M.R.O. 1—77,000—8-6-37.

(1) Number of pages 28

(2) Date of repair 25 - 11 - 39

(3) Initials of the Reference 2
4

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 475 Press / Mis.

149-152.

Dated 6 - 4 — 1872.

149 - 152 4/17

Not to be folded or roughly handled

Read the following papers :—

No. 149. From the Acting Collector and President of the Municipal Commission, Bellary, to the Chief Secretary to Government, Fort St. George, dated Bellary, 21st March 1872, No. 28 :—

Certain residents in the Municipality of Bellary, Colonels Bates, Burton, Smart, and Claridge, have addressed the Commissioners, demanding a refund of the professional tax levied from them for the current year, the first-named officer holding out the threat of a civil action if his demand is not complied with.

2. The grounds on which they claim this refund are that the Government Order to levy the tax having only been received in July 1871, the procedure as laid down in Sections 57, 58, and 61 was not followed, and that, therefore, they are not liable.

3. Colonel Bates asserts that, under the Government Order, no taxation ought to have taken place till April 1872. His reasoning is not altogether comprehensible. He seems to think, because a sum is mentioned to be payable on a particular date, that it cannot be collected afterwards. The tone of his letter is unjustifiable.

4. The Commissioners, however, wish that the question of their power to levy the professional tax for 1871-72 or not may be submitted to Government. I have the honour, therefore, to request that a legal opinion may be taken on the subject.

5. I beg to enclose copies of the demands made by the several Colonels, and also copy of the letter on the subject from the Vice-President to myself.

6. Of course, in this question is included that of the power of the Commissioners to tax persons coming into the Municipality after the commencement of the year.

From Lieutenant-Colonel C. E. BATES, 16th Regiment, N. I., to the President of the Municipal Commission, Bellary, dated Bellary, 8th February 1872.

I beg to acknowledge the receipt of your letter, No. 672, dated 2nd current, in which you refer me to Section 58, Act III. of 1871, as the authority under which you tax me for exercising my profession within municipal limits before I arrived in the place. You say as follows :—

"In accordance with Section 58 of the Towns' Improvement Act, you are liable to pay profession-tax for any half-year during any part of which, exceeding one month, you have carried on your profession in the Municipality."

2. I have carefully examined the Section alluded to, and, not only do I not find any view there expressed resembling that in your letter under reply, but I fail to discover the slightest support to the views taken by the Municipality, but the contrary.

(2). In considering the provisions of Section 58, those of Section 57 must not be lost sight of. Section 57 provides that, after the approval of the Governor in Council has been obtained, the tax shall be levied in accordance with Sections 58 to 61 inclusive.

(3). Section 58 is as follows :—

"Every person who shall within the town exercise any of the arts, professions, trades, or callings specified in Schedule B to this Act annexed shall cause his name to be registered in the office of the Commissioners not less than thirty days before the expiration of the current official year, and shall take out a certificate of such registration, and shall pay, in respect thereof, the rates mentioned in the said Schedule B."

3. I here draw the attention of the Commissioners to the fact that the registration does not begin until after the Governor's approval has been obtained, and even then not before thirty days previous to the expiration of the "*current*" official year, that is, the current official year during which the sanction has been obtained. Therefore, unless the consent of the Governor in Council was obtained previous to the 1st of April last, no profession-tax could be legally levied before the 1st April 1872; in fact, registration would not be compulsory until March 1872.

The words are, "not less than thirty days before the expiration of the current official year."

4. The Section then goes on to provide for the mode of payment of the tax:—"Such annual sum *shall be payable* in two equal half-yearly instalments, of which the next shall be payable on or before the first day of the official year, and the second on or before the first day of the half-year next succeeding."

5. I draw the attention of the Municipality to the wording of this.

1st.—The period of payment is fixed beyond the power of the Municipality to alter.

