M.R.O. 1—77,005—8-6-37.

(1) Number of pages 8

(2) Date of repair 14 - 6 - 40

(3) Initials of the Referencer

4

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	990.	Press Mis.
94-95		
Dated	13—6—	1894.

5/6

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
13th June 1874.

No. 94. Read the following letter from R. SEWELL, Esq., Vice-President of the Municipal Commission, Godavery, to the Honourable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Cocanada, 5th March 1874, No. 2:—

I have the honour to refer for the orders of Government a point which has arisen concerning the construction of Act III. of 1871 in the Municipal Commission of Cocanada. I write under the orders of the President, who is absent, as the matter is urgent, calling for decision before the close of the official year.

2. Mr. Towle, a merchant of this town, was assessed by the Commissioners at the commencement of this year at a professional tax of Rupees 25; since that date his business has been steadily increasing, and it was unanimously voted by the Municipal Commissioners that Mr. Towle had for the most part of the year been in a position rendering him liable to a tax of Rupees 50. Mr. Towle had paid up his tax of Rupees 25 at the beginning of the year.

3. The proposition was put to the meeting that Mr. Towle should be subjected to a further tax of Rupees 25, and, after considerable discussion, it was determined to request the orders of Government as to whether, under Section 61 of Act III. of 1871, it is competent to the Commissioners to add an additional professional tax during the year for which the tax had once been fixed and paid.

4. The concluding part of Section 61 empowers the Commissioners to "*revise the list* at any time in the course of the year;" but the question is, does this empower them to impose a fresh and additional further tax after the once settled tax has been paid?

5. Again, at the same meeting, it was proposed to reduce a professional tax on a certain hotel-keeper, who had not paid the tax imposed, but whose appeal, though made after time, was admitted on considering certain special circumstances adduced. Can this be done?

No. 95. ORDER THEREON, 13th June 1874, No. 990.

The letter above recorded raises a legal question which the Government are not competent to decide.

2. They would remark, however, that the enhancement of a tax after payment of the amount originally demanded by the Commissioners is obviously inexpedient.

(True Extract.)

Acting Chief Secretary.

To the President of the Municipal Commission, Cocanada.

Exd. J. H. Burns.

Govt. of 1874 Madras.

FINANCIAL.

THE PRESIDENT OF THE MUNICIPAL COMMISSION, Cocanada.

Dated June, 13th.

Recd.

G.O., 13th June 1874, No. 990.

JUNE Nos. 94-95.

Towns' Improvement Act.—The President, Godavery Municipal Commission, informed, with reference to his inquiry whether Section 61 empowers the Commissioners to impose a fresh and additional tax after the once settled tax has been paid, that it is a legal question which the Government are not competent to decide.

No. 2.

Godavery District
Municipal Office
Cocanada 5th March 1874

36

From
R Sewell Esquire
Vice President Municipal Commission

To
D. F. Carmichael Esquire
Ag. Chief Secretary to Government
Fort Saint George

Sir,

I have the honor to refer for the orders of Government, a point which has arisen concerning the construction of Act III of 1871, in the Municipal Commission of Cocanada. I write under the orders of the President, who is absent, as the matter is urgent, calling for decision before the close of the Official year.

2. Mr. Towle, a Merchant of this town, was assessed by the Commissioners at the Commencement of this year, at a Professional Tax of Rupees 25. Since that date his business has been steadily increasing, and it was unanimously voted by the Municipal Commissioners, that Mr. Towle had for the most part of the year been in a position rendering him liable to a tax of Rupees 50. Mr. Towle had paid up his Tax of Rupees 25 at the beginning of the year.

3. The proposition was put to the

meeting that Mr. Towle should be subjected to a further tax of Rupees 25, and after considerable discussion, it was determined to request the orders of Government as to whether, under Section 61 of Act III of 1871, it is competent to the Commissioners to add on additional Professional Tax during the year for which the Tax had once been fixed and paid.

4. The concluding part of Section 61 empowers the Commissioners to "revise the List at any time in the course of the year". But the question is, Does this empower them to impose a fresh and additional further Tax, after the once settled Tax has been paid?.

5. Again at the same meeting, it was proposed to reduce a Professional Tax on a certain Hotel Keeper, who had not paid the Tax imposed, but whose appeal, though made after time, was admitted on considering certain special circumstances adduced. Can this be done?.

I have the honor to be
Sir,
Your most obedient servant
[signature]
Vice President.

Exd. D. Ramachandrama
Hd. Clerk

Act III of 1871. I fear

Sec. 9/6

Acknowledged 13th June 1874 No. 990.
The letter above recorded raises a legal question which the Govt. are not competent to decide.
We would remark however that the enhancement of a tax after payment of the amount originally demanded by the Commissioners is strictly impolitic even if it be legal.
[illegible]

990
Fin. 1874 Dept.

From
The Vice President
Municipal Commn.
Cocanada Godavery Dt.

To The Ag. Chief Secretary to Government
Fort St. George

Dated 5th March 1874
No. 2.
Received 11 — No. 575
Enclo. None
Subject
C
Referring for the orders of Government a question as to whether Section 61 of Act III of 1871 Empowers the Commissioners to impose a fresh & addl. Tax, after the once settled Tax has been paid & whether an appeal made under this act after time, may be admitted.
With an order

C 18/3 } 74
R 12/6 }

That this has, by being mislaid, lain long with me
9/6

The P. M. Com. Cocanada
[illegible] 22/6

28 [illegible]

Govt. of {1874} Madras.

Financial

To

The Presdt. Godavery Mund. Commrs.
Cocanada.

G.O. June. 13, 1874, No. 990.

Nos. 94-95.

Towns Improvement Act. The Presdt. Godavery Mund. Commrs. informed with ref. to his Enquiry whether Sec. 61 empowers the Commrs. to impose a fresh & addl. tax after the once settled tax has been paid, that it is a legal question which the Govt. are not competent to decide.