M.R.O. 1—77,006—8-6-37.

(1) Number of pages 18

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1086. Press Mis.

7-8.

Dated 1-8- 1873.

10/11

7-8

Not to be folded or roughly handled

No. 7. Read the following letter from S. BATES, Esq., Manager, Madras Carrying Company, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madras, 12th July 1873, No. B 24—0-1209 :—

I have the honour to attach, for your information and disposal, copies of correspondence which has passed between this Company and the President and Vice-President of the Tanjore Municipality, regarding the assessment as tax on trade which that Municipality have so persistently imposed upon this Company during the past two years.

2. The Company have no place of business at Tanjore, excepting a desk in the Railway station; their Agent is paid at the rate of Rupees 20 per month; and the business done is the carting of goods between the merchants' godowns in the town and the Railway station—altogether a very small affair indeed, the whole capital employed being under Rupees 200.

3. The correspondence will show that for this business we have for the past two years been made to pay the Municipality a tax on arts, professions, trades, &c., of Rupees 50 per annum, being the amount fixed by the Act to be paid by—

"Every Joint Stock Company registered in India, trading with a paid up capital of less than one lakh of Rupees;

"Every civil or military officer under Government whose pay or salary amounts to Rupees 1,500 a month or upwards;

"Every abkári renter, and every merchant, banker, sowcar, wholesale trader, or commission agent;

"Every practising barrister;

"Every owner of a press for cotton or of a coffee-cleaning establishment or saw-mills;

"Every hotel-keeper, boarding-house-keeper, shop-keeper, manufacturer, artisan, or trader—the gross rental of whose shop or place of business is estimated at Rupees 1,200 per annum or upwards;"

and the second in the scale.

4. As I have failed to get any redress by representation repeatedly made to the Commissioners, I beg that the matter may now be laid before His Excellency the Governor in Council, with a view of showing the Commissioners at Tanjore that they have acted unjustly in reference to it, and I pray that the overcharges may be refunded.

No. 8. ORDER THEREON, 1st August 1873, No. 1086.

The Government are unable to interfere with the decision of the Municipal Commissioners.

(True Extract.)

Chief Secretary.

To the Manager of the Madras Carrying Company.
,, President of the Municipal Commission, Tanjore.

Exd. J. H. Burns.

Jos Samuel Bates.

Govt. of {1873} Madras.

FINANCIAL.

To

THE MANAGER OF THE
MADRAS CARRYING COMPANY,
&c., &c., &c.

Dated August, 1st.

Recd. —— *Encl.*

G. O., 1st *August* 1873, *No.* 1086.

AUGUST.
Nos. 7-8.

Tanjore Municipality.—Mr. Bates, Manager of the Madras Carrying Company, informed with reference to his complaint of the excessive sum imposed by this Municipality as trade-tax on his Company, that the Government are unable to interfere.

Copies of correspondence regarding Tax on Trade 3
imposed on the Madras Carrying Company by the
Municipality of Tanjore, for half year ending 31st March 73

B23/4314/543

Madras Carrying Company
Managers Office
Madras 22nd February 1873.

To

The Vice President
Municipal Board
Tanjore.

Sir,

I have the honor to forward herewith Rupees 25, being the amount assessed by you for Tax on Pots &c., against me at Tanjore for half year ending 31st March 1873 and for reasons assigned in my several letters on the subject of the same tax for the two previous half years I again appeal against the high rate assessed against me, and until I am informed in reply to my letter B23/3478/305 of 5th Instant how I have been correctly assessed under Schedule B of the Act I shall consider it a hardship, and as I have said before may have occasion to represent it as such.

The amount paid now is given under protest, and I request you will be good enough to lay this appeal before the Board with a view to the tax being reduced and the overcharge refunded. I further request that the Boards decision may be communicated to me with as little delay as practicable.

I have &c.
(Signed) Wm Bunny
For Samuel Bates.

B23/4314/727

Madras Carrying Company
Managers Office
Madras 8th March 1873.

To

The Vice President
Municipal Board
Tanjore.

