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EDN [illegible] DEPT

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2198/50

G.O.M(S) 2198 Edn

4.8.50

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[illegible] pp 5-6

G.O. at pp 23-25 ~~[illegible]~~
~~[illegible] pp [illegible]~~

Education Dept

pp ~~23-25~~
1-2

[illegible] Madras Public Libraries Act 194[illegible] [illegible]
Library [illegible]
[illegible]

No C/C

Government of Madras
Education Department
G.O.Ms.No. 2198 Education dated 4th August 1950.

ABSTRACT

The Madras Public Libraries Act, 1948 - Library Cess- Levy and Collection of - Certain points - Instructions issued.

V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

READ THE FOLLOWING:-

G.O.No.627 Education dated 28-2-1950.
From the Commissioner, Palni Municipality No.C.1.3156-50 dated 6-5-1950.
From the Commissioner, Coimbatore Municipality No.11033/50-A1 dated 15-5-1950.
From the Director of Public Instruction No.39 N/50 dated 22-5-1950. No.64/50 dated 17-5-1950.
From the Commissioner, Walajapet Municipality No.1324-C/50 dated 27-4-1950.
From the Commissioner Corporation of Madras No.27952 of 1950 dated 2-6-1950.

O R D E R:-

The following instructions are issued in respect of the points raised in the letters cited above:-

(a) Whether a notification should be published in the District Gazette under section 80 of the Madras District Municipalities Act in respect of the levy of the library cess:-

A notification under section 80 of the Madras District Municipalities Act is necessary only in cases where the tax is levied by the Municipal Council under section 78 or section 79 or in pursuance of an order of the Government under Section 81-A. The Library Cessis levied by the Local Library Authority under section 12(1) (a) of the Madras Public Libraries Act 1948 and the provisions of section 80 of the Madras District Municipalities Act have no application to this levy. It is therefore not necessary to publish a notification in the District Gazette. The provisions of the Madras District Municipalities Act, Madras Local Boards Act and the Madras City Municipalities Act are applicable only with respect to the manner of the collection of the cess, not its levy. The collection of the cess should be made for the year 1950-51, as already ordered as soon as the Local Library authority authorises the levy.

A/

(b) Whether the levy should be on the whole rupee only but not on any fractions of a rupee of property tax, or house-tax:-

Fractions of a rupee of the property tax or the house tax should be excluded for the calculation of the levy.

(c) Whether the library cess should be indicated in the bills and notices by opening an additional column or whether separate bills are to be issued:-

The assessment and collection of library cess should be exhibited in the forms and registers prescribed for the assessment and collection of the property tax or house tax by the Municipal Council or the District Board or the Panchayat Board as the case may be. Orders revising the existing forms and registers relating to property tax and house tax in view of the levy of the Library Cess will be issued separately in the Local Administration Department. Pending the issue of those Orders, the local bodies should exhibit separately the transactions relating to the library cess in the appropriate columns in the existing forms or in separate registers, if necessary, as may be convenient.

(d) Whether the library cess is to be levied on railway properties:-

A railway administration will be liable to pay any tax to a local

2/

local body only if, and when a notification declaring its liability to pay the tax is issued by the Government of India under section 3(1) of the Railways Local Authorities' Taxation Act, 1941. The Commissioners of Municipalities/ the Commissioner Corporation of Madras/ the Presidents of District Boards/ and Presidents of Panchayat Boards/ are requested to furnish exact details of the railway properties within their respective jurisdictions which will become liable for the levy of the cess and amounts leviable on the properties every year when such a notification is issued in order to enable the Government to address the Government of India in the matter. In the meantime no cess is leviable on the railway properties.

(e) Whether the property tax will mean only the tax for general purposes or includes also the Education Tax, water and drainage tax and Lighting taxes for the purpose of calculating the cess:-

The cess should be levied on the entire property tax excluding Edn tax, which is a surcharge on property tax in the case of municipal councils.

(By Order of His Excellency the Governor)

S.A. Iyengar,
Secretary to Government.

To
The Director of Public Instruction.
The Inspector of Municipal Councils and Local Boards.
All Collectors.
The Presidents of District Boards.
The Executive Authorities of Municipal Councils(through the Chairman, Municipal Council)
The Commissioner, Corporation of Madras(thro the Mayor.)
The Examiner of Local Fund Accounts.
The Accountant General.
The Presidents of Panchayat Boards (through the President District Boards.)
The Local Administration Department.

True copy/forwarded/By Order.

Superintendant

EJ/-4-8-1950.

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(1) ③ 3 C 3 +

LOCAL ADMINISTRATION DEPARTMENT
20803
19 MAY 1950
SECRETARIAT, MADRAS

Roc.No.C1-3156-50

Municipal Office, Palni
Dated 6th May, 1950.

From
Sri G.Srinivasan, B.A.,
Municipal Commissioner,
Palni Municipality,Palni.

The Secretary to Government,
Local Administration
Department, Madras.

9/19/5 LA(E)
Edn.
19/5/50

ASSISTANT SECRETARY
12565
23 MAY 1950
EDUCATION DEPARTMENT

Thro'
The Inspector of Municipal Councils and
Local Boards, Madras.
and
The Chairman, Municipal Council, Palni.

L.A. U.O. 20803-27
15.5.50.

Library - Madras Public libraries Act - 1948 - levy of cess under section 12- Publication of Notification clarification of.

Under section 12(1) (a) of the Madras Public -- Libraries Act, 1948, every Local Library Authority shall levy in its area a cess in the form of a surcharge on the property tax levied in municipalities at the rate of six pies for every whole rupee in the tax so levied. Under sub section (2) the cess levied shall be collected by Municipal Councils ~~xxxxxx~~ as if it were a property tax payable under the Madras District Municipalities Act,1920, and all the relevant provisions of the said Act shall apply accordingly. The levy of property tax is determined by a Municipal council under section 78 of the Madras District Municipalities Act,1920 and the rates so determined shall be published in the manner prescribed in section 80 of the Act. Under section 81-A of the Act, the Provincial Government have powers to levy property tax at such rates as may be specified in their order. Even though sub section (2) of section 81-A of the said Act provides that if a notification is published under sub section(1) by the Provincial Government, the provisions of the Act relating to property Tax shall apply as if the Municipal council had levied it, In their Memo.No.48975-49-IA dated 19-11-49 Government had held that even in cases where a direction is issued by Government under sub section(1) of section 81-A of the Act, the notification under section 80 should necessarily be published.

p 37 (M) ✓

Copy at (C)

2.In their order No.627 Edn. dated 28-2-50, Government have directed that the Executive Authorities of Municipal councils should collect the Library cess from the year 1950-51 and paid to the local Library Authority. The library cess contemplated in Section 12 of the Madras Public Libraries Act is not in the nature of tax but is only an additional levy by way of surcharge. However so far as the public are concerned it is a new levy which creates a fresh liability. When Government have held that publication under section 80 of the Madras District Municipalities Act is obligatory even in cases covered by a direction issued under section 81-A of the Act, it is for consideration how far it is not necessary to publish a notification indicating the nature and rate of levy of the new surcharge on the property tax payable under the Madras District Municipalities Act, 1920. I therefore request to be informed whether a notification under section 80 of the Madras District Municipalities Act is to be published to the effect that persons assessed to property tax are liable to pay the Library Cess at the rate of six pies per rupee.

p 59 in Act (perhaps)

do —

3.Section 12(1)(a) of the Madras Public Libraries Act says that library cess shall be levied for every whole rupee in the property tax levied. It does not say whether the levy of cess is on every nearest whole rupee. I -- therefore presume that if property tax payable by a person is Rs.6-15-0 it should be levied only the basis of 6 whole rupees and not on the basis of 7 rupees, which is the near whole rupee.

I request to be informed whether my presumption is correct.

