

3. ①

Educhi (195) Department.

Eon SERIES.

closed
Dr

G.O. NO. 2754

Dated 4. 10. 50

AK 3-4

pp 28-30 - A

①6

[Despatch Abstract.]

The N.P.L. Act; 1948 - levy and collecting
library cars - Issue of demand notices - instructions
issued.

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 K. Abdul Rahim Sahib, M.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

To
The Secretary to the Government of Madras,
Education Department, Fort Saint George, Madras. ✓

Thro'
The Chairman, Municipal Council, Tiruppur.



Dated the 23rd August 1950.

R.O.C. No. A-1-10617/1950.

Sir,
Sub:- The Madras Public Libraries Act, 1948- Library cess- Levy and
collection- Issue of bills- Instructions requested.

The Local Library Authority, Coimbatore, at its meeting held on the 11th August 1950 has resolved to levy Library cess at the rate prescribed in Section 12 of the Madras Public Libraries Act, 1948. A copy of the resolution was received in this office on the 19th August 1950. The bills in respect of property tax have been already prepared and issued for collection of tax for the half year ending the 30th September 1950. Some of the assesseees have also paid the tax for the half year ending the 30th September 1950. I therefore request early instructions of the Government as to the mode of collection and grant of receipts for the amount to be collected. Instructions may also be issued whether the cess for the year 1950-51 may be levied and collected for the whole year 1950-51 along with the second half year bills which are to be prepared now and will be issued in October 1950 for collection.

K. Rahim
Commissioner.

Forwarded.

Chairman

Chairman,
Municipal Council, Tiruppur.

Copy to the Ex-Officio Secretary and the District Educational Officer, Coimbatore for information. Reference to his letter No. Nil. dt. the 18th August 1950.
T.V. 24/8.A.

RECEIVED
24 AUG 1950

V.C.
Pl. issue today
by notes
4050.

5 3 Encl 2

The M.P.L. Act, 1948 - Levy and colln.
of library cess - Issue of Demand
notices - Instructions - Issued.

Of From the Commr. Tiruppur Mty.
No. A1-10617/50 Dt. 23.8.50.
S.O. (R) 2754 Dated 4.10.50

The Commr. Tiruppur
Mty. is informed that the mode
of colln. of library cess will be
op K (imp) of the same as in the case of the
property tax collected by the Municipality.

2. The Govt. direct that
for the whole year 1950-51 with
the library cess ~~and the D.F.~~
R (imp) 2 of Act, 1948 be demanded in the
bill for property tax for the
second half year 1950-51, namely in

1950

dd
✓
7/10

Commissioner.
C. L.

6

~~12~~

Memo

(4)

Encl

The Madras Public Libraries Act
1948 - Levy and colln: of library fees

Not submitted
w.r.t. A.S. 15 order
on piece

From the Commr: Coonoor Mty., No
A-1/4888-50 Dt. P. 9.50

The Commr: Coonoor
Mty is informed that he may
include the library fees for the
whole year of 1950-51, in the
demands bills to be issued for
the II half year of 1950-51.

To The Commr:
Coonoor Mty (tho' cnc) Rs

Copy to the S.P.D.
etc.

159.50.
1695

M- This question

8
has been named as a general in the
the Tugger which has gone
to legal. May there be
anwar his a new issue in
this?

16950

19950

Please see the 3 new ords in
the top file. In view of the standing
in other file, this may please be added
to each file. For ords.

2579

26900

Yes -
Remind Legal
today for not
file
19.9.50
Remind under
separately
19900

From
Sri S. Sivakolunthu Mudaliar, B.A.,
Municipal Commissioner,
Chidambaram.

To
The Secretary to Government,
Education Department,
Madras.

THROUGH The Chairman, Municipal Council, Chidambaram.

ROC.A.4.9293/50 Dated 21-8-1950



Sir,
Sub: The Madras Public Libraries Act - Library cess - Levy and
collection of - certain points - Instructions - Solicited.

