

EDN (1950) Department!

no SERIES.

closed
so

G.O. NO. 3178

Dated

30.11.50.

go at pp 30 f and notes at pp 1-3 of A

[Despatch Abstract.]

The P. P. L. Act, 1948 — Library cen —
Levy on Central Govt. buildings —
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.

A1-20174/50

From Sri M. Govinda Menon, B.A., B.L.,
Municipal Commissioner.

To The Secretary to Government,
Education Department, Madras.

Sir, The Madras Public Libraries Act, 1948 - Library cess - Levy
on Central Government buildings - Instructions solicited.

G.O.Ms.No.2198, Education, dated 4th August 1950.

In instruction (d) issued with G.O.Ms.No.2198 dated 4th August 1950 it has been specifically stated that no cess is leviable on properties. Instruction is solicited as to whether the cess is leviable on Central Government properties. In G.O.No.2200 L.A., dated 25-10-49 it is stated that Government of India are not liable to pay any enhanced rate of any tax that was being paid by Government on 1st April 1937. Whether the G.O. is applicable only to taxes pure and simple or to other charges like the Library cess may be clarified.

M. Govinda Menon
Commissioner.

Forwarded

Kv/4.10.50.

Kv
4/10.

K. D. Kuttu
Chairman.

Municipal Office,
Kozhikode, 30--9--1950.



Order

Ms.

26
30/11

3

Encl

3178

Edn. dated 30-11-50

OLE M.P.L. Act, 1948 - Library and
- Library on Central Govt. buildings
Instructions - Issued

pic from the Commr. Kozhikode Mty
No. A1. 20174/50 dt 30.9.50

The Commr. Kozhikode Mty
Op 1 and 2 is informed that the library and
under the Madras Public Libraries
Act, 1948, cannot be denied on
properties ~~of the Railway property~~
vested in the Central Govt.

To the Commr. Kozhikode Mty
(Hr. C.M.C.)

Copy to the S.L.B.

K.P.D

S/F
SIC

25.11.50

50
25/11/50

27/11/50

28/11

Sub:- The Madras Public Libraries Act, 1948 - Library cess - Levy on Central Government buildings.

From the Commissioner, Kozhikode Municipality, No. Al-20174/50 dated 30-9-50.

In G.O.No.2200, L.A., dated ~~25-10-49~~, the

Govt. of India accepted their liability of ~~taxes of~~ ^{to pay only such local taxes} Government ^{only} as were being paid before 1-4-1937, and ^{as} ~~only~~ in respect of ^{of their} ~~their~~ Government buildings which existed before that date. They also informed this Government that they were not liable to pay any enhanced rate of any tax levied subsequent to that date in respect of any building.

2. The Commissioner, Kozhikode Municipality, requests to be informed whether the instructions referred to above will apply to the levy and collection of library cess under the Libraries Act. The library cess is levied as a surcharge on property tax in the case of Municipal Councils under Section 12 of the M.P.L. Act, 1948.

3. The G.O. of 1949 contemplates that the levy of new taxes incurred on or after 1-4-1937 is inadmissible in respect of Central properties (other than Railway properties). The question now is whether the library cess which is a surcharge on property tax will be considered as enhancing the original tax. Library cess is levied for the benefit of giving library service to the residents of the locality including the owners of Central Govt. properties. For orders whether the Central Govt. property will be left out of account in respect of library cess under the Act of 1948. ^{Legal and} ~~Legal and~~ may see for remarks.

In view of the instructions in (U), the Com. ^{both cannot} ~~be~~ levied on Central Govt. property.

27.10.50. ⁵⁰ ~~26.10.50~~

Edn Vo 31393E/50-1

31-10-50

43827



27.10.50.
L.A.
Legal
defy

Central Govt properties are exempt from the library cess, as this is a new levy (vide Article 285 of the Constitution of India)

31 x 50

Secy

F
14/50

Legal

L.A. 43827/50-1A
1-11-50

Legal department.

The library cess is a new tax levied under section 12(1) of the Madras Public Libraries Act, 1948 although for facility of collection, it is collected by the Corporation of Madras, municipal councils and local boards as a surcharge on property tax or house tax. According to section 154 of the Govt. of India Act, 1935, property vested in the Central Government



is exempt from any tax imposed by any authority in a Province, unless the property was vested in the Central Govt. immediately before the 1st April 1937 and was liable to the payment of any such tax. As the library cess was a new tax introduced by the Act of 1948, it could not have been levied on properties vesting in the Central Government, so long as the Govt. of India Act, 1935 remained in force. The corresponding provision in the Constitution of India is Art. 285 which is to the same effect as sec. 154 of the Govt. of India Act, 1935. It follows, therefore, that the library cess cannot be levied on properties vested in the Central Govt.

16/11/50

Jayree
16/11/50

Eg. dept

17400/50

18-11-50



(5)

Encl

L.A. and Legal dept's have noted that the library cess cannot be levied on properties vested in the Central Govt. Attention is invited to their notes on p. 2 ante. A draft order to the Commr is submitted for approval.

25/11/50

50
25/11/50

27/11/50

28/11

