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Government of Madras.

Financial **DEPARTMENT.**

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
11th January 1875.

MUNICIPAL—TOLLS.

Read the following papers:—

No. 52. From C. G. MASTER, Esq., President of the Municipal Commissions, Ganjam, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Kassibugga, 29th January 1874, No. 346:—

Years before Municipalities were thought of a handsome and substantial bridge was built across the Langulia River, at Chicacole, by Government.

2. Lately, when the Contractor of Municipal Tolls at Chicacole advanced a claim to compensation on the ground that traffic over this bridge (which is outside the limits of the Municipality) had been stopped for a week, while certain repairs were being executed, I pointed out to the Commissioners that, as they had nothing to do with the closing of the bridge, it did not seem necessary for them to take the request into consideration. To this they agreed.

3. They did not, however, acquiesce in a further suggestion which I proposed for their consideration. I pointed out to them that from the reference it appeared it was through traffic which was chiefly tolled, and that, in my opinion, such tolling of through traffic was injurious and unreasonable, and should be stopped. As this suggestion touched a tender point it was natural that it should be objected to. They replied that, out of an estimated income of Rupees 9,000, more than five-ninths or Rupees 5,300 comes from tolls, and that, as two-thirds of this might be said to be derived from through traffic, it followed that a compliance with my suggestion would involve a sacrifice of upwards of Rupees 3,000 per annum, or about the cost of the establishment entertained for conservancy and other purposes. This would leave a very small sum for educational and sanitary purposes.

4. They went on to say that it would be very difficult to distinguish between through traffic and bandies whose ultimate destination is Chicacole, and that the attempt to do so would give room for malpractices on the part of both the toll-collector and toll-payer. Further, that as through-traffic bandies use the town roads just as much as other bandies, it does not appear in what respect it can be considered unfair to toll through-traffic bandies.

5. The Commissioners added that they believed that tolls were levied without distinction on all bandies passing through other Municipalities with which they were acquainted.

6. On the question of malpractice it is no doubt true that it would be difficult to devise a system by which through-traffic bandies could be exempted without some frauds being carried out; but I am at issue with the Commissioners in regard to their other arguments. I venture to think it most unfair to through traffic that a payment of 2 Annas per bandy should be levied on one mile or less of a great thoroughfare like the Northern High Road, while no toll is levied on any other part of the same road in the district. It is a road, moreover, which the Commissioners had no hand in making, which was in existence long before they had any status, and on which, while it brings them in Rupees 3,000, an annual expenditure of Rupees 200 would be ample to keep up the necessary repair.

7. In regard to the remark that other Municipalities levy similar taxes, I can name two, *viz.*, Nellore and Berhampore where provision is made, and very rightly, in my opinion, for exempting through traffic altogether, either by placing

certain mainlines outside the limits of the Municipality, or by specially declaring that certain lines shall not be tolled.

8. The Chicacole Municipality comprises a strip of land roughly three miles in length by one in breadth along the northern branch of the Langulia, through the centre of which the Great Northern Road runs from the Chicacole Bridge to the north. This being the only bridge on the river it follows that bandies from the Berhampore side on the one hand, and the Bimlipatam side on the other, have no option but to come through the Municipality on their way. It might be possible to make roads to circumvent the Municipality, but no advantage would then accrue from the bridge which is all-important. The Government have just recognised, in the case of the defunct Palcondah Municipality, that the demands of tolls of this nature is not legitimate. The argument applies with equal force to the Chicacole Municipality, where the salt traffic between Umaravelli and a great part of the Vizagapatam District is taxed for the sole benefit of the Municipality, but at the same time to the great detriment of the Salt Revenue.

9. It is obvious to remark that if a toll is reasonable at all it should be for the benefit of the Local Funds throughout the district, the repair of the Chicacole Bridge included. I have always opposed the imposition of such tolls on Local Fund roads as being liable to abuse and as a hinderance to the free traffic which it should be our great object to encourage. The Board of Revenue have upheld these views, on more than one occasion, in regard to the Local Fund arrangements in Ganjam; and I have quite recently submitted* my objections to the continuance of the Palcondah toll under Local Funds on the same general grounds.

* 23rd instant, No. 263.

10. If these views have any force, I beg to submit, for the consideration of Government, that the Chicacole Municipality is not justified in keeping up a toll, which bears so unfairly on the general interests of the country, and to request that an intimation of the opinion of Government on the point may be promulgated for general adoption.

11. Chicacole at present levies no professional tax on the residents in the Municipality. I am aware that the Government have recently† directed that this tax should be avoided if possible, but I think that it would be fairer to levy such a tax which affects only those who benefit by the Municipal operations, than to derive so large an income from parties like bandymen who benefit so infinitesimally from its existence.

† G.O., 4th June 1873, No. 772.

No. 53. Proceedings of the Board of Revenue, dated 24th February 1874, No. 406.

Read the following Proceedings of the Madras Government, dated 29th January 1874, No. 154, Financial Department:—

ABSTRACT.—*Madura Municipality.*—The retention by this Municipality of existing toll-gates permitted if they will construct and maintain from Municipal funds a loopline skirting the town by which through traffic may pass untolled, or provide some other means to effect the purpose. Where the income from tolls exceeds the expenditure on communications, a Municipality considered to have no claim to a contribution for roads from Local Funds. The Board of Revenue requested to report whether looplines should be required in the case of all Municipalities levying tolls likely to affect through traffic.

The problem seems to be this—how to prevent Municipal toll-gates from tolling through traffic whilst they toll traffic intended for the Municipality and its inhabitants.

2. The Board think that the simplest and best plan will be to require every Municipality which sets up toll-gates to make a loopline, which will enable cartmen to pass the town without paying a toll if they choose to do. The objections are that the Municipality will always have an inducement to let the loopline get out of repair, so that the cartmen will find it more advantageous to pay the toll than struggle along the loopline, and that goods on which a toll ought to be collected can evade the toll by passing into the town at unguarded points where the loopline skirts the town. The first objection can be remedied by making the establishment of the toll-gates conditional on the loopline being kept in such a state of repair as satisfies the Local Fund Board of the Circle in which the Municipality is situated. The second objection is met by the consideration that if some cartmen evade a toll which ought to be paid, many others for the sake of a night's shelter or other reasons will pay the toll and pass into the town though their destination is beyond it.