I submit that the Local Library Authority, South Arcot,
has not so far made any levy of the cess amount as contemplated in
section 12(1)(a) of the Madras Public Libraries Act to enable the
collection of the cess amount by the Municipality.

In this connection, I submit that the property tax bills
for the first half of 1950-51 have already been issued. If the
cess amount is to be collected for the first half year, after the levy
is made by the Local Library Authority, it should be done by the issue
of separate bill (viz) Miscellaneous bill which means additional work
on the indoor staff as well as outdoor staff. It may require additional
Staff also.

In these circumstances, I request that the Government may
be pleased enlighten me as to

1. Whether the collection of the cess amount, after it is
levied by the Local Library Authority can be effected by including the
cess amount for both the half years at the time of the issue of the
property tax bills for the second half of 1950-51; or
2. Whether separate bills will have to be issued for the
cess amount to be collected for the first half of 1950-51.

I request the favour of early instructions in the matter.

S. Siva Uthappa
Commissioner. 228/50

Forwarded
RK Anantham
Chairman, 23.8.50.
Municipal Council, Chidambaram.
CNR/22-8

The points raised above are
dear with in the top file. This
may require his over the
decision is reached in that file.
For ords.

2/16 En(L)
The file referred to on p1 ante
has been sent to Legal Dept. on
on 6.9.50 and its return is awaited.
This may continue to lie over till 22-9-50
or later

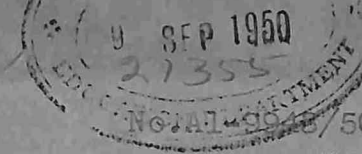
From

Sri C. Ganapathi Pillai,
Municipal Commissioner,
Nagapattinam.

To

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

Sir,



Noted 9/9/50 dated 6-9-50

Sub:- Madras Public Libraries Act 1948--Library cess--
levy and collection of--Nagapattinam Municipality
50-51 1st half--instruction--solicited.

Ref:- G.O. No.627 E & P.H., dated 28-2-50 and G.O. No.
2198 Edn. dated 4-8-1950

G.O.No.627 Edn. dated 28-2-50 stating that the Madras
Public Libraries Act 1948 is brought into force from 1-4-50 was
received in this office on 9-5-50. In para 3 of the above Govern-
ment order it is stated that library cess should be collected
in pursuance of section 12 of the Act from 1950-51 and paid to the
Local Library Authority and no instructions were given regarding
its levy and collection. The Director of Public Instruction was
addressed in this office letter No.C3-6203/50 dated 10-5-50 for
clarification on the following points

(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 in the property tax assess-
ments or whether separate bills are to be issued.

(3) whether the cess 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 education
tax for general purposes or includes also education tax, water &
drainage, lighting taxes which are earmarked for separate purposes.

A reminder was sent to the Director on 3-6-50. In reply
the Director of Public Instruction, in his letter No.R.C.39 N/50
dated 9-6-50 informed that a copy of this office letter No.C3-6204/50
dated 10-5-50 had been submitted to Government for orders and their
orders were awaited.

Further instructions regarding the levy of library cess
were issued in G.O. No.2198 Edn. dated 4-8-50 which was received
in this office only on 14-8-50. Before the receipt of this Govern-
ment order, property tax demand notices for the 1st half of 50-51
have been issued.

Application for the issue of a notification under section
3(1) of the Railway Local Authorities Taxation Act 1941 declaring
the Railway Administration liable to pay library cess on South India
Railway properties has been submitted to Government in my letter No.
41.9943/50 dated 31-8-50.

The total number of assessments under house tax and Land
is nearly 11300. The issue of supplemental demand notices for the
Library cess for all these assessments for 1950-51 I half year will
involve much labour besides expenses by way of cost of bill books,
wages for section writers etc. So I request to be informed whether
the Library cess for both the half years may be included in the demand
notices for the 1950-51 II half year. I solicit instructions in the
matter.

