M.R.O. 1—77,003—8-6-37.

(1) Number of pages _____

(2) Date of repair 23-5-60

(3) Initials of the Reference _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	483	Press Mis.
256-201		
Dated	21-3-	1874.

Not to be folded or roughly handled

C.T.K.

Proceedings of the Madras Government, Financial Department,
21*st March* 1874.

No. 200. Read the following letter from Brigadier-General R. C. STEWART, Adjutant-General, to Colonel A. C. SILVER, Secretary to Government, Military Department, dated Fort St. George, 4th March 1873, No. 135 :—

I have the honour, by order, to request you will be good enough to submit, for the favourable consideration of Government, the accompanying letter from the Commandant, 37th Native Infantry, relative to the payment by Regimental Officers of assessment on account of Profession-tax.

2. It is understood that both in Bengal and Bombay officers are exempted, and the Commander-in-Chief is of opinion that those serving in this Presidency should be placed on the same footing.

3. Moreover, His Excellency is desirous that the exemption should not be confined simply to officers doing regimental duty, but extended to all wherever serving, and in any capacity.

4. Officers hold a commission from, and exercise their profession by, command of Her Majesty, and it is for consideration whether any Municipality can tax such command.

From Colonel K. MACAULAY, Commandant, 37th Grenadiers, to Brigadier-General R. C. STEWART, Adjutant-General, Fort St. George, dated Madras, 19th February 1873, No. 66.

I have the honour to request that you will obligingly submit, for the favourable consideration of His Excellency the Commander-in-Chief, this my representation in behalf of the officers of the regiment under my command, that Government be moved to add a clause to the Madras Municipal Act, assimilating its provisions with those of the Bombay and Calcutta Codes, in view to the exemption of Regimental Officers from assessment under Clause 6, Schedule C, of Act IX. of 1867, on account of Profession-tax.

2. I enclose the newspaper report of a case called on for hearing before the Chief Justice and the Hon. Mr. Justice Holloway, in which Lieutenant Stokoe, of the 7th Regiment, Native Infantry, was appellant, and the President, Madras Municipal Commission, respondent; from perusal of which it will appear that Mr. Justice Holloway is stated to have "remarked that as officers in Bombay were not taxed" (there being a special provision in the Bombay Code), "he must say he thought it very hard that the Madras officers should be taxed."

3. The Counsel for the respondent submitted "that the proper course was for officers to pay and to represent their grievances to Government, and try and get the law altered. As the law stood, he submitted that there could be no question raised at all. The liability was so very clear."

Their Lordships, after hearing Mr. Miller, held that the Municipal Act was couched in so general terms that it did not exempt any person from paying the tax.

4. Under these circumstances, as there are reasonable grounds to suppose that Government would, if applied to, sanction an alteration of the existing Act, I venture to express a hope that His Excellency may see fit to advocate the cause of Regimental Officers.

MEMORANDUM.

No. 196.

Forwarded and recommended to the favourable consideration of the Commander-in-Chief and Government.

(Signed) G. B. SHAKESPEAR,
Brigr.-Genl., Commanding Centre District.

25th February 1873.

Proceedings of the Madras Government, Financial Department,
21st March 1874.

Transferred to the Financial Department.

FORT ST. GEORGE,
6th March 1873.

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

No. 201. ORDER THEREON, 21st March 1874, No. 483.

The question as to the expediency of exempting Regimental Officers from the payment of the Profession-tax, under the Madras Municipal Act of 1867, will be considered by Government when the Act is revised.

2. Meanwhile, a copy of these Proceedings will be communicated to the Committee appointed to revise the Act, in continuation of paragraph 8 of G.O., 12th July 1873, No. 975.

3. The Committee will also consider the advisability of providing expressly, as in Section 58, Act III. of 1871, that payment of Professional tax in any Municipality shall exempt from liability to taxation for the same half year in Madras.

(True Extract.)

Acting Chief Secretary.

To the Legislative Department.
,, Military ,,
,, Committee for the revision of the Madras Municipal Act of 1867.

Exd. J. Wright.

