

class
of

Edu. (1948) Department.

Ms. SERIES.

G.O. NO. 1546 *Edu.*

Dated 14-6-1948.

(11)

[Despatch Abstract.]

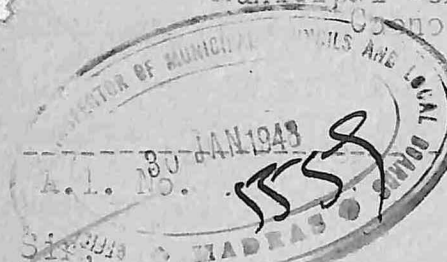
Back Papers.

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

Further Papers.

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

From Janab Md. Mehdi Hasan Sahib B.A. To The Secretary to Government,
Municipal Commissioner, Education Department,
Fort St. George, Madras.
C. S. R.S.
Through the Inspector of Local
Boards & Municipal Councils, Madras.



dated 22nd January 1948.

Sir, Sub: Tax- property- revised rate of tax- increase in education tax -
sanction- requested.

The rate of taxation on properties that is in force from 1-4- 1947
in this municipality is 11-1/12 % on houses and 9-5/6 % on lands
comprising of the following components.

House Tax.		Land tax.	
General purposes	8%	8%	
Water and drainage	1%	1%	
Scavenging	1%	nil.	
Education	1/3 %	1/3 %	
Total	11-1/12	9-5/6 %	2/6
	4		10-1/6

The Deputy Inspector of Municipal Councils and Local Boards in his
inspection report for the year 1946- 47 suggested an increase of 1/3 %
under the education tax, making it 2/3 % so as to relieve the strain
on the general funds due to the heavy contribution made year after
year from general fund to the Elementary Education Fund. This suggestion

18/2
-2-
was placed before the Council and the council in its resolution No. 247 dated 22nd December 1947 has accepted the suggestion and has resolved to levy it from the year 1948-49. The revised rate of tax if levied will be 11-5/12 % and 10 1/6 % for house and land respectively to take effect from 1st April 1948.

9478 As per Act VIII of 1944 amending the Madras District Municipalities Act of 1920 (as amended) the previous sanction of Government is necessary for any alteration in the rate of tax levied in pursuance of the said act. I, therefore, request that the Government may be pleased to sanction the alteration in the rate of taxation at an early date/under section 78(3) of the Madras District Municipalities Act have to be observed and there is hardly sufficient time ahead.

Forwarded.

A. Inegumakani
Chairman C.M.C. 27.1.48

1155-5558-48 dated 1.1.48
Forwarded.

B. 9/12/48

Devaiah
2074 Secy to Govt.
E + P. D. + M.

M. Thirukumar
27.11

Commissioner.

571

C.No. 9478/48

34
21.4.

3 2284(c1)
Tap-Edn. Ptd. cl- Coonoor - Enhancement-3

From The Commissioner Coonoor Reply No. Nil d 22.1.48

Memo. No. 9478/48-1 c1 Edn. d 21.4.48

The Commissioner, Coonoor Municipality is requested to state whether the Council levies education tax both on agricultural and vacant lands (in the municipality) and if so to specify the basis adopted for the levy of property tax on these lands under section 81 of the M.D.M. Act, 1920.

2. A reply should be sent by return of post.

To
The Commissioner 26.4.48
Coonoor Rply. No.
To C.M.C.

10/12/48
Note. The Commr Coonoor Rply. has not clearly stated whether the Council levies education tax on vacant lands also. Before the information on this point

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may be called for. The draft above is for approval.

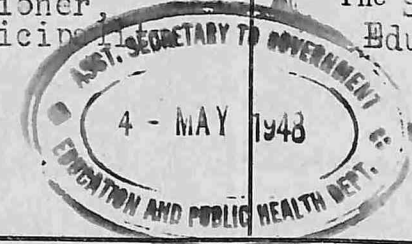
hll
18-4-48

26/4/48

Local Administration Department.

From (Name) Janab M. Mehdi Hasan, B.A.
Commissioner,
Designation Coonoor Municipality
Station: Coonoor R. S.

Received To
Registered To
The Secretary to Government,
Education & Public Health
Department,
Fort St. George,
Madras



Enclosures: RC No. A-1-2458/48 dated 1.5. '48

194

Sir,

32715

psanto

Sub:- Tax-education-Coonoor Municipal Council-enhancement.
Ref:- Government Memo 9478/48-1-C1 Education dated 21.4. '48.

not put up
P

Education tax is being levied on all lands including agricultural and vacant lands on their annual value. But with reference to section 81(3) of the District Municipality Act and Government Memo 30759-1AL.A. Department dated 22.9. '47, the Council has resolved to levy property tax on lands not occupied by or adjacent and appertains to buildings and not used exclusively for agricultural purposes at the following rates on their capital value:-

- General tax.....1%
- Water & Drainage tax)...1%
- Scavenging tax...1/16%
- Education tax...1/16%

The Government in the Local Admin. Department have been addressed in this office letter Rc.A-1-5345/47 dated 28.2. '48 for a direction under section 81-A(1) of District Municipality Act for the

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A | proposed levy of the above rates of tax with effect from 1.4.'48 and their orders on the subject are awaited.