3. There is a difficulty in the case of Madras and some other coast towns which are at the same time Municipalities and ports. A loopline will suffice for land traffic, but goods intended for exportation cannot be freed in this way. On the whole, the Board think they need not be exempted because the trade may fairly be called on to contribute towards the upkeep of roads and sanitary measures in the port which it uses.

4. A system of passes or bonded warehouses would be good theoretically, but it would be bad practically. It would require a band of ill-paid peons with itching palms to watch carts on their way through the town, and it would be a novelty which the people would fail to understand.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 54. From W. McQUHAE, Esq., President of the Municipal Commissions, Madura, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Shembaganoor, 11th April 1874, No. 22.

I have the honor to submit copy of a letter from the Vice-President of the Madura Municipality, No. 103, dated 30th March 1874, containing the reply of the Town Commissioners to the Order of Government, in the Financial Department, dated 29th January 1874, No. 154.

Sketch-map will be submitted separately.

2. The Commissioners think that the number of carts passing through the town without breaking bulk is small, and will be smaller when the railway is made; that the proposed loopline will cost a large sum of money and will be useless because the circuitous route and the necessity of crossing the river without a causeway will prove more expensive than paying toll; and that the loopline will offer to carts entering the town numerous opportunities for evading the toll-gates. They also contend that there is now little or no undue burden laid upon the general trade of the country, because the carts employed in such trade halt in the town and derive benefit from the roads, sanitary arrangements and lamps of the Municipality; and that it is wrong to require them to construct a loopline out of that portion of the toll receipts which, it is admitted, forms a legitimate part of the income of the Municipality.

3. The situation of the town, which is bounded on one side by a river, and surrounded on the other sides by valuable nunjah lands and topes, makes it impossible to construct a loopline except at great expense, which will be further increased if two additional causeways are provided for the convenience of traffic passing north and south. It is also true that the through traffic is very small, and that the loopline if made will be little used, and I believe the only practicable solution of the question will be found in some arrangement by which the Municipality will pay over to the Local Fund Board a share of the tolls on through traffic, the actual extent of which might be ascertained by inquiry at the toll-gates. *The argument that the general trade of the country passing through a large town derives some benefit from the existence of a Municipality seems to be sound.*

From F. A. NICHOLSON, Esq., Vice-President of the Municipal Commission, Madura, to W. McQUHAE, Esq., President of the Municipal Commissions, Madura, dated Madura, 30th March 1874, No. 103.

With reference to G.O., No. 154, of the 29th January 1874, the Commissioners request you will be good enough to forward this letter for the favorable consideration of Government.

2. It has been suggested to the Commissioners to construct a loopline skirting the town, so that the through-bandy traffic may pass untolled. From a small sketch-map of the town, herewith submitted, it will be observed that the roads from Caroor, Trichinopoly, Ramnad, and Tinnevelly meet in Madura, the great trunk road (Trichinopoly to Tinnevelly) crossing the Vigay within municipal limits and passing through the heart of the town. It will also be noticed that the town is built in concentric circles, and is about 7¾ miles in circumference along the outer circle of houses (Veli Veethi).

3. It is thus clear that if through bandies are to skirt the town they will have to take a very wide sweep, and will have to cross the river at a point or rather points other than the causeway (r dotted lines showing the only possible course of the loopline). This line will be at least ten miles in total circumference, and the majority of through bandies will have to traverse five instead of three miles as at present. Hence, as bandy-hire is 1½ Annas per mile, the main traffic of the country will be burdened to the extent of 3 Annas per bandy if the loopline be used instead of 2 Annas as at present.

Loopline so long as to cost more to traffic than tolls.

4. But the Commissioners would also respectfully submit that the loopline would *not* be used, or but very little. Madura is the largest town (except perhaps Trichinopoly) of the Southern Mofussil; the population is about 52,519, and

Neither will it be used both as being long and because bandies all halt in the town.

the town is, in fact, a very large terminus of traffic. The nearest halting-places of importance are at considerable distances (twelve to eighteen miles) from Madura, and it is a matter of experience that there is hardly a bandy which does not make a halt in Madura of at least some hours. The Rev. Mr. Chandler speaking from many years personal experience, and several of the Native Commissioners point out that even through bandies almost universally break bulk in Madura, being loaded partly for Madura, partly for distant towns, and it is equally well-known that grain bandies first try the market here, and then proceed if a better market is thought to be attainable elsewhere. There is comparatively little traffic entirely consigned through bandies being large; the town is conveniently central and is so peculiarly sacred as to attract crowds of visitors who might otherwise pass on one side. The Commissioners would, therefore, urge that, even if the loopline were constructed, it would be of little if any use. And they would also point out that when the railway is finished (by the close of the year) the *through* road traffic will be so greatly diminished, that the *raison d' etre* of the loopline will be done away with.

Effect of railway.

5. Further, if the loopline be constructed, it will be used not as a means of avoiding the town, but of avoiding the *toll-gates*. Such a loopline as would skirt Madura would present literally a hundred opportunities for entering the town untolled. It would be simply impossible to guard all the points of possible entry.

6. The Commissioners, therefore, respectfully request that the order respecting the loopline may be held inapplicable to Madura. Should the Government, however, still be of opinion that, in accordance with right principle, a loopline ought to be constructed, it is respectfully submitted that the cost ought not to be borne by the Commissioners. For in that case, supposing the loopline to be used, the Commissioners would both lose the through traffic and would be heavily charged for losing it; the cost would, in effect, be a heavy fine on the Municipality for existing. Supposing, for the sake of argument, that out of 24,000 Rupees one-half (being attributed to through traffic) is lost by diversion through the loopline, the Commissioners will receive only Rupees 12,000, being the proceeds of terminal traffic, but they will also be charged with the construction and upkeep of the loopline itself which causes them loss, and their *just* income would thus be heavily burdened. This would appear to be wrong in principle.