58

Note. Attached Officers

G.O. Bombay, under the new Municipal Act III of 1872, there is no Tax levied on Professions, Trades or Callings. The tax was levied under the old Act II of 1865, but "Regimental Military Officers" were specially exempted from it by Municipal Act IV of 1867. —

2. It does not appear that Military Officers are exempted

Govt. of {1874} Madras.

FINANCIAL.

To

THE LEGISLATIVE DEPARTMENT,

&c., &c., &c.

Dated March, 21st.

Recd. Encl.

G.O., 21st March 1874, No. 483

MARCH.
Nos. 200-201.

Madras Municipality.—The question of exempting Regimental Officers from payment of the Profession-tax, under the Madras Municipal Act of 1867, promised consideration when the Act is revised, and copy of these Proceedings communicated to the Committee appointed to revise the Act. The Committee also directed to consider the advisability of providing expressly that payment of Profession-tax in any Municipality shall exempt from liability to taxation for the same half year in Madras.

Exempted from the payment of the tax at Calcutta. The Municipal Act in force there (Bengal Act VI of 1863) contains no provision in this respect.

3. The "Municipalities" Section of the Administration Report of the N.W. Provinces, does not show whether Regimental Military officers are exempted from the profession tax in those Provinces. + Under

the Act in force there (Govt of India Act XV of 1873)

S. 15. the Municipal Committees are authorized, with the previous Sanction of the local Govt to define the persons or property to be taxed and the amount or rate of the taxes to be imposed under the Act." The profession tax is one of the taxes levied under the Act.

Cases of

16 June 1873. N° 811 } Colonel
16 Nov. 1873 N° 1645 } Benson

10 Nov. 1873. N° 1659 } Cases of
11 Feb 1874. N° 240 } Colonel Mainwaring

4. It will be seen from the G.O.'s noted in the margin that in two Cases this Govt

have decided — and the Govt of Mdras have confirmed the decision — that the demand for profession tax made upon ~~Regimental~~ Military Officers by the Madras Municipality is in accordance with Law and must be satisfied until the Law is altered. —

It seems doubtful whether, as the Law now stands, the Municipality can with propriety be asked to exempt Mily Officers from this tax. —

Madras Act IX of 1867 s. 57.

C&F. 14/3.

REGIMENTAL OFFICERS' LICENSE TAX.

May 15 1873. 9

On the 17th of January last, Lieutenant Stokoe of the 7th Regiment, Native Infantry, appealed against the action of the Municipality in assessing him in the sum of rupees 4 under clause 6, schedule C of Act IX of 1867 as a Lieutenant of the above corps for the year 1872, whereas he was not liable to such assessment. The grounds of appeal were that he was an officer of a regiment doing garrison duty; that the Municipal Act did not specify that Regimental garrison officers are amenable to this tax and that the Bombay Municipal Act specially exonerated regimental garrison officers from payment of the tax, &c. Messrs. Clarke and Campbell having heard the appellant and the respondent at the Town Police Court, stated a case for the opinion of the Judges of the High Court, whether the appellant doing duty as a regimental garrison officer was amenable to the profession tax enforced and leviable under the Madras Municipal Act, section 57 and schedule C thereto annexed.

At the sitting of the Appeliate Court, yesterday, the case was called on for hearing before the Chief Justice and the Hon'ble Mr. Justice Holloway. Mr. Miller, instructed by, Mr. Morgan appeared for the respondent, and the appellant was absent as he had embarked for Vizagapatam on Tuesday last, with the left wing of his Regiment. Mr. Justice Holloway wished to know if the appellant had instructed Counsel to appear on his behalf and the reply he received was in the negative. Mr. Miller then stated that in this case the Court would have to consider whether the appellant was amenable to pay his tax under sections 56 and 57 of the Municipal Act and the schedule C thereto cl 6 for carrying on his profession. Section 57 imposed a tax upon every person exercising a profession within the town of Madras, in any of the arts, professions, trades or callings, specified in schedule C. of the Act. Lieutenant Stokoe was employed in the capacity of a Lieutenant whose salary was 75 and 250 a month. As he had exercised his profession within the Municipal limits of Madras, Mr. Miller submitted that he came under the operation of class 6 of schedule C, referred to in the 57th section. "All persons holding any office or appointment or employed in any capacity whose salary amounts to Rupees 75 a month and is less than 200 Rupees" were liable to taxation and Mr. Miller submitted that Lieutenant Stokoe had been properly taxed at four Rupees a year. There was nothing in the Act exempting any person, with the exception of those who receive a salary less than Rupees 75 per mensem. There was nothing in the Act expressing the intention of the Legislature to exempt regimental garrison officers.

