M.R.O. 1—77,006—8-6-31.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

financial DEPARTMENT.

G.O. No.	809	Press Mis.
10-2-103		
Dated	11-5-	1874.

6/7

Not to be folded or roughly handled

No. 102. Read the following letter from J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Ootacamund, 15th April 1874, No. 30:—

I have the honour to submit, for consideration, the following Resolution passed by the Ootacamund Municipal Commissioners at a meeting held on the 11th instant:—

"13. Read G. O., dated 31st March 1874, No. 539, Municipal taxation. The sanction accorded by Notifications for this purpose ordered to be discontinued.

The Commissioners desire to bring to the notice of Government that the effect of this Order will be that the far greater number of temporary residents will escape altogether the payment of taxes for vehicles, horses, &c., used by them during their stay on the Hills, and that the consequent loss to Municipal revenues cannot be estimated at less than Rupees 1,500 to Rupees 2,000. In accordance with a recent judgment of the District Judge of Madura regarding the tax levied for his vehicles, &c., by the Dindigul Municipality as reported by the Press, it appears that under Section 65 the Commissioners are not only barred from requiring a person having carriages, &c., to pay again for the same period for which he has already paid in another Municipality, but that if it is not incumbent upon him to register on the 1st day of May, or the 1st of October, or on the 31st day from the notification of the approval of Government in the local Gazette, he cannot be compelled to register at all and is not liable to the penalties of the Act for failure. Now, most of the visitors, including the officers attached to the various departments located here during the sojourn of Government on the Hills, do not arrive till after the 1st April, and their carriages and horses often come later. It thus happens that no one so arriving will be liable to register on the 1st May, for his carriages or animals will not have been within the Municipality for thirty days, until the expiration of which period he is not liable, consequently, unless he retains the use of the carriage or animals until the 1st day of the second half-year, *i. e.*, 1st October, he cannot be required to register. Under these circumstances, the Commissioners trust that Government will see fit to make an exception in the case of this Municipality and with as little delay as possible publish a Notification authorizing the levy of this tax, if such a course be not contrary to law. Should it not be in the power of Government to issue such Notification they would respectfully suggest that the Act should be amended otherwise the casual residents will generally escape all direct taxation. The Commissioners would draw the attention of Government to their Order of 27th June 1867, No. 753."

No. 103. ORDER THEREON, 11th May 1874, No. 809.

The Government consider that a compliance with the request of the Commissioners would be inconsistent with the spirit of the Act as interpreted by the High Court.

(True Extract.)

Acting Chief Secretary.

To the President of the Municipal Commission, Ootacamund.

Exd. A. S. Rodgers.

Commissioners Office
Ootacamund 15 April 1894

No 30

From.

J. R. Cockerell Esq
President, Ootacamund
Municipality

To

The Chief Secretary
to Government
Ootacamund

Sir.

I have the honor to submit for consider-
=ation the following Resolution passed by the
Ootacamund Municipal Commissioners at a meet
=ing held on the 11th Instant.

"To Read G. O dated 31st March 1894 No 589
Municipal Taxation. The sanction accorded by
Notifications for this purpose ordered to be discontinued.

The Commissioners desire to bring to the notice
of Government that the effect of this order will
be that the far greater number of temporary
residents will escape altogether the payment
of taxes for vehicles, horses &c, used by them
during their stay on the Hills, and that the
consequent loss to Municipal Revenues cannot
be estimated at less than Rupees 1500 to 2000.
In accordance with a recent judgment of the
District Judge of Madura regarding the taxes

levied

levied for his vehicles &c. by the Municipal= Municipality as reported by the Press, it appears that under Section 65, the Commissioners are not only barred from requiring a person having Carriages &c. to pay again for the same period for which he has already paid in another Munici= =pality but that if it is not incumbent upon him to register on the 1st day of May or the 1st of October or on the 31st day from the Notification of the approval of Government in the Local Gazette, he cannot be compelled to register at all, and is not liable to the penalties of the act for failure. Now most of the visitors &c. including the officers attached to the various departments located here during the Sojourn of Government on the Hills, do not arrive till after the 1st April and their Carriages and horses often come later. It thus happens that no one so arriving will be liable to register on the 1st May, for his carriages or animals will not have been within the Municipality for 30 days, until the Expiration of which period he is not liable. Consequently, unless he retains the use of the carriage or animals until the 1st day of the

the second half year, i.e. 1st October, he cannot be required to register. Under these Circumstances the Commissioners trust that Government will see fit to make an Exception in the case of this Municipality and with as little delay as possible publish a notification authorizing the levy of this tax, if such a course be not contrary to law. Should it not be in the power of Government to issue such notification, they would respectfully suggest that the Act should be amended, other= =wise the Casual Residents will generally escape all direct taxation. The Commissioners would draw the attention of Government to their order of 24th June 1864 No 468."

I have the honor &c.
Sir
Your most obedient Servant
Ed. Cockerell
President

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Commissioner of the Nilgiris dated 15th April 1874. No 30.

11th May.

Order thereon, Ootacd. April 1874. No 309.

The Govt consider that a compliance with the request of the Commissioners would be ~~a violation~~ contrary to the spirit of the Act as interpreted by the High Court.

2. The Government however do not admit that persons residing within the Municipality on the 1st May will escape liability on the ground that their horses &c have not been thirty days in Ootacamund.

To

The Commissioner of the Nilgiris

A copy of the ruling of the

Note

The Govt were always of

Fifty Present of the M.C. Ootacamund

Should not com- mit- Mr Bor. for Para-

8/5

Dated 15th April 1874
Read 16th —
No 30

Dow. 809

Forwarding a Resolution of the Municipal Commissioners of Ootacamund requesting exemption from Municipal taxation for the consideration of Govt

Read 1874 April 15th
from the Commissioner Nilgiris
to the Chief Secretary to Government
Rev

The Govt cannot therefore accede to the request of the Commissioners and I am to request that the Municipality may be informed accordingly.

The Govt however do not admit that persons residing within the Municipality will escape liability on the ground that their horses have not been thirty days in the Municipality as the Govt consider that this cannot be the intention of the Legislature.

opinion that the spirit of the act was in accordance with the recent decision of the Irish Court and recommended in 1867 that the non liability of casual visitors should be made clear by means of a bye-law. To this most Municipalities agreed but the Blacanmind Commissioners pointed out the peculiar circumstances of their Municipality the prosperity of which depended so much on casual visitors who [illegible] took yard are out of the roads during their stay and the bye-law was not insisted on. The effect of the recent Irish Court judgment has merely been to place G.B. in the position which [illegible] most other

Mem C. of the obtained & reported to the Advocate for advice & the precise meaning of Sect 65. (as to boundary roads) Effect of the ruling he reports the C.J. clement holds that "permanent residents" and not temporary sojourners are liable. Mr Rollings considers the possession of horses &c by a casual visitor - not such as brings his property within the Law. What ever they are worth two pounds for example are recognised by the Act &c and I submit that the Irish Judges recommendation - do not express the opinion recorded in Para 2.

1867
6/5

Municipalities hold by means of bye-laws and the present application is merely an attempt to take advantage of the accident that the order on the Municipal Ingest will on this occasion be dated sometime after the commencement of the official year.

It seems also exceedingly doubtful whether visitors resident in G.B. at the commencement of the official year will escape liability to registration on the ground that their horses &c have not been thirty days within G.B. at the time of registration. - The proviso at the end of Section 65 ~~of the Act~~ runs "provided always that that no person shall be liable to be taxed under this Section for any carriage or animal which shall have

Govt. of 187 } Madras.

To

Dated

Recd. 187 , No.

Nos.