7. As to the cost of such a loopline the Commissioners would bring to notice that it would pass on the east, south, and west through some of the best and most valuable nunjah and tope lands in the district, and that on the north it would have to cross the river twice. Such a road would cost Rupees 3,000 a-mile besides the price of the land; ten miles at 3,000 Rupees make Rupees 30,000 as the prime cost, the interest of which at six per cent. is Rupees 1,800, upkeep at Rupees 150 is Rupees 1,500, together Rupees 3,300 as the annual cost to the Municipality.

8. The Commissioners, therefore, earnestly deprecate the proposal to throw this charge upon them. They would also take this opportunity of urging a few arguments against any alteration in existing arrangement.

Arguments against any change being made.

9. The town containing 52,519 people is naturally an extensive market and traffic terminus. The number of bandies required to furnish grain, vegetables, fruit, fuel, house materials, straw for cattle, is something immense; add the number of bandies bringing visitors to the great temple and the attractions of the various fairs and festivals (at the Chittrai feast alone bandies by thousands enter the town and stay for many days), and it will be seen that purely through traffic as measured by toll receipts is not overwhelmingly large.

The town is a large terminus of traffic.

10. It has been pointed out above that even through traffic makes a halting-place of the town. All this traffic increases the difficulty and expense of town sanitation, and a share of the cost is, therefore, fairly to be debited to through traffic. Similarly a share of the cost of lighting and of all improvements, which tend to the comfort and safety of persons passing through,

Sanitary expenses large.

is fairly to be paid by such persons, or by the persons ultimately benefitted by them. Were the town not kept clean there would be so much more danger of cholera and disease, and by consequence *pro tanto* a check to traffic and an increased danger of the dissemination of the disease.

A portion debitable to through traffic.

11. No through bandy passes over less than 2½ or three miles of municipal road and street. It is but fair, therefore, on this ground that they should pay something to the Municipality if they pass through it. In the case of the Madras Municipality, the Board of Revenue have, in their Proceedings of the 24th February, recognised the propriety of export (which is emphatically through) trade contributing to the expenses of local roads and sanitary measures.

Wear of roads by through traffic.

12. The Commissioners are charged with the cost of the expenses attending the Chittrai feast (Rupees 500) on the ground that they reap the benefit of the tolls from the bandies (G.O., No. 502, of the 15th April 1872). The Local Fund Board have, however, contributed* a share of the expenses, and the Davastanam a smaller portion.

Chittrai feast expenses.

* *Vide* G.O., No. 1038, of the 11th September 1872.

13. The railway will soon greatly diminish through traffic (and tolled terminal traffic also), and the Commissioners will not then be in a position to afford any contribution to Local Funds, nor will it then seem necessary.

Effect of railway.

14. It is respectfully submitted, therefore, that if there is any undue burden on general traffic it is infinitesimal, and that, in fact, the benefit secured by the tolls outweighs any evil effect to the general population. The Commissioners are, of course, prepared to bow to the decision of Government with reference to the contribution from Local Funds to the upkeep of the roads ; the contribution was merely the continuation of the grant made before 1872 from Imperial Funds to the Municipality for the maintenance of Imperial roads within municipal limits. But, for the reasons above stated, they would urge that no other change may be made.

No. 55. From J. B. PENNINGTON, Esq., President of the Municipal Commissions, Trichinopoly, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Trichinopoly, 30th April 1874, No. 91.

In reply to paragraph 3 of G.O., No. 539-B, dated 31st March last, I have the honor to enclose copy of the Proceedings of the Municipal Commissioners for the Town of Trichinopoly, at a meeting held on the 21st current, for the information of Government.

EXTRACT from the Proceedings of the Municipal Commissioners for the Town of Trichinopoly, at a Meeting held on the 21st April 1874.

* * * *

6. Read G.O., No. 539-B, dated 31st ultimo.

RESOLUTION.—The Commissioners consider that it is impossible to construct a loopline ; but, considering the state of the Municipal finances, they are of opinion that the Local Fund Board should allot 17,000 Rupees instead of 15,000, the amount promised. They observe that a sum of Rupees 14,000 only has been entered in the Local Fund Budget.

* * * *

(Signed) J. B. PENNINGTON,
President.

Nos. 56-57. From W. H. COMYN, Esq., President of the Municipal Commission, Tinnevelly, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Courtallam, 18th May 1874, No. 110.

In reply to official memorandum, No. 158, dated 21st April 1874, Financial Department, I have the honor to report that the loopline of road to the south of the town of Tinnevelly is extensively used for through traffic. Carriers do not care to pay toll, and pass through the town, unless they have business to do there, or unless their route lies along the Tenkasi road, in connexion with which no loopline has been provided.

2. There are no looplines for the Municipalities of Palamcottah and Tuticorin, and the Vice-President of the former Municipality reports that no difficulty is experienced or any complaint made as regards the levy of tolls on such through traffic as is carried through the town. At the same time, I have no doubt that if looplines were provided they would be extensively used.

No. 58. MINUTE by the HON. J. D. SIM, C.S.I., dated 20th June 1874.

One of the sources of revenue provided by our Local Funds and Municipal Acts is Tolls. By the former Act the net proceeds are exclusively applicable to the construction, maintenance, and repair of roads ; by the latter Act they are applicable to the general purposes of the Municipalities, and are leviable only on unregistered vehicles entering the towns.

2. In this country, as elsewhere, tolls are liable to the objection of being obstructive to traffic, and no doubt our people still submit more easily to exaction, &c., at the hands of officials vested with power, than the more independent inhabitants of Europe. But we have met both objections, with fair success I believe, by having as few tolls as possible, and by locating these at places where complaints can be promptly redressed and malpractices guarded against. Opposed to these objections there are counterbalancing advantages. Tolls are certainly less unpopular than direct taxation. At all events, when not immoderately imposed, they are less complained of, and they distribute more fairly the burden of keeping up roads, which otherwise would fall almost exclusively on the agricultural class. In Municipalities also they are the least-felt method of making the poorer classes contribute their quota towards Municipal expenses. Another cogent reason for retaining tolls is the impossibility of doing without the money they yield. While, therefore, viewing the matter in the abstract, I should be glad if we could dispense with tolls, I am bound to say that, in the present condition of our finances, it is impossible to do so, and that the money now raised by tolls could not otherwise be raised with so little of difficulty and unpopularity.