Sir,

I have the honor to request your attention to my letter B23/4314/543 of 22 ultimo and will feel obliged by an early reply being sent thereto.

I have &c.
(Signed) Wm Bunny
For Samuel Bates.

Municipal Office Tanjore
15th March 1873.

No 289.

To

Samuel Bates Esq.
Madras

Sir,

With reference to your letter dated 9th instant, I have the honor to inform you that the Commissioners rejected your appeal against the Professional tax at a meeting held on the 7th instant on the grounds already communicated to you.

I have &c
(Signed) A Streenivasa Row
Vice President

1063

Copies of correspondence regarding taxation on Trade imposed on the Madras Carrying Company by the Municipality of Tanjore for half year ending 5

B 19/116/863.

Madras Carrying Company
Managers Office,
Madras 5th March 1872.

To,

The Vice President
of the Municipality
Tanjore

Sir,

With reference to the notice No 1184 dated 26th January 1872 and delivered to us at Tanjore at 11 A.M. on the 28th February 1872, informing me that I am assessed to pay tax on Trade at the rate of Rupees 50/- per annum, I have the honor to bring to the notice of the Commissioners that the undersigned is now the only person having any interest in the Madras Carrying Company at Tanjore, and that therefore the Company is not a joint Stock Company.

2nd That our business is so small at Tanjore that we have no office or place of business on rent, but do our work in the Railway Station by a Clerk on a salary of Rupees 20/- per mensem, and other profits barely pay our expenses.

Under these circumstances I beg that the Commissioners will see it right to assess me to pay at Tanjore in the 5th or 6th class only.

The tax assessed for 1871-72 has been deposited, but I pray that a refund may be made of the over charge.

The Company's Managing Clerk at Tanjore can give the Commissioners any further information should they desire such.

I have &c
(Signed) Samuel Bates

B 19/1161/1387

Madras Carrying Company
Managers Office,
Madras 1st April 1872.

To,

The Vice President
of the Municipal Commissioners
of Tanjore.

Sir,

Referring to my letter dated the 2 ultimo I have the honor to ask to be informed the result of my appeal. I can again assure the Commissioners that I am the sole person interested in the business of the Company at Tanjore, and in that district, and as such should only be assessed on the part of the premises which I occupy, our Superintendent and agent can give you

you evidence that I am the only person interested in the Company if necessary.

Your early reply will oblige

I have &c.
(Signed) Samuel Bates.

Extract from the proceedings of the Municipal Commissioners for the Town of Tanjore at a meeting held on Friday the 22nd March 1872.

The following appeals were heard and disposed of.

Dc. No	Notice No.	Appellants Name.	Class	Result of appeal
III	1184	Samuel Bates Esquire	II	Confirmed.

(Signed) A. Streenivasa Rau
Vice President.
(Signed) T Veerasawmy
Municipal Commissioner
for Vice President

Tanjore Municipal office,
19th April 1872.

No 16

Forwarded to Mr. Bates for his information with reference to his letter No B20/1161/181 dated 1st April 1872

B20/1161/153

Madras Carrying Company
Managers Office
Madras 21st April 1872

To,

The Vice-President
to the Municipal Commissioners
of Tanjore

Sir,

I have the honor to acknowledge just received extract from the Proceedings of the Commissioners at a meeting held at Tanjore on the 22 March 1872 by which it appears that my appeal ~~that my appeal~~ is dismissed and the assessment confirmed, that I shall have to pay Trade Tax under class II at the rate of Rupees 50-0-0 per annum which much surprises me.

As it appears to me a most extraordinary proceeding that a person carrying on business through an agent receiving a salary of Rupees 20 per month only and who occupies premises only on the Railway Station by sufferage from the Railway Company, and whose stock in trade consists merely of one desk, one stool &c should be called upon to pay the same Trade Tax as a Joint Stock Company registered in India trading with a paid up capital of one lac of Rupees. I have to request to

to be informed under which head of class II the Commissioners have thought it right to assess me to pay this exorbitant demand.