Forwarded

Chairman.

b. Ganapathy
Commissioner 6.9.50

Con(E)

The point raised at A on p1 ante
is separately under consideration in another
file sent to L.A. This may be out
till a decision is reached in that file
or till 20.9.50, whichever is earlier.

For orders. —

11.9.50.

JP
12.9.50

11.9.50

From
Sri.A.Gopalakrishnan,
Municipal Commissioner,
Karur.

To
The Secretary to Government,
Education Department,
Madras. Through The Chairman,
Municipal Council, Karur.

R.C.5527/A-50 dated 26-8-50.

Sir,

Sub: The Madras Public Libraries Act- 1948 - Library cess- Levy and
collection of.

Ref: G.O.No.627 Edn. dated 28-2-50 and G.O.M.S.No.2198 Edn. dated
4-8-50.

In the G.Os referred to above Government have ordered that the
collection of the cess should be made for the year 1950-51 as soon
as the local Library authority authorizes the levy.

The first Half year of 1950-51 is first closing and the District
Educational Officer, Tiruchy has stated that the library authority has
not yet been formed for this district.

In the above circumstances I request that the Government may be
pleased to issue orders for levying the said cess with effect from
1-10-50 instead of from 1-4-50 as already ordered.

A. Gopalakrishnan
Commissioner.

Forwarded.

A. Gopalakrishnan
29/8/50

Chairman, Municipal Council, Karur.
M.R.28.8./1/

Con(E)

25/9/50
(Tirupur City)

In another connection it has been
suggested that the cess for a whole of the
current year may be collected in the
II half year if it is collected in the

P.T.O

or the 20. 1. 50
 14/8/50
 II half year and the file has been
 sent to L. A. for remarks. For orders where
 this may be our by a decision is
 reached in that file.
 2/9/50. (pp 1-5 ante)
 Pl. see the draft order in the top file.
 As a copy of it is intended for L.A. P.O. d.
 K.A. may be added to that file. For orders.
 25/9/50
 12/11/50
 737

LOCAL ADMINISTRATION DEPARTMENT.
 From Sri A.C. Kandappa Pillai,
 Municipal Commissioner,
 DINDIGUL.
 To The Secretary to Government,
 Education Department,
 Fort St. George, MADRAS.
 Thro' 1. The Director of Public Instruction,
 MADRAS.
 2. The Chairman, Municipal Council,
 DINDIGUL.

21 SEP 1950
 28915
 EDUCATION DEPARTMENT

Rec.No.13040/50-C2, d/11-9-1950.
 Sir, Sub : TAX - Dindigul Municipality - Library Cess - Collection
 of - Instructions solicited.
 ...o...

The Local Library Authority, Mathurai District resolved
 in its resolution No.1, dated 21-8-1950 to levy a Library Cess on
 property tax levied in this Municipality with effect from 1-4-50.
 The reference was received in this office only on 25-8-1950. The
 cess is collectable by this Municipality under Sec.12(2)(b) of
 Madras Public Libraries Act, 1948.

As the demand notices for property taxes relating to
 I half of 1949-50 having already been issued, fresh demand notices
 have to be issued in all cases if the cess is to be collected in
 two half yearly instalments for the year 1950-51.

There are nearly 11,400 assessments under property tax
 in this Municipality and the required number of bill books is not
 readily available in stock for issue of supplemental bills for the
 I half of 1950-51.

In his letter Rec.No.5-63/50, dated 26-8-50, the District
 Educational Officer, Mathurai has stated that the demand notices
 the collection of the cess should be made in the half year itself.
 A copy of his letter is enclosed. It will take some time before
 the tax bill books are got from the Hoe & Co. on a supplemental
 indent. It is therefore not possible to issue the demand notices
 in this half. The cess due for 1950-51 could be included in the
 demand notices for 1950-51-II along with the taxes due for that
 half year by making a slight alteration in the bill books relating
 to that half year as noted in the specimen enclosed. This procedure
 if permitted to be adopted, will help the local bodies considerably.
 This difficulty is likely to arise in the case of municipalities
 where the bill books were issued before the receipt of orders of the
 Local Library Authorities in various districts.

