

EDUCATION DEPARTMENT.

Ms. Series

(1)

ms

80

G.O. Ms. 2216 dt. 7-8-50

(7)

[Enclosed at
pp 11 & 12]

Tax - Education - Municipal Council,
Salem - Levy of Education Tax as
Surcharge on profession tax - proposal -
Sanctioned.

SALEM MUNICIPALITY.

From

Dr.S.SUBBIAH, M.B.B.S.,B.S.Sc.,
Commissioner,
Salem Municipality, Salem.

TO

THE SECRETARY TO GOVERNMENT,
Education Department, Madras.
Thro' The Inspector of M.Cls.
Boards, Madras. (2) The Dire
of Public Instruction, Madras.
(3) The Chairman, Mpl.Cl.Salem.

R.o.c. No. A2. 7893/50.

Dated 30/5/1950.

2-JUN-1950

Sub - TAX - Education Tax - levy as surcharge on
profession tax from 1-4-50 - sanction -
requested.

Ref:- G.O.No.840 L.A., dated 12/5/1950.

The Salem Municipal Council was levying education tax as
surcharge on profession tax at 25% of the maximum rates of profession
tax prevailing from 1-4-29 in accordance with the sanction of the
Government contained in G.O.No.Mis.1121 Edn., dated 31-5-29. But
after the amendment of rule 16 of Schedule IV of the District Muni-
cipalities Act as per G.O.No.624 L.A., dated 18-2-42 the council in
its resolution No.223 dated 27-5-50 levied profession tax at the
maximum rates provided in the rule 16 and consequently no education
tax as surcharge could be levied.

Now as the limitations and restrictions in the maximum levy of
profession tax have been removed while adopting the revised rates
of profession tax prescribed in G.O.No.840 L.A., dated 12-4-50 with
effect from 1-4-50 the Municipal Council has resolved to levy pro-
fession tax within the maxima as detailed below in its resolution No.
223 dated 27-5-50 (copy enclosed) and also requested to accord sanc-
tion or issue a direction to levy education tax as surcharge on
profession tax at 33-1/3% of the profession tax as detailed below
obtaining necessary sanction of the Government under section 34 and
35 of the Madras Elementary Education Act VIII of 1920 as subse-
quently amended. In pursuance of the above resolution of the
council, the preliminary notification under section 78(3) of the
District Municipalities Act is being published inviting objections
to the proposed levy.

To obviate the need for the publication of a separate notifi-
cation under section 78(3) of the act for levy of education tax as
surcharge on profession tax and also to give effect to the rates
without delay, I request that Government may be pleased to accord
necessary direction under section 35 of the Elementary Education
Act of 1920 so that the rates of education tax may also be published
for general information of the public along with the final notifi-
cation for revised rates of profession tax under section 80 of the
District Municipalities Act and thus levy and collect the profession
tax at the revised rates from 1-4-50.

I request that the Government may be pleased to pass orders to
pay equivalent amount from Provincial funds as usual prior to the
limitation act.

Rates of Taxation.

Class.	Half yearly income.	H.Y.profes- sion tax.	H.Y.education tax as surcharge on prof.tax.
I	More than Rs.15,000/-	Rs. 100	Rs. 25
II	" " 12,000 but not more than Rs.15,000/-	80	20
III	" " 9,000 " 12,000/-	60	15
IV	" " 6,000 " 9,000/-	40	10

	More than Rs.4,800/- but not more than	Rs.6,000/-	20	5
VI	"	3,000	9-10-0	2-6-0
VII	"	1,800	4-13-0	1-3-0
VIII	"	1,200	3-4-0	0-12-0
IX	"	600	1-10-0	0-6-0
X	"	300	0-13-0	0-3-0



COMMISSIONER.

SS/-31.5.a 3/5/50

Copy to the Secretary to Government, Education Department, Madras.
Inspector of Municipal Councils & Local Boards, Madras.
Director of Public Instruction, Madras.

FORWARDED

CHAIRMAN. 1-6-50

Extract from the Proceedings of the Municipal Council, Salem, passed at its meeting held on 27/5/1950.

M.C.R.No.223.

As per instructions contained in G.O.No.840 L.A., d/- 12-5-50 this council resolves to levy with effect from 1-4-50 the following revised rate of profession tax per half year within the maxima laid down in rule 16, Schedule IV of the Dt.Municipalities Act, as amended. A notice of this intention of levy of profession tax per half year with effect from 1-4-50 shall be published in the Dinamani, Tamil daily, in the Municipal Office Notice Board, in the Notice Boards of other public offices and other public places and by beat of drum throughout the town and objections, if any, to the proposed levy preferred in writing to the Municipal Council within one month from the date of publication of the notice as required under section 78 of the Dt.Municipalities Act, as amended, will be duly considered.

The draft notification prepared is approved.

Roc.No.1853 B8/50

OFFICE OF THE DIRECTOR OF PUBLIC
Instruction, Madras,
Dated 13th June 1950

Submitted to Government through the Inspector
of Municipal Councils and Local Boards, Madras.

