M.R.O. 1—77,006—8-6-37.

(1) Number of pages 12

(2) Date of repair 29-4-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 1738 Press Mis.

9-10.

Dated 1-12- 1873.

7/8

Not to be folded or roughly handled

No. 9. Read the following letter from W. S. WHITESIDE, Esq., President of the Municipal Commission, Vellore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Chittoor, 17th November 1873, No. 83 :—

The Government having in paragraph 2 of their Order in the Financial Department, dated 8th instant, No. 1623, desired that the reference made to the High Court, as regards the point raised by the Town Sub-Magistrate of Vellore that, under Section 169 of the Act, prosecutions must be instituted within three months of the date fixed for the payment of the tax, may be communicated to them, I have the honour to submit, herewith, copy of the Proceedings of the High Court, dated 3rd instant, No. 1826, containing their decision in the matter.

PROCEEDINGS of the High Court of Judicature at Madras, dated 3rd November 1873, No. 1826.

Read again letter, dated 17th July 1873, from the Magistrate of North Arcot, forwarding, for orders of the High Court, copy of a letter from the Joint Magistrate as to the proper construction of Section 169 of Act III. of 1871.

Read also record of the Proceedings called for in the Proceedings of the High Court, dated 22nd July 1873, No. 1296.

In this case a complaint was preferred before the third-class Magistrate of Vellore, under Section 62 of Madras Act III. of 1871, for the recovery of the tax due by one Sarangapany Chetty for 1872-73. The Magistrate dismissed the complaint on the ground that the prosecution should have been instituted within three months from the date on which the arrear became due.

2. The grounds of the Magistrate's judgment are clearly erroneous. The offence is the failure for a continuous period of two months while exercising the employment to pay the tax. It matters not whether the person charged has or has not exercised the employment for a previous period of two months. Under Section 169 of the Act, the limitation is three months from the end of any continuous period of two months in any one year. If, as would appear from these papers, the complaint was preferred within three months from the expiry of the last two months of the official year ending 31st March 1873, the Magistrate's decision is wrong.

(True Extract.)

(Signed) H. WIGRAM,
Registrar, Appellate Side.

No. 10. ORDER THEREON, 1st December 1873, No. 1738.

Communicated to all Presidents of Municipalities.

(True Extract.)

Chief Secretary.

To all Presidents of Municipal Commissions.

Exd. J. Wright.

Govt. of {1873} Madras.

FINANCIAL.

To

ALL PRESIDENTS OF
MUNICIPAL COMMISSIONS.

Dated December, 1st.

Encl.

Read.

G.O., 1st December 1873, No. 1738.

DECEMBER.
Nos. 9-10.

Prosecutions under Towns Improvement Act.—Letter from the President, Vellore Municipality, submitting copy of the Proceedings of the High Court regarding the time within which prosecutions, under Section 169 of the Towns Improvement Act, should be instituted, communicated to all Presidents of Municipalities.

(3)

No. 1826

Proceedings of the High Court of Judicature at Madras 3rd November 1873.

Read again letter dated 17th July 1873 from the Magistrate of North Arcot, forwarding for orders of the High Court, Copy of a letter from the Joint Magistrate as to the proper construction of Section 169 of Act III of 1871.

Read also record of the Proceedings called for in the Proceedings of the High Court dated 22nd July 1873 No. 1296.

In this case a complaint was preferred before the 3d Class Magistrate of Vellore under Section 62 of Madras Act III of 1871 for the recovery of the tax due by one Sarangapany Chetty for 1872-73. The Magistrate dismissed the Complaint on the ground that the prosecution should have been instituted within three months from the date on which the arrear became due.

The

2- The grounds of the Magis-
trate's judgment are clearly erroneous.
The offence is the failure for a con-
tinuous period of two months while
exercising the employment to pay
the tax. It matters not whether
the person charged has or has not
exercised the employment for
previous period of two months.
Under Section 169 of the Act, the limi-
tation is three months from the end of
any continuous period of two months
in any one year. If as would appear
from these papers the complaint was
preferred within three months from the
expiry of the last two months of the
official year ending 31st March 1873
the Magistrate's decision is wrong.

True extract
(Signed) H. Wigram
Registrar Appellate Side.

True copy
(Signed)
Magistrate

R. Cert.

Received on a letter
from the Board of
Revenue No. 38
dated 26th Nov. 1873
Collector of North Arcot
Transmitting for the orders
of Government a
Petition to the address
of Government
dated 17th November 1873
&c &c &c

Pol. Dept. 28th Nov. 1873

No. 82.

North Arcot Magistrate's Office
Chittoor 17th November 1873.

(7)

From,

W. S. Whiteside Esqr.
President Municipal Commission
Vellore

To,

The Honorable W. Audleston Esqr.
Chief Secretary to Government
Fort St George.

Sir,

The Government having in para 2 of their order in the Financial Department dated 8th instant No. 1623 desired that the reference made to the High Court as regards the point raised by the Town Sub Magistrate of Vellore that, under Section 169 of the Act, prosecutions must be instituted within three months of the date fixed for the payment of the tax, may be communicated to them, I have the honor to submit herewith copy of the Proceedings of the High Court dated 3rd instant No. 1826 containing their decision in the matter.

I have the honor to be
Sir
Your most obedt. servant

W. Whiteside
Presidt Munic. Commissn

North Arcot
Magistrate's Office
Chittoor 17th Novr 1873

To

The Chief Secy. to Government
Fort St George

x. Cof

Copied by P. Ramaswaran

Fwd'g Letter Nos 23-24.

Cost
1028

Bail Dept

From
The President
Municipal Commissioner
Pollachi

To The Chief Secretary
to Government

Dated 17th December 1873
Despd 18th Do
Rec'd 21st Do
No 83
Revenue and
Agl

Submits Copy of the Proceedings of the High Court & Calendar for 1870 & 1872 Regarding the committals which prosecutions under Sec 169 of the D.P. Code should be instituted

Mr Chandler

1 December 1873 No 1738

Govt Bail Prosecutions of Municipalities.

To all Presidents of Mr Comrs

125

1840

Govt. of {1873} Madras.

Fwd &c

(D)

To, All Presidents of Municipal Comrs.

Dated 1st Decr.
Rec'd.

Bail.

G. O. 1st Decr. 1873. No. 1738.

Nos. 9-10.
~~8~~ 9.

Prosecutions under Towns Improvement Act:- Letter from the President, Pollachi Municipality submitting copy of the Proc: of the High Court ~~&~~ regarding the time within which prosecutions under Section 169 of the Towns Improvement Act should be instituted, (re-instituted, Commu- nicated to all Presidents of Municipalities.