

EDW (1950) Department.

No. SERIES.

closed
by

G.O. NO. 3003 For

Dated 10. 11. 50.

pp 17-19 and notes at pp 22-24 - A

(14)

✓ p 17, 4

2 copies

[Despatch Abstract.]

Madras Public Libraries Act,
1948 — Levy of library cess
under Section 12 — 6 des passed.

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: Sri. P. Pitchai, M.A., B.L.,
Municipal Commissioner,
Cotacamund.

sd/ndg *A E*



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

LA Through: The Chairman, Cotacamund Municipal Council.

Edm
23/9/50

Rec C2. 9783/50 dated 19-9-1950.

Sub: Act - Madras Public Libraries Act 1948 - levy of Library Cess -
Municipal Council's resolution - forwarded.
Ref: (1) Municipal Council's resolution No 850 dated 31-7-50 of the
Thiruchirappalli Municipal Council.
(2) Municipal Council's resolution No 147 dated 21-8-50 of
Ananthapur Municipal Council.

The resolutions of the above Municipal Councils regarding the levy
of Library Cess, communicated by the respective Municipal Commissioners
in their letter No. C.6 17099/50 dated 7-8-50 and No. 4199 A.1/50
dated 22-8-1950 respectively, was placed before Municipal Council at
its meeting held on 14-9-1950, when the Council resolved to endorse the
resolutions of the Thiruchirappalli and Ananthapur Municipal Councils.

(P.T.O.)

2
Page 2.

In forwarding a copy of the Municipal Council Resolution, I request the orders of Government on the request of the Municipal Council.

P. Potehi Reddy
10-9-1950.
Commissioner.
20/9
20/9

FORWARDED

Chairman
Chairman,
Ootacamund Municipal Council.

3
ENCLOSURE.

Copy of Municipal council's resolution No. 538, dated the 14th September 1950.

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Subject:

Read the letter from the Commissioner, Tiruchirappalli and Ananthapur Municipalities, communicating the resolution of their respective Municipal councils requesting the Government to reconsider the Government's order to levy library cess and suspend the same as this is too high; (2) office note thereon.

Resolution:-

"The Council endorses the resolutions of Tiruchiappalli and Ananthapur Municipalities".

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(True copy)

Ootacamund,)
September 19, 1950.)

P. Potehi Reddy
10-9-1950.
Commissioner.
20/9
20/9

29479
26 SEP 1960
to Government.
Department of the Interior
c, Madrid.

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

[illegible]

Sub:- Education - Madras Public Libraries Act 1948 - Levy and collection of Library Cess from 1-4-50 - G.O.Ms. No.2198 Education dated 4-8-50 - Coonoor Municipality - resolution of the Council submitted - My Rec.No.4888-A1-50 dated 8-9-50.

In continuation of my reference Rec.No.41.4838/50 dated 8-9-50 I am submitting herewith a copy of Council's resolution No. 357A dated 14-9-50 on G.O.No.627 Education dated 28-2-50 regarding the levy of library cess in this municipality. The rate of taxation is 24% annual on the properties. I beg to request that orders may kindly be issued at an early date.

Commissioner.

Chairman,
Municipal Council, Coonoor.
k.22-9.

True extract of the proceedings of the Coonoor Municipal Council's meeting held on 14th September, 1950.

357-A:- Read G.O.No.627 Edu. d/ 28-2-50 bringing into force the Madras Libraries Act, 1948 with effect from 1-4-50 and collection of library cess in pursuance of section 12 of the Act from 1950-51.

2) G.O.No.Ms.2198 Edu. dated 4-8-50 issuing instructions that the cess is at 0-0-6 on the whole of a rupee of property tax or house tax and that the Cess should be included in the house tax demand for each half-year.

3) Letter dated 18-8-50 from the Ex-Officio secretary and the District Educational Officer, Coimbatore forwarding the resolution of the Local Library authority Nilgiris, dated 12-8-50 constituting the local library authority and requesting remittance of the cess.

4) Letter No.4199-A1/50 dated 22-8-50 of the Commissioner, Anantapur Municipality forwarding a copy of resolution of the above council, No.147 dated 21-8-50 requesting to suspend the cess as the property tax rate in that municipality is 24% and (Note:- The rate of taxation in this Municipality is 24%).