3. The objection raised against Tolls, in their phase of transit duties on foreign commerce, applies only to tolls applied, as they are to a greater or less extent in all our Municipalities, to purposes other than the construction and maintenance of roads ; for obviously roads foster, facilitate and cheapen traffic, and the mere circumstance of goods being intended for consumption elsewhere cannot entitle them to have roads constructed and maintained free of charge. So long as the tolls are moderate (and

undoubtedly those we levy are so), it is but just that such produce should bear its share of the common burden, and it is self-evident that commerce could not exist without good roads. In regard to the appropriation of tolls in Municipalities to other purposes than that of roads, I do not think sufficient weight is attached to the advantages which even the passing carrier obtains in a well-ordered Municipality. Of course, on goods locally consumed, a toll is unobjectionable, as it is then simply a tax on the local consumer, who, as resident in the Municipality, benefits most by its existence. But it often happens that a Municipality (and all our Municipalities are large towns situated, as such places invariably are, on the mainlines of traffic) is really an entrepôt of trade—the produce intended for a foreign country or some other place further on, there changes hands. But even in cases where the goods simply pass through, a Municipality with its hospitals, &c., &c., afford some material benefits. I consider, therefore, that no valid objection exists against allowing Municipalities to raise a *fair and reasonable* revenue on even passing trade, while the right to tax local consumption seems unquestionable.

4. Among the expedients suggested for freeing through traffic from Municipal tolls is that of looplines, whereby such traffic need not pass through the town at all. This, if practicable, is clearly the simplest method, but except in the case of very small places it is open to grave objection. In a large town, such as most of our Municipalities are, the detour is necessarily too great, and sometimes a river or other natural obstacle intervenes. The expense of these looplines must of necessity fall on the Municipalities, and it is obviously a waste of funds to create an obstruction and then spend money in affording means of escaping it. In seaport towns looplines are of course impossible, and everywhere, I think, it is unfair to drive trade out of its legitimate route in this manner, especially as these routes were constructed at the public expense long before Municipalities were created. In a small place like Berhampore a loopline may answer. In Tinnevelly, it is said to have answered, but the estimated receipts from tolls show no diminution, which is significant. I should, for the above reasons, be opposed to the plan of requiring Municipalities to make and maintain looplines in order to free through traffic; even if I held, which I do not, that such traffic may not justly be expected to contribute something towards Municipal improvements.

5. The plan adopted in the North-West Provinces, *viz.*, refunds and bonded warehouses, would fail here as it appears to have failed there, and no one conversant with the conditions of trade here would advocate resort to either expedient. Our Municipal tolls are levied only on entry into a town; exit from it is free. The compromise* finally adopted in the North-West Provinces is equally open to objection. Its justice, as pointed out by that Government, depends on whether both imports and reexports belong to the same person; where they do not—and this must often be the case—the importer gains at the exporter's expense, and in all cases the principle there enunciated—that goods not intended for local consumption should not be taxed—is violated, for such goods avowedly do pay, and this payment enables the tax on local consumption (which on their

See paragraph 18, Proceedings, North-West Provinces for March 1873.

A duty, reduced in the proportion which the reexports bear to the imports, is levied on all imports.

principle ought alone to pay) to be reduced. Here, the opposite principle that all goods entering a town—whatever their ultimate destination may be—should contribute towards its expenses, is recognised by the Legislature itself.

6. An "Octroi" levied on the principles laid down by the Supreme Government would never answer in this Presidency. Except in a few of the larger towns, the proceeds would be insufficient, while the opportunities for fraud and for vexatious interference would be very great, and would certainly be largely taken advantage of. I should look with dismay on power being given to Municipal subordinates to stop carts and examine their contents in order to assess the duty.

7. The plan which we have lately adopted of allowing Tolls to be levied, but dividing the proceeds between the Municipalities and Local Fund Boards of the Circles, seems to me the best and soundest. As the Law stands, Local Fund Boards may establish tolls of their own, but, for administrative reasons, it is obviously best that they should establish them only at places where their *employés* can be most efficiently controlled, and oppression or exaction prevented or punished. The best position is obviously a town, where some magisterial authority is resident, and hence, with but very few exceptions, our tolls are all at Municipal towns. I have already said that I consider traffic of all kinds may justly contribute towards Municipal improvements; but it it obviously unjust that Municipalities should monopolize the entire proceeds of the tolls, for on the Local Fund Boards devolves the expense of maintaining the roads outside the Municipal limits. Our present principle of dividing the proceeds seems to meet the object in view most satisfactorily. It obviates the necessity of having tolls scattered about roads where supervision is impossible; while it allows of the proceeds realized at a few well-adapted localities being applied partly as a return for municipal advantages, and partly in the primary and most legitimate object of a toll, *viz.*, the maintenance of the road used. To allow Municipalities to monopolize all, would be grievously unjust to Local Fund Boards, while to pass all the receipts to the latter would, as I think, be unfair to the Municipalities. The ratio in which the proceeds should in each case be shared can only be settled on a careful consideration of local circumstances, and, of course, mathematical accuracy is not to be expected. But we can have no difficulty in doing substantial justice to the two rival interests, and I would, therefore, instruct the Board of Revenue to communicate with the different Municipal Commissions and Local Fund Boards in view to an arrangement of this nature being carried out next year. It many cases, indeed (I believe) in all, the rate of toll actually levied is below the moderate maximum allowed by law, and it should be left discretional with the Board of Revenue to propose an increase of the rate, if good and sufficient cause be shown for such a step.

