M.R.O. (—77,000—14-6-37.)

(1) Number of pages 18

(2) Date of copy 24-11-40

(3) Initials of the Reference 94

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 602	Press Mis.
184-1025	
Dated 8-11-40	18-3-41

10/11

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
12th November 1873.

No. 104. Read the following letter from Colonel J. G. TOUCH, conducting the duties of Controller of Military Accounts, to Colonel A. C. SILVER, Secretary to Government, Military Department, Fort St. George, dated Fort St. George, 29th October 1873, A:—

I have the honour to forward, herewith, a letter* from the Commissary-General relative to the liability to toll-tax of Government vehicles and cattle in the event of licenses not being taken out.

* No. 5303, dated 21st October 1873.

2. The Order† of Government quoted by the Commissary-General was not communicated to this office.

† No. 530, dated 25th April 1873.

3. Section 36 of the Madras Municipal Act IX. of 1867 exempts Government vehicles and cattle from municipal tax, but Section 51 appears to support the view expressed by the President, Municipal Commission, in respect to their liability to toll.

From Colonel J. LOUDON, Commissary-General, to Colonel A. C. SILVER, Secretary to Government, Military Department, Fort St. George (through the Controller of Military Accounts), dated Madras, 21st October 1873, No. 5303.

Adverting to paragraph 2 of the Order of Government, No. 530, dated 25th April 1873, on Proceedings, Finance Department, forwarded to me under your No. 1536, dated 5th May 1873, intimating that Government cattle and vehicles are exempt from payment to Municipalities, I have the honour to forward, herewith, a letter, No. 138, dated 17th October 1873, from the President, Municipal Commission, Madras, stating that the said carts and animals are still liable to toll-tax, and the peons at the toll-gates would be quite justified in exacting it. I, therefore, request that I may be informed whether tolls are to be paid or not.

From J. C. LOCH, Esq., President of the Municipal Commission, Madras, to Colonel R. BENSON, Assistant Commissary-General, dated Madras, 17th October 1873, C. No. 138.

The Collector of Taxes informs me that licenses have not been taken out, as usual, for the carriages and cattle in charge of the Commissariat Department at Madras, exemption being claimed under Section 36 of the Municipal Act. I have always understood that the licenses were taken out up to this year, in order to prevent any inconvenience arising from the stoppage of the carts and animals at the toll-gates, for, though they might possibly be considered exempt under Section 36, they are certainly liable to pay toll, and the gate peons would be quite justified in exacting it.

2. I deem it right to bring this matter to your notice, as I shall, in the event of your still declining to take out licenses, inform the toll contractor that all conveyances and cattle of every description belonging to the Commissariat Department are no longer licensed and consequently free* to pass his gates, except when accompanying troops on the march.

* This I suppose is intended in a negative sense. R. B.

No. 6286.

MEMORANDUM.

Forwarded to the Commissary-General for instructions with reference to his Memorandum, No. 1178, dated 14th May 1873.

(Signed) R. BENSON, Colonel,
Assistant Commissary-General.

18*th October* 1873.

Proceedings of the Madras Government, Financial Department,
12th November 1873.

Referred, with No. 5049 of 1873, to the Financial Department, with advertence to Proceedings in that Department noted below :—

No. 256, dated 21st February 1873.
,, 530, ,, 25th April ,,
,, 1038, ,, 21st July ,,

OOTACAMUND,
5th November 1873.

(Signed) A. C. SILVER, Colonel,
Secy. to Govt., Mily. Dept.

No. 105. ORDER THEREON, 12th November 1873, No. 1676.

The Governor in Council directs that it be referred to the Government Law Officers for opinion whether Government stores and equipages are exempt from tolls in the Madras Municipality under Section 51, Act IX. of 1867, as the complement of the exemption from liability to license and tax under Section 36, and to registration and tax under Section 45, and of the provision in Section 49, that no licensed or registered vehicles or animals are liable to tolls.

In other words whether the law puts vehicles and animals, the property of Government, on an equal footing with licensed and registered private property.

(True Extract.)

Chief Secretary.

To the Government Solicitor.

Rcd. J. Wright

Govt. of India Press.
FINANCIAL.
To
THE GOVERNMENT SOLICITOR.
Dated November, 1878.
Read,
Sent,
G.O., 19th November 1878, No. 1073.
NOVEMBER
Nos. 104-105.

Office of Controller of Military Accounts,
Fort Saint George, 29th October 1878.

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3+

From

The Controller Military Accounts,

To

The Secretary to Government,

Military Department.

Sir,

I have the honor to
forward herewith a letter from
the Commissary-General to
the Cashier to Toll Tax of
Government Vehicles and Cattle
for the grant of Licences not
being taken out.

