

closed

by

Supdt.

S
S.I. 49

Seott. II-27-58,004-27-10-47.

Education and P.H. (194 F) Department.

Ms. SERIES.

20

G.O. NO. 1324 Edn.

Dated 25.5.44.

[Despatch Abstract.]

Tax - Education - Melapalayam
Panchayat - Tirunelveli Dt. - Increase -
ordered.

Back Papers.

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

Further Papers.

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

C.F. 32.

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

Local Administration DEPARTMENT.

Received

Registered

From (Name) Sri T. Vallinayagam Pillai,

(Designation) Executive Officer, P

Post Box _____, (STATION) Panchayat Board, Melapalaiyam

Telegraphic Address _____

To The Inspector of Municipal Councils and Local Boards, MADRAS

No. _____, dated _____ 194 .

Through

The President, Panchayat Board, Melapalaiyam.
The District Panchayat Officer, Tinnevely.

No. B.1958/46
(Encl:2)

Dated 29-1-47.

SPARE COPIES

Sir,

Sub:-- Panchayat Schools - Melapalaiyam - Levy of an Education tax - Increase in the rate - sanction - requested.

Ref: --Your No.45723-36 dated 2-8-40.

1 beg to submit that the Government were pleased to approve in their No.Ms. 1392 Edn. dated 27-7-40 (copy enclosed) the proposal of the District Board on the move of this Panchayat Board, to levy an education tax as a surcharge on house tax in the area of the Melapalaiyam Panchayat at $\frac{3}{4}$ per cent of the annual rental value of properties. The tax is levied from 1st October, 1940.

2. There are four Elementary Schools in this Panchayat Board, two for girls and two for boys. The income and the expenditure under the schools are noted below for three years.

	Actuals of		Revised budget
	1944-45	1945-46.	for 1946-
	Rs.	Rs.	Rs.
<u>Receipts.</u>			
1. Education tax	1,502	1,906	2,000
2. Equivalent grant.	1,438	1,522	1,900
3. Grant towards teachers salary.	604	604	600
Total	3,544	4,032	4,500

Expenditure.

Salaries & Teachers' Salaries

E.P.M.O.

L. ALLO 1846

7-5-48

P.T.O.

10/48

Expenditure.

1. Salaries of teachers. ~~Contrib~~ ~~but tax provided Fund~~ Contribution to Provident Fund;			2,150.
2. Dearness Allowance to teachers.	5,669	- 7,175	180
3. Contingencies.			4,000
4. Repairs to buildings.			150
			700
Total.	5,669	7,175	7,480
Excess expenditure over the receipts.	2,125	3,143	2,980

The excess is met from the general funds. As teachers are paid dear-
ness allowance at the rates sanctioned to other members of the staff,
it is not possible to meet the expenditure from the receipts alone.

3) The Deputy Inspector of ~~Municipal~~ Municipal Councils
and Local Boards, South Range has in his inspection of this Board in
November, 1946, remarked that the rate of ~~education~~ education tax
levied is low and that it may be raised so as to cover the expenditure
under Education. The Panchayat Board has in its Resolution No. 20 dated
23-12-46 resolved to levy the education tax in this area at an increased
rate of one per cent as a surcharge on house tax with effect from 1-4-47.
It is expected that there will be an increase of Rs. 1400. (Rs. 700 on
account of the tax and Rs. 700 being equivalent grant from Government).

4) I request that the Inspector of Municipal Councils and
Local Boards may be pleased to sanction the proposal of the Panchayat
Board to increase the rate of Education tax with effect from 1-4-47.
I enclose herewith a copy of the Panchayat Board Resolution No. 20 dated
23-12-46.

A.S. 30/1

Forwarded

L.K.S. Mohamed Abdulla

Q. Ebrahim

N. D. 481/47.

Submitted and re-

C. T. Murgu

1.3.47

Dist. Panchayat Office

Government of Madras.
Abstract.