8. I should be extremely sorry to see our system of levying a light toll on vehicles and animals at long distances apart, without reference to the produce conveyed, altered. It is simpler than any other, and is now well-understood by the people. There is the least opening left for malpractices, while redress for grievances is handy. We cannot do without the funds, or raise them as easily and fairly by any other means, and the burden of taxation is thus somewhat more fairly apportioned. In Municipalities there cannot be a doubt, as I think, that our

Municipal law adopted the right principle. Direct taxation falls on the wealthier classes by means of the House and Professional taxes, while the poorer contribute their quota indirectly by means of Tolls.

(Signed) J. D. SIM.

No. 59. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 21st October 1874.

These papers show that a heavy and steadily-increasing burden is now being thrown on the Trade of the country—in a great measure for purely town purposes—by the numerous Municipalities which have been created along its highways through the agencies of Tolls on the great Trunk-lines which were mostly formed and bridged at the public cost long before these obstructive vestries came into existence. The most anxious feature of the matter is, that there appears to be a growing inclination to treat Tolls as a proper source of town taxation for general purposes.

2. I hold that road-tolls are admissible only in so far as they are necessary to defray the expenses of the roads in respect to which they are licensed, and that any sum which may be raised in excess of these requirements is improper taxation on trade and commerce, to whatever purpose that excess may be applied—it is needless to repeat the obvious objection against treating tolls as a source of general taxation: *vide* Adam Smith, Book V., Chapter 1, Part 3. I believe that this sound principle has been accepted on all hands, and more especially in the imperial policy of this country, and that it is only in this Presidency that roadside towns are encouraged to revive a heavy transit duty on trade in general for municipal purposes, while they unfairly spare their own property and purses. I attach little importance to the usual justification for the impost, in that trade benefits indirectly by good municipal arrangements, for the circulation of trade through towns provides more than an equivalent for any such incidental aid, and its discouragement by tolls and obstruction is most impolitic in every interest. But in this Presidency the argument is utterly baseless, for our Municipalities have now been relieved at the cost of the Imperial fi‡ of all charge for their Police, which amounted to nearly two lakhs of Rupees before the Act of 1871 was passed. Towns do not even pay for the protection of the goods which pass through their precincts.

3. The Estimate of Municipal income and expenditure for 1874-75 shows that the whole sum to be raised in forty-six towns by taxation amounts to Rupees 7,62,433. Of this sum nearly Rupees 4,00,000 or 52·4 per cent. will be levied by tolls and wheel-tax, the former figuring for Rupees 3,12,052 or 41 per cent. of the whole taxation. I think that this presents a most unsatisfactory picture of our town taxation properly so called. The well-to-do classes hitherto taxed under Trades and Profession tax have almost ceased to contribute to the expenditure by which they so largely benefit; and house property is so much

	RS.	
House property	3,05,440	= 40·0
Trades, &c.	30,925	= 4·0
Wheel-tax, &c.	87,437	= 11·4
Tolls	3,12,052	= 40·9
Miscellaneous taxes	26,579	= 3·5

undervalued, that little more than three lakhs are raised on the house property of all the large towns of the Presidency together (Madras excepted) or on the average Rupees 6,500 each, while the bulk of taxation is thrown on trade by the levy of tolls. It seems to me wholly unreasonable that places, such as those shown in the margin, should be licensed to throw from 50 to 80 per cent. of their taxation on the commerce of the country by means of tolls—in other words, to subject general trade to a heavy transit duty for town purposes—while their own taxation is almost *nil* in some cases. As regards expenditure, it appears that of the sum thus raised by tolls and wheel-tax little more than one-third (38·5 per cent.) is spent on communication—the only proper object—*including street repairs*, &c., the latter no doubt absorbing the greater share. In fact the actual outlay on maintaining and repairing the short sections of the trunklines on which these grievous exactions are permitted does not probably exceed one-tenth of the sum so raised. Taking for instance the towns instanced above, we find that their Municipal Commissioners will levy nearly one-and-a-half lakhs by tolls and wheel-tax and spend Rupees 27,000 only on town communications, including streets and lanes, and devote Rupees 1,15,000 to ordinary town purposes.

	Total Taxation.	Tolls.	
	RS.	RS.	RS.
Anantapore ...	5,910	3,800	64·3
Gooty	5,052	2,800	55·4
Dindigul ...	8,400	5,500	65·4
Palghat ...	15,000	11,000	73·3
Vellore ...	28,150	18,000	63·9
Wallajapet ...	8,805	5,330	60·5
Combaconum ...	30,800	14,000	45·5
Manargudi ...	10,200	7,000	68·6
Tanjore ...	32,350	17,000	52·5
Palamcottah ...	14,300	9,000	62·9
Tinnevelly ...	12,650	8,300	65·6
Bimlipatam ...	7,970	6,500	81·5
Vizagapatam ...	16,580	9,900	53·6
Vizianagram ...	10,820	7,700	71·1

	RS.
Receipts—	
Tolls	3,12,052
Wheel-tax	87,437
Total ...	3,99,489

Expenditure on Communications—

	RS.
New Works	44,630
Repairs	1,09,454
Total ...	1,54,084

	Tolls.	Wheel Tax.	Total Outlay on Communications.
	RS.	RS.	RS.
Anantapore ...	3,800	700	375
Gooty	2,800	340	200
Dindigul ...	5,300	650	400
Palghat	11,000	.....	3,863
Vellore	18,000	2,000	2,000
Wallajapet ...	5,330	350	1,000
Combaconum ...	14,000	1,400	4,212
Manargudi ...	7,000	600	700
Tanjore	17,000	2,000	4,200
Palamcottah ...	9,000	1,300	1,075
Tinnevelly ...	8,300	1,000	1,700
Bimlipatam ...	6,500	300	1,030
Vizagapatam ...	9,900	2,400	3,000
Vizianagram ...	7,700	1,700	3,300
	1,25,630	14,740	27,055
	1,40,370		

4. I am satisfied that both as respects principle and practice our arrangements in regard to this branch of town taxation are wrong.

