

165 COPY

(24)

Education Cess -
Levy of - under the Maharashtra
Education (Cess) Act, 1962.

GOVERNMENT OF MAHARASHTRA.
Revenue Department.
Resolution No.EDC.1062/97493-C.
Sachivalaya, Bombay, 8th August 1963.

READ:- Government Circular, Revenue Department, No.EDC.1062-C,
dated 13th November 1962.
The Accountant General, Bombay's letter No.TM.22/426,
dated 8th May 1963.

RESOLUTION:- For the purpose of recording the transactions contemplated in Section 6 of the Maharashtra Education (Cess) Act, 1962, Government is pleased to direct that new minor heads should be opened under the major heads "XIII-Other Taxes and Duties" and "13-Other Taxes and Duties" as shown in column No.(3) of the statement below:-

Major head (1)	Sub-major head Group minor head. (2)	Minor head (3)	Nature of transactions to be recorded. (4)
XIII-Other Taxes and Duties.	(Sub-Major Head) Other Items.	(i) Receipts under the Edu- cation(Cess) Act. (ii) Deduct Refunds.	(i) All collections made on account of the Education Cess levied under the Maha- rashtra Education (Cess) Act, 1962. (ii) All Refunds made according to the provi- sions of Section 16 of the said Act.
13-Other Taxes and Duties.	(Group minor head) collection charges.	(i) Education Cess. (ii) Transfer to Education Cess Fund.	(i) All expenditure incurred on account of the collection charges in respect of the Education Cess. (ii) Amount of net collec- tions transferred to the State Education Cess Fund as per provisions of Sec- tion 6 of the said Act.

2. Orders regarding the creation and the administration of the State Education Cess Fund and the opening of the new major head "State Education Cess Fund" under "B-Reserve Funds" in the Section T "Deposits and Advances- Deposits not bearing interest" will be issued by the Education and Social Welfare Department in due course.

3. The Finance Department should be requested to issue necessary correction slip to the Bombay Budget Manual.

P.T.O.



GCP.Rota/Rev.-H-741(1380+2-9-63)

4. This Resolution issues with the concurrence of the Finance Department (vide its un-official reference No.1675/6756/XVII, dated 26th July 1963) and the Accountant General, Bombay.

By order and in the name of the Governor of Maharashtra,

(26)

V.G. RANANAVARE,
Assistant Secretary to Government.

To