Panchayat Schools - Melapalaiyam - Levy of an Education tax by the Dist.
Board, Tinnevely in the area of the Panchayat - payment of grant by the
Inspector - orders passed.

Education and Public Health Department.

G.O. No. Ms. 1392 Edh.

Read the following:-

From the Inspector of Municipal Councils and local Boards, Roc. No. 457
dated 2-2-38 and 10-4-40.
President, District Board, Tinnevely, L. Dis. No. 8675/40 dated

Order.

Under ~~the~~ sections 34 and 35 of the Madras Elementary Education Act
1920, the Government approve the proposal of the ~~District~~ District Board,
Tinnevely, to levy an education tax, as a surcharge on house tax, in the area
of the Melapalaiyam Panchayat at 3/4 per cent of the annual rental value
properties. The tax will be levied from 1st October 1940. The proceeds
this tax together with the contribution payable thereon from provincial
under section 37 of the act would be made over to the Panchayat towards
cost of maintenance of the elementary schools transferred to the Panchayat
from the Palamcottah Municipality.

The Inspector of Municipal Councils and Local Boards is also authorized
to sanction an annual grant of Rs. 604/- to the Panchayat with effect from

P.T.

(By order of His Excellency the Governor)

/True copy/

5. Valluvayagam

Executive Officer.

A.5.30/1

சுவிசர்லாந்து. 20.

[illegible]

10. 10. 10.

[illegible]

(sd) L.K.S. Mohammad Abdulla
23.12.46
President:

(True Extract-)
J. Vallinayagam
30.1.47.
~~the~~ Executive Officer.
30.1.47.



B. 419 / 47
21.3.47

B. 1958/46.

Office of the Inspector of
Local Bds

20/3. No. 9520.47 Q 17-3-47
Returned for submission

through the Special Officer
District Board Tinnevely

[Signature]
Inspector

12/3 To the S.O. Melapalayam
14.3.47 4. 1947
Tinnevely 47-

Resubmitted to the Inspector of Local Boards
Tinnevely Madras through the Special Officer
District Board, Tinnevely and the President
Panchayat Board, Melapalayam.

Forwarded
L.K.S. Mohamed

[Signature]



25.3.47
Special Officer
Melapalayam

2. *Handwritten:* A3.9539/47
 N. Dis. No. 9539-47
 Returned to the Executive Officer
 Panchayat Board Melapalayam.
 2). Copy of reference No. 45723-36
 dated 28.4.40 of the Inspector of Local Boards
 referred to herein may be
 furnished.
h. Thone Ralun
 For Special Officer
 10.4.47



B. 505/47
 10.4.47

B. 1958/46

Resubmitted to the Inspector of Local Boards, Madras through the Special
 Officer, District Board, Melapalayam and the President, Panchayat Board
 Melapalayam with a copy of reference No. 45723-36 dated 2-8-1940 of the
 Inspector of Local Boards, Madras.



G. J. Vallinayagam
 Executive Officer. 16.4.47

Copy of the letter No. 45723/36 dated 2-8-40 of the Inspector of Local
 Boards, Madras.

Sub:- Education - Schools - Panchayat Board - Melapalayam - Tinneveli
 District - Sanction of grant.

Ref:- From Education and Public Health Department, G.O. No. Ms. 1392 Educa-
 tion dated 27-7-1940.

R. Dis. No. 45723/36 dated 2-8-1940.



ENDORSEMENT.

Copy of G.O. No. Ms. 1392 Education dated 27-7-1940 is communicated
 to the Deputy Inspector of Local Boards, Southern Range and Special
 Officer, Melapalayam for information and necessary action.

2. The Deputy Inspector, Southern Range is requested to sanction pay-
 ment of a lump sum grant of Rs. 604/- to the Melapalayam Panchayat from
 the funds at his request.

3. The Special Officer, Melapalayam should maintain a separate account

A3.11267/47
21-4-47

account of the receipts and expenditure connected with the elementary schools.

To A31 13210 147

Sd.....
For Inspector.

The Deputy Inspector, Southern Range.