5) Office note requesting the opinion of the Council on the levy of the library cess from 1950-51 by this council.

P.T.O.

-2-

C.R.No.357-A dated 14-9-50.

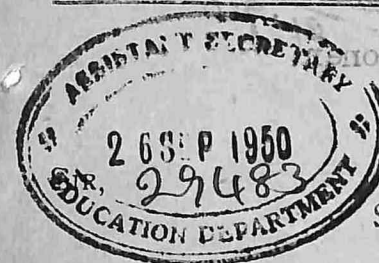
Whereas this Council realises that funds are required to meet the expenses in connection with organisation and upkeep etc., of the public libraries the object of which will benefit all classes of the peoples in the state it cannot help remarking that the cess of six pice per whole rupee is to be included in the property tax or house tax which in effect means that the tax is to be levied on only one class of people who already are highly taxed in these circumstances this council resolves that the Government be asked to cancel its order for the cess to be collected through the property tax or house tax and substitute some other means of collection such as a considered lump sum from the General Revenue ~~through~~ though it seriously thinks that the upkeep etc., is fair charge against the revenue obtained by Government from the entertainment tax.

Proposed by Major R.E.Webb, and seconded by Dr. A.L.Meganathan.

CARRIED.

LOCAL ADMINISTRATION DEPARTMENT.

From (Name) Sri. P. Nagabhushanam Nayudu, To The Secretary to Government,
COMMISSIONER, B.A., Education Department,
ADONI MUNICIPALITY, Through Fort St. George, Madras.
ADONI.



R. C. No. 3165/C3 /50 dated 19-9-50.

Subject:— The Madras Public Libraries Act, 1948
Library cess - Levy and collection of
with effect 1-4-1950 - Reconsideration
and suspension of - Requested.

Agreeing with the opinion expressed by Thiruchirapalli and Anantapur Municipal Councils to suspend the levy and collection of Library cess in their resolutions 350 dated 31-7-50 and 147 dated 21-8-50 communicated to the sister Municipalities for adoption, this Council in its resolution No.315 (b) dated 14-9-50 (copy enclosed) resolved to adopt their resolutions in view of the fact that the incidence of taxation is already high and further taxation

P.T.O.

will be a burden on the rate payers. I beg to request that Government will be so kind as to give sympathetic consideration to the request of the Councils and issue orders at an early date.

b.a.21/9

Forwarded

Commissioner

Chairman Municipal Council
Adoni.

Extract from the proceedings of the Urgent meeting of the Adoni Municipal Council held on 14-9-1950.

Resolution No.315 dated 14-9-1950.

Sub:- Read G.O.No.627 dated 28-2-50 informing that the Madras Public Libraries Act 1948 was brought into force from 1-4-50 and also read Resolution No.2 dated 25-7-50 of the Local Library Authority, Bellary resolving to levy the Library cess with effect from 1-4-50, in the form of surcharge on the property tax at the rate of six pies for every whole rupee in the property tax. Note of the Commissioner requesting the Council to accord sanction for the levy collection of the cess with effect from 1-4-50.
b) 4/- Read Resolution No.350 dated 31-7-50 of the Tiruchirappalli Municipal Council and 147 dated 21-8-50 of the Anantapur Municipal Council requesting the Government to suspend this levy of Library cess as the property taxes levied are already high.

Resolution:-

- (a) Commissioner's note approved.
- (b) Adopted.

Sd/R.Subbiah
Chairman

/true extract/

From Sri A.S.D'S. uza B.A.,
Commissioner, Hindupur Municipality, HINDUPUR.

50533

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

Through, The Inspector of Municipal Councils and Local Boards,
M A D R A S .

And, The Chairman,
Municipal Council, HINDUPUR.

Re.No. A-1-6713/50 dated 8th Septr. 1950.

Sir,
Sub:- Madras Public Libraries Act, 1948 - Levy of
Library Cess - Hindupur Municipality--Council
resolution submitted.

Ref:- Government Order No.627 dated 28-8-50.