5. Tolls are, as before remarked, quite in place, and should be continued and extended—so far as they are raised in order to defray the expenses of the highways of the country—but not the streets of towns. The maintenance and completion of all trunklines and roads devolve by law on the Local Fund Boards of each Circle—to the extent at the present moment of some 16,000 to 18,000 miles—and for the upkeep of these tolls are required. But as things now stand Local Fund

Boards are practically deprived, in a great measure, of the means of doing their duty, by the large diversion of the proper fund for this purpose to miscellaneous town purposes. While Municipalities are allowed to raise upwards of Rupees 3,12,000 by taxing traffic—on perhaps 250 to 300 miles of highway within their precincts—all Local Fund Boards together will raise but Rupees 1,68,000 in this year (assignment from Municipal tolls inclusive) on all the roads under their charge—a sum which is utterly inadequate for a purpose—the repair of highways under their charge—a burden which is now absorbing some Rupees 15,00,000 to 18,00,000 of the Road Fund. So sorely needed for completion and extension.

6. In the meantime the maintenance or working expenses of existing roads is rapidly extinguishing the fund which is in the main properly applicable to the extension and completion of our network of communications, *viz.*, the two-thirds of the land-cess raised from the rural classes for this purpose. Nearly 70 per cent. of the whole road-fund is already permanently allotted to mileage—assignments, for repairs and before long further extension and the completion (bridging and metalling) of existing lines will have become impossible; for the whole capital raised by taxation will be absorbed by working expenses, or repair and maintenance of existing roads. In 1870, the permanent repair-assignments were under 40 per cent. of the whole income; now they are 70 per cent. of a much larger incomer In the interest, therefore, of the commerce of the country, tolls must, I hold, be continued and extended, but this must be done under the exclusive responsibility and management of Local Fund Boards, who are responsible for the maintenance of roads against which they are charged.

7. It is no doubt expedient that our toll-gates should be placed where there is agency to prevent abuse and overlook collections, and this justifies their location at the entrance or exit of towns. But it by no means follows that Municipal bodies should manage them or collect the funds which they are now diverting to other than their proper purposes. The same individual who is President or Vice-President of the Municipal Commission is, as a rule, at the head of the Local Fund Board; and there can be no difficulty about carrying out the needed transfer of all toll-gates, and all proceeds of this branch of taxation to the exclusive charge of the latter bodies, who alone will use them properly.

8. I would earnestly advise the immediate abolition of all Municipal tolls and transfer the gates and proceeds from the Commissioners to the Local Fund Boards of their respective Circles, with instructions to the former to submit a budget of their requirements in respect to the sections of the highways which cross their precincts each year to the Local Fund Board of their Circle, who must be required to provide for such requirements from the toll proceeds at their disposal.

9. If the majority of the Government reject this proposal, I would accept the suggestion made by the Hon. Mr. Sim as a *pis aller* under existing circumstances.

(Signed) W. ROBINSON.

No. 60. MINUTE by the Right Hon. the PRESIDENT, dated 24th October 1874.

The most important of the sources from which our Municipalities derive their revenue is that of "Tolls." These are in effect Customs duties (for the fact that they are levied on the vehicle instead of on the goods is not material) imposed upon articles entering the town.

Note.—The total produce of Municipal tolls for 1874-75 was Rupees 3,12,052. The only tax which yielded an amount in any degree approaching to this was the house-rate, which produced Rupees 3,05,440.

In thirteen of our Municipalities more than fifty per cent. of the revenue is derived from this source; in all a very large part of the revenue. To abolish "Tolls," as proposed by the Hon. Mr. Robinson, would be to deprive the Municipalities of funds on which they mainly depend for subsistence and success. It would also be to deprive them of a resource for which no effectual substitute could be devised without creating a feeling of discontent and disaffection in the payers of Municipal taxes and which might (I believe) even go so far as to be fatal to the existence of such institutions. There is (speaking broadly) but one substitute for "Tolls"—direct taxation; and direct taxation increased by fifty per cent. throughout our Municipalities would be a burden so intolerable as to be absolutely out of the question. The proposition is as unpractical, in kind though not in degree, as would be the proposition to abolish Customs and Excise duties in England, and levy the whole seventy millions of national income upon property. In all countries and places it has been found necessary to depend for a very large proportion of the public revenue upon indirect taxation; and the objection that such taxation falls upon the poor and upon trade, while direct taxation falls upon the rich and upon property, never has been and in all probability never will be successfully advanced. The simple answer to it is that without a widely-spread indirect taxation means could not be provided for carrying on the government; and that by the absence of means for carrying on the government the poor and the trading classes would be the first sufferers. "Tolls" are the form which such indirect taxation has taken in the Municipalities of this Presidency, and they differ only in name from the "Octroi" in Upper India.

2. But, further, experience and the general assent of Municipalities have shown that of all municipal taxes a tax in this form is the least vexatious, the least unpopular, and the most easily raised. Even supposing, therefore, that it would be possible to increase one or more of the direct taxes so as to produce the same revenue without producing at the same time intolerable discontent, the result would simply be that we should have substituted an unpopular and vexatious impost for one comparatively approved and acquiesced in by the already somewhat over-burdened subjects of our local taxation.

3. I can, therefore, hardly imagine a measure less desirable than the abolition of "Tolls," or any course more expedient than their maintenance and encouragement as a source of municipal income. The single objection to "Tolls" is the taxation which they imply, in some towns, of a large amount of "through traffic." But this objection has been met satisfactorily in the North-West Provinces, and there is every reason to suppose that it can be met satisfactorily here, notwithstanding that "looplines" would appear to be an expedient which is only applicable in some instances.

4. The remedy indicated by Sir W. Muir (as explained in paragraph 21 of his report for 1872) has been adopted in many—I believe in most—of the Municipalities in the North-West. With the conditions which he attaches to it, it seems as equitable as it has been successful; and I would call the attention of the Board of Revenue to the arrangements which have been made for the purpose of overcoming the difficulty in the North-West, and request them to detail a plan for applying to the Municipalities of this Presidency the principles adopted by Sir W. Muir. As regards those towns to which the arrangement explained in paragraph 21 of his report was not applicable, Sir W. Muir has prescribed "an effectual system of refunds," and there can surely be no reason why some such measure should not take effect in such of our own Municipalities as are similarly situated. There would be two classes of Municipalities to provide for, *viz.*, (1), those which have no considerable through traffic; and (2), those in which there is a considerable amount of such traffic. As regards the first, I would without hesitation allow them to retain the whole proceeds of their tolls. As regards the second, I would also give them the whole proceeds of their tolls, subject to such arrangements as may appear, on the report of the Board of Revenue taking for its guide the general principles which have been acted upon by Sir W. Muir, to be most desirable for the purpose of preventing the incidence of any undue amount of taxation upon transit trade.