" Special Officer, Melapalaiyam Panchayat Board.

Copy to the District Panchayat Officer, Tinnevely, with a copy of G.O.No.1392 Edn., dated 27-7-40.

" to the President, District Board, Tinnevely.

" to the District Educational Officer, Tinnevely with a copy of G.O.No.1392 Edn., dated 27-7-40.

J. Vallinayagam
-16.4.47
Executive Officer.

Forwarded
L.K.S. Mohamed Abdulla
President.

L.O. No 11267-47

Forwarded to the Inspector of
Municipal Councils and Local Boards
Egmore, Madras.

23/4/47 23-4-47 Special Officer
of and T.N.V

Office of the Inspector
of Local Boards
Memo. 17557.47 Q 7-5.47 II
Not transmitted.
2. The proposal to
enhance the value of education
tax will have to be considered
by the District Board and sanction
of government obtained for the
increase.
Rusulbaugh
for Inspector
To the S.O. No 113 Tinnevely
21/5/47 16/5/47

No. L.Dis. 13210/47.

Enc:- *Three.*

Tinnevelly District Board Office,
Dated the 10th. July, 1947.

From

R.M. Seshadri Esq., I.C.S.,
Collector and Special Officer,
District Board, Tinnevelly.

To

The Inspector of Municipal Councils &
Local Boards, M A D R A S.

Sir,

Sub:- Tax--Panchayat Schools--Melapalayam--Levy of an edu-
cation tax--Increase in the rate--Sanction--Requested.

Ref:- Your N.Dis.17557/47 dated 2-5-1947 (Retransmitted).

I forward herewith with your above N.Dis. the application of the Executive Officer, Panchayat Board, Melapalayam, requesting sanction for the levy of education tax at an increased rate of one percent on the annual rental value as a surcharge on house tax, from 1-4-1947, as against ~~at~~ the $\frac{3}{4}$ percent rate already sanctioned, with a copy of District Board Resolution No.5 dated 9-7-1947 recommending the proposal.

LD/13-7.

P 15 info
S. S. S. 147
For Special Officer,
District Board, Tinnevelly.

பெரிய கல்வி அமைச்சர்

பெரிய கல்வி அமைச்சர்

20-11-47

சென்னை

சென்னை, தஞ்சாவூர், திருச்சூர், திருச்சூர்

7-வது பக்கம்

சென்னை, தஞ்சாவூர், திருச்சூர், திருச்சூர்

சென்னை, தஞ்சாவூர், திருச்சூர், திருச்சூர்

1941

1941-42-ம் ஆண்டு பிப்ரவரி மாதம் 1-ஆம் நாள்

1941-42-ம் ஆண்டு பிப்ரவரி மாதம் 1-ஆம் நாள்

சென்னை, தஞ்சாவூர், திருச்சூர், திருச்சூர்

சென்னை, தஞ்சாவூர், திருச்சூர், திருச்சூர்

92

Proceedings of the Special Officer, District Board, Tinnevely Dated 9-7-47
Resolution No.5.

Read letter B-1958/46 dated 29-1-47 of the Executive Officer, Panchayat Board, Melapalayam to the Inspector of Municipal Councils and Local Boards Madras requesting sanction of the proposal of the Melapalayam Panchayat Board to increase the rate of Education Tax from 3/4 % to 1% of the annual rental value of properties as a surcharge on House Tax with effect from 1-4-47.

Also Endorsement N.Dis.17557/47 dated 7-5-47 of the Inspector of Local Boards, Madras stating that the proposal to enhance the rate of Education Tax may be considered by the District Board and sanction of Government obtained for the increase.

(A-3-13210/47).

Recommended with effect from 1-4-47.

Tsc/9.7.

R.M. SESHADRI,
(True extract). Special Officer.

9

dated 8.8.47

62599

A.

Dr 26/8

8/8
For Inspector.

To The Secy to Govt

LOCAL ALBANY COUNTY N.Y.
29275
19 AUG 1947
SECRETARIAT, N.Y.C.
28

08

(FA\OJSEI-6-A)

(True extract) . Special Officer .

