S.S.O.—77,004—8-6-31.

(1) Number of pieces 3

(2) Date of repair 6/1

3) Initials of the Repairer

MADRAS RECORD OFFICE.

Government of Madras.

DEPARTMENT.

G.O. No. 620 Press Mis. 139-140

Dated 18-4- 1874.

415

Not to be folded or roughly handled

M.R.O. 1—77,006—8-6-31.

(1) Number of pages 8.

(2) Date of repair 11-4-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. ~~Misc~~ 618 Press ~~Mis.~~

135-136.

Dated 18-4-1874.

5/6

Not to be folded or roughly handled

(1) Number of pages

(2) Date of repair 10-6-40

(3) Initials of the Referencer

4

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 619 Press Mis.

137-138

Dated 18-4-1876

7/8

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ak

Kistna District Collector's Office

Masulipatam 18th March. 874

No. 467

From

G. D. Deman Esquire

President of the Municipal

Commissions Kistna District,

To,

The Honorable D. F. Carmichael,

acting Chief Secretary to Government

Financial Department.

Sir,

At a meeting held on the 11th Instant by the Municipal Commissioners of Masulipatam, it was decided by a majority of them, that a house or building divided amongst the members of a family was liable to House tax under the Act, not on the building in its entirety, but on each portion into which it is subdivided.

2. This

Govt. of Madras.

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Masulipatam.

Dated April, 1874.

Read.

G.O., 18th *April* 1874, *No.* 618.

APRIL.
Nos. 135-136.

Kistna Municipality.—Concurrence expressed in the view of the President that a house or building divided amongst the members of a family is liable to House-tax under the Act, on the building in its entirety, and not on each portion into which it is subdivided; but in regard to the interpretation to be put upon the Act, the President informed that the reference made by him involves a legal question which the Government are not competent to decide.

2. This subdivision is made in some cases by a permanent wall or walls made inside the building, sometimes by an agreement in which the share of each member is laid down, but the actual construction of the partition walls is not made.

3. I think this decision is wrong and that the intention of the act is that the Commissioners should deal with the whole building and not with subdivision, and therefore I have the honor to refer the matter for the final decision of Government.

4. The Commissioners' ruling will enable the Head of a family to evade the tax by so subdividing his house among the members that the share of each one falls below the 6 Rs. rental value (which is the limit of property taxable by the act,) if he chooses to do so.

I have the honor to be,

Sir,

Your most obt. Servt.

G. S. Cannon

President.

comp.

Recd. 1874 Department
618

From

The President,
Municipal Commn
Kistna District

To

The Chief Secretary
to Government
Financial Department
Fort Saint George

Dated 18 March 1874.
Received 23 —
No. 467

Submitting for the decision of Government, the Commissioners ruling in levying tax on the sub-division of houses in the Town of Masulipatam

With an Order

Act No III of 1871.

Order 18 April 1874 No. 618

I would say the pet. can act with the President but in regard both the inferior v. faction of the part & then the Act & the reference made by the President contains a legal question which the Govt are not competent to decide.

Circ.

28/3

To President M. C. Masulipatam ... 29/4

C 26/4
A 27 —
C 29 —
R 30 —
C 30/4/4
R 15.2.

Govt. of {1874} Madras.

Financial

To
The Presdt. Mund. Commrs.
Masulipatam.

G.O. April 18 . 1874. No. 618.

Nos. 135. 136.

Kistna Mundy - Concurrence expressed in the view of the Presdt. that a house or building devided amongst the members of a family is liable to House Tax under the Act on the building in its entirety, & not on each portion into which it is subdivided. but in regard to the interpretation to be put upon the Act the Presdt. informed that the refce made by him involves a legal question & the Govt are not competent to decide -