The Chief Justice wished to know if there was anything in the Mutiny Act making an exemption in favour of regimental officers.

Mr. Miller replied that the Act exempted officers only from tolls and cited the clause in question.

Mr. Justice Holloway said that he was aware of this—it exempted officers along with clergymen.

Mr. Miller then said that regimental officers were exempted from tolls even by the present Municipal Act. It also contained a provision exempting officers from tax on chargers.

In this case Mr. Miller said that the appellant argued that he ought to be exempted as he was exercising his profession as a regimental garrison officer; that the Municipal Act does not distinctly specify that regimental officers are amenable to this tax and that the Bombay Code specially exonerated regimental garrison officers, and that in nearly all parts of the world regimental officers are exempted from such a tax.

Mr. Justice Holloway here remarked that there was a special provision in the Bombay Code.

Madras Municipal Notice. 11

Tax on Arts, Professions, Trades & Callings.

It is notified for general information that the Madras Municipal Act makes it incumbent on all persons who shall exercise any Art, Profession, Trade or Calling within Municipal limits for the space of two months in any one Calendar Year, to come forward of themselves to register their names, and pay for and take out certificates of such registration, and renders all those who fail to do so, liable on conviction before two Magistrates, to a penalty not exceeding three times the Tax payable by them.

Tax on Carriages and Animals.

It is further notified for public information, that owners of or persons having charge of Carriages or Animals kept within Municipal limits are required by the said Act within sixty days from the 1st of May and the 1st of November in each year, or within sixty days of their becoming so possessed, to send to this office a statement in writing signed by them containing a description of such carriages, and animals, and at the same time, pay the same tax due and take out the necessary Licenses therefor; and every person failing to do so, renders himself liable, on conviction before a Magistrate, to a penalty not exceeding 20 Rupees in addition to the full amount of Tax payable by him, and to a further penalty of 5 Rupees for every day after conviction during which he shall neglect to take out a License.

Numbering of Hack Carriages.

It is also notified that all Carriages on springs, kept for the purpose of being let out for hire, are required to have the Registration numbers assigned thereto affixed on some conspicuous part thereof, such numbers (painted on tin) being supplied without charge at this office, and every person failing to comply with this requisition is liable to a fine not exceeding 10 Rupees.

Registration of Vehicles without Springs.

It is likewise notified that any person becoming possessed between the 1st day of January and the 1st day of July or between the 1st day of July and the 1st day of January of any cart or other wheeled vehicle without springs kept within Municipal limits, shall within fifteen days of becoming so possessed register the same in this Office and pay the fee for the current half year. Every cart or other wheeled vehicle without springs shall bear the number of its registration in such manner as the President shall direct, and any person failing to register his cart or other wheeled vehicle and to affix the registration number as prescribed by the Act is liable, on conviction before a Magistrate, to a fine not exceeding 10 Rs.

CHARLES DENISON,
President, Municipal Commission.

Munpl. Commn.s' Office,
Madras, 10th Jany. 1873.

have decided – and the
Govt. of Mra have con-
-firmed the decision –
that the demand for
profession tax made upon
~~Regimental~~ Military officers
by the Madras Munici-
-pality is in accordance
with Law and must
be satisfied until the
Law is altered. –

It seems doubtful
whether, as the Law
now stands, the Muni-
-cipality can with propri-
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Madras Act IX of 1867 s. 57.

C.R.F. 14/3.

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In this case Mr. Miller said that the appellant argued that he ought to be exempted as he was exercising his profession as a regimental garrison officer; that the Municipal Act does not distinctly specify that regimental officers are amenable to this tax and that the Bombay Code specially exonerated regimental garrison officers, and that in nearly all parts of the world regimental officers are exempted from such a tax.

Mr. Justice Holloway here remarked that there was a special provision in the Bombay Code.

Mr. Miller said that the Madras Act had no such special provision and that therefore the appellant ought to be exempted from paying the tax.