7. East

MT
26/9

A E & P. H.

Memo No. 67599 B2/47-1 dated, 1.9.47.

Sub: Panchayat schools - Melapalayam - levy of education tax - Increase in rate.

Ref: Letter from the Executive Officer, Panchayat Board, Melapalayam No. B. 1958/46 dated 29.1.47

2) Letter from the Special Officer, Dt. Bd., Tinnevely No. N. Dis. 13210/47 dated 10.7.47

3) Endorsement of the Imp. of M. C. & Local Boards N. Dis. 28910/47 dated 8.8.47.

The Special Officer, Dt. Board, Tinnevely, is informed that under section 34 of Madras Elementary Education Act, 1920, the authority competent to levy education tax in non-municipal areas is the Dt. Board and not the Panchayat. The Dt. Board should therefore pass a resolution proposing an increase

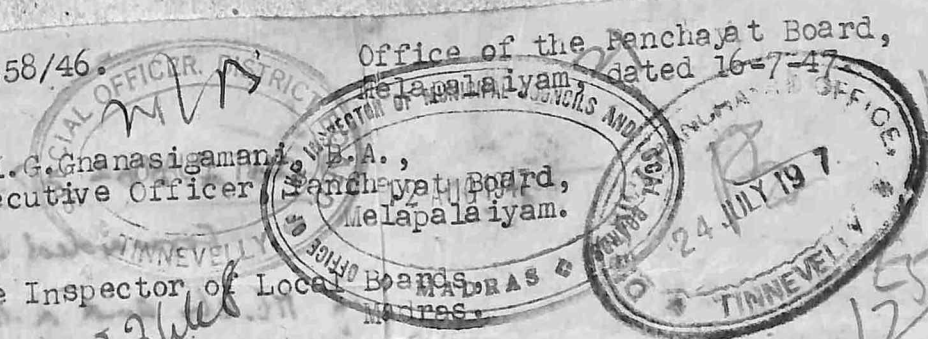
the rate of education tax levied in the area of Melapalayam Panchayat. From the letter of Executive Officer, ^{at} ~~read above~~ it is observed that the Panchayat expects a contribution from provincial funds. ^{in respect} of the increase proposed under the Madras Elementary Education (Amendment) Act of 1941 no contribution is payable from provincial funds ^{towards Education} in respect of taxation sanctioned after 1941. In the circumstances the Special Officer should consider whether the rate of education tax should not be increased beyond 1% so as to ^{enable the Panchayat to} realize the additional income of Rs. 1400 anticipated and forward the resolution proposing the enhancement of the rate of education tax.

27.8.47
28/8/47

To ✓
The Special Officer
D. S.
Tinnevely.
✓ City L. O. E.
Office.

No.B.1958/46.
Office of the Panchayat Board, Melapalayam, dated 16-7-47.
From Sri.G.Ghanasigamani, B.A., Executive Officer, Panchayat Board, Melapalayam.
To The Inspector of Local Boards, Madras.
Through The President, Panchayat Board, Melapalayam.
The District Panchayat Officer, Tinnevely.
The Special Officer, District Board, Tinnevely.
Sir,
Sub:-Panchayat Schools - Melapalayam - Levy of an Education tax - increase in the rate - sanction requested
Ref:-This office No.B.1958/46 dated 29-1-47.
I beg to invite your kind attention to this office reference quoted above and request the favour of early orders
Executive Officer.

Forwarded to L. K. S. No. 104 dated 28.8.47



C.H. 3379

✓ 24/7. N. Dis. 21562. 12
N. Dis. 2.3379.47 7.8.47

Submitted through
Special Officer District
Board & Municipality in
Continuation of this office
N. Dis. 2.1151.47 dated 22.3.47

12

O.S. E. Srinivasan
2-8-47.
District Panchayat
Tamil Nadu
24.7.47
To the S.O., D.B., T.N.