(Signed) HOBART.

No. 61. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 28th October 1874.

I fully concur with His Excellency the President and the Hon. J. D. Sim in the opinion that Tolls are a legitimate and necessary source of Municipal income.

2. I further think that we should hail with satisfaction any increase of revenue under this head, when unaccompanied by an increased rate of toll, as recently observed to a large extent at Bellary.

3. It is obviously necessary that some arrangement should be come to with a view to a fair distribution of the income derived from through traffic between Municipalities and Local Fund Boards, but there seems to be no good reason for relieving trade of the very light charges it incurs under this head.

4. I prefer the method Mr. Sim proposes for the distribution of these funds, to that which seems to be in force in the North-West Provinces, for, to arrive at the results shown in paragraph 2 of Sir W. Muir's report, inquisitorial action would have to be taken, in order that the exact course of imports and exports might be ascertained, with reference to almost every article of trade.

5. This, it appears to me, would be opposed to our policy, which has been to secure the utmost freedom to trade. It would also be exceedingly unpopular with our trading classes.

6. Our rates of tolls are very low, and the trade of the country is well able to bear them. It appears to me that the whole question will be satisfactorily solved by an equitable division of the assets between Municipalities and the Local Fund Boards.

(Signed) FRED. P. HAINES.

Proceedings of the Madras Government, Financial Department,
11th January 1875.

No. 62. MINUTE by the Right Hon. the PRESIDENT, dated 27th November 1874.

I altogether dissent from this proposed order. The amount received by our Municipalities from "Tolls" is by no means excessive considered as the product of indirect taxation, from which a very large proportion of the revenue necessary for carrying on government, whether general or local, must always be derived. And they should be allowed to retain it, provision being made for the exemption of through traffic, which should be taxed, not by Municipalities but by Local Fund Boards, for the use of the roads by which it benefits at the expense of such Boards. The method of providing for this exemption which I have repeatedly suggested (in cases where "looplines" appear objectionable) is that adopted by Sir W. Muir in most of the Municipalities of the North-West Provinces, and which has been applied with (as I believe) complete success and without any discontent on the part of the commercial or other classes. The proper arrangement is that tolls upon such through traffic, as well as upon all others using these roads, should be raised by the Local Fund Boards in respect of the roads which they construct and repair; and I am quite unable to perceive why such tolls should be levied (as is stated in this draft order to be the case) on the part of Local Fund Boards in Municipal towns rather than by themselves in the usual manner. But wherever they may be levied, they should be kept entirely distinct from the "Tolls" levied for Municipal purposes, which, to avoid confusion, it would be better to designate as "Octroi." The system advocated in this draft order of treating "Tolls" as belonging partly to Local Fund Boards appears to me to be full of confusion and injustice, and obtains (I venture to say) in no place in the world that can be named *except* the Madras Presidency. The effect of it has been and will probably continue to be to deprive the Municipalities of a large part of the funds which they derive from a most legitimate source of revenue, and for which it is extremely difficult for them to find a proper substitute; in other words, to cripple the resources and retard the advancement of institutions in whose welfare and progress we are especially interested.

(Signed) HOBART.

No. 63. ORDER THEREON, 11th January 1875, No. 40.

In G.O., dated 29th January 1874, No. 154, the Government consented to the Madura Municipality retaining the existing tolls, provided they agreed to construct and maintain from Municipal Funds a loopline skirting the town by which through traffic might remain untolled. The opinion of the Board of Revenue was also called for as to whether it would be advisable to require all Municipalities to construct similar looplines, or to adopt some other expedient such as a system of passes or of bonded warehouses.

2. The opinion of the Board of Revenue is in favor of looplines. The reply from Madura, however, and that from Trichinopoly on a somewhat similar reference, go to show that in a number of cases great practical difficulties will lie in the way of the construction and upkeep of such lines, and the Government are inclined to believe that the objections to the levy of tolls on through traffic for miscellaneous municipal purposes can be most satisfactorily met by the plan already adopted in

some cases of dividing the proceeds between Municipalities and the Local Fund Boards of the Circles who are charged with the construction and maintenance of the great lines of highway of the country. As the law stands, Local Fund Boards may establish tolls of their own, but, for administrative reasons, it is obviously best that they should establish them only at places where the *employés* can be most efficiently controlled, and oppression and exaction prevented or punished. The best position is obviously a town where some magisterial authority is resident, and hence the bulk of the existing tolls have been established at Municipal towns. Traffic of all kinds may undoubtedly justly contribute to some extent to municipal improvements, but it is unjust that Municipalities should monopolize the entire proceeds of tolls, and the plan of dividing the collections obviates the necessity of having tolls scattered about roads where supervision is impossible, while it allows of the proceeds, realized in a few well-adapted localities, being applied partly as a return for municipal advantages, and partly in the primary and most legitimate object of a toll, *viz.*, the maintenance of the road used.

3. The roads in which the proceeds should in each case be shared can only be settled on a careful consideration of local circumstances, and though, of course, mathematical accuracy is not to be expected, there can be little difficulty in doing substantial justice to the interests of both Municipal and Local Fund Boards, and all Presidents of Local Fund Boards and Municipalities will submit their proposals through the Board of Revenue after full discussion by the local Commissioners concerned. In some cases it may be found advisable to follow the arrangements adopted at Trichinopoly by which the management of the tolls has been transferred to the Local Fund Board.

4. As the Budgets for 1875-76 have already been submitted, the Government will not insist upon effect being given to this order in the ensuing year, but all arrangements should be completed before the Budgets for 1876-77 fall due.