2. The order of Government
quoted by the Commissary General
was not communicated to this

Office

Office.

3rd Section 36 of the Toronto Municipal Act IX of 1867 exempts Government Vehicles and Cattle from Municipal Tax, but Section 51 obliges to perform the views expressed by the President Municipal Commissioner in respect of their liability to Tax.

I have the honor to be, Sir, Your obedient Servant,

Lt Col. Colonel, Conducting the duties of Controller of Duty Accts.

4th

The Controller of Mily Accounts. No. 5303

Commissary General's Office,
Madras, 21st October 1873.

From,

The Commissary General,

To,

The Secretary to Government,
Military Department,
Fort Saint George.

Sir,

Adverting to para 2 of the Order of Government No. 530 dated 25th April 1873, on a Proceedings, Finance Department forwarded to me under your No. 1536 dated 5th May 1873, intimating that Government Cattle and vehicles are exempt from payment to Municipalities, I have the honor to forward herewith a letter No. 138, dated 17th October 1873 from the President Municipal Commissioner Madras, stating that the said Carts and animals are still liable to Toll tax, and the Peons at the Toll-gates would be quite justified in exacting it. I therefore request that I may be informed whether Tolls are to be paid or not.

I have the honor to be,
Sir,
Your most obedient servant

London Colonel,
Commissary General.

Received
Recd 30th October 1873
No. 5303

Encl.

Original letter from the President Municipal Commission dated as per margin requesting to be informed whether Government Carts and Vehicles are liable to Toll tax

Encl 2 Letters

Passed Finance Dept
Sanctioned
Sd/- [illegible]
Secy
31st Oct 1873

Public Office
Fort St George
Thro' the Commissary General
To
The Secretary to Government
Military Dept
Fort St George

Received
Recd 30th October 1873
No. 5303

Encl.

Original letter from the President Municipal Commission dated as per margin requesting to be informed whether Government Carts and Vehicles are liable to Toll tax

Encl 2 Letters

From

The Controller of Military Accounts,

Fort St. George,

To

The Secretary to Government,

Military Department.

Dated 17 October, 1873.

Received } 1873.

Enclosures.

Endorsement.

Municipal Commissioners' Office,

Madras, 17 October 1873.

From

John C. Lock Esq.

President

Municipal Commissioners, Madras.

To

The Assistant Commissary General

Madras.

Sir,

The Collector of Taxes informs me that Licenses have not been taken out as usual for the Carriages and Cattle in charge of the Commissariat Department at Madras, exemption being claimed under Section 36 of the Municipal Act. I have always understood that the Licenses are taken out up to this year in order to prevent any inconvenience arising from the stoppage of the Carts and Animals at the Toll gates, for though they might possibly be considered exempt under Section 36 they are certainly liable to pay toll and the gate peons would be quite justified in exacting it.

I deem it right to bring this matter to your notice as I shall in the event of your still declining to take out Licenses instruct the Toll Contractor that all Carriages and Cattle of every description belonging to the Commissariat

Departments are no longer accounted, and
Conveyance generally free to pass his gates except
when accompanying troops on the march.

Have the honor to be
Sir
Your Most obedient Servant
Mad. Govt.
President
Council of Fort St. George

Fort St. George 14th Novr 1676

Secretariat Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Secretary of the Military Accounts, dated 29th Octr 1873 A.

Order thereon. Announced 12th Novr 1873. No. 1676.

The Governor in Council directs that the Conductors, Sergeants, Pioneers and Lascars employed with Warlike Stores and Ammunition are exempted from tolls in the Madras Municipality under Section 57, Act 4 of 1865 as the complement of the Exemption from liability to license and tax under Section 36, and to registration and tax under Section 105 and to that from receipt in Section 107 to the Municipality

Mem. dated this 20th Novr 1873 to the Law Officers - Should it be deemed advisable to issue a Notification thereon please say so.

Sgd

Registered vehicles or ani-
=mals are liable to toll.
in Reg. words & letters.
~~Law existing section~~
2.
The Law ~~in this~~ further vehi-
=cles and animals, the
property of Government,
on an equal footing
with licensed and registered
private property.
3. The grant of Rs.
3500 made annually by
Government to the Mu-
=nicipality, towards
the cost of maintaining
the roads, is an ad-
=ditional reason for
insisting on the Exemption.

~~The Building Department~~
~~Copy to the Municipality~~
~~Engineer~~
~~Gen Asst Engineer~~

Govt. of {1873} Madras.

Financial

To

The Govt. Solicitor.

Dated Govt 12 }
Recd. } 1873. No. 645

Nos. 104-105

Madras Mess. Re opinion of the Advocate Genl. requested as to whether Govt Stores and Equipages are exempt from Tolls in this Mesy. under the provisions of Sec. 37 of Act 9 of 1867.