

Edn. (1950) Department.

MIS. SERIES.

closed  
N

G.O. NO. 3280 Education.

Dated 11th December, 1950.

fy 1-6 p 7-10 of and note on pp 1-2 of - A  
p 9-10, of  
2 copies.

### [Despatch Abstract.]

THE MADRAS PUBLIC LIBRARIES ACT, 1948 - Levy of library cess - Clarification of the term "House tax" - Issued.

# Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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# Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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EDUCATION DEPARTMENT.

From

The Director of Public Instruction,  
Madras.

To

The Secretary to Government,  
Education Department, Madras.

RC.No. 86 N/50 dated 22-9-1950

Sir,

SUB: The Madras Public Libraries Act 1948 levy of  
Library Cess for the half year beginning  
1-4-1950-- Instructions --request of

In continuation of my letter RC.No. 86 N/50  
dated 20-9-1950 I am submitting herewith the copy of letter from  
the Executive Engineer Officer addressed to me, and request  
that necessary instruction, may also be issued on the query  
raised by him in that letter.

2. In Government order Ms. 2198 Education 4-8-1950 it  
is stated that the cess should be levied on the entire property  
tax excluding Education tax which is a surcharge on property  
tax in the case of Municipal Councils. Whether this  
principle can be made applicable to Panchayat Boards also wh  
levy lighting tax as a surcharge on house tax is not clear.  
Thus since Government order already issued is not specific  
so far as the exclusion of tax which is levied as a surcha



Separate file  
pp 3-4 info  
1/11/50

A

on house tax is concerned in the case of panchayat Boards  
I request necessary ~~xx~~ orders may be issued in this connection

Yours faithfully,

R. J. anandhanay

For Director of Public Instruction

(25. IX. 1950)

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000 9/9/50

2/9/50

Copy of the letter R.O.C.No. 475/50 dated 15-9-1950 from the  
Executive Officer, Panchayat Board, Sholavaram, To the  
Director of Public Instruction, Madras.

SUB: The Madras Public Libraries Act 1948 levy of Library  
Cess for the half year beginning 1-4-50

REF: Letter from the Director of Public Instruction, Madras  
RC.No. 33-N/50 dated 12-9-1950

In the above reference I am directed that separate bills  
should be issued for the purpose under clause (c) issued in  
G.O. No. 2198 Education dated 4-8-1950 I have gone through  
the relevant portion of the G.O. No separate bills are pres-  
cribed in it. But it has been stipulated that the assessment  
and collection of the library cess should be exhibited  
in the forms and registers prescribed for the assessment and  
collection of the House tax by the Panchayat Boards.

In my letter RC.No. 475/50 dated 4-9-1950 to the Dt.  
Educational Officer, Mathurai for which copy was submitted to  
your office by him, I have clearly stated that the House tax  
notices (mentioned above) pertaining to the first half year  
have already been issued. All most all the Panchayat Boards  
might have issued the demand notices of House tax prior to the  
request of the District Educational Officer, Mathurai, to  
collect the library cess.

P. T. O.

In this connection I would like to bring to your kind notice that under sec. 222 of the Madras Local Boards Act 1920 as amended, any sum due to a local Board under that Act shall be recoverable within a period of three years. Further under sub rule (3) of rule 32 of Schedule IV of the said Act, demand notices for collection of taxes may be served either in that half year or in the succeeding half year.

In ~~the~~ these circumstances, I solicit suitable instructions in the matter.

R. Panandharam

For Director of Public Instruction

(25. IX. 1950)

Ence)

(pp 5-8 above)

Em. N. 4.8.50 when the original of G.O. 2198 raised at 1/10 up 5 annas. ~~But~~ is put up in ~~another~~ file. This may be our till 10. X.50 or till the G.O. becomes available which is later 11/10 51050

(X) Em (12)

Em N. 29484 2/50-1 D. 14/X/50

The Madras Public Library

Act 1948. Levy 2 Libs Cens  
Lth for 12 D P 9 Re no  
86 N/50 D 22-9-50

37/16/50

Refer to the  
D. S. L. B for very exp.  
reimb.

14/10/50

2. 5 L D L B H  
13/10/50

From

Sri T.Prabhakara Rao Naidu, B.A.,  
Inspector of Ml.Cls. & Local Boards, Madras.