4 I presume that this new cess should be indicated in t
bills and notices issued opening an additional column "Library Cess".

12.7

Commissioner

Copy submitted to the Secretary to Government, Local Admini
tration Department direct to save delay. R 13.5.50

spj/

Forwarded

Chairman

E 4 5 3

MUNICIPAL DEPARTMENT

From
The Commissioner,
Coimbatore Municipality,
Coimbatore. P.B.No.121.

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

(4)

Through
The Chairman, Municipal Council, Coimbatore

ASSISTANT SECRETARY
12676
24 MAY 1950
EDUCATION DEPARTMENT

No.11033/50/A.1 dated 15-5-1950

Sir,

Sub: Madras Public Libraries Act, 1948 - levy of Library cess from 1-4-50

Ref: G.O.No.627, E & P.H. (Edn.) dated 28-2-50

copy at (C)

In the G.O. referred to above, Government have ordered that the Library cess at the rate of six pies in the rupee of the property tax or house tax should be levied from the year 1950-51 and paid to the Local Library Authority, -under Section 12(2) of the Madras Public Libraries Act, 1948. It is also stated in the G.O. that the cess is to be collected as if it were property tax or house tax payable under the M.D.M. Act and all the provision of that Act should apply accordingly. It is not known whether the provision of the M.D.M. Act will apply only for the purpose of collection of the cess or for its levy also. If the former, it will amount to an alteration of the rate of Property or house tax levied from 1-4-1950 which cannot be done now under Sec.78(3) of the Act as the instructions of the Government were received only during the current half year. The Government also do not seem to have notified under the proviso to section 12(2) of the M.P.L.Act that the provisions of the M.D.M. Act shall apply with necessary modifications so as to enable the levy being made from 1-4-1950.

p 5 of the Act
pump

P.T.O.

4 6/

-2-

In the circumstances, orders are solicited whether the cess could be levied as if it were property tax or house tax with effect from 1-4-50, as directed in the G.O. referred to above. The Local Library Authority contemplated under Sec. 5 of the M.P.L. Act does not appear to have been constituted for this district so far.

I request early orders.

COMMISSIONER 19.5.50

FORWARDED

CHAIRMAN, C.M.C. 22/5.

V.S.19-5

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5 (5) 5/ 7/

EDUCATION DEPARTMENT.

From

The Director of Public
Instruction, Madras.

To

The Secretary to Government,
Education Department,
Madras.

ASSISTANT SECRETARY
24 MAY 1950
12684
EDUCATION DEPARTMENT

R.[illegible] No. 39-N/50 Dated 22-5-1950.

Encl. i

Sir,

Sub:- The Madras Public Libraries Act, 1948- Levy of Library Cess- Instructions solicited.

Ref:- From the Municipal Commissioner, Nagapattinam Municipality letter No. C.3. 6204/50 dated 10-5-50.

In the letter quoted above (copy submitted herewith) the Commissioner, Nagapattinam Municipality requests clarification on certain points to enable him to levy the cess from 1-4-50. As such queries may also be anticipated from other Local Bodies in the State, I request definite orders of Government on each of the queries raised by the Municipality.

Yours faithfully,
R. Janardhanan
[23. V. 1950]
for Director of Public Instruction.

A.S./22-5.

6 ⑥ 7 8/

Copy of letter No. C3-6204/50 dated 10-5-1950 from the Commissioner, Negapatam Municipality to the Director of Public Instruction, Madras.

Sub:- Madras Public Libraries Act- 1948- Levy of library cess- instructions solicited.

Copy at (c) G.O. No. 627 Edn., dated 28-2-1950.

In G.O. No. 627, Edn., dated 28-2-1950 Government have stated that the Madras Public Libraries Act, 1948 is brought into force from 1-4-1950 and that Library cess should be collected by the Executive Authorities of the Municipal Councils in pursuance of Section 12 of the Act from 50-51 and paid to the local library authority. Under Section 12 of the Library Act the local library authority should levy in its area the library cess in the form of a surcharge on the property tax or house tax levied in such area under the Madras District Municipalities Act and that the cess should be collected by the Municipal Council. It is not clear as to whether the Council has to publish a notification under Section 80 of the Madras District Municipalities Act as the inclusion of the cess in the house tax bills increases the amount of tax. But the levy is by the local library authority and the council is only a collecting agency. In the case of Railway properties the Government of India have to publish a notification under the Indian Railways Act declaring the Railway Administration to be liable for the cess, if the cess is to be levied on railway properties. I request clarification on the following points urgently to enable me to levy the cess from 1-4-1950.

p 59 of Act ([illegible])

(1) Whether the council should publish a notification under Section 80 of the Madras District Municipalities Act as this is a new levy.

✓(2) Whether the cess has to be included on the property tax assessments or whether separate bills are to be issued.

(3) Whether the cess is to be levied on railway properties.

(4) Whether property tax for the calculation of this cess will include only the tax for general purposes or includes also the Education tax, water and drainage tax and lighting taxes which are ear-marked for specific purposes.

An early reply is requested.

(Sd). A.C. Kandappa Pillai,
Commissioner.

(True Copy)

R. Janardhanan
(23. V. 1950)
for Director of Public Instruction.

A.S./22-5.

7 (7) 9

EDUCATION DEPARTMENT.

LOCAL ADMINISTRATION DEPARTMENT
20898
19 MAY 1950
SECRETARIAT, MADRAS

FROM

THE DIRECTOR OF PUBLIC INSTRUCTION,
MADRAS-6.

TO

THE SECRETARY TO GOVERNMENT,
EDUCATION DEPARTMENT, MADRAS.

THROUGH THE LOCAL ADMINISTRATION DEPARTMENT.

LAD

13172

R.C.NO.64-N/50 dated 17th May 1950.

Sir,

SUB: The Madras Public Libraries Act 1948 - Bringing into force from 1-4-1950 - Resolution of the Municipality, Walajapet - Submission of.

19.5.50

ASSISTANT SECRETARY
27 MAY 1950
EDUCATION DEPARTMENT

REF: Letter from the Commissioner, Municipal Council, Walajapet, R.O.C.No.1324-C/50 dated 27-4-1950.

****

L.A.U.O. 20898/50-10
26.5.50

pp11-13 supra

p.15 supra

In submitting herewith the letter from the Municipal Commissioner, Walajapet Municipality - referred to above - along with the copy of endorsement of the Inspector of Municipal Councils and Local Boards, Madras I may state that - there is no provision in the rules to exempt any Local Body from the operation of the Act.

M

Yours faithfully,

R. Janardhanan
(18. V. 1950)

for DIRECTOR OF PUBLIC INSTRUCTION.

Copy to the Inspector of Municipal Councils and Local Boards,
Madras-1.

Ram.17/5. 18/5

LOCAL ADMINISTRATION DEPARTMENT.

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS MADRAS
28 APR 1950

2292/1

From
Sri K.Palanivelu B.A.,
Commissioner,
Municipal Council,
Walajapet.

To
The Secretary to Government,
Local Administration Department,
Fort St.George,
Madras.

Through: The Inspector of Municipal Councils and Local Boards, Madras.
" The Chairman, Municipal Council, Walajapet.

Roc.No.1324-C/50 dated 27th April 1950.

Sir,

SUB: MADRAS PUBLIC LIBRARIES ACT 1948 - Bringing into force from 1-4-1950 - constitution of local library authorities Copy of council's resolution - submitted.

-o-

REF: (1) Letter No.191/C4/50 dated 25-3-50 of the District Educational Officer, North Arcot, Vellore.
(2) Councils Resolution No.127 dated 30.3.1950.

I am submitting herewith a copy of council's resolution No.127 dated 30.3.1950, of the Walajapet Municipal Council for favour of consideration.

I request that orders may kindly be passed at an early date.

COMMISSIONER. 27/4/50.