For Director of Public Instruction

To The Secretary to Government, Education Dept.,

Through The Inspector of Municipal Councils and Local Boards,
Madras.

SALEM MUNICIPALITY.

From

Dr.S.SUBBIAH, M.B.B.S., B.S.Sc.,
Commissioner,
Salem Municipality, Salem.

R.O.C. No. AZ. 7898/50.

TO

THE SECRETARY TO GOVERNMENT,
Education Department, Madras
Thro' The Inspector of M.Cls.
Boards, Madras. (2) The Director
of Public Instruction, Madras;
(3) The Chairman, Mpl.Cl.Salem.

Dated 30/5/1950.

Sir,

Sub:- TAX - Education Tax - levy as surcharge on
profession tax from 1-4-50 - sanction -
requested.

Ref:- G.O.No.840 L.A., dated 12/5/1950.

The Salem Municipal Council was levying education tax as surcharge on profession tax at 25% of the maximum rates of profession tax prevailing from 1-4-29 in accordance with the sanction of the Government contained in G.O.No.Mis.1121 Edn., dated 31-5-29. But after the amendment of rule 16 of Schedule IV of the District Municipalities Act as per G.O.No.624 L.A., dated 18-2-42 the council in its resolution No.223 dated 27-5-50 levied profession tax at the maximum rates provided in the rule 16 and consequently no education tax as surcharge could be levied.

Now as the limitations and restrictions in the maximum levy of profession tax have been removed while adopting the revised rates of profession tax prescribed in G.O.No.840 L.A., dated 12-4-50 with effect from 1-4-50 the Municipal Council has resolved to levy profession tax within the maxima as detailed below in its resolution No.223 dated 27-5-50 (copy enclosed) and also requested to accord sanction or issue a direction to levy education tax as surcharge on profession tax at 33-1/3% of the profession tax as detailed below obtaining necessary sanction of the Government under section 34 and 35 of the Madras Elementary Education Act VIII of 1920 as subsequently amended. In pursuance of the above resolution of the council, the preliminary notification under section 78(3) of the District Municipalities Act is being published inviting objections to the proposed levy.

To obviate the need for the publication of a separate notification under section 78(3) of the act for levy of education tax as surcharge on profession tax and also to give effect to the rates without delay, I request that Government may be pleased to accord necessary direction under section 35 of the Elementary Education Act of 1920 so that the rates of education tax may also be published for general information of the public along with the final notification for revised rates of profession tax under section 80 of the District Municipalities Act and thus levy and collect the profession tax at the revised rates from 1-4-50.

I request that the Government may be pleased to pass orders to pay equivalent amount from Provincial funds as usual prior to the limitation act.

Rates of Taxation.

Class.	Half yearly income.	H.Y.profes- sion tax.	H.Y.education tax as surcharge on prof.tax.
I	More than Rs.15,000/-	Rs. 100	25
II	" 12,000 but not more than	30	15
III	" 9,000	20	10
IV	" 6,000	10	5

-2- *same as before*

V More than Rs.4,800/- but not more than Rs.6,000/-				20	5
VI	"	3,000	"	4,800	9-10-0
VII	"	1,800	"	3,000	4-13-0
VIII	"	1,200	"	1,800	3--4-0
IX	"	600	"	1,200	1-10-0
X	"	300	"	600	0-13-0

SS/-31.5.a *Sw 31/5/50*

Copy to the Secretary to Government, Education Department, Madras.
Inspector of Municipal Councils & Local Boards, Madras.
Director of Public Instruction, Madras.

5. Subhash 31.5.50.
COMMISSIONER.

SALEM MUNICIPALITY.
Extract from the Proceedings of the Municipal Council, Salem, passed at its meeting held on 27/5/1950.

M.C.R. No. 223.

As per instructions contained in G.O.No.840 L.A., d/- 12-5-50 this council resolves to levy with effect from 1-4-50 the following revised rate of profession tax per half year within the maxima laid down in rule 16, Schedule IV of the Dt.Municipalities Act, as amended. A notice of this intention of levy of profession tax per half year with effect from 1-4-50 shall be published in the Dinamani, Tamil daily, in the Municipal Office Notice Board, in the Notice Boards of other public offices and other public places and by beat of drum throughout the town and objections, if any, to the proposed levy preferred in writing to the Municipal Council within one month from the date of publication of the notice as required under section 78(3) of the Dt.Municipalities Act, as amended, will be duly considered.

The draft notification prepared is approved.

(9)

No.840 L.A., d/- 12-5-1950 substituting revised schedule to rule 9 (1) of Schedule IV of District Municipalities Act according to rule on the rate of profession tax and class of income has been changed from Rs.1/- to Rs.125/- instead of annas 0-8-0 to Rs.25/- maximum.

NOTE:- The Government have issued instructions to adopt the revised rates from 1-4-50 and public necessary notifications under section 78(3) and 80 of the District Municipalities Act. They have also stated that the compensation for loss of income from profession tax will be stopped from 1-4-50 in view of the enhanced profession tax rates. The sanction of the Council is required to adopt the revised rates from 1-4-50 and to publish necessary notifications.

