## GO<u>VER NAENT OF TAMIL NAD</u>U R<u>URAL DEVELOPMENT DEPARTMENT</u>

1r.No. 15832/C2/ 84-2, d. 15.5.84.

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

Tos

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).

belonging to Tamil Nadu Agricultural University --- Clarification issued.

Ref: 1.G.O.Ms.No. 1535, RD&LA., Dt26.9.79.

2.From the Registrar, Tamil Nadu Agricultural University
11.No. DR(S)/6793 /82 dt.18.10.32.

3.From the Director of Rural Development, 1r.No.Roc.
34430/Accts./IX/83-2, dt. 2.4.83.

4.From the Director of Town Panch systs, 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-83(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,

Si/-xx

for Deputy Secretary to Government,
/-true copy-/

P.T.O]

## GOVERNMENT OF TAMIL NADU

RURAL DEVELOPMENT & LOCAL ADMINISTRATION(C. II) DEPA ABSTRACT

Read: ...

- 1. From the Tam il Nadu Agricultur d University, 1r.No.Audit-IV/ 1040/75 dt. 1.5.78.
- 2. From the D.R.D., K.Dis. 91032/78, dt.2.8.79.

ORDER: \_

The Registrar, Tamil Nadu Agricultural University, reported that the following Research Stations brought under administrative control of the Tamil Nadu Agricultural University and agricultural University Act, 1971, continued to pay the How Property Tax to the respective Faucheyats/ Municipalities:

- 1. Coconut Research Station Veppa Rulam.
- 2. Sheep breeding Research
  -Station
- Sandyanallah
- 3. House Cattle Farm
- Hosur.
- 4. Agricultural Research
  - Station
- Bhavanisagar.
- 5. Horticultural Research
  - Station
- Periakulan.

The Local Fund Audit Department has raised object to the payment of House Tax/ Property Tax to the Decomposite Municipalities pointing out that the buildings belonging to Educational institutions are exempted from payment of tax as par the provisions of the Tamil Nadu Panchay at Act, 1956 and Tamil Nadu District Municipalities Act, 1920. The Registrar, Tamil Nadu Agriculture University has, therefor requested that the buildings referred to above may be exempted from payment of house tax/ property tax, as they are used both for teaching and research.

2. According to Rule-1 (c) in Para-49 of the Manus on Panchayat Admitistration Part-I, the buildings used for educational purposes including hostels, public buildings for Charitable purpose of shieltering the destitute or an

and the libraries which are open to the public are exempt from thouse 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-83(1) (c) of the Tamil Nadu District Municipalities Act, 1920 contains provisions exempting from the payment of Property Tax to Municipalities!

3, As the build ings 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, Than javur, Colmbatore 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 Governors/
J. Samuel Amirtharaj,
Deputy Secretary to Government,

To:
The Collectors of Nilgirs, Dharmapuri/Thanjavur/Coimbatore & Madurai,
/-true copy-/
/p.t.o.4/-

Em t. No.R. F. 13/77586/84/E1. dt1 29.8.84.

Examiner's Office, 1 Ct Sec.,

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

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

Copyto: Manual Sec. 2 Copies.
Copyto: Stock File C1. to C8.

/-true copy-/ Cas. Non. Draws mills
Superintendent, 21-9-82

rm/-17-9-