Forwarded

This Municipality is almost the last in the line of its associates. Though it is very old it has lost all its past glory; and is struggling in its way. The Chief cause seems to be its situation, being not far from nor near "bigger cities - its trade cannot improve. So mercantile people have deserted it for bigger places. The avocation of many is weaving in silk, cotton, and wool. Want of market and demand for these industries has made the people poorer. The rise in cost of living has brought them misery. Many are sustaining in-eating away their possessions. The other few, those live on agriculture and those depend on service, have their fortunes measured by exigencies of times. Thus every where one finds the song of misery dolefully sung. The council tried its best to get some institution or other of Government and is frustrated at its failure. It rests with only maintaining what is left.

By way of municipal taxation they have reached the breaking limit of 26%, on value of the dwindling state of properties. Under the circumstances the Library Act and its levy of an additional 3% tax could not be recommended by the council in view of still more dire consequencies happening. Hence it requests exemption.

RJ
11.V.1950

27.4.50
Chairman,
WALAJAPET MUNICIPALITY.

-3 9 8. B/

Extract from the Minutes of proceedings of the Urgent Meeting of the
Municipal Council, Walajapet dated 30.3.1950.

Present: Sri W.V.Veeraraghava Mudaliar - Chairman
and 10 other councillors.

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xx xx xx

Subject No.127: Subject relating to the enforcement of the Madras Public Libraries Act 1948 and also the Election of a member from the Municipal Council.

Resolution: This council requests Government to exempt this Municipality from the operation of the Madras Public Libraries Act 1948 (Madras Act XXIV of 1948) It is seen that the levy of a surcharge on the property tax would add to nearly 3% to the already existing heavy rate of 26%. Due to unsettled and miserable condition of trade in the two principal cottage industries of this place the economy of the majarity of people is already hit hard and some of them are deserting the place. By further increase in taxation it is feared that the Municipality would be driving the people to the neighbouring Panchayat town of Ranipet, where the tax is much low. And the increase in taxation here would make this town further lean in growth and prosperity while it would stimulate growth and prosperity to Ranipet. In the circumstances the council can regretfully acceed to the position of even foregoing the library grant of Government than levy an additional tax on the people which would be unbearable.

(Sd) W.V.Veeraraghavan,
Chairman, 30.3.50

/True Extract/

Commissioner 27/4/50.

RJ
11.V.1950

~~-5-~~ 10 9 38889 15

OFFICE OF THE INSPECTOR OF ML. COUNCILS & LOCAL BOARDS,
Old High Court Buildings,
First Line Beach, Madras 1.

N.Dis. ~~N.R.C.~~ No. 22921/50 Dated 5 1950.

...

Forwarded. to the Secretary to Government ~~Education~~ Local Administration department through the Director of Public Instruction, Madras.

DIRECTOR OF PUBLIC INSTRUCTION
C No. 64-N/50
10 MAY 1950
MADRAS

3550

for Inspector.

2.5.50

To the Secretary to Govt
Local Administration Dept.
Through the Director of Public Instruction, Madras.

Rd
11.V.1950

G. D. III.-334.
1,000—Oct, 1949.

D

Registered ~~10~~ 11 (11) 17

19 .

From :
Sri C. NARASIMHAM, M. A., B. L.,
Commissioner,
Corporation of Madras.

To
THE SECRETARY TO GOVERNMENT,
Education Department,
FORT ST. GEORGE, MADRAS.

R.D. C. No. 27952 of 19 50, Dated 2-6-1950.

Through the Mayor of Madras.

5 JUN 1950
14256
EDUCATION DEPARTMENT

Enclosures :

Sir,

Subject :— Tax - Property - Levy of Library Cess as a surcharge on property tax - Liability of the Railway Administration in the City.

Ref:- G.O.No.627, Education, dated 28-2-1950 - Madras Public Libraries Act,1948 - Brought into force from 1-4-1950.

(C)

In G.O.No.627, Education, dated 28-2-50, Government ordered that the Library Cess should be collected in the form of a surcharge on property tax in pursuance of Section 12 of the Public Libraries Act,1948 from the year 1950-51 and paid over to the local library authority. Accordingly, in the property tax bills issued for 1950-51/I in respect of the properties of the M & S.M. and S.I. Railways in the City the library cess was included. The General Manager of the M & S.M.Railway has, however, disputed his liability to pay the library cess on the ground that under the existing notification of the Government of India the Railways are liable to pay only Property Tax and Education Tax. Under the notification issued by the Government of India, in pursuance of Section 3(1) of the Railways (Local Authorities Taxation) Act,1941 the administrations of the M & S.M. and S.I.Railways are liable to pay, in aid of the funds of the local authority, Property Tax and Education Tax only. As the contention of the Railway authority is prima facie tenable, the demand bills of property tax have accordingly been amended and re-issued deleting the claim for the library cess with a view to expedite the collection of taxes due to this Corporation for the current half-year pending final orders of the Government on the subject. I request that Government will be pleased to take steps to get the notification of the Government of India suitably amended so as to make the Railway properties also

p.t.o.

15

liable to pay library cess.

Commissioner.

Forwarded.

Deputy Mayor.

M.K.2-6.

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(12) 12 19/ Edn E

Pl. issue at once & return file after disp. today
15/6/50

Memo No. 12565 E/50-1 Dt. 15-6-50.

The M. P. L. Act, 1948 - Levy of library cess - Exemption - Requested by the M. C. Walajapet - Refused.

p 11 cf From the Commr. Walajapet Mty., Roc No. 1324-C/50 Dt. 27.4.50.
From the D.P.I. No. 64 N/50 Dt. 17.5.50

cp. p 11 NF The Commr., Walajapet Mty is requested to inform the Council that there is no provision for the exemption of the Mty. from the levy of library cess under the Madras Public Libraries Act, 1948. and ~~that~~ therefore the request of the Council is ~~refused~~ inadmissible

15/6

15.6.50.

15.6.50.

To
The Commr.
Walajapet Mty.,
(thro' C.M.C.)
copy to the D.P.I.

15.6.50

120

(13) ~~Draft~~ 13 ~~21~~ Edn(B)

Please issue at once
26.7.50.

Memo. No. 12565 E/50-6 dt. 26.7.50.

The M.P.L. Act, 1948 — Local Library Authorities for districts — Constitution of — Report.

—

The D.P.I. is requested to report very urgently the names of districts for which Local Library Authorities have been constituted so far and to intimate to Govt. as and when the Local Library Authority for each district ~~is formed~~ has been fully formed —

24.7.50.

25.7.50.

To
Supdt. A.P.I.
26/7.

22

23

~~134~~ 14

Education Deptt.(E)

Pl. issue at once by hand
4.8.50

The Madras Public Libraries Act, 1948 -Library Cess - Levy and Collection of - Certain points- Instructions issued.

**

C

Read again: G.O.No.627 Edn. dated 28-2-1950.
Read also : From the Commr. Palni Mty.No.C.1. 3156-50 dated 6-5-1950. — pp 1-2 cf
From the Commr. Coimbatore Mty., No.11033/50-A1 dated 15-5-1950. — pp 3-4 cf
From the D.P.I. No.39 N/50 dated 22-5-1950. — pp 5-7 cf
No.64/50 dated 17-5-1950. — p 9 cf
From the Commr. Walajapet Mty.No.1324 -C/50 d/27-4-50. — pp 11-15 cf
From the Commr. Corporation of Madras No.27952 of 1950 dated 2-6-1950. — pp 17-18 cf

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G.O.(Ms) 2198 Edn. Dated 4/8/50

The following instructions are issued in respect of the points raised in the letters cited above:-

(a) Whether a notification should be published in the District Gazette under section 80 of the M.D.M.Act; in respect of the levy of the library cess:-

p1 (S) NF

A notification under section 80 of the Madras Dist.Municipalities Act is necessary only in cases where the tax is levied by the Ml.Cl. under section 78 or section 79 or in pursuance of an order of the Govt. under Section 81-A. The Library Cess is levied by the Local Library Authority under section ~~122~~ 12(1) (a) of the Madras Public Libraries Act 1948 and the provisions of section 80 of the M.D.M. Act have no application to this levy. It is therefore not necessary to publish a notification in the Dt. Gazette. The provisions of the M.D.M.Act, M.L.B.Act and the M.C.M.Act are ~~a~~ applicable only with respect to the manner of the collection of the cess, not its levy.

