M.R.O. 1—77,656—8-6-37.

(1) Number of pages 10

(2) Date of repair 10.5.46

(3) Initials of the Referencer GT

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 245 Press Mis.

105-106. 105-106

Dated 12-2- 1874.

6/7

Not to be folded or roughly handled

No. 105. Read the following letter from Lieutenant-Colonel J. W. RIDEOUT, Acting Controller of Military Accounts, to Colonel A. C. SILVER, Secretary to Government, Military Department, Fort St. George, dated Fort St. George, 9th February 1874, No. A:—

With reference to the recent ruling* of Government, relative to the incidence of Municipal Taxation in respect to Government vehicles and cattle, I have the honour to bring to notice that, under the orders marginally noted,† bills for Income-tax on Government cattle and vehicles and tolls have hitherto been passed for payment by this department, but legislative‡ enactments have since been promulgated which appear to disallow such payments.

2. Thus, Section 36, Act IX. of 1867, provides that license need not be taken out for gun carriages, ordnance carts and wagons, cavalry horses, and horses of the Mounted Police, &c., or for Government carts, vehicles, and bullocks, and that they are in this respect in the same position as municipal vehicles and cattle; Section 51 of this Act also prohibits the levy of tolls on account of passage of troops and Military or Government stores and equipage on their march, or on account of military or police officers on duty, or of any person or property in their custody. Act III. of 1871 does not contain a provision like that in Section 36 of Act IX. of 1867, but Section 80 of the former is similar to Section 51 of the latter Act, and would appear to prohibit the levy of tolls on Government cattle, stores, or vehicles.

3. But bills have been received, as particularized in the margin, for tolls and also for license-tax, and I beg to inquire if they are to be passed for payment.

* No. 34, dated 9th Jan. 1874, Finl Dept., communicated under docket, No. 281, of 22nd Jan. 1874.

† Para. 2 of Procs. of Govt., No. 1306, of 22nd Dec. 1866, Pub. Dept.
Para 2 of Procs. of Govt., No. 371, dated 29th Jan. 1867.

‡ Act IX. of 1867, and Act III. of 1871.

Tolls on—
4 Elephants and 540 Camels conveying Rumna grass and gram (Govt. Stores), passing Sultanpore and Bellary, for June 1873,
4 do. and 729 do. do. July,
4 do. and 720 do. do. Aug.,
4 do. and 719 do. do. Sept.,
License tax—
23 Sick Carts in store in the Ordnance Dept., Bellary, Rs. 69,
} Rs. 176-13-0.

Trichinopoly.

License tax—
7 Commissariat Bullocks attached to the B—20 Brigade, R.A., Rs. 3-8-0.
2 Elephants, 33 Camels, 40 Bullocks, 2 Spring Carts, 17 Common ,, ... ,, 268-0-0.

Berhampore.

License tax—
5 Draught Bullocks attached to Sick Carts ... ... Rs. 2-8-0.

Cannanore.

License tax—
15 Elephants,
30 Sick Commissariat Bullocks,
3 Forage Bullocks,
11 Commissariat Carts,
4 Scavengers' Carts,
4 Manure Carts, ...
} Rs. 431.

Calicut.

License tax—
5 Sick Cart Bullocks,
2 Carts with no board,
3 Elephants,
... Rs. 40-12-0.

Madras Army Clothing Dept.—
3 Office Carts ... ... Rs. 6.

Referred to the Financial Department.

FORT ST. GEORGE,
10*th February* 1874.

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

Proceedings of the Madras Government, Financial Department,
12th February 1874.

No. 106. ORDER THEREON, 12th February 1874, No. 245.

Referred to the Collectors of Bellary, Trichinopoly, Ganjam, and Malabar for report.

(True Extract.)

Chief Secretary.

To the Collector of Bellary.
" " of Trichinopoly.
" " of Ganjam.
" " of Malabar.

Ex^d. J. Wright.

Govt. of Madras.