I solicit therefore urgent orders of the Government in
 the matter.

Copy submitted in advance to the Secretary to Government,
 Education Department, Madras.
 Copy to the District Educational Officer, Mathurai.
 Commissioner. 16/9/50

FORWARDER.
 S. Nagar Igheriah
 Chairman, Municipal Council,
 DINDIGUL.

len
27.8.50

26.9.50

~~50
219~~

Copy of ROC.No.5-C3/50 dated 26-8-50 of the Dist.Educational Officer, Mathurai.

Sub : The Madras Public Libraries Act 1948 - Levy of Library cess for the half-year beginning 1-4-50 - Issue of demand notices.
Ref : This office R.O.5-C3/50, dated 21-8-50.
R.O. No.13-N/50, dated 24-8-50 of the Director of Public Instruction Madras.

In inviting kind attention to this office R.O.No.5-C3/50, dated 21-8-50 it is requested that demand notices for the collection of library cess for the half-year beginning 1st April 1950 may kindly be issued immediately so that there may not be any difficulty in the collection of Library Cess merely for failure to serve the demand notices in time.

2. As per section 12(2)(b) of the Madras Public Libraries Act, 1948, cess is to be levied on the house tax at the rate of 10% of the house tax so levied.
3. A copy of the order of the Director of Public Instruction is also sent herewith.
4. A reply to this matter may receive

Tax on House No. _____

Street _____

Amount.

Rs. A. P.

Ch. S. S.

Property Tax

செப்டம்பர் 1950-51 இலாபம் மாதிரி

செப்டம்பர் 1950-51 இலாபம்

இலாபம் மாதிரி

செப்டம்பர்

Date of service of Notice

செப்டம்பர் 1950-51

Manner of service of Notice

செப்டம்பர் 1950-51

Sd. A.C. Kandappa
Commissioner.

Hoe & Co., Madras.

LOCAL ADMINISTRATION DEPARTMENT.

85075

From

Sri A.C.Kandappa Pillai,
Municipal Commissioner,
DINDIGUL.

To

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

Thro'

1. The Director of Public Instruction, MADRAS.
2. The Chairman, Municipal Council, DINDIGUL.

Roc.No.12040/50-C2, d/11-9-1950.

Sir,

Sub : TAX - Dindigul Municipality - Library Cess - Collection of - Instructions solicited.

...O...

The Local Library Authority, Mathurai District resolved in its resolution No.1, dated 21-8-1950 to levy a Library Cess on property tax levied in this Municipality with effect from 1-4-50. The reference was received in this office only on 25-8-1950. The cess is collectable by this Municipality under Sec.12(2)(b) of the Madras Public Libraries Act, 1948.

As the demand notices for property taxes relating to the 1st half of 1949-50 having already been issued, fresh demand notices have to be issued in all cases if the cess is to be collected in two half yearly instalments for the year 1950-51.

There are nearly 11,400 assessments under property tax in this Municipality and the required number of bill books is not readily available in stock for issue of supplemental bills for the 1st half of 1950-51.

In his letter Roc.No.5-C3/50, dated 26-8-50, the District Educational Officer, Mathurai has stated that the demand notices for the collection of the cess should be made in the half year itself. A copy of his letter is enclosed. It will take some time before the tax bill books are got from the Hoe & Co. on a supplemental indent. It is therefore not possible to issue the demand notices in the 1st half. The cess due for 1950-51 could be included in the demand notices for 1950-51-II along with the taxes due for that half year by making a slight alteration in the bill books relating to that half year as noted in the specimen enclosed. This procedure if permitted to be adopted, will help the local bodies considerably. This difficulty is likely to arise in the case of municipalities where the bill books were issued before the receipt of orders of the Local Library Authorities in various districts.