Legal note on p3 of Sectional notes

The Collection of the Cess should be made for the year 1950-51, as already ordered as soon as the Local Library Authority authorizes the levy.

p7 Sectional NF.

(b) Whether the levy should be on the ~~whole~~ whole rupee only but not on any fractions of a rupee of property tax, or house-tax:-

Fractions of a rupee of the property tax or the house tax should be excluded for the calculation of the levy.

— do —

(c) Whether the library cess should be indicated in the bills and notices by opening an additional column or whether separate bills are to be issued:-

p 9 of sectional notes

The assessment and collection of library cess should be exhibited in the forms and registers prescribed for the assessment and collection of the property tax or house tax by the Municipal Council or the Dt.Bd. or the Panchayat Board as the case may be. Orders revising the existing forms and registers relating to property tax and house tax in view of the levy of the Library Cess will be issued separately in the L.A.Dept. Pending the issue of those ~~of~~ orders, the local bodies should exhibit separately the transactions relating to the library cess in the appropriate columns in the existing forms or in separate registers, if necessary, as may be convenient.

cp – para 1 of Commrs note on p 4 of sectional notes

(d) Whether the library cess is to be levied on railway properties:

p 11 of sectional notes

A railway administration will be liable to pay any tax to a local body only if, and when a notification declaring its liability to pay the tax is issued by the Govt.of India under section 3(1) of the Railways Local Authorities' Taxation Act, 1941. The Commrs. of Municipalities, the Commr.Corporation of Madras, the ~~Panchayats~~ Presidents of Dt.Bds. and Presidents of Panchayat Boards ~~are~~ are requested to furnish exact details of the Railway properties within their respective jurisdictions which will become liable for the levy of the cess and amounts leviable on the properties every year when such a notification is issued ~~and amounts leviable on the properties every year~~, in order to enable the Government to address the Govt.of India in the matter. In the meantime no cess is leviable on the railway properties.

cp L A deptt note on p [illegible]

(e) Whether the property tax will ~~include~~ mean only the tax for general purposes or includes also the Education Tax, water and drainage tax and Lighting taxes for the purpose of calculating the cess.-

p 13 of sectional notes

The cess should be levied on the entire property tax excluding Education tax, which is a surcharge

p 14 of sectional notes

(PTO)

Sp. to all [illegible] 5/8/50 - on property tax in the case of municipal councils.

To
The D.P.I.
The Insptr.Ml.Cls.& L.Bds.
All Collectors.
The Presidents of Dt.Bds.
The Executive Authorities
of Ml.Cls.(thro' C.M.C.)
The C.C.M.(thro' the Mayor.)
The Exr.of L.F.Accounts.
The A.G.
The Presidents of Panchayats
Boards(thro' P.D.Boards.)

L A Deptt

255 [illegible]

26.7.50

(15)

NOTES

A 16 27/1 Edn (E)

(16) Act - The Madras Public Libraries Act, 1948,
Library Cess- Levy of - Clarification of certain points.

***

pp1-2 cf — From the Commr.Palni Mty., No.C.1.3156-50 d/6-5-50
pp3-4 cf — From the Commr.Coimbatore Mty.,No.11033/50-A1. dated 15-5-1950.
pp 5-7 cf — From the D.P.I. No.39 N/50 dated 22-5-1950.
p 9 cf — ,, No.64 M/50 dated 17-5-1950.
pp 11-15 cf — From the Commr. Walajapet Mty.1324-C/50-d/27-4-50.
pp 17-18 cf — From the Commr. Corporation of Madras No. 27952 of 1950 dt 2 6/5

The Ml.Commissioners of Palni, Coimbatore, Nagapattinam and Walajapet have raised ~~the following~~ certain points for clarification in connection with the levy and colln of Library Cess under the Public Libraries Act: They are examined in the Sectional notes below:

16144

2. The file may be sent to L.A., Legal. and Finance for remarks. Examr of L. F Accts may also see as regards the points noted on at pages 1-3 of sectional notes.

x Copy will be sent if approved

SD
10 6 50

LWS
14.6.50

L.

14/6/50

Legal | L.A. | Examiner

Edn. u.o. 12585 E/50-2
15/6/50 for reply on p11 of sec. notes at once & then us.

LW
15 6 50

Dy. Secy [illegible] 15 6 50

D/DS

LEGAL DEPARTMENT.

The views of this department regarding the points under reference have been set out in the sectional notes.

LB
16.6

ASSISTANT SECRETARY
9234
15 JUN 1950
4.35 P.M.
LEGAL DEPARTMENT

LOCAL ADMINISTRATION DEPARTMENT
24976
19 JUN 1950
SECRETARIAT, MADRAS

SN
19/6

Education (E)

Legal U.O:
9234/50.1
16-6-50.

Edn U.O. 16144 E/50
19. 6. 50

LA & Examiner may see the case as already marked-

LWS
16.6.50

LA / Exam

2 / 28

L. A. Dept (A)

Please see the note of the Education and Legal Dept on page 1 above. Necessary notes have been added in the sectional notes below. After orders are passed, the file may be sent to Examiner U.O.

20.6.50 21.6.50

22/6/50

~~Exr~~

Secy

Exr

ASSISTANT SECRETARY EDUCATION DEPARTMENT 22 JUL 1950

EXAMINER OF LOCAL FUND ACCOUNTS 128 23 JUN 1950 MADRAS

f / 22.6.50

Exr.

22/6

L.A. U.O. 26976/50-1A / 22.6.50

Office of the Examiner of
Local Fund Accounts, MADRAS-2.

The remarks of this department have been embodied on page 4 of the Sectional notes below. The file may be passed on to the Education Department.

EDUCATION DEPARTMENT U.O.

20/7/50

Esw (E)

Exr's U.O. 128-1 / 20.7.50

A take action at once

22.7.50

20635.

Cp. see notes on p 4

Cp. para 2 see N on p 4

Necessary notes have been added in the sectional notes. Subject to orders a draft order ~~is~~ below. ~~After orders are passed~~ the embodying of the decisions so far arrived, is put up. The file may be sent to the L.A. and Legal depts. u.o.

3 / 21.7.50

50 / 21.7.50

Please issue the memo at once & ~~redo~~ type the draft order as revised & put up the file again.

25.7.50

A

21/3

p 21 of [Issued as Memo No. 12565 F/50-6 dt. 26.7.50]

The memo has been issued. The draft order, as revised, is typed and placed below w.r.t. orders at A on p 2 and

26.7.50

50 / 26.7.50

L A & Legal may see the draft order below.

2. One other point needs clarification. In para 3 of G.O. No. 627 Edn. dated 28th Feb. 1950 the Executive Authorities of Municipalities ~~towns~~ the P.D.B.s etc have been informed that the library cess should be collected from the year 1950-51. In the Madras City the Local Library Authority has just been formed. It is likely that the Authority has been constituted in a few other districts as well. In the course of the next month it is quite ~~possible~~ that every District has a Library Authority. The point is whether as soon as these Authorities come into being they can order a library cess from the 1st half year of 1950-51 and the Munl. Authorities etc can collect the cess accordingly or whether the levy should be from

(C)

~~20~~ A 4

from the next half year. The Cess being a surcharge on the property tax or house tax, has got to be collected with the property tax or house tax and cannot obviously be collected independently. Moreover collection from the first half year is likely to be objected to as being retrospective. If on the other hand collections of the Cess can conveniently be made now the want of the sanction of the Local ~~library~~ Library Authority can be supplied by means of a ratification of the proceedings if any, taken towards collection of the ~~loca~~ cess, after the Library Authority is formed.