FINANCIAL.

To

THE COLLECTOR OF BELLARY,

&c., &c.,

Dated February, 12th.

Recd.

Read.

G.O., 12th February 1874, No. 245.

FEBRUARY.

Nos. 105-106.

Municipal tax on Government Stores, &c.—Letter from the Controller of Military Accounts inquiring if the bills for tax and tolls on military carts, animals, &c., received from the Bellary, Trichinopoly, Berhampore, Cannanore, and Calicut Municipalities, are to be paid, referred to the Presidents of those Municipalities for report.

OFFICE OF CONTROLLER OF MILITARY ACCOUNTS,
Fort Saint George, 9 February 1874.

A.

From

The Controller of Military Accounts,

To

The Secretary to Government,
Military Department.

SIR,

With reference to the recent legislation relative to the incidence of Municipal Government, relative to the incidence of Municipal Taxation in respect to Government Vehicles and Cattle, I have the honor to bring to notice that, under the orders marginally noted, Tolls for Octroi Taxation, Government Cattle and Vehicles, and Tolls, have hitherto been passed for payment by this Department, but legislative enactments have since been promulgated which appear to disallow such payments.

2. Thus, Section 36 Act IX of 1867 provides that Licenses need not be taken out for Gun Carriages, Ordnance Carts and Wagons,

Govt. Order 2 of P.G. No. 2306 20 December 1865
Public Department
Govt. Order 2 of P.G. No. 371 29 January 1867.

Act IX of 1867 and Act III of 1871.

Waggons, Cavalry Horses, and Horses of the Mounted Police, &c., or for Government Carts, Vehicles, and Bullocks, and that they are in this respect in the same position as Municipal Vehicles and Cattle; Section 51 of that Act also prohibits the levy of Tolls on account of passage of Troops and Military or Government Stores and Equipage on their march, or on account of Military or Police Officers on duty, or of any person or property in their custody. Act III of 1871 does not contain a provision like that in Section 36 of Act IX of 1867, but Section 80 of the former is similar to Section 51 of the latter Act and would appear to prohibit the levy of Tolls on Government Cattle Stores or Vehicles. —

But Bills have been received as particularized in the margin for Tolls and Dues for Madras Army Clothing Dept. Commissariat Dept. Ordnance Dept. Police Carts &c. &c. to be passed for payment. —

License Tax and Sleg to enquire if they are

I have the honor to be,
Sir,
Your Obedient Servant.

J. M. Dunsford Lieut Col.
Accountant of Military Accts

Ft St
1. Ga 22 January 1874 No 197/8
" 25 July 1873 No 215-216
" 6 May " No 49@57
" 6 March " No 81-82
" 29 January 1867 No 675/6
" 4 " " " No 285/87

Ft St 1874. Dept
Fin'l No 606

From

The Controller of Military Accounts,

To

The Secretary to Government,

Military Department.

1

Dated 9th February 1874.

Received 9th " "

11 Enclosures

Endorsement. No 297

Relative to the incidence of Municipal Taxation in respect to Government Vehicles & Cattle.

Referred to the Financial Department.

Fort St George
16th Feby: 1874.

Secretary to Governme

To

The Financial Department. 16
16th Feby 1874, No 246
Respecting the Coll: of Bullock. D
Sanjeevan & Bandaloor. for Depos

Referred

With an Order

To the Collectors of Bellary Trichy
Tanjore & Madura

28-5-15 B III

Govt. of 1874 Madras.

Municipal

To

The Collectors of Bellary
&c

Dated 12th Feby
Recd.

245

G.O. 12th Feby. 1874, No. 2.

Nos. 105–106.

Municipal Tax on Govt. Stores &c.
Letter from the Controller of Military Accounts enquiring if the Cess for tax & tolls on Military Carts, Animals &c. required from the Bellary, Tricheinopoly, Palamcottah, Coimbatore & Salem Municipalities are to be paid, referred to the Presidents of those Municipalities for report.