I solicit therefore urgent orders of the Government in the matter.

Commissioner.

Copy submitted in advance to the Secretary to Government, Education Department, Madras.
Copy to the District Educational Officer, Mathurai.

FORWARDED.

S. Lazar Ignatius
Chairman, Municipal Council,
DINDIGUL.

Copy of ROC.No.5-C3/50 dated 26-8-50 of the Dist.Educational Officer,
Mathurai.

Sub : The Madras Public Libraries Act 1948 - Levy of Library cess
for the half-year beginning 1-4-50 - Issue of demand notices.

Ref : This office R.C.5-C3/50, dated 21-8-50.
R.C. No.13-N/50, dated 24-8-50 of the Director of Public
Instruction Madras.

In inviting kind attention to this office R.C.No.5-C3/50, dated
21-8-50 it is requested that demand notices for the collection of library
cess for the half-year beginning 1st April 1950 may kindly be issued
immediately so that there may not be any difficulty in the collection
of Library Cess merely for failure to serve the demand notices in time.

2. As per section 12(1) (a) of the Madras Libraries Act, 1948, library
cess is to be levied in the form of a surcharge on the property tax or
house tax at the rate of six pies for every whole rupee in the property
or house tax so levied.

3. A copy of the proceedings R.C.86-N/50, dated 9-8-50 issued of the
Director of Public Instruction giving instructions on certain points
is also sent herewith.

4. A reply to the effect that the demand notices have been issued
may kindly be sent to me immediately. It is requested that this
matter may receive your personal attention.

Sd. S.Krishnasami,
District Educational Officer,
Mathurai.

/True Copy/

248

NOTICE OF DEMAND for Property Tax.

சோத்து வர்க்காக டிமாண்ட் நோட்டீஸ்.

திண்டுக்கல்...Municipality.
பிடியனிபாலிடி.

Ass. No.....
அசி விதிப்பு எ.

To Mr. 10-87-87-100

Address

The property tax due by you, as per details noted on the reverse, is Rs. (.....)
for the half-year ending 31st March 1950

10 51 -5 இது மார்ச் 31மீயோடு முடிவடைந்த அரை வருஷத்தின்
பொறுதியில் கட்டவேண்டிய அரை வருஷத்திற்கான சொத்து வரி
தீர்மானம் 1950-51. (அ) 51. ரூ. 50.00 வீதம் வரவேண்டும்.
இதனை செப்டம்பர் 15-ம் தேதிக்குள் கட்டவேண்டும். இல்லாவிட்டால்
இந்த அளவுக்குள் 15-நாள் காலம் அளவுக்குள் இது தொகை செலுத்தப்
படுகிறது. அது ஏன் செலுத்தப்படக்கூடாது என்பதற்கு நீதிமன்றமான காரணம் காட்டா
விட்டால், உம்முடைய சொத்துக்கு இப்பொழுதுவரையில் காரணம் காட்டி விடப்படும். அப்படிப்
பட்ட தீர்மானம் வரவேண்டும். இல்லாவிட்டால் கட்டணம் விதித்து வரவேண்டிய தொகை முப்பது
ரூ. வரையில் கட்டணம் பிடிக்கும் செலுத்தப்படாமலிருந்தால், உம்முடைய சொத்து முப்பது
செலுத்தப்படாமலிருந்தால், முப்பது ரூ. பிடியனிபாலிடிக்குள் குறித்த 1920-ம் ஆண்டிய
முடியில் 1-வது செப்டம்பர் தேதி 30 முதல் 34 வரையிலுள்ள பிடியனிபாலிடிக்குள்.