I submit herewith a copy of Council resolution No. 1145
dated 7-9-50 together with a copy of my note to the council
in connection with the levy of library cess.

I request the favour of early orders in the matter.

Lkm/8-ix.

Extract from the Proceedings of the Municipal council passed
at its urgent meeting held on 7-9-50 at 4 P.M., in the
Municipal office, Hindupur.

Resolution No. 1145:-

Read letter Roc.No.6-H/50 dated 18-7-50
from the District Educational Officer, Anantapur and proceedings
of the Local Library Authority, Anantapur dated 14-7-50
received from the District Educational Officer (Secretary of the
Library Authority) with his Roc.No.6-H/50 dated 15-7-50
regarding the levy and collection of library cess at six pies
on every whole rupee of property tax with effect from 1-4-50.

Read also note of the Commissioner dated 27-7-50.

As the Municipality is already levying the property tax
at a very high rate, the Government are requested to reconsider
and suspend the levy of library cess.

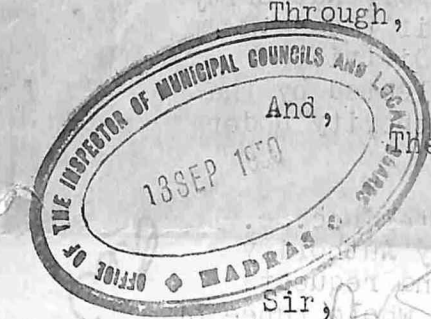
Sd/- Katta Venkateseshiah
Chairman, Municipal Council

/True extract/

Lkm/8-ix.

Commissioner. 8/9/50

p.t.o.



Extract from the proceedings of the Urgent meeting of the
Municipal Council held on 14-9-1950.

Resolution No.315 dated 14-9-1950.

Sub:- Read G.O.No.627 dated 28-8-50 informing that the Madras
Public Libraries Act 1948 was brought into force from
1-4-50 and also read Resolution No.8 dated 25-7-50 of the
Local Library Authority, Bellary resolving to levy the
library cess with effect from 1-4-50, in the form of
sanction on the property tax at the rate of six pies for
every whole rupee in the property tax. Note of the
Commissioner requesting the Council to accord sanction for
the levy collection of the cess with effect from 1-4-50.
A/- Read Resolution No.350 dated 21-7-50 of the Tiruchirappalli
Municipal Council and 147 dated 21-8-50 of the Anantapur
Municipal Council requesting the Government to suspend this
levy of library cess as the property taxes levied are already
high.

Resolution:-

(a) Commissioner's note approved.
(b) Adopted.

Sd/- Katta Venkateseshiah
Chairman

/True extract/

Copy of Commissioner's note dated 27-7-50 of the Commissioner to the Council.

Under Section 12(1) of the Madras Public Libraries Act XXIV of 1948 Library cess at six pies for every whole rupee in the property tax has to be levied by the Local Library Authority in the form of a surcharge on the property tax as if the said cess were a property tax payable under the Madras District Municipalities Act, 1920. This cess has to be collected by the Municipal council and paid to the Local Library Authority under Section 12(2) and (3) of the said Act.

The District Educational Officer in his letter Roc.No. 6-h/50 dated 18-7-50 informs that the local Library Authority has been constituted for the district on 14-7-50 and requests to collect the cess at the rate of 6 pies on every whole rupee of Property tax with effect from 1-4-50 enclosing a copy of the Proceedings of the Library Authority so constituted.

As per sub clause (b) of Section 12(2) of the Madras Public Libraries Act the Municipal Council has to collect the cess it is requested that the Council may pass a resolution to the effect that the Library cess will be collected at the rate of six pies in every whole rupee of property tax with effect from 1-4-50.

Sd/- A.S.D'Souza,
Commissioner.

/True copy/

Commissioner,
Hindupur Municipality.

Lkm/8-ix.

Office of the District Municipal Councils and Local Bodies

NRN 50533/10

Dated 22.9.50

It is forwarded

to the Secretary to Govt.

Education Department.



Ref: A1.No.10288/50.

Municipal Office, Srirangam,
Dated 21st Sept. (50).

From

Sri P. Subbaroyan, B.A.,
Commissioner, Srirangam Municipality.