The first payment "*shall be*" made on or before the 1st day of the "*official year*;" in other words, the Municipality have no option in the matter; they must commence with the beginning of the "official year;" they have no power to begin in the middle of the year, or at any other time. The words are "on or before the first day of the *official year*;" here is a period *expressly* mentioned. "The express mention of one thing excludes all others" is an irrefutable maxim in law. It follows from all this that, unless the Municipality received the approval of the Governor in Council before the expiration of the current official year ending 30th March 1871, the whole of the taxes levied under Section 58 have been illegally levied; in fact, they have been levied, not under Section 58, but in opposition to it, and under one which existed only in the imagination of the Municipality.

6. I challenge the Municipality to point to [illegible] which supports the outrageous conclusion they have arrived at—*vide* your letter under reply.

7. But, if this view of the general question is correct, then *a fortiori* is *my* view of *my own* case correct. Even if the approval of the Governor in Council had been obtained previous to 1st of April 1871, I, not having arrived until after that date, could not come under the operations of Section 58 until the expiration of the current official year, for I could not be registered until thirty days before that period arrived, *i.e.*, March 1872.

8. The Municipality, however, with a total disregard of the provisions of the Act, have levied a tax on me retrospectively for the official half-year ending 30th September 1871, a proceeding not contemplated by the Act, and also a tax for the half-year ending 30th March 1872, in direct violation of the provisions of the Act, and then triumphantly point for authority to the very Section that condemns them.

9. To recapitulate once more—

First, there must be the sanction of the Governor in Council to levy the tax. *Secondly*, the registration, both of which must take place before the expiration of the "current official year." Thirdly, the payment which "shall be payable" in two instalments, the first instalment of which must be on or before the 1st day of the official year. In other words, we enter on a fresh year of the year the sanction of the Governor in Council be obtained, the Municipality have no power to commence levying the tax until the first of the official year succeeding the current year during which sanction was obtained. Lastly, I cannot suppose that it was not the intention of the Act that an unlimited power of taxation should be at the option of Municipalities to exercise whenever it might suit them.

10. If the construction put by the Commission upon Section 58, as well as on others, were correct, the community at large would be entirely at the mercy of the Municipal Commissioners, to be taxed at all times and seasons.

11. The view held by the Municipality is no doubt very convenient, but it is not the less arbitrary and inconclusive.

12. I now make a formal demand for the refund of the whole amount levied from me under Section 58, viz:—

		Rs.	A.	P.
For the half-year ending 30th September 1871	...	10	6	8
For the half-year ending 30th March 1872	...	12	8	0
Total	...	22	14	8

13. I shall feel obliged by an early reply, as, in the event of the Municipality declining to comply with my demand, it is my intention to take measures to compel the refund, or, at any rate, to have the issue tried.

From Lieutenant-Colonel G. SMART, 16th Regiment, N. I., to the Vice-President of the Municipal Commission, Bellary, dated Bellary, 26th February 1872.

On reference to Section Nos. 57 and 58, Act III. of 1871, I observe that the first half of the tax on persons exercising professions, &c., is payable on or before the first day of the official year, and for the second half on or before the first day of the half-year next succeeding. I find, however, that I paid the first instalment on the 30th September 1871 as in arrears, and the second instalment on the 17th January 1872. As the payment of these sums on the dates mentioned would appear to be in violation of the provisions of Section 58, I have the honour to request I may be favoured with a refund at Rupees 10-6-8, the amount of first instalment, and Rupees 12-8-0, that of second instalment.

2. The bearer may be entrusted with the money.

From Lieutenant-Colonel H. C. Z. CLARIDGE, 16th Regiment, N. I., to the Vice-President of the Municipal Commission, Bellary, dated Bellary, 24th February 1872, No. 1.

I have the honour to claim a refund of the profession-tax levied by the Municipal Commission and paid by me for the current official year, such, in my opinion, not having been levied in accordance with Section 58, Act III. of 1871, which appears only to have been approved of by the Governor in Council on the 1st July 1871, three months after the commencement of the present official year.