Mr. Justice Holloway remarked that according to the appellant's argument the Chief Justice and himself ought to be exempted. (Laughter)

Mr. Miller then continued to state that the appellant further stated that the Municipal Code enumerated nearly every trade and profession that ingenuity can discover and that it dived into the lowest recesses of Madras to find them out, yet that a class everywhere distinctly visible and apparent was not once mentioned. The appellant further stated that Madras stood singly or almost so in its claim, and that it asserted its supposed rights on the ground that a certain clause in the Municipal Code must necessarily embrace every class and every person whether otherwise exempt or not, in fact that if Royalty itself were among them, its profession shorn of immunity could likewise be brought within the municipal powers of taxation.

Mr. Justice Holloway remarked that sometime ago when he was taxed he said that he was not a servant of Government. However he paid his donation (laughter) but after that they altered the Act and now the Act imposed a tax on any person employed in any capacity. (Laughter.)

Mr. Miller said that even the Governor and the Commander-in-Chief were taxed.

Mr. Justice Holloway remarked that as officers in Bombay were not [illegible] say that it was very hard that the Madras officers should be taxed.

Mr. Miller cited various provisions in the Income tax Act and the Towns Improvement Act shewing exempting clauses but that the Municipal Act had no such provision. He submitted that the proper course was for officers to pay and to represent their grievances to Government, and try to get the law altered. As the law stood he submitted that there could be no question raised at all. The liability was so very clear.

Their Lordships after hearing Mr. Miller held that the Municipal Act was couched in so general terms that it did not exempt any person from paying the tax.

Children's Perambulators.

J. W. SPENCER and CO.

IN answer to recent enquiries, beg to notify the receipt of a further shipment of the strong light, and well finished Conveyances which it will be seen have been priced very moderately, viz.:—

	RS.	A.
Single Perambulators with holland hoods...	29	0
Do with leather do ...	33	0
Double ditto with holland hoods ...	35	0
Double ditto with leather hoods ...	40	0
Perambulators (for 3 children when needed) with moveable seat and hood in front, an entirely new description, very light and elegant ...	50	0

Less 10 per cent. discount for Cash.

A NEW DELICACY.

Preserved Chestnuts,

J. W. SPENCER AND CO.

Received per last Overland Steamer a small trial shipment of the above in excellent condition

Price Rupees 1-8
Cash 1-4 per tin.

J. W. SPENCER AND CO.

Overland Bacon,

on cut.

per last P. and O. Steamer.

J. W. SPENCER AND CO.

Overland Cheese.

Prime old half Stiltons in jars & tins.

FINEST BERKLEY AND CHEDDER CHEESE,

In b'addor and tins.

A splendid Albert and Gruyere Cheese on cut.

All received per last P. and O. Steamer.

J. W. SPENCER AND CO.

Fine Yarmout Bloaters.

In bundles.

A further supply just received.

Price Rupees 1-8,
Cash 1-4 per bundle.

J. W. SPENCER AND CO.

J. W. SPENCER and CO.

Ladies' Black Kid Boots,

A fresh consignment at reduced rates,
From Rupees 4-12 to 6-8 per pair.

J. W. SPENCER AND CO.

Ladies' Bronz Kid Boots.

A fresh consignment at reduced rates,
From Rupees 4-12 to 5-4 per pair.

J. W. SPENCER AND CO.

Ladies' Stout Walking Boots.

Suitable for the Hills.

A fresh consignment at reduced rates.
From Rupees 5-8 to 7-12.

J. W. SPENCER AND CO.

Cigarettes.

THE PEERLESS AND BOQUET BRANDS.

These celebrated Cigarettes are now being sold at reduced rates to close consignments as follows:—

PEERLESS OR BOQUET,
per bundle of 25 Cigarettes,
12 Annas per bundle.

PEERLESS OR BOQUET,
per box of 100 Cigarettes,
Rupees 2-8 per box.