To convince the Commissioners that the Madras Carrying Company is not a Joint Stock Company or a registered Company of any kind but merely a private firm, I send herewith one of the Company's bank books, at page 2 of which the names of the proprietors of the Company are shown. I am sorry to give so much trouble, but really I cannot afford to pay the assessment, and if it is not reduced will be forced to close business at Tanjore and remove the Company's establishment from the place.

I have to request that this matter may be again laid before the Commissioners at their next meeting, and that the result may be communicated to me.

I have &c.
(Signed) Samuel Bates.

B24/1161/207

Madras Carrying Company
Managers Office
Madras 5th July 1872.

To,

The Vice President
Municipal Board
Tanjore.

Sir,

I have the honor to request you will be so good as to give my letter B20/1161/152 of 20th April last your early attention, and will be glad to be favored on an early date with the Boards resolution with reference to my appeal against the rate of tax assessed on the business carried on by me at Tanjore.

I have &c.
Signed Jno Kenny
for Samuel Bates.

B24/1161/207

Madras Carrying Company
Managers Office,
Madras 31st July 1872.

To,

The Vice President
Municipal Board
Tanjore.

Sir,

I have the honor to request your early attention to my letter B20/1161/207 of 5th instant, and will be glad to hear from you with reference to my appeal against the amount of Tax assessed by the Board, viz Rupees 50/- per annum

I have &c.
(Signed) Jno Kenny
for Samuel Bates.

B21/1161/884

Madras Carrying Company
Managers Office,
Madras 9th August 1872.

To,

The Vice President
Municipal Board,
Tanjore.

Sir,

I have the honor to request you will be so good as to favor me with a reply to my letters of 20th April 1872 and 5th and 31st ultimo.

I have &c
(Signed) For Binny
Sd Samuel Bates.

No 125.

Tanjore Municipal office,
10th August 1872.

To

Mr. Binny
for Samuel Bates Esq
Madras.

Sir,

With reference to your letters as per margin I have the honor to inform you that the Commissioners have again dismissed your appeal on the grounds set forth in the enclosed copy of letter.

B21/1161/133 of 20th April last
B21/1161/299 of 5th July last

I have &c
(Signed) R. Streenevasa Row
Vice President

Tanjore 26th July 1872.

To,

The Vice President
Municipal Commission
Tanjore.

Sir,

In reply to your endorsement dated 9th July 1872 I have the honor to inform you that in my opinion the Madras Carrying Company is liable to be taxed by the Municipality.

A Corporation which the Madras Carrying Company is may be "aggregate or sole". The fact that only one person has an interest in the business of the Company does not take away its character as a Company in the eye of the law.

I have &c
(Signed) T. Ramasamy

Tanjore Branch Office
10th August 1872.

True Copy
(Signed) R. Streenevasa Row
Vice President.

B21/1161/936

Madras Carrying Company
Managers Office,
Madras 14th August 1872.

9L

To,

The Vice President
Municipal Board,
Tanjore.

Sir,

I have the honor to acknowledge receipt of your letter No 125 of the 10th instant, and am surprized at the decision arrived at by the Commissioners. I must now either close the Company's business at Tanjore or appeal to Government, and as I elect to take the latter course first I shall be glad if you will inform me under what Clause of Class II I am assessed to pay "Tax on Trade" at Tanjore to the amount of Rupees 50 per annum. Is it as a joint Stock Company an officer, a merchant or what. Be good enough to be explicit to save further correspondence, and I shall be much obliged.

Certainly the powers given to Municipalities to tax will have provided at a cleinace if they force a person to close business, and that I must and will do, rather than submit to be imposed upon (as I consider I am) in this matter.

I have &c
(Signed) Samuel Bates.

Madras Carrying Company
Managers Office,
Madras 4th October 1872.

B21/1161/1692.

To,

The Vice President
Municipal Board,
Tanjore.

Sir,

I have the honor to invite your early attention to my letter B21/1161/936 of 14th August last, and request you will be so good as to favor me with the information therein called for.

I have &c
(Signed) Binny
For Samuel Bates.

Madras.

