

Edn. (1948) Department.

Ms. SERIES.

G.O. NO.

1644 Edn.

Dated

26-6-1948.

[Despatch Abstract.]

Indigul

Back Papers.

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

Further Papers.

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

LOCAL ADMINISTRATION DEPARTMENT.

From Sri K. Ramalingam, M.A., Municipal Commissioner, DINDIGUL To The Secretary to Government, Local Administration Department, Fort St. George, M A D R A S.



Through The Chairman, Municipal Council, DINDIGUL.

Roc.No.7804/48-A1 dated 4th June 1948.

Sir, Sub:-TAX--Property--Dindigul Municipality--Increase of Education Tax from 1-4-48--Sanction requested for-

Education This Council proposed in its resolution No.25 dated 15-1-48 to increase the levy of the percentage of tax from 1-4-48, for all the buildings, vacant lands and lands exclusively used for agricultural purposes and to levy water and Drainage tax for all the parts of the town cancelling the exemption already granted to some parts of the town from payment of Water and Drainage tax. Objections and suggestions were invited upto 28-2-48 for consideration by the Council. They were considered by the Council and it resolved in its resolution No.15 dated 3-4-48 to increase the Education tax alone from 3% to 4% from 1-4-48. The other increase proposed by the Council was not confirmed.

2. I submit herewith copies of C.R. No.25 dated 15-1-48 and 15 dated 3-4-48 for favour of information and solicit sanction for the levy of the revised Education tax of 4% from 1-4-48.

MAG 4/6

P.T.O.

K. Ramalingam
Commissioner

2
Copy of the Council's Resolution No. 25 dated 15th January 1948.

Subject:- Read again the proceedings of the Taxation and Finance Committee resolution No. 2 (1) and (2) dated 22-12-47 recommending certain increase in the rate of property taxes to be levied from 1-4-48 together with the Commissioner's note dated 5-1-48 as deferred in C.R. No. 13 dated 23-12-47.

Resolution:-

A P P R O V E D

Sd/- S. Lazar Ignatius,
Chairman,
Municipal Council, Dindigul.

/True copy/

Commissioner.

3
Copy of the Council's Resolution No. 15 dated 3-4-48. (m)

Subject:- Commissioner's note dated 2-3-48 soliciting the sanction of the Council for the confirmation of the Council's proposal for increasing the rate of levy of tax on buildings lands, exclusively used for agricultural purposes and other vacant lands with effect from 1-4-48 and to cancel the exemption from levy of water and drainage tax in certain areas in this municipality from 1-4-48 and the objections received from the rate payers for the proposed increase and all other connected papers.

Resolution:- Resolves to increase only the Education tax by one percent from 1-4-48 over and above the rate of percentage of levy for 47-48.

44016

Sd/- S. Lazar Ignatius,
Chairman,
Municipal Council, Dindigul.

/True copy/

Commissioner.

Forwarded

S. Lazar Ignatius
Chairman.
9.6.48.

L. Dew 23568/48-1A
14-6-48

L. A. Dept (A)
E. P. H. to
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Edw. P.H. Dept.
Tax - Education. Municipal Council, Indig.
Rate increased.

From the Commission, Indigul Municipal
No 7804/48 A.I. D. 4.6.48

Go 1644 Feb. 26.6.48.
Ms.

Under Section 35(2) of the
Madras Elementary Education Act, 1939, the Local
authorities approve the proposal of the Municipal
Council, Indigul, to raise the rate of
Education Tax levied in the Municipal
from 3% to 4% per annum on the annual
Value of properties with effect from 1.4.48

The Commission, Indigul
Reply to the Local
The P.W. Dept.
The Dep. Secy. to Govt.
I.S.C.

26/6/48
Wf
Holler.

Indigul Municipal Council
D.P.

Sub: Tax - Education - Municipal Council, Dindigul - Enhancement.

CF

From the Commissioner, Dindigul Municipality, No. 7804/48-A1 dated 4-6-48.

pp1-2 CF

pp3 CF

The Commissioner, Dindigul Municipality, requests that the Council's proposal to raise the rate of education tax on all properties in the Municipality from 3% to 4% with effect from 1-4-48 may be approved.

The Council was not paid any subsidy from Provincial funds towards the grant of dearness allowance to the elementary education staff either in 1946-47 or 1947-48. No subsidy for the purpose is proposed for the current year also. In spite of this, the B.E. for 1948-49 of the Elementary Education Fund is anticipated to close with a 'nil balance'. This has been rendered possible by the adjustment of a sum of Rs. 12,860/- from the Arrear Toll Compensation grant.

The normal receipts under the Elementary Education Fund will not cover the normal expenditure. When the A.T.C. grant ceases to become available from next year, the Council will have to find other means to balance the budget. The increase of the education tax by one per cent will fetch Rs. 14,000 and this may ^{suffice} ~~be used~~ to balance the budget. But, as the Budget Estimate for 1948-49 has already been balanced, the question of raising the tax may be considered in connection with the B.E. for 1949-50. L.A. may see.

When the Council is asked to increase the rate of education tax, it is the duty of the Council to consider the proposal and if it is found that the rate is not sufficient to meet the requirements of the Council, it may be necessary to increase the rate. The Council may also consider the proposal to increase the rate of education tax by one per cent.

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23.6.48



This dept may agree with E & P H Secretary.
23.6.48

The file may be circulated to H.O. (Gen) and H.O. (L.A.) for orders on the proposal at 'Y' on page 1 anti.

DM
23/6/48 S

W/

W/ (Gen) ✓

W/ (L.A.)

W/

8623
24

ISA
24-6-48



~~Draft enclosed~~

~~Copy of the draft~~

The municipal council has resolved to levy the enhanced tax with effect from 1-4-48. pending issue of orders on the proposal it is the Council's duty to withhold the issue of demand notices in respect of education tax for the first half of the year 1948-49. It does not therefore seem necessary to ask the Council specifically as to whether the demand notices were withheld for it may involve further delay. The proposal also involved levy of tax with retrospective effect, i.e., from 1-4-48. There have been cases in which the levy of the tax with retrospective effect has been ordered.

(Vide G.O. No. 2490 Edn. 19-11-47 and No. 1400 Edn. 31-5-48)

As proposed by the Council
~~As proposed by the Council~~ the levy of enhanced tax in the present case may take effect from 1-4-48.

The draft below is for approval.

W/

DM
26/6/48 S

26-6-48
W/