To

The Secretary to Government,
Education Department, Madras.

Thro'

The Chairman, Municipal Council, Srirangam.

Sir,

Local Library Authority - Levy of library cess - Resolution of the Local Library Authority - Tiruchirappalli - Suspension of levy.

The District Educational Officer, Tiruchirappalli has communicated a copy of the resolution of the Local Library Authority authorising the levy of the Library cess. The property tax bills relating to the half year ending 30th September 1950 having been issued as early as May 1950 long before the Local Library Authority decided to levy the cess. As such the cess could not be levied and collected for the 1st half year of 1950-51. I request that the Government may be pleased to kindly order suspension of the levy for the 1st half-year of 1950-51.

For w a r d e d.

L. V. S. S. S.
Chairman, M.C.

Commissioner.

Subject: Madras Public Libraries Act, 1948 - Levy of Library cess under section 12 - Orders passed.

G.O. (Ms) No. 3003 Edn. dt. 10.11.50

The Government have received representations from Municipal Councils, Panchayat Boards and District Boards expressing difficulties in collecting the Library cess of 6 pies per rupee of the property tax or house tax as the case may be, in Municipal, panchayat and non-panchayat areas, as required by section 12 of the Madras Public Libraries Act. The Government have made it clear to the several Municipalities and other local bodies concerned that the levy and collection of Library cess as under Section 12 of the Act is ~~necessary~~ statutory and mandatory and it is incumbent upon the Local Library Authority concerned to levy and for the Municipal Council, District Board, etc., to collect the cess.

2. In view however of the difficulties expressed by certain of these ^{local} bodies in the collection of the cess, e.g., where the collections of property tax and house-tax have already ~~been~~ taken place, Government will have no objection to authorise the collection of the cess as from the 1st of April 1951, provided the Municipal Councils, Panchayat Boards and District Boards formally apply to the Government making out a strong case for the grant of permission for the postponement of the levy to that date in such cases.

3. This Order will not apply to the local bodies which have already made the collections of Library cess.

The Commissioners of all Municipalities thro' the C.M.Cs.
The Presidents of all Dist. Boards
The Executive Authorities of all Panchayat Boards
The D.P.O.
The Inspector of M/Cs and L/Bs
The Examiner of L.P.A.
The A.G.

25 S/c.

The District Educational Officer in his letter No. 16

Department.

4.11.50

2.11

Memo No. 29474/150-1 dt. 14.11.50.

Dr. M. P. L. Act, 1948
Library and
Collection — Postponement

22
15.11.50

pp1-34

pps-746

pp9-44

pp13-144

pl54

From the Commr. M. d. Gatacammuz M.C. 2
" Coomr, M. d. A. 1. 4888/50 dt. 21.9.50
" Adoni M. d. 3165/23-50 dt. 19.9.50
" Hindupur A. 1. 6713/50 dt. 8.9.50
" Srirangam A. 1. 10288/50 dt. 21.9.50

The Commr's attention
My ~~is~~ ^{is} ~~referred~~ ^{referred} to the orders
issued in G.O. 3003 Eon. dt.
10.11.50.

50
11150

The ^{& Collection} ~~very~~ ^{for} the
Library ~~less~~ ^{cannot}
be ~~disposed~~ ^{cancelled}
by
131150.

To
The Commr. M. d.

① Gatacammuz
Coomr
Adoni
Hindupur
Srirangam

one 3210

(that are concerned)

2 S/c

22
15.11.50

pp1-34
pp5-76
pp9-114
pp13-148
p154

Memo No. 29474/E/50-1 dt. 14.11.50.
The M. P. L. Act, 1948
Library cess Levy and
Collection Postponement

From the Commr. M. d. Gatacamm 19.9.50
" Coonor, M. d. A. 1.4888/50 dt. 21.9.50
" Adoni 19.3165/53-50 dt. 19.9.50
" Hindupur A. 1.6713/50 dt. 8.9.50
" Sivarangam A. 1.10288/50 dt. 21.9.50

The Commr's attention
is invited to the orders
issued in G.O. 3003 Eon. dt.
10.11.50.

