & the file returned to the E & Att dept.

24.11.18

28 June 1948

~~See~~

E. + P. H. 28/11
Dr

2. ALU 17041/48' A

KAZ
29 belus
Regn fusing
draft

From
Mr. J. Doraiswamy B.A.,
Commissioner,
Tirupattur Municipality
Tirupattur . N.A,

The Secretary to Government
Local Administration Depart-
ment.

24332

MADRAS

Dated . 11-6-48. AC66

C.B.2. 6593/47.

#Sub:- Tax - education - Tirupattur Municipal Council -education
tax on lands - exemption from levy - sanction solicited.

Ref:- This office letter R O C.B.2 6593/47 dated 27-2-48 and 21-4-48.

✓✓✓ I solicit early orders of Government on the ~~and~~ above reference.

FORWARDED

CHAIRMAN. 13/6/68

J. L. Davis
COMMISSIONER. 12/10/1917

RMS.12-6-48. d AWD $\frac{24332}{23.6}$ 48-1A
48

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L.A.D(A)
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15-5-48

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L.P.H. (2) Dep.

Memo No. 46667. 21/7-2. Edu. 8 16-7-48

Ad.
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17

Tax - Education - Ml. bl. Tirupattur -
Non - levy of tax on lands - irregularity
not to be pursued.

Read. G.O. No. 1047 Edu. 8 30-4-48.

Ref. from the Commr, Tirupattur Mty. No. 6593/47 of 11-6-48.

Filed
with 10/11

Vide p. 1. of

It has been brought to the notice of the
the Commr. that the Ml. bl. Tirupattur was
not levying the education tax on ~~vacant~~
and agricultural lands in the Municipality before
prior to 1-4-48 and that the irregularity
was objected to in Audit. The Exs. L.F.A.
is informed that the irregularity need not be
pursued.

To
The Commr,
Tirupattur Mty.
Ctn. C.N. 23
207
Exs. L.F.A.

As
14-7-48
14/7/48

8. N. 46667/48.

Sub - Tax - Education - M. G. Timpatas - Vacant and Agricultural lands - Exemption from levy.

P.I. of Ref. from the Commissioner, Timpatas Mty; No 6593/47 of 11-6-48.

please see the reminder from the banner, Timpatas Mty of p.i. of. Evidently the banner requests orders on para 2. of his letter dated 27-2-48. The municipal Council was not levying education tax on vacant and agricultural lands prior to 1-4-48. When this fact was brought to the notice of the Govt, they directed in the Memo No 1047 Sd. dated 30-4-48 to levy the tax on these lands also with effect from 1-4-48. The banner was requests that the Govt. may condone the irregularity in not having levied the tax before 1-4-48. It may be mentioned here that many cases had come to the notice of the Govt. wherein local bodies were not levying the tax on lands. In all such cases the Govt. had ordered the levy of the tax from the beginning of the half year in which the mistake was detected. It is not within the power of the Govt. to exempt ~~that body~~ any property within municipal limits from the levy of the tax, if may not be in order to condone the irregularity in ~~levying~~ ^{not having} levied the tax. The proper course seems to be to ask the Exr. not to pursue the irregularity.

L.A. and legal may see.

AS 8.7.48 JSM 11/7/48 L.A.

L.A. Dept (A)

EXPL 100. No 46667 c1/48-1 12.7.48

This dept may agree with "A" above & return the file to the EXPL Dept.

See 13.7.48

13.7.48 EXPL

14/7

EXPL (C1) Dept.

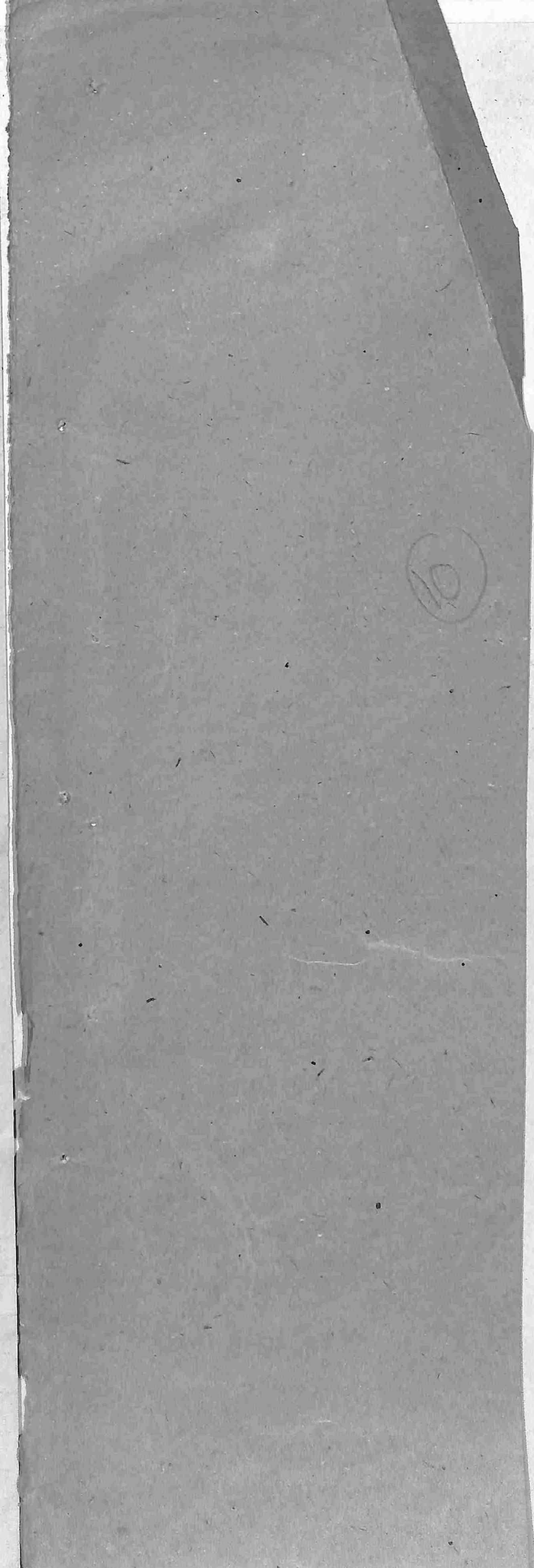


12/7/48 27682/48-1A 14 JUL 1948 52230

A draft memo is Subd.

14.7.48 JSM 16/7/48

[Faint, mostly illegible handwritten text on lined paper, possibly bleed-through from the reverse side. Some words like "The", "and", "to", "of" are visible.]



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11/11/11