M.R.O. 1—77,066—8-6-31.

(1) Number of pages 18

(2) Date of repair 1-3-40

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 256 Press ~~Mis.~~

159A.

Dated 21-2-1873.

10/11

Not to be folded or roughly handled

Read again G. O., dated 24th September 1872, No. 1269.

Read also the following letters from the Presidents of the several Municipalities and Local Fund Boards :—

Ganjam	14th December 1872, No. 2232.
Vizagapatam	22nd, 23rd, and 25th October and 17th December 1872, Nos. 1279, 1302, 1313, and 1525.
Godavery	9th November 1872, No. 12, and 10th February 1873, No. 815.
Kistna	23rd October and 17th December 1872, Nos. 2578 and 2955.
Nellore	12th October and 13th December 1872, Nos. 565 and 2890.
Cuddapah	21st October 1872, No. 90.
Bellary	21st December and 24th October 1872, Nos. 113 and 93.
Kurnool	14th October 1872, No. 93, and 22nd idem, No. 413.
Chingleput...	11th November 1872, No. 53.
Madras	1st November 1872, No. 577.
North Arcot	17th December 1872, Nos. 69 and 70, and 6th January 1873, No. 1.
South Arcot	4th October 1872, Nos. 140 and 336.
Tanjore	8th and 26th October 1872, Nos. 372 and 294.
Trichinopoly	22nd October, 9th and 21st November 1872, Nos. 126, 28, and 10.
Madura	8th and 28th October 1872, Nos. 86 and 32.
Tinnevelly	22nd October and 18th December 1872, No. 231.
Coimbatore	7th and 28th October, Nos. 5 and 18.
Salem	18th and 28th October 1872, Nos. 118 and 631.
South Canara	14th October and 4th November 1872, Nos. 81 and 498.
Malabar	27th November 1872, Nos. 33 and 36.
Neilgherry	18th November and 18th December 1872, Nos. 3 and 85.

Assistant Secretary to the Government of India, Military Department, 31st January 1873, No. 1977.

No. 159-A. ORDER THEREON, 21st February 1873, No. 256.

The replies to G. O., dated 24th September 1872, No. 1269, show that the total actual payments made by Government to the Municipalities of this Presidency, on account of horses, carriages, cattle, carts, and other services connected with the army, amounted to Rupees 6,502 during the year 1871-72. It is to be noted, however, that, in the case of the Provincial Municipalities, the year consisted of only eleven months, it having been brought to a close one month earlier than usual, so that it might coincide with the ordinary financial year. The details of the payments are shown in the statement appended.

2. All Military Officers, whether performing military duty or not, are liable to assessment under the operation of the Towns' Improvement Act (Madras Act III. of 1871) in the under-mentioned Provincial Municipalities :—

Bellary. Berhampore. Cannanore. Calicut. Mangalore. Palamcottah. Trichinopoly. Vellore. Vizagapatam.	On account of house-tax (Sections 40 to 56, Madras Act III. of 1871) ; profession-tax (57 to 62) ; and tax on carriages, horses, and other animals (Sections 63 to 72).
Chicacole	House-tax and tax on carriages, horses, and other animals (the profession-tax not having been introduced).

Proceedings of the Madras Government, Financial Department,
21st February 1873.

3. Officers employed on military duty in the Presidency town are liable to assessments on account of house-tax (unless resident within the limits of Fort St. George). Profession-tax and tax on carriages, horses, and other animals (in excess of one carriage and two horses) under Sections 68 to 87, 56 to 62, and 35 to 43, Madras Act IX. of 1867. The question of their liability to profession-tax has lately been argued before the Courts, and has been decided in the affirmative.

4. Military Officers on duty are exempt from the payment of tolls under both the Provincial and Presidency Municipal Acts.

5. The liability of Military Officers to municipal taxation in this Presidency is dependent upon the Acts themselves, and not upon the bye-laws.

6. The papers above recorded and these Proceedings will be communicated to the Military Department, with a view to the submission of the information called for by the Government of India.

(True Extract.)

Chief Secretary.

To the Military Department.

Exd. J. Wright.