N. Dis. 21562/47.

Forwarded to the Inspector
of M.L. chs and L.B.s, Madras
in continuation of this office
L. Dis. 13210 / 47 9.10.7.47.

La Rahum 878

For Special Officer.
7.8.47. At Bd. Tamil Nadu
24.7.47 8.8.47

Enclosure 7(3)

2/3

Statement showing the particulars of drinking water supply
made available to the public of Gnaneshwaram

The people get drinking water from the springs of
Sundar Vaigai, throughout the year. Odugale and Kides will be provided
during summer seasons. A contribution of Rs. 57. is being provided
in the budget for this item of expenditure.

Gnaneshwaram Baulayat Board Office,
Dated 2.11.47

20/11/47

24

A circular stamp from the Local Administrative Department. The text "LOCAL ADMINISTRATIVE DEPT." is curved along the top inner edge. In the center, the number "30888" is stamped above the date "28 AUG 1947". The text "SECRETARIAT, MADRAS" is curved along the bottom inner edge. There are small decorative symbols on the left and right sides of the stamp.

Forwarded to the Deputy Comptroller
Local Administration Department
in continuation of this office endorsement
N. No. 28910/47 of 8/8/47. Dr 4

Disseminated
For Inspector 2378

W. 200308-14
 657kg.
 E & P H. 200 in
 continental & h.A.
 202275-1A of 218/47
 319/47.
 3947
 200308-14
 200308-14

[illegible][illegible]

தமிழ்நாடு:

1-4-48 இது தன் தன்விவதி 3/4% அடகு இருப்பதும், 1/0 அடகு அதி-
-அப்பகுதி, ஸ்திரீஸ் போன்றோருக்கு வசூல் செய்து வருவதாகி, வசூலாகிய வேண்டி
எமன் ஸ்ரீ கர்மாணிக்கு அப்படி - ரூ.

Abdulla-

(Sd) L. K. S. Mohammed Abdulla.

28.10.47

President.

By James W. 16
Executive Officer.

1694 17

B. 1058/46.

Submitted to the District Panchayat Officer, Tirunelveli with reference to his No. N. Ref. C-4-4306/47 dated 19.9.47.

I beg to submit that the matter was placed before the board and the board resolved in its resolution No. 13, dated 28.10.47. to increase the Education Tax ~~to~~ rate to 1% (adding $\frac{1}{4}$ % to the present rate of $\frac{3}{4}$ %) as a surcharge on house tax from 1.4.48. The District Board under Section 75 read with rule 19 of Schedule 4 of the M. L. B. Act was addressed in this office No. B. 1958/46 dated 15.11.47 to sanction the levy of the increased rate from 1.4.48.

A copy of ^{resolution} P. B. R. No. 13, dated 28.10.47 is also submitted.

16

G3: a man 27 1/2
[Executive Officer.]

$\frac{6}{27/4/7}$

2
K.M
27/11/43

Panchayat Board,

Melabayan

C4.5589
29.11.47 4306
47

Submd for order
1/12



958/46.

29

Office of the Panchayat Board,
Melapalaiyam, dated 15-11-47.

Shri G. Gnanasigamani, B.A.,
Executive Officer, Panchayat Board,
Melapalaiyam.

The Special Officer, District Board,
Tinnevely.

Through

The President, Panchayat Board, Melapalaiyam.

Sir,

Sub:- Education - Elementary - Panchayat Schools - Melapalaiyam -
Levy of Education tax - increase in the rate - sanction -
requested.

I beg to submit that on the remarks of the Deputy Inspector
of Local Boards, Southern Range in his inspection of this Board, that
the rate of education tax levied is low and that it may be raised so
as to cover deficit under Education, the Panchayat Board has resolved
in its resolution No.13 dated 28-10-47 to increase the rate to 1 per
cent (adding 1/4 per cent to the present rate of 3/4 per cent) as a
surcharge on house tax with effect from 1-4-1948.