2. I trust I may be favoured with a reply to my claim within the next twenty-four hours.

From Colonel E. F. BURTON, 4th Regiment, N. I., to the Vice-President of the Municipal Commission, Bellary, dated Bellary, 6th March 1872.

I have the honour to request that you will submit to the Commission this my appeal for refund of the sum of Rupees 22-14-8, being amount of profession-tax for the year ending 31st March 1872, and which I consider to have been illegally levied upon me.

2. The assent of the Governor in Council to the levying of the tax on trades and professions, under the provisions of Act III. of 1871, was granted on the 1st July 1871, that of the Governor-General in Council having been granted on 28th March 1871, only three days previous to expiration of the official year. I submit, therefore, that the provisions of the Act for registration, &c., as ruled in Section 57, and thereafter in Sections 58 to 61 inclusive, have not been, and could not be, complied with.

3. That the registration, which is a necessary preliminary to the levy of the tax, cannot begin before the 1st March 1872, and that, consequently, the tax having been illegally levied, must be refunded to me.

Extract from the Proceedings of the Bellary Municipal Commission, dated 5th March 1872.

* * * *

The question having been raised whether the Municipal Commissioners have the power to levy trade and profession tax for the official year 1871-72, the Commissioners resolve to request the President to refer to Government.

From the Vice-President of the Municipal Commission, to the President of the Municipal Commission, Bellary, dated Bellary, 8th March 1872, No. 726.

I have the honour to inform you that the Commissioners, in their Resolution, No. VIII., of the 5th March 1871 (copy enclosed), have determined to request you to refer the following questions to Government :—

Have the Municipal Commissioners power, under Sections 58 to 62 of the Municipal Act, to levy profession-tax on (1) any one for the year 1871-72, and (2) on any one who comes to reside within the Municipality at any time after the commencement of any official year, for that official year in which he so comes to reside within municipal limits.

2. It is contended by certain residents that the Municipal Commissioners have not such power, and demands have been made for the refund of profession-tax, with notice that, if this is refused, civil actions will be brought to recover the same. Colonel Bates is the foremost of these : his arguments are of the longest and not easy to follow. I think, however, that the grounds of their contention may be shortly stated thus :—

1st.—Section 58 of the Act requires that a person liable to profession-tax shall cause his name to be registered at the Office of the Commissioners not less than thirty days *before the expiration of the current official year*, and shall take out a certificate of such registration, and shall pay in respect thereof the rates mentioned in Schedule B.

2nd.—Section 61 directs that, "on or *about the 1st day of such official year*, the Commissioners shall prepare a list of the persons to be taxed under this *Act for the year then commencing*, which list shall state the profession, trade, or calling of each of the persons therein named, the class under which he is assessed, and the sum payable by him ; and such list shall be filed in the Office of the said Commissioners and shall be open to public inspection at all reasonable times, and notice in writing shall be given to each person assessed of the class under which he is assessed, and of the amount payable by him in respect of such assessment, and he shall be at liberty to appeal against such assessment to the Commissioners, said written notice of appeal shall be left at the office of the Commissioners within one week after notice of assessment has been received, and such appeal shall be finally determined by the Commissioners at their next meeting or at such other time as they may signify to the appellant as the time at which such appeal will be heard, provided that it shall be competent to the Commissioners to revise the list at any time in the course of the year."

3rd.—Section 62. "If any person who has received notice of assessment as aforesaid shall exercise his art, profession, trade, or calling, for the space of two months in any one official year, without having paid tax in respect thereof *as required by Section 58*, he shall be liable, on conviction before a Magistrate, to pay the full amount of his assessment, and a further penalty not exceeding twice the amount which would have been payable by such person in respect of such tax for the entire year ; and the Commissioners shall thereupon register his name in their office and shall grant him a certificate of such registration."

The important words are underlined [italicized].