The levy for the
Library Cess cannot
be suspended or cancelled
by
13.11.50.

To
The Commr. M. d.
Gatacamm
Coonor
Adoni
Hindupur
Sivarangam
(that the same concern)
2 S/c

11.11.50.
56
11.11.50

22/11

74/11

11

From the Commr. Gatacamund No. C 2.9783/50 dt 19.9.50

From the Commr. Coonor Mty. No. A.1.4888/50 dt 21.9.50

From the Commr. Adoni Mty. No. 3165/C3 50 dt 19.9.50

From the Commr. Hindupur Mty. No. A.1.6713/50 dt 8.9.50

From the Commr. Srirangam Mty. No. A.1.10288/50 dt 21.9.50

Gatacamund
Coonor
Adoni
Hindupur
Srirangam

2nd part to the library

is under the provision of the M. P. L. Act, 1948

and an amount of Rs. 1.4.50 is to be collected from the library

as soon as the Local Library Authority for the district is formed and has

authorised it.

2nd part to the library

is under the provision of the M. P. L. Act, 1948

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as soon as the Local Library Authority for the district is formed and has

authorised it.

Memo

Re M. P. L. Act, 1948 - Levy and collection of library cess - Request for suspension - Resolves of M. C. - 6th part

Prescribed at
(E) 4 (V)

pp 1-30

pp 5-70

pp 9-110

pp 13-140

pp 150

From the Commr. Gatacamund No. C 2.9783/50 dt 19.9.50

From the Commr. Coonor Mty. No. A.1.4888/50 dt 21.9.50

From the Commr. Adoni Mty. No. 3165/C3 50 dt 19.9.50

From the Commr. Hindupur Mty. No. A.1.6713/50 dt 8.9.50

From the Commr. Srirangam Mty. No. A.1.10288/50 dt 21.9.50

Gatacamund
Coonor
Adoni
Hindupur
Srirangam

Re M. C.

pb (V)

informed that the levy and collection of a library cess under section 12 of the M. P. L. Act, 1948 is mandatory and that the Govt. have no power to reconsider the levy or suspend it and that the M. C. should proceed to collect the cess from 1.4.50 as soon as the Local Library Authority for the district is formed and has authorised it.

To the Commr. M. C.

Gatacamund
Coonor
Adoni
Hindupur
Srirangam

(The M. C. Contd) 30.9.50.

31.10.50

with 2.5.50
e/f

Nb

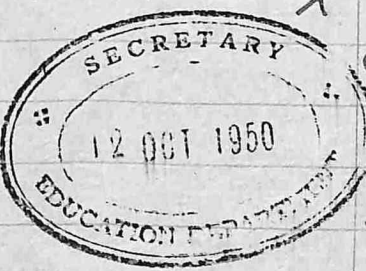
Note

The file contains Resolutions of five Municipal Councils requesting a reconsideration of the levy of a library cess of six pice in the Rupee of property tax in the Municipalities, as laid down in sec 12 of the Madras Public Libraries Act. The view embodied in the draft on p1 ante is the view we have so far expressed in respect of Municipal Councils passing such Resolutions. Please see Memo No. 25779-E-50-1 Dtd 7.9.50. In the case of the Madras Municipality however, orders have been passed in circulation to the effect that the levy of this cess can be made as from 1.4.1951-

This for orders whether the draft memo on the previous page may issue in this case -
Hm may see

4.10.50 for 500

If I remember right in the Madras file, the legal has opined that it is not possible to levy the cess from now. Verify: KM



174 10/10

174

Plan re the H.M. minute on the previous page. It is respectfully submitted that legal opinion in the Madras file that the library cess due for the 1st half year 1950-51 might be included in the demand which for the second half year. Attention is also made to paragraph 2 of G.O. 2754 E. & G. 4.10.50.

7.10.50

7.10.50

There is some mistake. If Madras can also cannot collect half & half, how can these. Please KM

See discussed this case with the Hm. As directed a draft order is submitted for approval

4.11.50

174 10/10 Hm (E.H.)

Forward as G.O. 3003 E.M. dt. 10.11.50

See G.O. has been issued. For orders. where Commr. of re. ds. concerned