3. LA & Legal may see on this point.

B

Ms
26.7.50

LA
Legal.

Em. w.o.
12565 E/50-7
27.7.50

L. A. Dept (A)

Please see the note of the Edn Dept on pp 3 & 4 above (Please also see page 5 of sectional notes below). Section 12 (1) of the Madras Public Libraries Act, 1948 states "~~that~~ every Local Library Authority shall levy in its area - - - ". It would therefore appear that the library cess cannot be collected unless the Local Library Authority is ~~in~~ formed. ~~However,~~ ~~For the sake of convenience, the cess may be collected from 1-4-50 as~~ Please see in this connection pages 4 & 5 of the Sectional notes below

D

LOCAL ADMINISTRATION DEPARTMENT
30328
27 JUL 1950
SECRETARIAT, MADRAS

SN
27/7

[P.T.O.

---

18 18 31 5

2. With these remarks, the file may be passed on to the Legal Dept.

27.7.50 27.7.50

Four months of the 1st half-year of 1950-51 are already over. Any demand of library cess before the Library Authority is constituted and that authority authorises the levy, will be illegal. Govt. cannot ~~even~~ therefore ask local bodies to demand the cess in advance ~~It is necessary~~. As the collection of the cess is to be made along with the main tax, it is desirable that the issue of demand notices for the main tax is not delayed till the library cess is properly levied by the Library Authority. ~~The~~ In the mofussal the cess may be levied from 1.10.50. In the city of Madras, the Comm of the Corporation has already demanded the cess. The city Library Authority which has been already constituted ~~&~~ may be asked to authorise at once the levy of the cess with effect from 1-4-1950.

Rh
Secy
P 28/7/50
Legal.

K

M

U.O. No 20338/50-1A
31.7.50

ASSISTANT SECRETARY
11976.
31 JUL 1950
3-p.m.
LEGAL DEPARTMENT

Ap 31/7

31/7/50

32

LEGAL DEPARTMENT.

It is not possible, as sggested at B on p.4.n.f., to collect the library cess without its being levied by a Library Authority after it is constituted, and later to ratify it after the Library Authority is formed. There is no legal provision for this purpose

For the other remarks of this department please see p 5 of the sectional notes.

2.8

Education

Legal No. 11996/50
A
2.8.50

ASSISTANT SECRETARY
8 AUG 1950
22124
EDUCATION DEPARTMENT

1

Please see the A.E.S's note on pp. 3-4 and the note of L.A. on p 5 et. seq. In the city, there is no difficulty as the Library Authority has already been formed & the cess is being collected from 1-4-50. As for the Mufassal, it is presumed that the library authorities will be constituted before 1-10-~~49~~50. They may levy the cess for the second half year. For order whether any instruction on this should be embodied in the draft below.

2. As for the further note of L.A. on p 5 of sectl. notes we need not say anything be mention in the draft also. If any reference on the point is raised, we may reply.

3.8

L.A (A's note on p 5 etc.)

The draft order below contains instructions clarifying points raised by the Municipal Commissioners & the D.P.I. in Regard to the levy of the

Others in the G

19 (19) 33

p 5-9

(D)

The new Library Cess authorised under section 12 of the Madras Public Libraries Act, 1948 - The instructions ~~are~~ proposed are in accordance with the views of L.A., Legal & the Examiner of Local Fund Accounts on the points raised (Notes in the sectional notes below may be perused). The draft order is for approval

4.8.50

4.8.50

Issue at once roneo

4.8.50.

After issue further action should be watched re-forms & cess on Railway Ry. properties

4.8.50

pp 23-25 of

[Issued as G.O. No. 2198 Edn. dt. 4.8.50]

[From the D.P.I. No. 13 N/50 dt 3.8.50]

p 29 of

The D.P.I. has reported the names of districts for which Local Library Authorities have been constituted so far. ~~A copy of it~~ may be ~~forwarded~~ communicated to the Exr. L.F.A. w.r.t. his u.o. note on p 4 of the Sec. notes below. Subject to approval a draft ~~memo~~ endt. op 30 is submitted for appl.

2. In order to watch further action re: forms and cess on railway properties a C.B. entry for 1.12.50 may be made and the papers may be put away. For orders.

May be closed.

5
7.8.50

7.8

Pl. put up a memo to the Exam. separately. An extract of this note ~~sh~~ & further notes should

34 ~~6~~

~~be~~ taken & ~~hop~~ put up as
a separate Current

Lez
8.8.50-

Extract from
½

1920 ⑳ ~~9~~

SECTIONAL NOTES

~~20~~ 21 (9)

Edn. E.

para 2 p 1 cf, p 3 cf & p 7 cf

A

The Municipal Commissioner Palni, Nagapattinam and Coimbatore have raised the question whether the notification regarding the levy of library cess should be published in the Dt.Gazette under section 80 of the M.D.M. Act.

It has been held in connection with a similar reference from the Bellary Municipality that the levy of Library Cess need not be notified in the Dt.Gazette. The Municipal ~~Councilx~~ Commissioner's in question may be informed accordingly.

13.6.50.

p 3 cf ⓪ The levy of the Cess is by the Library Authority but the Collection is by the Local body

13.6.50.

JP 10.6.50

b 3 cf

The Commissioner Coimbatore has also raised ~~the points~~ following points :-

(a) Whether the provisions of the M.D.M. Act regarding the levy of the property tax should be applied in the case of the Library Cess or whether only the provisions regarding the collection of the tax alone ~~them~~ will apply, and

(b) Whether as the general public have not been notified (by a notification in the Dt.Gazette) of the levy of the Library Cess, the Collection of the Cess can be made from the first half year without such notification

(PTO)

2. As regards (a) above,

The Commissioner's doubt is whether the cess being a surcharge on the property tax, it is not tantamount to an alteration of the rate of property tax in force. ~~With regard to this point,~~ The two levies are distinct and are made by two different authorities; only the manner of collection is the same. The rate of cess is a fixed one for the present. ~~When~~ The Commissioners have only to include the cess amounts in their assessment books ~~to include them~~ in a separate column and also in the demand notices, indicating clearly the assessees' liabilities in respect of each levy and also ~~the~~ their total liability for both.

3. With respect to point (b) on the previous page, it is seen that publication of the levy of the cess in the Dt Gazette is not a statutory requirement, though there is no objection being made to a notification for the sake of publicity, which may

under Sec 12 Read

be in the district Gazette. This being a new levy, it is for consideration whether, on the analogy of the procedure which is followed in the case of the property tax, the Collecting Authorities, the Municipal Commrs, Pts of Panchayat Boards etc may be asked to issue a notification in the Dt Gazette, as regards the new cess.

Sec 80 of the Mpl Act -

Legal, LA & Exam. of L.F. Accounts may see for remarks. The latter may suggest alteration to the forms.

WB
14.6.50.

Legal | L.A. | Exam. of L.F.A.

Legal Department.

A on p.1 of the sec.notes:- A notification under sec.80 of the Madras District Municipalities Act is necessary only in cases where any tax is levied by the municipality under section 78 or section 79 or in pursuance of an order of the Provl.Govt. under sec 81-A. The library cess is made by the Local Library Authority under sec.12(1)(a) of Madras Act XXIVof1948 and the provisions of section 80 of the Madras Dt.Municipalities Act have no application to it.

The provisions of the Madras District Municipalities Act, Madras City Municipal Act and the Madras Local Boards Act referred to in sub-section(2)of sec.12 of Madras Act XXIV of 1948 are with regard to the manner of collecting the library cess and not its levy.