Section 62 imposes a penalty on persons liable under Section 58, but Section 58 spatially points to proceedings taken at the end of a year to impose the tax for the next year ; therefore, the tax should not have been levied for 1871-72, as the Commissioners were not authorized to impose the tax till July 1st, 1871 ; but, at end of that year, proceedings, as laid down in Section 58, should have been taken with a view to impose the tax in 1872-73. Further, if any one comes into the Municipality at any time during any year he cannot be taxed for that year, but at the end of it steps may be taken, under Section 58, to assess him for the next year.

3. This is, I think, a short statement of the case of the applicants for refund of tax. However, the correspondence is enclosed. Perhaps, on a perusal of the somewhat voluminous letter of Colonel Bates, you may be able to discover additional grounds.

4. The question is a serious one, and, if decided against us, will apply generally, and cause us a loss of some 10,000 Rupees, besides which it will apply in other Municipalities also. As a reply to these arguments, I would suggest :—

(1.) That the Madras Government in their Order, July 1st, 1871, Public, No. 952, authorized the imposition of the tax on arts, trades, and professions for 1871-72.

(2.) That Section 62 imposes a penalty on any one who is liable under Section 58, who, after receiving notice, exercises his profession for two months without paying the tax, and that, in the sentence, "without having paid the tax thereof as required by Section 58," the words "as required by Section 58" merely point to the opening sentences of that Section, which again points to Schedule B, that being the only part of the Section by which a person is required to pay, but do not refer to what follows, being merely directions for the guidance of the Commissioners.

(3.) That, at the end of Section 61, it is provided that the Commissioners may revise the list of persons liable to be taxed, evidently to meet the changes caused by arrivals and departures also.

(4.) That the provision at the end of Section 58 shows that a person arriving during a year is liable to pay the tax, unless he has already paid in another Municipality, on the principle *expressio unius est exclusio alterius*.

5. I therefore contend—

(1.) That the Commissioners are authorized to levy the profession-tax for 1871-72.

(2.) That they are authorized to levy the profession-tax on any one exercising any of the professions specified in Schedule B who comes to reside within municipal limits during any official year, for that official year in which he so comes, if he carry on his profession for two months in that year, and has not already paid in another Municipality.

Many of the Commissioners, however, doubt. They, therefore, request you to refer the matter for the orders of Government.

*

No. 150. From the Vice-President of the Municipal Commission, Bellary, to the Chief Secretary to Government, Fort St. George, dated Bellary, 3rd April 1872, No. 31.

Colonel Bates, one of the officers referred to in the President's letter to your address, No. 28, dated 21st ultimo, has filed a suit in the Cantonment Small Cause Court at this station for the recovery of the amount specified in the margin, on account of municipal tax alleged to be illegally levied from him from 1st April 1871 to 31st March 1872, and for loss sustained and expense incurred in opposing the levy of the said tax and obtaining legal advice at Madras, and the case has been posted for the 9th instant for *final disposal*.

	Rs.	A.	P.
Municipal-tax	24	3	8
Legal expenses incurred ...	45	2	0
Total ...	79	5	8

2. As the President is absent from head-quarters, I have the honour to request the early orders of Government on paragraph 4 of his letter above referred to.

3. In the meanwhile, application will be made for postponment of the day of hearing.

Referred for the opinion of the Government Pleader, which he is requested to submit with as little delay as possible.

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

3rd April 1872.

No. 151. From the Government Pleader, Madras, to the Officiating Chief Secretary to Government, Fort St. George, dated Madras, 6th April 1872, No. 52.

With reference to the Proceedings of Government of the 3rd instant, referring for my opinion certain questions raised by the Municipality of Bellary, I have the honour to submit the following opinion :—

1. The first question referred to me is whether the Municipal Commissioners of Bellary had power, under the Towns' Improvement Act 1871 (Act III. of 1871), to levy tax on professions, &c., for the official year 1871-72. The Sections of the Act on the construction of which this question depends are undoubtedly somewhat obscure ; but, on the whole, I am of opinion that the Commissioners have the power alluded to.

