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Eon (1950) Department.

Ms SERIES.

G.O. NO.

2465

Dated

29-8-1950

plm
A

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[Despatch Abstract.]

*2465 - Eon - all ch. under-
lying as purchase on profession
tax - Proposal - Sanctioned -*

Back Papers.

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

Further Papers.

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

No. No. B3-4532/50.

Dated 14. 7. 1950.

From



Ramachandra Rao, L.M. & S., B.S.Sc.,
Health Officer and Commissioner-Delegate,
Udipi Municipality, Udipi.

The Secretary to Government,
Education Department,
Fort St. George, Madras.

The Chairman, Municipal council, Udipi,
and
The Inspector of Municipal councils and
Local Boards, Madras.

Sir,

Sub: Tax-Education tax on profession tax-levy of
with effect from 1-4-50-sanction-applied for.
Ref: G.O.Ms.No.1668, Education, dated 3. 6. 1950.

The budget estimate of this council under Elementary Education Fund for 1950-51 as sanctioned by the Government in their orders referred to above is anticipated to close with a balance of Rs.8,278. Consequent on the revision of the scale of rates of profession tax as per notifications appended to G.O.No.440, L.A., dated 12.4.50, the council had to fix the rates of profession tax to be levied within its area with effect from 1-4-50. At its special meeting held on 13-7-50, the Council not only determined to levy profession tax for general purposes at 32 1/2% of the maximum rates prescribed in the G.O.referred to above, but also resolved to levy, with effect from 1-4-1950, Education tax at 20% of the profession tax levied for general purposes subject to the sanction of the Government with a view to reduce the deficit. The income from Education tax on profession tax is estimated to be Rs.1070/-. The proposal of the council does not offend Article 276(2) of the Constitution of India. I am to request, in the circumstances, that the Government may be pleased to accord their sanction under section 35 of the Madras Elementary Education Act, 1920, as amended, to the proposal of the council to levy Education tax at 20% of the profession tax levied for general purposes with effect from 1-4-50. Pending receipt of orders from the Government necessary notifications will be published under section 78 of the Madras District Municipalities Act, 1920, as amended. Very early orders of the Government are solicited. A copy of resolution dated 13-7-50 of the Council is enclosed.

K Ramalingam
Commissioner-Delegate.

15.7.50

Copy submitted to the Government direct.

Kmr/14.7.

K Ramachandra Rao
Commissioner-Delegate

15.7.50

Notice dated 8-7-50 convening a special meeting of the Municipal Council, Udipi, to reconsider resolution No.5 dated 10-6-50 of the Council determining under section 78 of the Madras District Municipalities Act, 1920, the rates of Profession tax to be levied with effect from 1-4-1950.

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Resolution.

In supersession of its resolution No.5 dated 10-6-50 this Municipal Council determines under section 78 to levy with effect from 1-4-50 a profession tax for general purposes at 62 1/2% of the maximum rates prescribed in sub rule (1) of rule 16 to the Madras District Municipalities Act, 1920, as amended by the Notification No.I appended to G.O.No.840, L.A., dated 12-4-1950 i.e., as follows:-

Class	Half yearly income	Half yearly tax
		Rs.As. S.
I More than Rs.15000	...	78 2 0
II - do - Rs.12000 but not more than Rs.15000		62 8 0
III - do - Rs. 9000 - do - Rs.12000		46 14 0
IV - do - Rs. 6000 - do - Rs. 9000		31 4 0
V - do - Rs. 4800 - do - Rs. 6000		15 10 0
VI - do - Rs. 3000 - do - Rs. 4800		7 8 0
VII - do - Rs. 1800 - do - Rs. 3000		3 12 0
VIII - do - Rs. 1200 - do - Rs. 1800		2 8 0
IX - do - Rs. 600 - do - Rs. 1200		1 4 0
X - do - Rs. 300 - do - Rs. 600		0 10 0

Subject to the sanction of Government, the council also determines to levy with effect from 1-4-50, an education tax at 20% of the profession tax levied for general purposes.

Notifications under section 78 of the Madras District Municipalities Act, 1920, inviting objections shall be published by affixture to the notice boards of the Municipal Office and the Public Library, by beat of drum and by one insertion in the local 'NAVAYUGA' weekly paper."

Sd/ U. S. Nayak,
Chairman.

--: true copy :--

X Ramaswamydas
Commissioner-Delegate. 15/50

N 39358 - 50 dated 26.7.50

Forwarded



Accumulated
26.7.50.

For Inspector
L. S. S. P. B. S.

To the Secretary to Govt. Education Dept.

G. No: 21706/50

(4)

Encls

From - Encl. Municipal Council,
Udipi - key as ^{Sanctioned} proforma -
Report - Sanctioned -

From the Council, Udipi M. C. -
No: 4532/50 d 14.7.50.
From the Inspector of M. C. S. -
No: 39358/50 d 26.7.50.

Order No: 2415 - Encl 29/8/50.

Ms

Under Sections 34 and 35
of the Madras Elementary Education
Act, 1920 as amended, the Govt. Sanction
the proposal of the Municipal Council,

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ndipis to levy Education tax within
its area at 20% of profession tax levied
for general purposes with effect from
1-4-1950.

2 2/11/50
✓ The Commr, Madras
(through the Secy)
✓ The S.P.-1
✓ The Secy, L.A.
✓ I.L.B.
3/15

10/8/50
10/8/50

12/8/50

Note: LA may see before issue

10/8/50
10/8/50

12/8/50



U.O. 21706/50-1D.
14-8-50.



Please see note in L.A. It is presumed

that the rate of edn tax on profession tax may be different from

that on property tax. Edn may, however, be requested to consult legal

before order is issued in this case.

U.O. 33523/50-1A
26-8-50

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17/8