பே. தொகையானது இந்த நோட்டீஸ் கொடுக்கப்பட்ட தேதியிலிருந்து 15 நாளை
க்குள் செலுத்தப்படத்தக்கதாகும். அந்தக் கால அளவுக்குள் இது தொகை செலுத்தப்
படுகிறது. அது ஏன் செலுத்தப்படக்கூடாது என்பதற்கு நீதிமன்றமான காரணம் காட்டா
விட்டால், உம்முடைய சொத்துக்கு இப்பொழுதுவரையில் காரணம் காட்டி விடப்படும். அப்படிப்
பட்ட தீர்மானம் வரவேண்டும். இல்லாவிட்டால் கட்டணம் விதித்து வரவேண்டிய தொகை முப்பது
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முடியில் 1-வது செப்டம்பர் தேதி 30 முதல் 34 வரையிலுள்ள பிடியனிபாலிடிக்குள்.

Chairman. அ.கே.சுப்பிரமணியம்.
Commissioner. கி.வி.சுப்பிரமணியம்.

Bill Collector. பி.கே.சுப்பிரமணியம்.

Persons paying by cheque should add commission at Bank rates to the amount of
cheque drawn. பே. முறையில் பணம் செலுத்தபடுகின்றவர்கள் எழுதிக்கொடுக்கும் செக்கில்
தொகையுடன் பேங்க் வீதக்கமிசன் படி சேர்த்துக்கொடுக்கவேண்டும்.

This is no receipt. A printed receipt should be demanded on paying the amount.
இது 15 ரூபாய்க்கு. அச்சிடப்பட்ட ரசீது தொகை செலுத்தும் போது கேட்கவேண்டும்.

INS TRUE COPY

...0... dated

7/14 23

Tax on House No. _____

Street _____

Amount.
Gross.
Ra. A. P.
C. S. S.

Property Tax ..
செப்டம்பர் 1950-51 கிரான்ட்ஸ் மாதிரி.
செப்டம்பர் 1950-51. முடிவுக் கிரான்ட்ஸ் மாதிரி.

Date of service of Notice _____
செப்டம்பர் 1950-51 கிரான்ட்ஸ் மாதிரி.

Manner of service of Notice _____
செப்டம்பர் 1950-51 கிரான்ட்ஸ் மாதிரி.

Sd. H. e. Kandappan,
Commissioner

Hos & Co., Madras.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS.
R.O.No. 182 N/50 dated 26--9--50.

SECRETARY
28 SEP 1950
29768
EDUCATION DEPARTMENT

Letter No. 12040/50-G-2 dated 11--9--50 from the Municipal Commissioner, Dindigul.

Submitted to the Secretary to Government, Education Department.

2. The points raised by the Municipality seem to be reasonable, and deserve consideration.

R. Janardhanan
for Director of Public Instruction.

To
The Secretary to Government,
Education Department.
C.N. 26/9

(27. IX. 1950)

(145-9 done)

Attention is invited to the
note at A imp. 2 ante. This may
continue to lie over till note is in
must be met in time.

21050

R.C.No. 6403/50-A1.
Enc:- Nil.
From

51334

Municipal Office, Tiruvarur.
Dated 14-9-50.

29840.

Sri S. Viraraghava Raju, B.A.,
Municipal Commissioner, Tiruvarur.

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

Thro'
The Chairman, Municipal Council, Tiruvarur.
The Inspector of Municipal Councils & Local Boards,
Madras.

Sir,

Sub:- The Madras Public Libraries Act 1948 - levy
of library cess - advice - requested.

Ref:- Government Memorandum No. 24474/E/50-1 dated
30-8-50.

The property tax bill books for 1950-51/I half
year have already been issued and the library cess now
proposed could not be incorporated in the bills of the
1st half-year as the demand notices have already been
served on parties. As such fresh bills and demand notices
have to be written up for this cess and served for this
half-year which will entail duplication of work and excess
expenditure towards the cost of bill books etc. I therefore
request that the Government may be pleased to advise me
whether the tax for the whole year of 1950-51 may be
included in the property tax bills of the II half year
of 1950-51 which will be next month. I solicit early
orders to facilitate timely collection.

Forwarded.

