M.R.O. 1—77,006—8-

(1) Number of pages 5

(2) Date of repair

(3) Initials of the Reference F

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 341 Press Mis.

85-86

Dated 12-3- 1873.

10/11

85-86

Not to be folded or roughly handled

No. 85. Read the following letter from the Adjutant-General, to the Secretary to Government, Military Department, Fort St. George, dated Fort St. George, 6th January 1873, No. 9:—

With reference to the enclosed correspondence received from the Officer Commanding Ceded Districts relative to the municipal tax having been charged on the registered Chargers of the Officers of the G Battery, 18th Brigade, Royal Artillery, I have the honour, by order, to state, for the information of Government, that, on the 22nd November 1872, the Controller of Military Accounts was informed by this Office that the Commander-in-Chief was of opinion the tax paid by Major Monckton, Royal Artillery, and the Officers of the Battery under his command for their Chargers, should be remitted.

2. A somewhat similar application was recommended on the 26th January 1867 by Sir Gaspard le Marchant, then Commander-in-Chief, recorded in Proceedings of Government in the Public Department, 13th February 1867, No. 151, communicated in the Military Department, No. 609, 19th idem.

From the Officer Commanding Royal Artillery, Ceded Districts, to the Brigade-Major, Ceded Districts, dated Bellary, 16th December 1872, No. 612.

I have the honour to request that the Brigadier-General Commanding would submit to His Excellency the Commander-in-Chief the enclosed bill, being the amount the Officers under my command have been called upon by the Municipal Commission of this station to pay as a tax upon their registered Chargers, and which it is felt that they should be exempted from.

2. This bill was submitted to the Controller of Military Accounts by Major Monckton, late in command, but was returned to be forwarded to the Madras Government through His Excellency the Commander-in-Chief, as it was not an appeal against a retrenchment.

3. I beg to forward copy of Major Monckton's letter to the Controller of Military Accounts.

4. I have reason to believe that in Bengal Officers' *Chargers* are exempted from this tax.

From Major M. L. MONCKTON, Commanding G Battery, 18th Brigade, Royal Artillery, to the Controller of Military Accounts, Fort St. George, dated Bellary, 8th November 1872, No. 554.

I have the honour to request you will favour me by submitting to Government the accompanying contingent bill for tax paid by the Officers of the Battery under my command on account of their Regimental Chargers.

2. In submitting this bill, I beg to point out that these Chargers are obliged to be kept by the Officers, and that this is the only station in which I have known Officers obliged to pay municipal tax on account of their Registered Chargers.

3. I beg that the bill may be submitted to Government with the view of either having Officers' Chargers exempted from the payment of the tax, or that Government will be pleased to sanction the amount being paid, as, at the time the horse allowance of Rupees 30 a month was fixed on, it was not intended that an Officer should pay any tax for the horses he was obliged to register.

No. 873.

Submitted.

(Signed) W. G. WOODS, Brigadier-General,
Commanding Ceded Districts.

BELLARY,
17*th December* 1872.

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

Transferred to the Financial Department for disposal.

FORT ST. GEORGE,
7th January 1873.

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

No. 86. ORDER THEREON, 12th March 1873, No. 341.

The Governor in Council is not competent to order the remission of the tax.

(True Extract.)

Chief Secretary.

To the Military Department, with three enclosures returned.

Exd. J. Wright,

Note. 5

The only exemption provided for in the Bengal and Bombay Municipal Acts, in favor of the Military located in Municipalities, is that in respect of the tax on carriages and horses.

The Bengal Act IV of 1863, Sec. 37, exempts from the tax all "Gun Carriages "or Ordnance Carts or wagons, "Cavalry horses or horses "of the Mounted Police; horses "belonging to officers doing Regimental

mx honor by order to State for the information of Government, that on the 22nd November 1872, the Controller of Military Accounts was informed by this office, that the Commander in Chief was of opinion the Tax paid

Govt. of {1873} Madras

FINANCIAL.

To

THE MILITARY DEPARTMENT.

Dated March, 12th.

Read.

G. O., 12th March 1873, No. 341.

MARCH.
Nos. 85-86.

Stating that the Government is not competent to order the remission of the municipal tax charged on the registered Chargers of the Officers of the G Battery, 18th Brigade, Royal Artillery.

Regimental duty at the Presidency, at the rate of one horse for each officer."

A similar provision is contained in section 35 of the Bengal Act III of 1864, which applies to Municipalities in the Mofussil.

The Bombay Presidency Town Municipal Act II of 1865, section 39, allows exemption from the tax, not only in the case of the carriages & horses specified in the Bengal Act, but also in the case of Artillery horses, and ~~horses~~ "the "respectively authorized "number of horses belonging "to officers doing Staff, "Regimental, or other duty "at the Presidency."