PEERLESS OR BOQUET,
per box of 1000 Cigarettes.
Rupees 20 per box.

nd Messrs McDowell and Co.'s shops. At
shop like Messrs. McDowell and Co.'s you
ave to pay two rupees for a bottle of
ledstanes' brandy, but in one of the
etty shops spurious stuff alleged to be of the
ovekind is vended for Rupees 1-10 per bottle.
is indeed surprising that that quality of
andy could be sold at such a reduced rate
less there is some humbug in it. I am
formed, and have no reason to doubt it that
e liquor sellers get out a large supply of
psules and labels from the exporters, &c.,
England, and put them on empty bottles,
e labels of which have been defaced. Is
t this cheating the public, Sir? Cannot
e Collector of Madras set spies on some of
ese petty shop-keepers and bring them to
ook by prosecuting them at the Police
urt?

It will be remembered that Messrs. Crosse
d Blackwell took the wise precaution of
reting out in Calcutta the deception largely
actised at their expense in that city, and
om your advertising columns I have noticed
at the party who endeavoured to
st what purported to be "Lea and
rrins Worcestershire sauce" on purchasers
as severely punished. I would recommend
essrs. Gledstane and Hennessy to adopt
e same measures if they wish their interests
otected.

Trusting, Sir, you will in some future
ue take up the subject of this deception
d roguery practised by the shop-keepers.
Madras.

ALPHA

ATEST TELEGRAMS.

E EUPHRATES VALLEY RAILWAY.

TER.]

LONDON, 14TH FEB.

n the House of Commons Mr. Gladstone
that neither the British nor Indian
ernments intend guaranteeing the Eu
ates Valley Railway.

DUBLIN UNIVERSITY BILL.

r. Gladstone introduced the Dublin Uni-
ity bill emancipating the University from
control of Trinity College and bestowing
he University 1½ per cent. of the revenue
rinity College. Other funds are to be deriv-
rom ecclesiastical property and various
eges which are to be incorporated with
University and have a governing body,
nty-eight members have been chosen
spective of religion.

SPAIN.

MADRID, 14TH FEB.

l the civil and military authorities in the
ish provinces have recognised the new

J. W. SPENCER and CO.

Ladies' Black Kid Boots,

A fresh consignment at reduced rates,
From Rupees 4-12 to 6-8 per pair.

J. W. SPENCER AND CO.

Ladies' Bronz Kid Boots.

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From Rupees 4-12 to 5-4 per pair.

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Suitable for the Hills.
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J. W. SPENCER AND CO.

Cigarettes.

THE PEERLESS AND BOQUET BRANDS.

These celebrated Cigarettes are now being sold at reduced rates to close consignments as follows:—

PEERLESS OR BOQUET,
per bundle of 25 Cigarettes,
12 Annas per bundle.

PEERLESS OR BOQUET,
per box of 100 Cigarettes,
Rupees 2-8 per box.

PEERLESS OR BOQUET,
per box of 1000 Cigarettes.
Rupees 20 per box.

J. W. SPENCER and CO.

Overland Trunks and General Travelling Requisites.

Overland, strongly welted Canvas Trunks	from...	25	0
Ditto	to...	30	0
Solid Leather ditto of the very best manufacture, of sizes	from...	50	0
Solid Leather Shirt cases	,, ...	22	8
Basil Leather Railway Companions of sizes	from...	13	8
Ditto Coat Bags with expanding tops	...	18	0
Canvas solid clothes bags, with frames and locks, very useful for board ship	...	5	8
Railway coupling straps	...	1	8
Folding Iron camp cots, very portable, with sacking complete	...	15	0
Folding cotton mattrasses, made expressly for the above	from...	14	0
Overland cork waterproof mattresses, indispensable for travellers per steamer or camp use	from...	16	0

The New Patent Compeer Trunk.

Of best double block tin, painted Oak, with folding top, fitted with separate compartments for bonnets, or hat, and two sliding draws, a very commodious and convenient travelling companion from... 30 0

Oak painted and strong made double block tin square travelling trunks, size 36 inches from .. 28 0

Best double block tin, oak painted, travelling baths, with cover and strap from... 24 0

Ditto hip, foot & sponge baths ,, ... 3 4

Ditto to ... 28 0

Ladies' Water Sets, Glass Centre Comports, Etched Claret Jugs, and Spirit Decanters.

Suitable for presents.

Ladies' water sets in several chaste

No 66 Madras 19th February 1873.

