

Copy of:-

GOVERNMENT OF TAMIL NADU
RURAL DEVELOPMENT & LOCAL ADMINISTRATION (C. III) DEPARTMENT
ABSTRACT

Taxes--House Tax and Property Tax--Exemption from payment of
Tax and House Tax to the Buildings belonging to the Tamil Nadu
Agricultural University -- Clarification -- issued.
--X-

G.O.Ms.No.1535.

Dated:- 26.9.79.

Read:-

1. From the Tamil Nadu Agricultural University, Sr.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 under section 26 read with Section- 53(1) of the Tamil Nadu Agricultural University Act, 1971, continued to pay the House Property Tax to the respective Panchayats/ Municipalities:

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

The Local Fund Audit Department has raised objection to the payment of House Tax/ Property Tax to the Panchayats and Municipalities pointing out that the buildings belonging to Educational institutions are exempted from payment of tax as per the provisions of the Tamil Nadu Panchayat Act, 1958 and Tamil Nadu District Municipalities Act, 1920. The Registrar, Tamil Nadu Agriculture University has, therefore 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 Manual on Panchayat Administration Part-I, the buildings used for educational purposes including hostels, public buildings for Charitable purpose of sheltering the destitute or aged

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-38(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 Vepparkulam, 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/-