Forwarded
A. Inezumathan
Chairman, C.M.C. 3/5
M. N. N. N. N. N.
Commissioner 3/5

L.A. maybe requested to state, ~~whether or not~~
~~been issued any order in this matter~~ The stage at which
The matter referred to at A' above stands now.

lu
7.5.48
DP 5/5/48
E.H. No. 9478-241
8.5.48
JSM
8/5/48 LA
VV
10/5
SECRETARY TO GOVERNMENT
19 MAY 1948
18880
LOCAL ADMINISTRATION DEPT.

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A 4 7 L.A. Dep(A)

Please see the note of the E.H. Dept on p 6 ante. Orders have already been issued in memo no 9122-48-1A dt 30.4.48 with this information this may be returned to E.H. No.

(K) 3/5
A |
SECRETARY TO GOVERNMENT
10 MAY 1948
L.A. 18880-1A
12.5.48
35366
SECRETARY TO GOVERNMENT
26 MAY 1948
PUBLIC HEALTH DEPT.

11.5.48 E.H. No. 9478
E.H. No. 9478
12.5.48

L.A. maybe requested to put up the memo. referred to at A' above, as it is not available in records.

9478
E.H. No. 9478-241
20.5.48
lu
19.5.48
JSM
20/5/48 LA
L.A. DCA
Memo no 9122-48-1A dt 30.4.48 is put up at flag (K). The file may be returned to E.H. No. 9478-241
24.5.48
20732-48-1A
25.5.48
SECRETARY TO GOVERNMENT
21 MAY 1948
20732
LOCAL ADMINISTRATION DEPT.
VV
21/5
24.5.48-24.5.48
DP 20/5

C.No. 9478/48

pages 1-2 and
5-6 c.f.

page 6/2 p.Bk. No. 17
(not put up.)

'Z' in p. 1 c.f.

$\frac{2}{3} = 1\frac{1}{3}$

9
Tab- Edu- Mcl. cl, Coimoor - levy on buildings and agricultural lands - Enhancement - Orders issued. From the Commr. Coimoor Hqly. R.C.No. A-1. 2458/48 dated 22-1-48 and 1-5-48

Order no. 1546 Edu. dated, 14/6/48

16. Under sub-section (2) of section 35 of The Madras Ele. Edu. Act, 1920, as amended, The Govt. direct the Mcl. cl, Coimoor, to alter the rate of levy of education Tax, in its area, from $\frac{1}{3}$ o/o. p.a. to $\frac{2}{3}$ o/o. p.a. on the annual rental value of properties, with effect from 1-4-48.

2. The Commissioner, Coimoor Hqly. is informed that orders in respect of the levy of education Tax, on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes will issue ^{separately} after the reply of the Council to

Handwritten notes on the left page, including "12" and "A.1" at the top, and various illegible scribbles and lines throughout the page.

V.B.

Local Administration Department.

Received CI Registered 13

To The Secretary to Government, Education & Public Health, Fort St. George, MADRAS.

From (Name) Janab M. Mehdi Hasan, B.A., Commissioner, Coonoor Municipality.

Designation Coonoor Municipality.

Station: Coonoor R. S.

29 JUN 1948

Enclosures: Rc.A-1 No. 2458/48. dated 25.6.'48. 194 .

Sir,

Sub:-Tax-Education-levy on property rentals-Coonoor Municipal Council-enhancement.

Ref:-G.O. M.S. No.1546 Education dated 14.6.'48.

48061

1.4647 (A)

Government in their orders M.S. No.393 dated 11th. March 1944 were pleased to sanction the levy of Education Tax from 1/3 % to 2/3 % per annum on property rentals. This Council has been levying an education tax at 1/3 % half-yearly on the annual value of buildings and lands with effect from 1.4.'44. The increase now sought for is from 1/3% to 2/3% per half-year on the property rentals.

Hence, the rate of levy of Education Tax is to be from 1/3% per half-year to 2/3% per half-year on the annual rental value of properties with effect from 1.4.'48 and not from 1/3% per annum to 2/3% per annum.