16/6

Eo (E)

LA & Exam. may see.

WB
16.6.50.

~~4~~ ~~14~~ 32

L. A. Dept (A)

The note of the Edn and Legal Depts on pages 1-3 above may be perused. (This dept may agree with Legal)

27/7/50

21.6.50

25.6.50

22.6.50.

Office of the Examiner of
Local Fund Accounts, Madras.
...

1 As the library cess is to be levied as a surcharge on property tax or house tax, as the case may be, the assessment and collection thereof should ordinarily be exhibited in the registers prescribed for the assessment and collection of the main tax by the local bodies. Proposals for the revision of the existing forms and registers relating to property tax or house tax in use by the local bodies will be submitted separately to the Local Administration Department in due course. As the revision of the forms and registers and the supply of the revised forms may take some time the local bodies may till then be instructed to exhibit separately the transactions relating to that library cess in any of the columns in the existing forms that may not be in use or in separate registers, if necessary, as may be found convenient. B

2 According to section 12 (1)(a) of the Madras Public Libraries Act 1948, every local Library Authority shall levy a library cess in its area. Though the levy is obligatory and though a notification regarding the levy may not be strictly necessary it is presumed that a Local Library Authority should be constituted and that the levy of the cess should be authorised by such local authority before the collection of the cess is ~~concerned~~ commenced by the local bodies.

3 Information may in this connection be furnished whether local Library Authorities have been constituted in all the Districts and in the City of Madras for being communicated to the District Inspectors of Local Fund Accounts concerned. P

20/7/50.

Edn (E)

re the Examiner's remarks above.

Para 1 ~~above~~ of the Examiner's remarks above:- The local bodies may be informed as at above.

Para 2 above: The presumption is ~~[illegible]~~ correct. Legal may be requested to confirm. V

Para 3 above: The Local Library Authority for the City of Madras has been formed. Information regarding the formation of Local Library Authorities in the districts may be called for from the Dist. I. Subject to approval, a draft memo. is [illegible]. K

25

~~25.7.50.~~

PTO.

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23 (27) ~~15~~ ~~5~~ 39

L. A. Dept

(Previous note of L. A on page 4 above)

Please see the remarks of the Examiner of L.F.A on page 4 above. Necessary action for the revision of the existing forms & registers relating to property tax or house tax will be taken after the receipt of proposals from the Examiner of L.F.A. This dept may agree with "M" on page 4 above. K

2. This dept may agree with the view of the Examiner at "N" on page 4 above. Please see in this connection the remarks of A.S Edn on pp 3 + 4 N.F.

27.7.50

28/7/50

30/7/50.

LEGAL DEPARTMENT.

M As soon as a Local Library Authority levies a library cess it will be the duty of the local authority in the district to collect the library cess under s12(2) and it is not necessary for the Local Library Authority to specifically authorize the local authorities. A

2.8.

Edn (E)

The view of Legal Dept. at A above may be accepted. ~~It may be noted that for purposes of intimation of levy [illegible], the Local Library Authorities will ~~authorise~~ order the levy in the form of a resolution ~~which~~ authorising the local body to collect it – please compare the resolution of 15.7.50 of the Local Library Authority for the City of Madras.~~

p 19 (N)

3-8-50

3.8.50

4.8.50

6 ~~16~~ 40

27 41/17 (24) 7/85

Edn-E.

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para 3 pp1-2cf.

The Commissioner, Palni Municipality enquires:

whether the levy should be on the whole rupee only but not on any fraction of a rupee of property tax of house tax.

Sec 12(1)(a) the Act. p. 57 (D)

The Act provides that the levy shall be at the rate of 6 pies for every whole rupee in the property tax or house tax so levied. The intention is to exclude fractions of a rupee in the levy.

13.6.50

JD 10.6.50

Sec 12(1)(a) of the Act is quite clear –

13.6.50 –

14.6.50

Legal Department.

--

The position set out in the notes of Education above is correct.

16/6

EDN (E)

Legal have agreed with this dept's view. The Commnr may be informed accordingly.

25.7.50.

Dft will be submitted after orders prepared.

24.7.50.

Education E.

Para 4 p 2 CF & Item 2 on p 1 CF

The Commrs. of Palni and Nagapattinam Municipalities have raised the question whether the new cess should be indicated in the bills and Notices by opening ~~and~~ an additional Column; or whether separate bills are to be issued;

Subd. That additional Column may perhaps be opened in the bills already in use. No separate book seems to be necessary.

This point is referred to in the note on pages 1-2 ante.

13.6.50

JD
10.6.50

[illegible] 6.50

~~C.8~~ ~~10~~ ~~20~~ 44

26 (26) ~~45~~ ~~1~~ ~~" 9~~ ~~7~~

Education (E)Deptt.

Item 3 p 7 CF

p 17 CF

The Commr.Nagapattinam Municipality enquires whether the Library Cess is to be levied on railway properties.

The Commr. Corporation of Madras has brought to the notice of Government that in the property tax bills issued for 1950-51 in respect of the properties of the M.& S.M. and S.I. Railways in the city, the Library cess was included.and the General manager of the M.& S.M. Railway has disputed the liability to pay the library cess on the ground that under the existing notification of the Govt.of India ~~the Railways are liable to pay the library cess on the ground that under the existing notification of the Govt.India,~~ the Railways are liable to pay only Property tax and Education tax. In view of the objection of the Railway authority, the C.C.M. has amended the demand bills of property tax and ~~revised~~ re-issued them deleting the Library cess, for the collection of taxes due to the Corporation and pending final orders of the Government. He therefore requests to take steps to get the notification of the Govt.of India amended so as to make the Railway properties also liable to pay the library cess.

Sec 12 of the Act p 50 ①

The Act provides that a Library Cess shall be levied in the form of a surcharge on the property tax or house tax levied in such area under the Madras City Municipal Act, the M.D.M.Act or the Madras Local Boards Act. If the cess is to be levied on the railway properties, it is stated that the Govt.of India have to issue a notification under the Indian Railways Act declaring the railway administration to be liable for the cess. It is for consideration whether the Government of India should be addressed to issue a notification in respect of railway properties, ~~within the Corporation limits and Nagapattinam municipality now.~~ for the present, Therefore there will no levy on Railway property – L A

The G.O.I. may be addressed.

13650

J D 10/6/51

13650 Legal Library See.

R 2/6/51

Legal L.A.

Legal Department.

Railway property will be liable only to taxes which were levied before the commencement of the constitution subject of course to any ~~charge~~ change which Parliament may make in future.

B/16.6

L.A. Deptt (A)

Please see the note of the Edn & Legal Deptt at pp 9-10 above. A Railway Administration will become liable to pay any tax to a local body only if and when a notification declaring the liability of the Railway Administration to pay the tax to a local body is issued by the Govt India under section 3(1) of the Railway Local Authorities' Taxation Act, 1941. This Deptt may therefore suggest that the Govt of India may be addressed to issue the requisite notifications declaring the liability of the Railway Administrations concerned to pay the library cess to the local bodies.

B/20.6.50 21.6.50

22/6/50

Vide G.O.Ms 562 LA 12.2.62 (M)

22/6/50

F/22.6.50

Edn (B)

Please see the notes of the Legal and L.A. depts. above. The suggestion of L.A. may be accepted and G.I. may be addressed. ~~[illegible]~~. But before addressing India, particulars regarding the assessments on the Railway property on account of the levy of library cess are necessary and they may be called for. For orders.

Action

The Govt. of India may be addressed after [illegible]

Edn.E.

Sum 4 p7 CF

The Commissioner, Nagapattinam Mty., has raised the question whether the property tax for calculation of the cess will include only the tax for general purposes or includes also the Education tax, water and drainage tax and Lighting taxes.