2. I think that the principal fallacy in the argument of those who object to the tax consists in the idea that the registration required by Section 58 to be made by the party liable himself, is a condition precedent to the levying the tax. As regards this registration, the Act is merely directory. There is no penalty for non-registration, and, therefore, no power of enforcing it, and it appears to me to be merely intended as an assistance to the Commissioners in carrying out the assessment under Sections 59 to 61. It is to my mind quite clear that whether a person liable to tax registers himself as required by Section 58 or not, the Commissioners can assess him ; and, after notice of such assessment, he is liable to the penalty for non-payment. The objection that in this case compliance with the provision of Section 58, requiring registration at least thirty days before the end of the official year, was impossible, has, therefore, I think, no weight.

3. A much more weighty objection is that, owing to the assent of the Government to the imposition of the tax not having been given until 1st July 1871, the proceedings required by Section 61 could not be taken for the year 1871-72, and, therefore, no tax could be levied for that year. In considering this objection, it is important to observe that this is not a case of making an Act apply retrospectively, which, no doubt, cannot in general be done, unless the Act expressly provides for it. The Act in question received the assent of the Governor-General, and thereby became law on the 28th March 1871, three days before the beginning of the official year 1871-72. The Commissioners were, therefore, fully empowered, with the approval of the Governor in Council, to levy the tax for the whole of that official year, and I see no reason why the Governor in Council should not have signified that approval subsequently and made that approval retrospectively authorize the levying the tax for the whole year, as was done by the Order of Government of the 1st July 1871. That Order, by the way, makes the official year begin 1st May 1871 and end 31st March 1872, which, I presume, is a mistake. It is true the Act empowers the Governor in Council to fix the beginning of the official year, but that would not

Proceedings of the Madras Government, Financial Department, 6th April 1872.

seem to authorize making the year to consist of eleven months. However, this does not affect the question under consideration.

4. The Commissioners having then, in my view, as much power to levy the tax for the whole year as if the sanction of Government had been given at the beginning of the year, does the fact, that, under the circumstances, they did not and could not, as required by Section 61, "on or about the 1st day of the official year" 1871-72, prepare the list of persons to be taxed under the Act, invalidate the whole assessment and make it impossible for them to enforce payment of the tax? I think not. It is the service of notice of assessment which is the condition precedent to enforcing the penalty, and no particular time is fixed for that. No doubt it is the duty of the Commissioners to make out the list as near the beginning of the official year as possible, but the very use of the words "on or about" shows that it was not intended to make the validity of the assessment depend upon the day on which the list is made. That part of the Section is, I think, merely a direction for the guidance of the Commissioners in their official duty, and their non-compliance with such direction does not affect the validity of the assessment, especially in a case where strict compliance is impossible.

5. Much stress is laid by Colonel Bates, one of the objectors, upon the fact that the penalty is imposed by Section 62 for non-payment "as required by Section 58." This refers, I think, to the payment by instalments, and the effect of it is that, when the notice of assessment has been given, the amount of tax becomes due in two instalments, one as from the beginning of the official year, and the other as from the beginning of the second half of that year. Of course, it does not follow, as Colonel Bates seems to suppose, that, because the instalments thus become due as from certain dates, payment must be exacted on those dates or not at all. I observe that the Commissioners seem to have deducted in the cases in question something from the first instalment, probably a proportionate part in respect of the month cut off the official year by the Order of 1st July 1871. This I do not think they had any power to do. Either the whole instalment was payable or none, but it hardly lies in the mouth of the objectors to complain of being taxed too little.

6. The second question referred to me, viz., whether the Commissioners have power to tax a person coming to reside in municipal limits after the commencement of the official year for that year, really amounts to this—Have they power to tax any person for the first year of his residence in municipal limits? And upon this there is much less doubt than upon the first question, for the difficulty as to carrying out the provisions of Section 61 in regard to making the list is entirely removed here by the power given by that Section to revise the list at any time during the year, a provision which did not apply in the other case when the list had never been made. Moreover, the proviso in Section 58 clearly points to the general liability of new comers for the year of their arrival, and indeed would be wholly unnecessary if they were not so liable. I think, therefore, that it is perfectly clear that the contention of the objectors to the tax on this head is altogether intolerable.