The Municipal Act in force in the Mofussil in Bombay, is Act XXVI of 1850. In this Act there is no provision whatever regarding exemptions from taxation, nor does it specify what taxes are to be levied under it. Section 7 merely provides that "the Rules to be prepared by the

the honor by order to state for the information of Government, that on the 22nd November 1872, the Controller of Military Accounts was informed by this office, that the Commander in Chief was of opinion the Tax paid

Said (Municipal) Commissioners shall provide, amongst other things, for those following - that is to say -

* * *

(2) The definition of the persons or property within the town or suburb to be taxed for raising the money necessary for the purpose of this Act, whether by house assessment or town duties or otherwise, the amount or rate of the taxes to be imposed, the manner of raising and collecting them & ensuring the safety and due application of them when collected "

* * * It

a

It appears from the Bombay Annual Administration Reports, that one of the sources of the revenue of the Mofussil Municipalities is the "Wheel tax"; but there are no means the records of the Govt Office do not afford any information as to whether the Military are liable to this tax. It is presumed that no tax is levied under this Act on horses or other animals.

When the Bill which became Madras Act III of 1871 was introduced into the local Legislature, it contained the honor by order to state for the information of Government, that on the 22nd November 1872, the Controller of Military Accounts was informed by this office, that the Commander in Chief was of opinion the Tax paid

contained an Exemption clause, on behalf of the Military, similar to that in the Calcutta Municipal Act IV of 1863, s. 37. It was struck out of the Bill by the Select Committee; the reasons being that "Govt. contributions to municipal funds being withdrawn, the Exemption in favor of Govt. Stores and property and Military men should be withdrawn"; and that "the Whole loss by the Exemption

See "Precis of Opinions on the Towns Improvement Bill" page 22. (contained in the Vol. of "Papers relating to the Towns Improvement Bill").

Exemption would fall on the Municipal rate payers, who constitute an infinitesimal portion of the Whole body of Imperial tax-payers amongst whom the Sum would be distributed." ——

9/1/73.

the honor by order to state for the information of Government, that on the 22nd November 1872, the Controller of Military Accounts was informed by this office, that the Commander in Chief was of opinion the Tax

Note as to Exemption of Mily Officers from Municipal tax on ~~Carriages~~ horses.

7/25/73

Keyte to Sec Govt N. Branch Mily Dept

Adjutant Generals Office
Fort St George
13 6th January 1873.

No 9.

From

Brigadier General R. b. Stewart
Adjutant General.

To

The Secretary to Government
Military Department

Sir

With reference to the enclosed correspondence received from the Officer Commanding Ceded Districts relative to the Municipal Tax having been charged on the registered Chargers of the Officers of the 2 Battery 18th Brigade Royal Artillery, I have the honor by order to state for the information of Government, that on the 22nd November 1872, the Controller of Military Accounts was informed by this Office, that the Commander in Chief was of opinion the Tax paid

paid by Major Manckton Royal
Artillery and the Officers of the
Battery under his command. For their
Chargers should be remitted.

2 A somewhat similar ap=
plication was recommended on the
26th January 1867 by Sir Gaspard
le, Marchant, then Commander
in Chief, recorded in Proceedings
of Government in the Public De=
=partment 13th February 1867 No. 151,
Communicated in the Military
Department No. 609 – 19th idem.

I have the honor to be
Sir
Your Obedient Servant

Rongeroft Lt

for Adjutant General

Ent: 18th Dec: /71 Bk 113-114
" —13" Feby /72 — 53-54

4

Military Department

Transferred to the
Financial Department
for disposal

[illegible]
Offg: Secy: to Govt

Fort Saint George
7th January 1873

Ent.

C 20/2 C 8/3
R 28/2 R 11/3
C 28/2
R 8/3

Fin: 1873 Dept.

Ability Dept:

No 64

From
The Adjt General.

To The Secy: to Govt.
Mad:

No 25

Dated 6th January
Rec: 7th do

No 9

Forwards Cor:
respondence relative
to the Municipal
Tax on the registered
Charges of the Officers
of the G/Is 15th Regt

Transferred

4½

12th March /73 No 341.

The Govt in Council
request instructions
by omission of the Steps.

[illegible]

Govt.

To the Military Deptt
with 3 Encls returned Despd 20/3

38/4 2 do

Govt. of {1873} Madras.

Financial

To the Military Department.

Dated March 12
Recd. } Ecd.

G. O. 12 March, 1873, No. 361

Nos. 85. 86.

~~Stating~~ ~~intimating~~ that the Govt is not competent to order the remission of the Mun. Tax charged on the registered Chargers of the Officers of the G. Battery, 1st Brigade Royal Artillery.