S. Viraraghava Raju
Commissioner.

Chairman,
Municipal Council, Tiruvarur.

Office of the Inspector of Municipal Councils
and Local Boards, Madras.

N.D. 5133 4/50

Dated 22-9-50

He forwarded.

20/9

To Secretary to Govt

Education Department

This may be our
a decision is made in the
main file on the subject
For order
20/9/50
31080

27

(pp 1-18 ante)

En (C)

Gides & are since been
 come in 9-0-2754 En. D. 6.10.50
 that the library cess for the
 whole year 1950-51 might be
 demanded in the bill for
 property tax for the second half
 year 1950-51. Vide para 2 on pp. 2
 of E. There and a copy of
 the P.O. has been sent to
 each city. The papers may
 be filed with the P.O.

9050.
 50
 9050

10/10/50

cp. para (c)

pp 17 @

The mode of
 Collection
 will be the
 same as in
 the case of
 the property
 tax 10/10/50
 21850

K

28

Education (E) Deptt.

From the Commr. Tiruppur Municipality Rec. No. A-1-
 10617/1950 dated 23-8-1950.

The Madras Public Libraries Act, 1948.-Library
 Cess - Levy and Collection - Issue of bills.

The Commr. Tiruppur Municipality has brought
 to the notice of Govt. that the Local Library Authori-
 ty, Coimbatore communicated to his office on 19-8-50
 a copy of the resolution of the Committee ordering
 the levy of library cess. He states that the bills
 in respect of property tax have been already prepared
 and issued for collection of tax for the half year
 ending 30-9-50 and some of the assesses have also
 paid the tax for the half year ending 30-9-1950. He
 therefore requests instructions

(1) as to the mode of collection and grant
 of receipts for the amount of cess to be collected;
 and
 (2) as to whether the cess for the year 1950-51
 may be levied and collected for the whole year 1950-51
 along with the second half year bills which are to be
 prepared now and will be issued in October 1950 for
 collection.

2. Point (1) above.

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
 be ordinarily be exhibited in the registers prescribed
 for the assessment and collection of the main tax by
 the local bodies. Until the revision of the existing
 forms and registers, the municipal council may be
 instructed to exhibit separately the transaction re-
 lating to the library cess in any of the columns in
 the existing forms that may not be in use or in
 separate register, if necessary, as may be found con-
 venient.

3. Point (2) above:

As the Ml. Commissioner reports that the

Local Library Authorities have ordered the levy of library cess in August 1950, we may perhaps ask the Commr. to collect the tax from 2nd half year 1950-51. Attention is in this connection invited to the notes on pp 29-32 of G.O.2198 Education dated 4-8-1950.

L.A. and Legal may see after

remarks

J.D.
30.8.50

31.8.50

L.A.

LAD

Em no 25196E/50-1
31.8.50

The ~~collection of the~~ cess for the whole year may be demanded in the bill for property tax for the second half-year of 1950-51, making it clear in the bill that the cess is for the two half-years of 1950-51. Edn may let Legal also see.



22/9/50 Edn

Edn(E)

Legal may see also as suggested by 2 A.

6950



35980/10-1A
9.50

pi of
The Cess for the whole of the current year may be collected if it is collected in the second half-year

31.8.50

LEGAL DEPARTMENT.

This department agrees with the view expressed by A.S.

A L.A. in his note on the previous page.

19/9/50

Legal no 14365/50-1
19.9.50



L.A. Authorities have since been consulted in all

A draft order on the lines indicated by L.A. dept's note at p 2 ante is submitted for approval.

25/9/50

25/9/50

26/9/50

Maybe sent by the Secy & A also

28/9

Secy L.A.

L.A.

Seen.

30/9/50

Secy. Edn.

30/9/50 Edn (E)

May issue

31050

Em. no. 25196E/50-1
28.9.50
(initials)



39686/50-1A
30/9/50



appd by Secy

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A. 2

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1705

Al-02 016 016
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