Cp. Sec. 81(1) of the M.D.M Act

Property tax comprises (a) a tax for general purposes;

(b) a water and drainage tax to provide for expenses connected with the construction, maintenance, repair, extension or improvement of water or drainage works ~~here-~~ here-tofore provided or hereafter to be provided.

(c) a lighting tax to provide for expenses connected with the lighting of the municipality by gas or electricity.

(d) a scavenging tax to provide for expenses connected with the ~~xexx~~ removal of rubbish, filth or the carcasses of animals from private premises; and

(e) a railway tax to be used solely for or to further the construction and maintenance of railways;

The question whether, ~~the property tax whether~~ in calculating Library Cess, the property tax will include tax for general purposes only, or includes other taxes also, ~~has~~ was not specifically raised in connection with the discussions leading to the Madras Library Act. Submitted that for the purposes of collecting Library Cess, ~~it may include tax for general purposes only. For orders.~~ only the tax for general purposes may be taken into account. L.A. may see.

JD/10.6.50

13.6.50

R/14.6.50

L.A.

LEGAL DEPARTMENT.

The reference to property tax of house tax in sec.12(1)(a) of the Act is very general and should be taken as implying the entire property tax. There is nothing in the Act to show that the intention was to levy the library cess on anything less than the entire property tax. Hence this Department may advise that the entire property tax may be made the basis for levying the library cess.

/166

L. A. Dept. (A)

This dept. may agree with Legal. that the cess may be levied on the entire property tax. ~~[illegible]~~ Property tax of course does not include Edn tax levied as a ~~[illegible]~~ surcharge on property tax.

/20.6.50 21.6.50

22/6/50

/22.6.50.

Edn (E)

Please see the notes of Legal and L. A. dept. above. Their suggestion that the cess may be levied on the entire property tax may be agreed to. For orders.

/.7.50

The Legal & L.A. Dept (F)'s views may be accepted

/25.7.50.

Education E.

p11 cf.

The Walajapet Municipality has requested that it may be exempted from the levy of Library Cess.

~~This cannot be done except by an amendment of the Act. For orders whether~~ The Commr. may be informed ~~accordingly.~~ that there is no provision for exemption -

[illegible]

/10.6.50

/14.6.50.

/14.6.50

A draft memo. to the Commr. is submitted.

/15.6.50.

/15.6.50

/15.6.50

Issue memo & then send file [illegible] /15.6.50

p19 cf. [Issues as memo. No. 12565E/50 - 1st. 15.6.50]

Legal Department.

The position set out in the notes of Education above is correct.

/166

Edn (E)

The notes of Legal dept. above may be perused. Orders have already been issued on this point - vide memo. at p19 cf.

/24.7.50.

/25.7.50

29 E (29) 51

ASSISTANT SECRETARY
EDUCATION DEPARTMENT
9 JUN 1950
15027

From
Sri T.Prabhakara Rao Naidu, B.A.,
Inspector of Ml.Cls. & Local Boards, Madras.

To
The Secretary to Government,
Education Department, Madras.

L.Dis.26970/50. Dated 4-6-50.

Sir,

Sub:-Library Cess - Anakapalle Municipality - levy of - instructions - requested.

***

pp 3-4 infra

I forward herewith the letter Rc.No.4783/50, Cl.D. dated 13-5-50 of the Municipal Commissioner, Anakapalle on the above subject for orders of Government.

8.6.50

for Inspector.

pkr.8/6

8.6.50

LOCAL ADMINISTRATION DEPARTMENT

From
SRI S.SITÀRAMIAH NAIDU, B.A.
MUNICIPAL COMMISSIONER,
ANAKAPALLE.

To
The Secretary to Government of Madras,
Education & Public Health Department,
M.A.D.R.A.S.

Enclosures:—

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS MADRAS
17 MAY 19
Y 26970

RC.No.4783/50.C.1.D/.13-5-1950.

THROUGH THE INSPECTOR OF MUNICIPAL
COUNCILS & LOCAL BOARDS, MADRAS.
THROUGH THE CHAIRMAN, MUNICIPAL
COUNCIL, ANAKAPALLE.

Sir,

Sub:- LIBRARY CESS - Anakapalle Municipality - levy of - Instructions solicited.

Ref:- G.O.No. 627 Edu & P.H. d/28--2--1950.

@*@*@*@

I submit that Government in para 3 of their Order under reference informed the Executive Authorities of Municipal Councils, that Library cess should be collected in pursuance of section 12 of the Act from the year 1950-51 and paid to the Local Library Authority.

In Section 12 of the Madras Libraries Act No. XXIV of 1948, it is stated that every Local library Authority shall levy in its area a library cess in the form of a surcharge on the property tax or house tax under the Madras District Municipalities Act 1920 at the rate of six pies for every whole rupee in the property tax or house tax. I submit that under this section it is the Local Library Authority of this District that has to decide whether the cess is to be levied on property tax or House Tax. The Local Library Authority of this District has not so far intimated this council its intention regarding the levy of this cess.

I, therefore, request that the Government may be pleased to instruct me whether the collection of this cess has to be kept in abeyance till the intention to levy this cess is received from Local Library Authority or the council can levy the cess in pursuance of the instructions already given by Government in their Order No. 627 Education & P.H. d/28-2-1950.

In case the Government considers that the council can levy this cess without the receipt of the intention of the Local Library Authority

54

--: 2 :--

I request that the Government may be pleased to enlighten me on the following points:--

i) Whether the cess may be collected on property tax on buildings **alone** which comprises of taxes for general purposes, scavenging etc. or whether it is to be collected on other property taxes also such as tax on vacant sites and Agricultural lands. This ~~xxxx~~ doubt has arisen because it is stated in section 12 (1) of the Act that the cess shall be levied as a surcharge on Property tax or house tax.

(ii) Whether the council has to observe the formalities prescribed in section 78 and 80 of the Madras District Municipalities Act before the cess is levied.

I request the favour of early instructions in the matter as the issue of property tax bills for the 1st half of 1950-51 is held up.

FORWARDED,

CHAIRMAN, M.C. 13/5

COMMISSIONER. 13/5/50

MKR.13..5.. 13/5/50

Con
B

The points raised by the Commr. ~~at pp 3-4 ante~~ above are separately under consideration in another file. This may therefore lie over till a decision is reached in that file.

C'125652

15.6.50

16/6/50

15/6

The file has [illegible]
30/6/50

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34 (3) 55

From
Sri.T.Prabhakara Rao Naidu B.A.,
Inspector of Ml.Cls.&Local Boards, Madras.1.
To
The Secretary to Government,
Education Department, Madras.

L.Dis. 33741-50 dated 4-7-50

Sir,

SUB: Madras Public Libraries Act 1948 - levy of library cess instructions requested.
REF: This office L.Dis.26970-50 dated 4-6-50

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18602
6 JUL 1950
EDU

In continuation of my above letter, I forward herewith the letter RC.NO.4783-50 dated 19-6-50 of the Municipal Commissioner, Anakapalle on the above subject for orders of Government.

For Inspector.
5/7
5.7.50

tpr-5-7

LOCAL ADMINISTRATION DEPARTMENT

From

SRI S.SITARAMIAH NAIDU, B.A.,
MUNICIPAL COMMISSIONER.
ANAKAPALLE.

To

The Secretary to Government of Madras,
Education & Public Health Department,
M A D R A S.

Enclosures:—

INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS, MADRAS
3374
22 JUN 1950

Rc.No. 4783/50 D/ 19-6-1950.

THROUGH THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS, MADRAS.
THROUGH THE CHAIRMAN, MUNICIPAL COUNCIL, ANAKAPALLE.

B5

Sir,

Sub:- MADRAS PUBLIC LIBRARIES ACT OF 1948 - levy of Library cess - Instructions solicited.

