

Copy of:-

GOVERNMENT OF TAMIL NADU  
RURAL DEVELOPMENT DEPARTMENT

Ir. No. 15832/C2/84-2, dt. 15.5.84.

From:

Thiru J. Samuel Amirtharaj, B.A., B.L.,  
Deputy Secretary to Government.

To:

The Director of Rural Development, Madras-108 (With encl).  
The Director of Town Panchayats, Madras-108 (With encl).  
The Director of Municipal Administration, Madras-5. (With encl).

Sub:- Taxes--House Tax and Property Tax--Buildings  
belonging to Tamil Nadu Agricultural University  
--Clarification issued.

- Ref:- 1. G.O. Ms. No. 1535, RD&LA., Dt. 26.9.79.  
2. From the Registrar, Tamil Nadu Agricultural University  
Ir. No. DR(S)/6793/82 dt. 10.10.82.  
3. From the Director of Rural Development, Ir. No. Roo.  
34430/Accts./IX/83-2, dt. 2.4.83.  
4. From the Director of Town Panchayats, K. Dis. No.  
5186/83/ dt. 16.5.83.  
5. From the Director of Municipal Administration,  
D. Dis. No. 28651/83 dt. 6.2.84.

In continuation of the Government Order cited (Copy enclosed) I am directed to state that, with reference to rule 1(e) in Para- 49 of the Manual on Panchayat Administration Part-I, and section-33(1)(c) of the Tamil Nadu District Municipalities Act, 1920, all buildings in the Agricultural Research Stations and Institutions, now functioning under the control of the Tamil Nadu Agricultural University and those to be started by it or transferred to its control in future and which are used for research and educational purposes are exempt from payment of House Tax and Property Tax, as the case may be, to the Village and Town Panchayats and Municipalities, provided that rent is not payable by the person or persons using them for the said purposes.

2. The position set out in Para- 1c above may be brought to the notice of all the Panchayat Union Commissioners/ Executive Officers of Town Panchayats/ Commissioners of Municipalities for necessary action.

Yours faithfully,

Sd/-xx

for Deputy Secretary to Government.

/-true copy-/

[P.T.O.]



and the libraries which are open to the public are exempt from house tax provided that nothing contained in this clause shall be deemed to exempt from house tax any building for which rent is payable by the person or persons using the same for the purposes referred to. Section-88(1) (c) of the Tamil Nadu District Municipalities Act, 1920 contains provisions exempting from the payment of Property Tax to Municipalities.

3. As the buildings belonging to the Tamil Nadu Agricultural University located in Veppankulam, Sandyanallah, and Hosur Panchayats, and in Bhavanisagar Township and Periakulam Municipality are used for research and educational purposes, they are exempt from the payment of House Tax/ Property Tax, as the case may be. The Collectors of the Nilgiris, Dharmapuri, Thanjavur, Coimbatore and Madurai are requested to bring the position as set out above to the notice of Executive Officers of Town Panchayats concerned and the Executive Officer, Bhavanisagar and the Commissioner Periakulam Municipality for necessary action.

/- By Order of the Governor /

J. Samuel Amirtharaj,  
Deputy Secretary to Government.

To:

The Collectors of Nilgiris, Dharmapuri/ Thanjavur/ Coimbatore & Madurai,

/-true copy-/

/p.t.o.4/-

/-4-/

Emt. No. R.F. 13/77586/84/E1.  
dt: 29.8.84.

Examiner's Office,  
Ct Sec.,

Copy communicated to All Assistant Examiners  
as per Category-II.

S/- N. Govindan,  
Deputy Examiner of L.F. Accounts.

Copy to: Manual Sec. 2 Copies.  
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copy to "D" Section.

/-true copy-/

*Ch. Ann. Dhandan*  
Superintendent. 21-9-84

rm/-17-9-

*DB*  
19/9/84