

COPY OF:

GOVERNMENT OF TAMIL NADU
ABSTRACT

TAXES AND FEES - Municipalities and Township Committees -
Rounding off the taxes and fees levied by the municipalities and
Township Committees to the nearest 10 paise and next higher rupee -
Orders issued.

RURAL DEVELOPMENT & LOCAL ADMINISTRATION DEPARTMENT

G.O.Ms.No.1195

Dated the 29th June, 1981.
(Aahi 15th Thunmathi -
2012, Thiruvalluvar Aandu)

Read:

- 1) From the District Secretary, Tamil Nadu Municipal
Superior Employees District Association, Ramanathapuram
District, Lr.dt. 14.9.79.
- 2) From the Director of Municipal Administration, Lr.K.Dis.
No.99926/79/G3, dt. 23.10.79.
- 3) From the Examiner of L.F.Accounts, Lr.K.Dis.No.C1/
40197/80 dt. 22.5.80.
- 4) From the Director of Municipal Administration, Lr.
K.Dis. 51763/80/G3, dt.26.8.80.

ORDER:

The Ramanathapuram District Municipal Superior Employees' Association in its ~~six~~ letter first read above has suggested that while assessing taxes and fees, the fraction below 50 paise may be rounded to 50 paise and the fraction of above 50 paise may be rounded to the next higher rupee. The Examiner of Local Fund Accounts who was consulted on the above suggestion has stated that the suggestion would generally affect only the property tax as the other taxes such as profession tax, tax on vehicles and animals are levied at fixed slab rates as stipulated in the Tamil Nadu District Municipalities Act, 1920. He has therefore suggested that the different components of property tax may be rounded off to the nearest 10 paise and less than 10 paise may be ignored and in respect of other taxes and fees, the fraction below 50 paise may be ignored and the fractions of 50 paise and above may be rounded off to the next higher rupee. The Director of Municipal Administration in his letter fourth read above has agreed to the above suggestion of the Examiner of Local Fund Accounts.

2. The Government after careful consideration have decided to accept the suggestion of the Examiner of Local Fund Accounts as agreed to by the Director of Municipal Administration and accordingly direct that the different components of property tax shall be rounded off to the nearest 10 paise and the fractions less than 10 paise be ignored. In respect of other taxes and fees, the fraction of 50 paise and above shall be rounded off to the next higher rupee and the fraction less than 50 paise be ignored.

p.t.o.

3. The Director of Municipal Administration is requested to send necessary draft amendment to Article 1.10 of Municipal Manual Volume II.

4. This order issues with the concurrence of Finance Department - vide its U.O.No.37599/RDLA/81 dated 15.5.1981.

(BY ORDER OF THE GOVERNOR)

T.K. KRISHNAN
JOINT SECRETARY TO GOVERNMENT

/true copy/

Exdt.No.C1/64031/81 Dt.21.7.1981

Examiner's Office,
'C' Section.

Copy communicated as per Category II for information. Copy to Superintendents - D and M sections (3)

(sd.) G. Naganathan,
Deputy Examiner of L.F. Accounts

/true copy/

Ba. Sankar
SUPERINTENDENT

A
20/7/81

sv.22.7.