7. If the decision of the Cantonment Small Cause Court Judge in Colonel Bates' case should be against the Municipal Commissioners, application should be made to that officer to state a case for the opinion of the High Court.

Proceedings of the Madras Government, Financial Department,
6th April 1872.

8. I return all the papers forwarded to me with the above Proceedings.

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o. 152. ORDER THEREON, 6th April 1872, No. 475.

The foregoing letter from the Government Pleader will be communicated to
e President of the Municipal Commissioner, Bellary.

(True Extract.)

W. HUDLESTON,
Officiating Chief Secretary.

Govt. of {1872} Madras

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Bellary.

Dated April, 93.

Read. *ued.*

G. O., 6th April 1872, *No.* 475.

APRIL.
Nos. 149—152.

Communicating the opinion of the Government Pleader on the question whether the Municipal Commissioners of Bellary had power to levy the professional tax for 1871-72, and to tax persons coming into the Municipality after the commencement of the year.

Ex Fait 655 Fo 2

12½

Referred for the opinion of the Government Pleader, which he is requested to submit with as little delay as possible.

5th April 1872

To the Govt Pleader with the file

D. Forsyth
Offg Chief Secretary

½

The Vice President
Municipal Commission

Vol 4

Lii

In reference to Section Nos 57 & 58 Act III of 1871 I observe that the first half of the tax on persons exercising Professions &c is payable on or before the first day of the official year and for the 2d half on or before the 1st day of the half year next ensuing. I find however that I find the 1st instalment on the 30th Sept 71 as in arrears unto the 2d instalment on the 1st January 72 as the payments of these sums in the dates mentioned would appear to be in violation of the provisions of Section 58 I have the honor to request I may be favored with a refund of Rs 10-6-8 the Amount of 1st instalment & Rs 12-8-0 that of 2d instalment.

The bearer may be instructed with the money.

I have &c
Lennard. Lt Col
Vice Pres. & C

/True copy/

Kellner
Feby 26th
1872

Received
Vice President & C

No 1

Wellington
26th February 92

From Lt Col H Blundell ... C
Actg Dy Qr Mr G

To The Vice President
Municipal Commission

Wellington

Sir

I have the honor to claim a refund of the Assessment
Tax levied by the Municipal Commission and paid
by me for the current official Year, such money
having been levied in accordance with the
decision of 58 Act III of 1891 - which Assessment only
became approved of by the Governor in Council
on the 16th July 1891, three months after the commencement
of the present official Year

I trust I may be favored with a
refund of my claim within the usual Monthly Forms
hereof.

I have the honor
to be Sir
Your obedt Servt
H Blundell Lt Col
Actg Dy Qr Mr G

Approved
Dep Commissioner

Bulawayo 6th March 1872.

To, The Vice President
Matabele Land Commission
Bulawayo.

Sir,

I have the honor to request that you will submit to the Commissioners appointed, for the purpose of the sum of Rupees 22-14-8 being Amount of Property Tax for the year ending 31st March 1872, and which I consider to have been illegally levied from me.

2. The Account, of the Governor in Council, of the Imposition of the Tax on Trade and Professions, under the provisions of Act III of 1871, was granted on the 1st July 1871, that of the Governor General in Council having been granted on the 1st March 1871, only a few previous to the finishing of the year. I submit therefore, that the provisions of the Act, for registration &c. as laid down in Section 57, and those in Sections 58 & 61 inclusive have not been, and could not be complied with.

3. That the registration, which is a necessary preliminary to the levy of the Tax, cannot be given before the 1st March 1872, and that, consequently, the Tax, having been illegally levied, must be refunded to me.

I have &c.
(Sd) E. S. Butler. Colonel.
11th Regiment N.J.