(2) I, therefore, request you to kindly issue an amendment to the G.O. M.S.No.1546 Education dated 14.6.'48 at an early date, as the issue of bills is pending for the current Half-year ending

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14
30.9.'48.

FORWARDED

A. Iyengar
26/6
Chairman,
Coonoor Municipal Council.

M. N. Subramanian
Commissioner. 26/6
26/6.

15
9
Government of Madras.
Education and Public Health Department.
Memorandum No.48064. C1/48-2 Education dated 7th July 1948.

Sub: Tax - Education - Municipal Council - Coonoor - Levy on buildings
and agricultural lands - Enhancement - ordered.
Ref: From the Commissioner, Coonoor Municipality No.2458/48 dated
25-6-48.

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In partial modification of para 1 of G.O. No.1546 Edn.,
dated 14-6-1948 the Government under sub section (2) of the Section
35 of the Madras Elementary Education Act, 1920 as amended direct
the Municipal Council, Coonoor, to alter the rate of levy of educa-
tion tax, in its area, from 1/3 % per half year to 2/3% per half
year on the annual rental value of properties, with effect from
1-4-1948.

M.V. SUBRAMANIAN
SECRETARY TO GOVERNMENT.

To

The Commissioner, Coonoor Municipality through the
Chairman Municipal Council.

The Director of Public Instruction.

The Examiner of Local Fund Accounts.

Forwarded / By Order.

Rajal Swaminathan
Superintendent.
R

16

Forwarded by Editor.

Revised 10/1/1911

17

$E + P.H(a_1) \text{ depth}$

Subject - Tax - Education - M. L. - Bombay - Levy on
buildings and agricultural lands - Enhancement -
Ordered.

p. 1 of Ref. from the Survey, Broward Mty; No. 2458/ug of 25-6-48.

Ad.

Мемо № 48064.с / $\frac{2}{48}$ Sch. d 7-7-18

✓
p. 9 of (2)

11. *Phlox*

mod. 1.8 (2) ✓

To
The house
brother, N.Y.
C. (H. C. N. C.)
The D. P. S.
The Ex. d. F. A.

1.8.e 1970
8/7/74 396/100

In partial modification of para 1. of G.O. No. (under sub section (2) of Sect. 35 ~~of the M. E. Act, 1922~~ as amended) 1546 Edn. of 14-6-1948 the Govt. direct the M. Council, Bombay, to alter the rate of levy of education tax, in its area, from ~~2 1/2~~ ^{1 1/2} % per annum ^{half year} to ~~2 3/4~~ ^{2 3/4} % per annum ^{half year} on the annual rental value of properties, with effect from 1-4-1948.

3/7/68

C.P.T.O

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A

Note :- In his letter dated 22-1-1948 the Commr, Coimbatore Mty. requested the Govt. to enhance the rate of levy of education tax from $\frac{1}{3}\%$ to $\frac{2}{3}\%$ on the annual rental value of properties. The proposal was sanctioned in G.O. No. 1546 Edn. & H. 6-48. He now states that $\frac{1}{3}\%$ is the rate of tax for half year and not for one year. The tax may therefore be enhanced from $\frac{2}{3}\%$ per annum to $1\frac{2}{3}\%$ per annum. The draft annexed is for approval.

L.A. may see before circulation.
 30.6.48
 30/6/48 S
 30/6/48
 L.A. DEPE (A)

Edn tax is levied as a surcharge on property tax. As property tax is levied half-yearly, it seems necessary to levy edn tax also half-yearly. The rate of edn tax may perhaps be fixed half-yearly. E & H may be requested to take necessary action in the matter.

2.7.48
 2.7.48
 2.7.48
 2.7.48

P19 (2) D

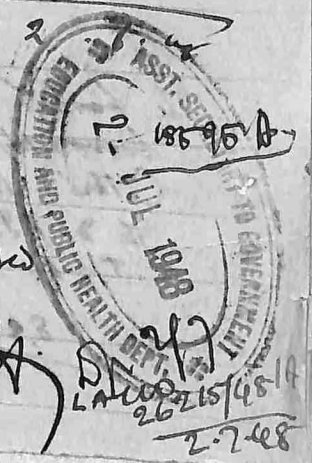
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P.1.4



W 2/7

69PH 200.112, 48664 21/48



19

3
E & P. H. (C.1) Dept

please see the remarks of L.A. at p.2. ante.
 As suggested by this dept, the rate of tax may be fixed half yearly instead of annually. The draft at p.1. ante has been slightly altered as suggested by L.A. is for approval for orders as to circulation.

AS 3.7.48, 3/7/48

3/7/48

S

3/7/48

3/7/48



TSA 6.7.48

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Handwritten notes on lined paper, including a date and some illegible text.

3/1/24

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