3

PAYMENTS made by Government to Municipalities on account of Military Services in 1871-72.

Municipalities.	Elephants.	Camels.	Horses.	Mules.	Bullocks.	Carts.	Trollies.	Vehicles on springs.	Total.	Remarks.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Bellary ...	...	144	3,096	471	51	18	108	...	3,888	Consists only of payments made by the Commissariat apparently by mistake, as Section 36, Act IX. of 1867, exempts property of Government.
Berhampore...	...	...	...	...	8	...	...	...	8	
Cannanore ...	330	...	...	...	77	35	...	...	442	
Palamcottah..	...	...	...	...	16	4	...	...	26	
Trichinopoly .	48	516	990	...	76	34	...	12	1,676	
Vizagapatam .	...	...	...	...	17	4	...	...	21	
Madras Town (Calendar year 1871).	...	...	94	148*	97	24	...	78	441	
Total ...	378	660	4,180	619	342	119	108	96	6,502	

* In this are also included horses under thirteen hands,

to the Govt. of India, Military Dept:
with reference to Lieut: Colonel Lees'
Memorandum, No. 1266, dated 27th Novr.
1872, Cantonments / Taxation, that the Right Honble
the Governor in Council in the Financial
Departt: has called upon the several
Municipalities to furnish the necessary
information regarding taxes for horses &c.,
on account of the Army in the Madras
Presidency, and that all the reports
have not yet been submitted.

Fort St. George / Signed / A. C. Silver Colonel
4th December 1872. Offg: Secretary to Govt.

/ True Copy /

Officer / o/c
Offg: Secretary to Govt.

To,
The Financial Departmt.
for information.

Govt. of Madras.

FINANCIAL.

To

THE MILITARY DEPARTMENT.

Dated February, 21st.

Recd. Read.

G. O., 21st February 1873, No. 256.

FEBRUARY.

No. 159-A.

Passing orders on the replies from the Presidents of the several Municipalities and Local Fund Boards to the Government Order regarding the actual payments made by Government on account of horses, carriages, &c., connected with the army.

Cantonments.

Taxation.

Office Memo:

From The Asst: Secretary to the
Govt. of India Mily: Dept.

To The Secretary to the
Govt. of Fort St. George.

Dated 27th November 1872, No. 1266.

The undersigned has the honor to request that the Secretary to the Govt. of Fort St. George will move His Excellency the Governor of Madras in Council to favo
the Govt. of India with a very early rep
to Military Departt: letter, No. 222, dated Simla 9th September 1872, calling for a Statement of the Municipal taxes for horses &c., on account of the Army in the Madras Presidency.

/Signed/ W. M. Lees Lt. Colonel
Asst. Secy: to the Govt. of
India.

Memorandum.

The Military Secretary to Govt.
has the honor to inform the Secretary

to

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read again G.O. dated 24th September 1872 No. 1269.
also
Read the following letters from the Presidents of the several Municipalities and Local Fund Boards.

Ganjam	14th December 1872 No. 2232
Vizagapatam	22nd 23rd & 25th October & 17th December 1872 No. 1279
Goddavery	9th November 1872 No 1251 & 1261 & 1302, 1313 & 1525.
Kistna	23d Oct. & 17 December 1872 No. 2578 & 2955
Nellore	12th October & 13th December 1872 No. 565 & 2890.
Cuddapah	21st October 1872 No. 90
Bellary	2nd December & 24th October 1872 No. 1139.
Kurnool	14th October 1872 No. 93 & 22d idem No. 413.
Chingleput	11th November 1872 No. 53
Madras	1st November 1872 No. 577
North Arcot	17th December 1872 No. 69, 70 & 6th January 1873 No. 21
South Arcot	4th October 1872 No. 140 and 336.
Tanjore	8th and 26th October 1872 No. 372 & 294
Trichinopoly	22d October 9th & 21st November 1872 No. 1262 & 1310.
Madura	8th and 28th October 1872 No. 86 & 32.
Tinnevelly	22nd October & 18th December 1872 No. 231
Coimbatore	7th & 28th October No. 5 & 18
Salem	18th & 28th October 1872 No. 1184 & 631
South Canara	14th October & 4th November 1872 No. 81 & 428
Malabar	27th November 1872 No. 33 & 36.
Nilgherry	18th November & 18th December 1872 No. 3 & 85

A. S. Secretary to the Government of India Military Deptt 31st January 1873 No. 1977.

Order thereon 21 Feb/73 No. 256.