To

The Secretary to Government,  
Education Department, Madras.

L.Dis.57682/50.

Dated 10-11-50.

Sir,

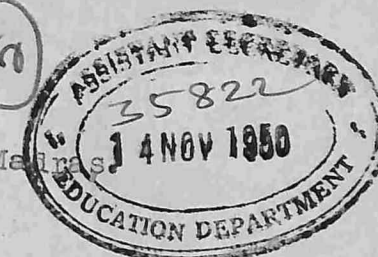
Sub:-Act - Madras Public Libraries Act 1948 - Levy of library cess.

Ref:-Government Endt.29484/E/50-1, Edn., dated 14-10-50.

Under Section 12 (1) of Madras Public Libraries Act the education cess is to be levied on house tax. Hence all surcharge on house tax levied as lighting or drainage tax etc. has to be ignored for the purpose of calculating the education cess. If the demand notices have already been issued for the I Half year, there is no objection to include the demand for the cess in the house Tax Bills for the II half year showing therein that the cess is due for two half years. The enclosures received with the Government endorsement cited above are retransmitted herewith.

pk.13/11

for Inspector.



Memo

(6)

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For (2)

2.2  
11-12  
pp 1-4 of  
p 7 of  
The M. P. L. Act, 1948 - Levy of library  
cess - clarification of the term  
"house tax" - Dines

From the S.P.J. No. 86 of 50 St. 22.9.50.  
" S.L.B. No. 1 Dis. 5762/50 St. 10.11.50

G.O. (Ms) 3280 En. St. 11-12.50.

From p 74  
para 3 p 1 of  
The Govt. agree with  
the view of the S.L.B. in his letter  
cited above that all surcharges on  
house tax levied <sup>high</sup> as lighting tax,  
or drainage tax etc. should be  
excluded for the purpose of calculating  
library cess leviable under the M.P.L. Act  
1948.

2. The S.P.J. is informed  
that the library cess for the whole

TP

The Madras Public Libraries Act, 1948--Levy of library cess--  
Clarification of the term 'House tax.'

From the I. L. B. No. L.Dis. 57682 /50 d. 10-11-50.

stated clarified that the library cess under section 12 of the M.P.L. Act, 1948 should be levied on the entire property tax excluding Education tax which is a surcharge on property tax in the case of Municipal councils. The D.P.I. now enquires whether this principle can be made applicable to Panchayat boards in the case of 'lighting tax' which is levied as a surcharge on house tax.

3. The I.L.B. in his letter at p.7 c.f. reports that all surcharge on house tax ~~such~~ <sup>levied such</sup> as lighting tax or drainage tax etc., should be excluded for the purpose of calculating library cess. For orders whether his view ~~xx~~ may be accepted and the D.P.I. informed accordingly.

L.A. and Legal may see for remarks.

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FEDERAL BUREAU OF INVESTIGATION  
U. S. DEPARTMENT OF JUSTICE  
RECEIVED  
17150  
24 NOV 1950  
SECRETARIAT, M.D.R.S.

Ans  
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ks. 11/11  
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To: Mr. A.P. J  
" Exr. L.F.A.  
" S.L.B.  
" L.A. Dept  
" S/F  
" 2 S/c

*Copied from*  
*Ex. Smithsonian*  
~~*John B. King*~~  
~~*Nashville*~~  
~~*all papers*~~  
~~*B.B.*~~

(A)  
 Annex  
 under  
 Rule 19 of  
 Sched IV  
 L.B. Ac  
 cp. Monp 4 of

L A

The view of LCB expressed  
in para 3 on p1 above is correct.

The proposal in para 4 on p1  
above may be accepted.

Per  
24/11/50 secy

F  
25/11/50

Legal. DP  
25/11

Legal department.

L.A. U.O. 187150/50  
28-11-50.

This Department agrees with the views expressed by Education  
in paragraphs 3 and 4 of their note at page 1 ante.

CS  
1.12.50

ndu  
1/12/50 Dis  
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E

Please see the notes of the  
L.A.D. and Legal dept above.  
A draft ~~order to the L.A.D.~~ is  
submitted for appl.

W  
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d  
5/12/50.

W  
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Legal no 18799/50  
1.12.50