True Copy
R. Master
President
No 6

Extract from the Proceedings of the Walleny Bd
dated 5th March 42

× × ×

The question having been raised whether the Municipal Commissioners under the Grammar Schools Trade and Professions Tax for the Official Year 1842 the Commissioners resolve to request the President to refer the matter to Counsel

/ True Extract /

W Thomas

Thomas &c

BELLARY COLLECTOR'S OFFICE.

No. 28 Dated, 21st March 1872

From The Acting Municipal Commissioners.

COLLECTOR OF BELLARY.

To, The Chief Secretary to Government Financial Department Madras

Sir, Certain residents in the Municipality of Bellary, Colonels Bates, Burton, Smart and Celeridge, have addressed the Commissioners, demanding a refund of the professional tax levied from them for the current year, the first named Officer holding out the threat of a Civil Action, if his demand is not complied with.

2. The grounds on which they claim this refund are that the Government Order to levy the tax having only been received in July 1871, the procedure as laid down in Sections 57, 58, and 61 has not been followed, and that therefore they are not liable.

3. Colonel Bates asserts that under the Government Orders no taxation ought to have been taken place since April 1872. His reasoning is not altogether comprehensible. He seems to think, because a demand is made to be payable on a particular date, that it cannot be collected afterwards. The tone of his letter is unjustifiable.

4. The Commissioners however wish that the question

of their power to levy the professional tax for 1871,
or not may be submitted to Government. I beseech
them for to request that a legal opinion may be had
on the subject.

5. I beg to refer to copies of the demands made by
the several Collectors, and also to copy of the letter on
the subject from the Vice President to myself.

6. Of course in this question is included that of the
power of the Commissioners to tax persons coming into
the Municipality after the Commissioners meet if the

I have the honor to be,
Sir,
Your most obedient Servant
[illegible]
Ag Collector and Warden
Mr Canada

Fisheries DEPARTMENT.
COLLECTOR'S OFFICE
BELLARY.
Dated 21st March 1872
No. 555
To The Chief Secretary to
Government of
Fisheries Department
Madras.
Enclosure 5
Received 25th March 1872.
Reference

12

Collector's Office

No 31 Bellary 3rd April 1872

From

The Assistant Collector & Vice President
Municipal Commission
Bellary

To

The Chief Secretary to Government
Madras

Sir

Colonel Baker on of the Officers re-
ferred to in the President's letter to your
address No 28 dated 31st ult, has filed
a Suit in the Cantonment Small Cause
Court at this Station for the recovery
74.3.8 Municipal tax. of the amount specified in
48.2.- Legal Expenses the margin, on account of
Rs 122.5.8 demand.

The illegally levied from him from
1st April 1871 to 31st March 1872, & for
legal sustained & expenses incurred in
opposing

opposing the levy of the said tax and
obtaining legal advice at Madras &
the case has been posted for the 9th instant
for final disposal.

2 As the President is absent from
Head Quarters I have the honor to re-
quest the early orders of Govt on para
4 of his letter above referred to.

3 In the mean while application will
be made for postponement of the day
of hearing.

I have the honor to be
Sir
Your most obedient Servant
W.R. Weld
Agent & Collector & Vice President

Fort St. G.

Comm. 172 Departmt.

No 31

From the Vice President
and Council.

To Bombay.

The Chief Secretary
to Government

Bombay

Fo 656

Dy 3d. Apl. 1772

Ry 4 —

Recd April 22 1772

Lieut. Colonel Wedderburn to send to the Presidents letter No 28 Marine 31 Octr. here [illegible] & desire for the recovery of the Amount by Bill from Bengal & negotiating Bonds taken in favr of the above letter

Cr

Financial 1872 Ref 4

From Pleader

The Govt Solicitor

Madras

No 52.

Dated 6th April 1872.

Rec'd

No 674.

46 6th April 72 No 151

W Slater

Forwards his opinion on certain questions raised by the Municipality of Bellary regarding the levy of Professional Tax from Officers coming to the Municipality.

Write an Order