The reply to G.O. dated 24th September 1872 No. 1269 shows that the total actual payments made

J. D.

Financial 1872 Sept.
From
Secretary to Govt.
Military Dept.

S.O. 256

Dated 4th December 1872
Rec'd 5th "

No. 2482

Forwarding copy of a Return showing the number of Police, with the cost of Police, maintained by the Municipalities and Local Fund Boards called for by the several Municipalities to furnish the necessary information regarding the Police, &c.

Copy sent

made by Government to the Municipalities of the Presidency on account of horses, Carriages, Cattle, Carts and other services connected with the army amounted to Rs. 6502 during the year 1871–72. It is to be noted however that in the case of the Provincial Municipalities the year consisted of only eleven months, it having been brought to a close one month earlier than usual so that it might coincide with the ordinary financial year. The details of the payments are shown in the statement appended.

2. All ~~Military~~ Officers ~~in the~~ performing ~~ance of the~~ Military duty ~~or not~~ are liable to assessment under the operation of the

Should d
"All Offic
performing
Rules or

the Towns Improvement Act (Madras Act III of 1871) in the undermentioned Provincial Municipalities

Bellary
Berhampore
Camanore
Calicut
Vellore
Mangalore
Palamcottah
Trichinopoly
Vizagapatam

} on account of House tax (Sections 40 to 56 Madras Act III of 1871). Profession Tax (57 to 62) and Tax on carriages, horses, and other animals (sections 63 to 72).

Chicacole — House tax and tax on carriages Horses and other animals (The Profession tax not having been introduced)

3. Officers employed on Military duty in the Presidency town are liable to assessment on account of House tax (unless resident within the limits of Fort Saint George). Profession tax and tax on carriages Horses and other animals (in excess of one carriage and

and two horses) under Sections 68 to 87, 56 to 62 and 35 to 43 Madras Act IX of 1867. The question of their liability to Profession tax has lately been argued before the Courts and has been decided in the affirmative.

4 Military Officers on duty are exempt from the payment of tolls under both the Provincial and Presidency Municipal Acts.

5. The liability of Military Officers to Municipal taxation in this Presidency is dependent upon the Acts themselves and not upon the Legislative laws.

6. The papers above recorded and these proceedings will be communicated to the Military Department with a view to the submission of the information called for by the Govt of India.

To Secy.

Payments made by Government to Municipalities on account of Military Services in 1871-72.

Municipalities	Elephants	Camels	Horses	Sheep	Bullocks	Carts	Trollies	Vehicles on Wheels	Total	Remarks
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Bellary	"	144	3096	471	51	18	108	"	3888	
Berhampore	"	"	"	"	8	"	"	"	8	
Cannanore	330	"	"	"	77	35	"	"	442	
Palamcottah	"	"	"	"	16	4	"	6	26	
Trichinopoly	48	516	990	"	76	34	"	12	1676	
Vizagapatam	"	"	"	"	17	4	"	"	21	
Madras Town (Calendar year 1871)	"	"	34	⊛ 148	97	24	"	78	441	Consists only of payments made by the Commissariat apparently by mistake as Section 36 Act IX 1867 exempts property of Government.
Total	378	660	4180	619	342	119	108	96	6502	

⊛ In this are also included horses under 13 hands.

30.7.6 19/6/72

Mr Mily Department Madras

Govt. of {1873} Madras.

Financial

To

The Military Department

F. Feb 42

Dated Feby 21. } 1873, No. 256

Recd.

Nos. 159 A

Copies orders on the replies from the Brd.s of the several Municipalities & L.J. Bds. & C.C. regarding the actual payts. made by Govt. on acct. of horses, Carriages &c connected with the Army.