I therefore request that the District Board under section
75 read with rule 19 of Schedule 4 of the Madras Local Boards act may
be pleased to sanction the levy from 1-4-1948. A copy of the resolu-
tion of the Board is herewith submitted.

G. Gnanasigamani 11/11/47
Executive Officer.

Forwarded
VI. L. K. S. Mohamed Abdulla
President.
16/11/47.

5555
 27/11/47
 4306
 47
 24424
 21.11.47
 101227
 21.11.47
 24424
 47
 N.R.O.C. 24424/47



Forwarded to the District
 Panchayat Officer, Tinnevely for
 remarks at an early date.

Sd/- 26/11/47
 For Special Officer
 26.11.47
 Henry

Dis. 4306/47.
 Enc. 24 sheets.
 Resubmitted to the
 Special Officer, District
 Board, Tinnevely, with
 the reply of the Executive
 Officer, Panchayat Board,
 Melapalayam, to the Special
 Officer's order - No A-324424/47
 dated 15-9-47. The levy on Edu-
 cation tax, proposed, was not
 sanctioned.

Dr. Panchayath
 Officer, Tinnevely
 C. H. H.

No.D.Dis.24424/47.
 Enc:- ONE File.
 From

Tinnevely District Board Office,
 Dated the 28th March 1948.

K. Ghulam Mahmood Sahib Bahadur, B.A.,
 Collector and Special Officer,
 District Board, Tinnevely.

To
 The Secretary to Government of Madras,
 Education & Public Health Department, Madras.
 The Inspector of Municipal Councils & Local Boards, Madras.
 Panchayat School - Melapalayam - Levy of Education Tax - Increase
 in the rate

Ref. Government Memorandum No.67599/B.2.47-1, Edn. & P.H., dated 1-9-47.
 A copy of the Resolution of the District Board No.192,
 dated 24-3-48 recommending that the rate of education tax may be increased
 from 2% to 14% to meet the expenditure under Elementary Education of
 Panchayat Board, Melapalayam with effect from 1-4-48 is enclosed
 for necessary sanction.

26410
 T.G.A.31.3.

nos 16676-48 dated 7-4-48
 Forwarded

7.4
 For Inspector of
 Municipal Councils & Local Boards
 in the Secretary to Govt. E.S.P. & Dept.

34
Proceedings of the Special Officer, District Board, Tinnevely Dated 24-3-48.
Resolution No. 192.

Read D.B.R.No.5 dated 9-7-47 recommending ~~it~~ to the Inspector of Municipal Councils and Local Boards, Madras the proposal of the Panchayat Board, Melapalayam to increase the rate of Educational Tax from $\frac{3}{4}$ to 1% of the annual rental value of properties as a surcharge on House Tax with effect from 1-4-

Also Government Memo No.67599-B-2/47 dated 1-9-47 requiring the Special Officer to consider whether the rate of Education Tax should not be increased beyond 1% so as to enable the Panchayat Board to realise the additional income of Rs.1400/- anticipated and to forward to Government a copy of the Resolution proposing the enhancement of the rate of Education Tax.

Read also Special Officer's Note dated 8-3-48 stating that the Tax may be increased from $\frac{3}{4}$ % to one and one fourth percent to meet the expenditure under Elementary Education of the Panchayat.

(B-1-24424/47).

Recommended from 1-4-48.

(True extract).
K. GHULAM MAHMOOD,
Special Officer.

Tsc/27.3.

T.G.A. 31.3. ✓

[Signature]
For Special Officer.

kr. ^{Seen} ~~For~~ Melapalayam is likely
to be constituted into a mnptra

E 4 P. H. (C 2)

The file may now be circulated to H. H. (Edm) &
H. H. (L. A.) for orders as to issue of the draft order.

[The order if issued can take

2/13.5.

effect from 1.10.48. of Melapalagum to
become a Municipality from 1.10.48 the
tax sanction cannot be availed of.

13.5.48

14/5/48

14/5/48

H. H. (C. 2)

H. H. (L. A.)

15/5/48

15/5/48