B22/1161

Madras Carrying Company
Manager's Office
Madras, 18th October 1872.

To,

The Vice-President
Municipal Board,
Tanjore.

Sir,

Adverting to my letter B22/1161 of 11th instant, I have the honor again to request your early attention to my letter B22/1161 of 14th August last, and will be glad to be favored with a reply thereto.

I have &c
(Signed) Geo Lamy
for Samuel Bates.

No 190.

Tanjore Municipal Office,
25th October 1872.

From

The Vice President
Municipal Commission
Tanjore.

To

Messrs Lamy
for Samuel Bates
Madras.

Sirs,

In reply to your letter No B22/1161 of the 18th instant I have the honor to inform you that information about the result of your appeal was already given to your agent at this place. The Commissioners have dismissed your appeal for reasons stated on the enclosure forwarded with my previous letter No 125 of the 10th August last.

I have &c
(Signed) A Sreenivasa Row
Vice President.

Encl.

Copies of Correspondence regarding Tax on Trade imposed on the Madras Carrying Company by the Municipality of Tanjore for half year ending 30th September 1872. 13L

Madras Carrying Company
Manager's Office
Madras 9th September 1872.

Regd 2478
1324

To
The Vice President
Municipal Board
Tanjore

Sir
I have the honor to forward herewith Pears 20 being the amount assessed by you for Income tax and Trade tax of Tanjore for half year ending 30th September 1872, and for the reasons assigned in my several letters on the subject of the same tax for the previous half years and to which I have not been favored with a reply, beg again to appeal against the said assessment and request that a reduction may be made, and the result of this appeal communicated to me at as early a date as possible.

I have &c
(Signed) Illegible
for Manager

Madras Carrying Company
Manager's Office
Madras 3rd October 1872

Regd 2478
1870

To
The Vice President
Municipal Board
Tanjore

Sir
With reference to my letter Regd 2478 of 9th instant I have the honor to request you will be so good as to communicate to me, at your earliest convenience, the result of my appeal to the Board, and request that on the part of the Board steps may be taken to reduce the tax to Class IV of Schedule B of the Act so that the amount of charge to be levied to my agents at Tanjore.

I have &c
(Signed) Illegible
for Manager

Herewith however I enclose a copy of the letter referred to, from which you will observe that it is an appeal against the rate assessed for half year ending 30th September 1872, and that therefore the extract of the Board's proceedings to which you refer and sent on account of my appeal for the previous half years assessment cannot apply to my appeal as corrected in the copy of the letter sent herewith.

Under these circumstances I request you will be so good as to place the matter before the Commissioners with a view to the tax being reduced and a refund of the overcharge being made to me.

I have &c
Signed H. Bingey
for Samuel Bates.

No 324 Tanjore 18th November 1872

From

The Offg. President of the
Municipal Commissioners,
Tanjore

To

Mr Bates,
Agent,
Indian Carrying Company,

Sir,

With reference to your letters dated 22nd October and 4th November last, No Rep 301/153 and Rep 3278/429 respectively, I have the honor to inform you that from the reports of the Vice President of the Tanjore Municipal Commissioners it appears that the Indian Carrying Company at Tanjore was assessed per class II at Rupees 50 during the year 1871-72, that your appeal for the first half years was rejected by the Commissioners as not having been put in at the proper time, and those for the second half of the year 1871-72 and the 1st half of 1872-73 were rejected on the ground that a corporation may be sole in perpetuity.

I regret I am unable to comply with your request as I have no authority to interfere with the decision of the Commissioners.

I have &c
Signed H. Bingey
Offg President.

Act III 8/1871.

Hiram 1873 DEPARTMENT.

(13)

From Mr. S. Rostis
Manager. Hudsons Canyon
Mining Company

Comm'd Box

No. B 24 / 109

Dated 12. } July } 1873.
Recd. 15. }

No. 1252

S. C.

E. Correspondence which has passed between that Company and the Resident Vice-President of the Empire Municipalities regarding the assessment as 4x. on Trade which that Municipality have so persistently imposed upon that Company during the past two years.

Respectfully

With an Order