AS PER INSTRUCTIONS CONTAINED IN G.O.NO.840 L.A., DATED 12-5-50 THIS COUNCIL RESOLVES TO LEVY WITH EFFECT FROM 1-4-50 THE FOLLOWING REVISED RATE OF PROFESSION TAX PER HALF YEAR WITHIN THE MAXIMA LAID DOWN IN RULE 16, SCHEDULE IV OF THE DT.MUNICIPALITIES ACT AS AMENDED. A NOTICE OF THIS INTENTION OF LEVY OF PROFESSION TAX PER HALF YEAR WITH EFFECT FROM 1-4-50 SHALL BE PUBLISHED IN THE DINAMANI, TAMIL DAILY, IN THE MUNICIPAL OFFICE NOTICE BOARD, IN THE NOTICE BOARDS OF OTHER PUBLIC OFFICES AND OTHER PUBLIC PLACES AND BY BEAT OF DRUMS THROUGHOUT THE TOWN AND OBJECTIONS, IF ANY, TO THE PROPOSED LEVY PREFERRED IN WRITING TO THE MUNICIPAL COUNCIL WITHIN ONE MONTH FROM THE DATE OF PUBLICATION OF THE NOTICE AS REQUIRED UNDER SECTION 78(3) OF THE DISTRICT MUNICIPALITIES ACT, AS AMENDED, WILL BE DULY CONSIDERED.

THE DRAFT NOTIFICATION PREPARED IS APPROVED.

2. THE GOVERNMENT BE REQUESTED TO ACCORD SANCTION OR ISSUE A DIRECTION UNDER SECTION 34 AND 35 OF THE MADRAS ELEMENTARY EDUCATION ACT VIII OF 1930 AS AMENDED, to LEVY EDUCATION TAX AT 25% OF PROFESSION TAX FROM 1-4-50 ON COMPANIES AND PERSONS FOR EVERY HALF YEAR AT THE MAXIMUM OF PROFESSION TAX LAID DOWN IN RULE 16, SCHEDULE IV OF THE DT.MUNICIPALITIES ACT AS AMENDED, i-e., AT 33-1/3% OF THE REVISED RATE OF PROFESSION TAX PROPOSED TO BE LEVIED IN THIS MUNICIPALITY PER HALF YEAR FROM 1-4-1950.

Rates of Taxation.

Class.	Half yearly income.	H.Y.prof. tax.	H.Y.Edn.Tax as surcharge on prof.tax
I	More than Rs.15,000	Rs. 100	Rs. 25
II	" 12,000 but not more than 15,000	80	20
III	" 9,000	60	15
IV	" 6,000	40	10
V	" 4,800	20	5
VI	" 3,000	9-10-0	2-
VII	" 1,800	4-13-0	1-
VIII	" 1,200	3--4-0	0-
IX	" 600	1-10-0	0-
X	" 300	0-13-0	0-

Sd/- M.S.T.Annamalai Chettiar,
Vice-Chairman,
Municipal Council, Salem.

(TRUE COPY).

Office of the
Inspector of Municipal
Councils and Local
Boards Madras District

N.D. 30245/50.

Your attention is invited to

Copy of (F) G.O. No. 1251 dt. 12-6-50

Per Dm. K. Chinn
16/6

To the Municipal Commr. Salem

Office of the Director of
Public Instruction
Madras

162/5

Enclosure to the Director's endorsement
No. 1853 B8/50 dt. 13-6-50.

To The Secy to Govt,
Edu. Deptt,
Fort St George

18326/50

⊗ Tax - Education -
Council, Salem - levy of Education
tax as surcharge on profession tax -
Proposal - Sanctioned -

pp 3-4 of

From the Commissioner, Salem Mplg -
No: 7898/50 dt 30-5-1950

pu of

From the Director of Public Instruction
No: 1853/50 dt 12-6-1950

pl 4 + 18 of

From the Inspector of Municipal Councils
and Local Bds No: 30245/50 dt 6-1950

7/8/50

Order No: 2216 Emdt. 7/8/50.

Ms

Under Sections 34 and 35 of
the Madras Elementary Education
Act, 1920 as amended, the Government
sanction the proposal of the Municipal
Council, Salem to levy Education tax
at 33 1/3% of profession tax with effect
from 1-4-1950.

2
Mplg, Salem Mplg -
Through the M.C.
D.P.1
For M.F.A.
I.L.B.
35/5

28/7/50
28/7/50

7/8/50

SN 4/8

LOCAL ADMINISTRATION DEPARTMENT
2-AUG-1950
31464
SECRETARIAT, MADRAS

Note: Please see the Council's
Resolution on P.T.C.E. The drop down is for

LA may see before issue.

1/8/50 dt

L.A.D

du. u.o. 18326/50 - I.D.
2-8-50

AVO
31464/50
22566
AUG 1950
EDUCATION DEPARTMENT

Issue
5/8/50

Seen
27/9/50 Edt

10