Tro to E4.
23/6/50

Ref:- My letter Rc. 4783/50 d/13-5-1950.
2) D.Dis. No. 30800/50 d/9-6-50 of the Inspector of Municipal councils and Local Boards, Madras

pp3-4 ante
not reqd

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I submit that Government in their Memorandum No. 9945/50-1-E d/24-5-1950 stated that under section 12 (1) (a) of the Madras Public Libraries Act, 1948, the Local library Authority after its constitution will have to levy the Library cess and that the Municipal council will have only to collect the cess and pay it over to the Local Library Authority under section 12 (2 and 3) of the Act.

pp3-4 ante

In continuation of my letter Rc. No. 4783/50 d/13-5-50 referred to above, I submit that the Local Library Authority of this District has not so far intimated about the levy of this cess and the rate at which it is to be levied and I presume that the constitution of the Library Authority in this District might still be in the preliminary stage.

In this connection I submit that the issue of the property tax Bills for the first half of 1950-51 is already delayed and any further delay in the matter will affect the collection of property tax. I, therefore, submit that I am getting these bills prepared and they will be issued soon. I request that the Government may be pleased to enlighten me whether this cess can be collected along with that of the second half, if the Local Authority

58

--: 2 :--

B | intimates the levy of this cess at a later date.

FORWARDED,

Dadi Bhowlingam
20/6
CHAIRMAN, MC.

SS [illegible] 20/6
COMMISSIONER.

19/6

19/6

Copy to the District Educational Officer, Visakhapatnam South with a request to let me know regarding the constitution of the Local Library Authority and the rate of the cess decided to be levied in this Municipality.

MKR. 19..6..

Edn (E)

The further letter from the Commr. Anakapalle at pp 7-8 ante may be perused.

The file may continue to lie out till a decision is reached in the main file on the subject. (C.12565/50)

Pl also see [illegible] p 4 ante — Sent to LA not yet [illegible]

1/7/50

[illegible]

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33 (37)

59

Edn.(E)

Memo 15027 E/50-1 dt. 11.7.50.

The Madras Public Libraries Act, 1948 — Levy of library cess — Clarification of certain points.

42/12/7.

pp3-4 & 7-8

from the Commr. Anakapalle Mty. No. 4783/50 dt. 13.5.50 & 19.6.50

The Commr. Anakapalle Mty. is informed that the points raised in his letters cited above are under consideration of the Govt. and orders will be issued on them separately and that in the meanwhile, the collection of property tax may be proceeded with.

11.7.50.

13/7.

To the Commr. Anakapalle Mty
(thro' C.M.C)

10.7.50

10.7.50

60

34 (34) 61

Education (E) Dept.

The Madras Public Libraries Act, 1948--Levy of library cess--Clarification of certain points.

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pp 3-4 cf From the Commissioner, Anakapalle Mty. No.4783/50 d. 13-5

p 1 cf From the I.L.B. No. L.Dis. 26970/50 dated 4-6-50.

pp 7-8 cf From the Commissioner, Anakapalle Mty. No.4783/50d. 19-6-5

p 5 cf From the I. L. B. No. L. Dis.33471-50 d. 4-7-50.

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The Commissioner, Anakapalle Municipality has raised the following points for clarification in connection with the levy of library cess under the Madras Public Lib. Act, 1948:-

(A)

pp p 4 cf i) Whether the library cess may be collected on property tax on buildings alone which comprises of taxes for general purposes, scavenging etc., or whether it is to be collected on other property taxes also such as tax on vacant sites and agricultural lands.

do ii) whther the formalities prescribed in section 78 and 80 of the M.D.M.Act should be ~~followed before~~ observed by the Municipality.

p B on pp 7-8 cf iii) whether the cess for the I half of 1950-51 can be collected with that of the II half of 1950-51 , if the Local Library Authority intimates the levy of the cess at a later date.

File sent to L.A. (C.12565/50) pl also see L.A. ords pp 4 cf

Items (i) and (ii) above are separately under consideration .

As regards item (iii) above, the levy of library cess with retrospective effect is not permissible and the Municipal Commissioner may perhaps be informed accordingly. Subject to approval, a draft memo. is submitted for appl.

L.A. and Legal may see.

dy 7.7.50

JD 7.7.50

It is enough if an interim reply is sent now to the effect that the points raised by the Commr. are under~~ation~~ consideration & orders thereon will be issued soon & that in the meantime the collection of the property tax may proceed

10.7.50

~~2~~ 62

With ref. to the orders on p1 ante, a draft memo. is submitted.

10.7.50.

10.7.50

Please issue the memo at once & put up this file with the main file on its return from the Examiner

11.7.50.

[Issued as Memo. 15027 E/50-1 Dt. 11-7-50] p9 c.f.

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Orders have issued in the main file as G.O. 2198 ~~1451~~ Edn. dt 4.8.50. Item (i) on p1 ante is covered by Instn. (e), and items (ii) and (iii) are covered by instructions (a) ~~[illegible]~~ of the G.O. As a copy of the G.O. has already been sent to the Commr. separately, no further reply to him seems necy. The papers may now be put away.

copy at (E)

cp. A on p1 of (E)

7.8.50.

7.8.50

There is an omission in (e) in (E) — Please correct it now if you have not already done it

8.8.50

Shd be filed with the orgl of (E)

8.8.50.

Corrected separately

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35 (35) 63/ Edn(E)

Pl. issue today
12.8.50.

Memo ~~No.~~ 12565 E/50-8 Edn. dt. 11.8.50.

The Madras Public Libraries Act, 1948 — Library cess — Levy and collection of — Certain points — Instructions — Erratum — Issued.

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More care please —
11.8.50.

p/27-28 c.f.

Read again: G.O. Ms. 2198 Edn. dt 4.8.50.

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In the ~~last paragraph~~ last sentence occurring in ~~of~~ the G.O. cited above, ~~between the words~~ ~~the word "education"~~ between the words "excluding" and "tax" ~~occurring in the last but one line thereof~~ the word "education" should be inserted.

p 28 c.f. (e)

10.8.50.

11.8.50

11.8.50.

To the D.P.I. etc.
(as in G.O.) pl. see overleaf)

(P.T.O.

A.3

~~Dte~~ Dpt to all

Rns.
24/8.

To. ✓ The D. P. I.

- ✓ Inspector of Municipal Councils and Local Boards.
- ✓ All. Collectors.
- ✓ Presidents of District Boards.
- ✓ Executive Authorities of Municipal Councils (through
- ✓ Commissioners, thro Chairman Municipal Council
  Corporation of Madras (thro' the Mayor).
- ✓ Examiner of Local fund Accounts.
- ✓ Accountant General.
- ✓ Presidents of Panchayat Boards (through the President Dist Boards).
- ✓ Local Administration Dept.

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(36)

Government of Madras
Education Department.
Memorandum No.12565 E/50-8 Education dated 11-8-1950.

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Subject: The Madras Public Libraries Act, 1948- Library Cess - Levy and collection of- certain points - Instructions - Erratum- Issued.

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Read again: G.O.Ms.2198 Education dated 4-8-1950.

In the last sentence (e) occurring in the G.O. cited above, between the words " excluding " and " tax "

P.T.O.

the word " education " should be inserted.

S.A. Iyengar,
Secretary to Government

To
The Director of Public Instruction.
The Inspector of Municipal Councils and Local Boards.
All Collectors.
The Presidents of District Boards.
The Executive Authorities of Municipal Councils(through
the Chairman, Municipal Council)
The Commissioner, Corporation of Madras(thro' the Mayor)
The Examiner of Local Fund Accounts.
The Accountant General.
The Presidents of Panchayat Boards(through the President
District Boards)
The Local Administration Department.

Forwarded/By Order

Superintendent.

EJ/- 12-8 -1950.