From Colonel K. Macaulay
Comdt 37th Regt

To The Adjutant General
Fort St George.

Sir,

I have the honor by request that you will
kindly submit for the favorable Consi-
deration of His Excellency the Commander in
Chief this my representation in behalf of the Officers
of the Regiment under my Command that
Govt: be moved to add a clause to the Madras
Municipal Act assimilating its provisions
with those of the Bombay and Calcutta Codes
in view to the Exemption of Regt Officers from
assessment under Clause 6, Schedule C,
of Act IX of 1867 on Account of Property Tax.

ii I enclose the news paper report of
a Case called on for hearing before the Chief
Justice and the Honble Mr. Justice Holloway
in which Lieut Stokoe of the 7th Regt N. I.
was Appellant and the President Madras
Municipal Commission respondant - from
perusal of which it will appear that Mr. Justice
Holloway is stated to have "remarked that
"As Officers in Bombay were not taxed"
[there being a special provision in the
"Bombay Code] "he must say he thought
"it very hard that the Madras Officers
"should be taxed"

iii The Counsel for the respondent
"submitted "that the proper course was for
"Officers to pay and to represent their grievance
"to Govt, and try and get the Law altered.
"As the Law stood he submitted that there
"could be no Question raised at all. The
"liability was so very clear.

Their Lordships after hearing Mr Miles
held that the Municipal Act was couched
in so general terms that it did not
Exempt any person from paying

Adjutant General's Office
No. 135. Fort Saint George,
4th March 1873.

From,
Brigr. General R. C. Stewart,
Adjutant General,

To
The Secretary to Government,
Military Department.

Sir,

I have the honor by order to request you will be good enough to submit for the favorable consideration of Government the accompanying letter from the Commandant 37th N.I. relative to the payment by Regimental Officers of assessment on account of Profession Tax.

2. It is understood, that both in Bengal and Bombay Officers are exempted, and the Commander-in-Chief is of opinion that those serving in this Presidency

dency, should be placed on the same
footing.

3. Moreover, His Excellency is
desirous that the exemption should
not be confined simply to Offi-
cers doing Regimental duty, but
extended to all wherever serving,
and in any capacity.

4. Officers hold a Commis-
sion from and exercise their
profession by Command of Her
Majesty, and it is for considera-
tion, whether any Municipality
can tax such Command.

I have the honor to be,
Sir,
Your Obedient Servant
R. Lyttelton
Br. General
Adjutant General.

Act IX of 1867

Military Department.

Transferred to the Judicial Department

M Millingerlyd
Secretary to Government

Fort St. George
6th March 1873

To The Judicial Department
With 3 Enclosures.

Finl 1873 Sept.
Mily Department.
No 1164.

From
Adjutant General

To
The Secty to Govt

No 444
Dated 4th
Rec'd 5th March
Reed 7th

No 135 E 3.15

With Order

Requesting that the within letter from Comdt 37th N.I. relative to the payment by Regtl Officers of assessment on account of Profession Tax, may be submitted to Govt

Transferred

2nd March 73. No 483.

The question as to the expediency of exempting Regimental officers from the payment of the Profession Tax under the Madras Municipal Act of 1867, will be considered by Govt when the Act is revised.

Meanwhile, a copy of these Proceedings will be communicated to the Committee appointed to revise the Act, in continuation of G.O. para 8 5th 12th July 1873. No 975.

The Committee will also consider the advisability of [illegible] Act 3. of 71. but pay. Profession Tax in cases where exemptions from liability to taxation [illegible] to cease half yearly in March.

38 180

To the Legislative Dept
To the Mily Dept
The Committee for the revision of the Madras Municipal Act of 1867

Gott. of {1874} Madras.

Financial.

To
The Legislative Dept.

F. & M. 9/1876
No. 2

G. O. 21 March, 1874, No. 483.

Nos. 200-201.

Madras Munc. The question of Exempting Regimental Officers from payt. of the profession tax under the Madras Munl. Act of 1867 promised consideration when the Act is revised & Copy of these Nos. Comt. to the Comtee appt. to revise the Act. The Comtee directed to consider the advisability of providing expressly that payt. of Profession tax in any Munc. shall exempt from liability to taxation for the same half year in Madras.