5. Though the Board of Revenue, in their Proceedings above recorded, have confined themselves to strictly replying to the suggestions referred to them in G.O., dated 29th January 1874, No. 154, the Government gather from their Proceedings, dated 13th December 1872, No. 1678, that they will have no objection to raise to the arrangements directed in this order.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

No. 346 From The President of the Municipalities of Ganjam

To The Chief Secretary to Government Fort St George

Dated Camp Kasilingga, 29th January 1874.

Sir.

1. Years before Municipalities were thought of a handsome and substantial bridge was built across the Langulia river at Chicacole by Government.

2. Lately, when the Contractor of Municipal tolls at Chicacole advanced a claim to Compensation on the ground that traffic over this bridge (which is outside the limits of the Municipality) had been stopped for a week while certain repairs were being executed, I pointed out to the Commissioners that as they had nothing to do with the closing of the bridge it did not seem necessary for them to take the request into Consideration. To this they agreed.

3. They did not however — acquiesce in a further suggestion which I proposed for their consideration. I pointed out to them that from the reference it appeared it was through traffic which was chiefly tolled

tolled and that in my opinion such tolling if through traffic was injurious and unreasonable and should be stopped -

As this suggestion touched a tender point it was natural that it should be objected to - They replied that out of an estimated income of Rs 9,000 more than $\frac{5}{9}$ or Rs 5300 comes from tolls and that as $\frac{2}{3}$ of this might be said to be derived from through traffic, it followed that a compliance with my suggestion would involve a sacrifice of upwards of Rs 3,000 per annum - or about the cost of the Establishment entertained for conservancy and other purposes - This would leave a very small sum for Educational and Sanitary purposes.

4. They went on to say that it would be very difficult to distinguish between through traffic and bandies whose ultimate destination is Chicacole, and that the attempt to do so would give room for Malpractices on the part of both the toll collector and toll payer - Further that as through traffic bandies use the town roads just as much as other bandies it does not appear in what respect it can be considered unfair to toll through traffic bandies.

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5. The Commissioners added that they believed that tolls were levied without distinction on all bandies passing through other Municipalities with which they were acquainted.

6. On the question of Malpractice it is no doubt true that it would be difficult to devise a system by which through traffic bandies could be exempted without some frauds being carried out - but I am at issue with the Commissioners in regard to their other arguments - I venture to think it most unfair to through traffic that a payment of 2 Annas per bandy should be levied on one mile or less of a great thorough fare like the Northern High road while no toll is levied on any other part of the same road in the District - It is a road moreover which the Commissioners had no hand in making which was in Existence long before they had any status and one which while it brings them in Rs 3000 an annual expenditure of Rs 200 would be

be ample to keep up the necessary repair

7. In regard to the remark that other Municipalities levy similar taxes, I can name two viz Nellore and Berhampore where provision is made, and very rightly in my opinion, for exempting through traffic altogether, either by placing certain main lines outside the limits of the Municipality or by Specially declaring that certain lines shall not be tolled.

8. The Chicacole Municipality comprizes a strip of land roughly 3 miles in length by 1 in breadth along the Northern branch of the Langulia through the Centre of which the Great Northern road runs from the Chicacole bridge to the North This being the only bridge on the river it follows that bandies from the Ber = hampore side on the one hand and the Bimilipatam side on the other have no option but to pass through the Municipality on their way - It might be possible to make roads to Circumvent the Municipality, but no advantage would then accrue from the Bridge which is all important.

The

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The Government have just recognized in the case of the defunct Salcondah Municipality that the demands of tolls of this nature is not legitimate. The argument applies with equal force to the Chicacole Municipality where the Salt traffic between Unnavelli and a great part of the Vizagapatam District is taxed for the sole benefit of the Municipality but at the same time to the great detriment of the Salt Revenue.

9. It is obvious to remark that if a toll is reasonable at all it should be for the benefit of the Local Funds throughout the District the repair of the Chicacole bridge included. I have always opposed the imposition of such tolls on Local Fund roads as being liable to abuse and as a hindrance to the free traffic which it should be our great object to encourage - The Board of Revenue have upheld these views

on

on more than one occasion in regard to the Local Fund arrangements in Ganjam and I have quite recently Submitted my objections to the continuance of the Palconda toll under Local Funds on the same General Grounds. ✳ 23 Instant No. 263.

12 If these views have any force, I beg to Submit for the consideration of Government that the Chicacole Municipality is not justified in keeping up a toll, which bears so unfairly on the general interests of the country and to request that an intimation of the opinion of Government on the point may be promulgate for general adoption

11. Chicacole at present levies no professional tax on the residents in the Municipality. I am aware that the Government have recently directed ✳ G.O. 4th June 1873 No. 772. that this tax should be avoided if possible, but I think that it would be fairer to levy such a tax which affects only those who benefit by the Municipal operations, than to derive so large an income from parties like

like handy men who benefit so infinitesimally from its existence.

I have the honor to be
Sir
Your most Obt Servt

G Masters.

President of the
Municipalities
Ganjam

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By
E V Johnson
Ag Clerk

Copied by
Sam D Madeira
Asst Writer

No. 406.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th February 1874.

Read the following Proceedings of the Madras Government, dated 29th January 1874, No. 154, Financial Department :—

ABSTRACT.—*Madura Municipality.*—The retention by this Municipality of existing toll-gates permitted if they will construct and maintain from Municipal funds a loop-line skirting the town by which through traffic may pass untolled, or provide some other means to effect the purpose. Where the income from tolls exceeds the expenditure on communications a Municipality considered to have no claim to a contribution for roads from Local Funds. The Board of Revenue requested to report whether loop-lines should be required in the case of all Municipalities levying tolls likely to affect through traffic.

THE problem seems to be this—how to prevent Municipal toll-gates from tolling through traffic whilst they toll traffic intended for the Municipality and its inhabitants.

2. The Board think that the simplest and best plan will be to require every Municipality which sets up toll-gates to make a loop-line, which will enable cartmen to pass the town without paying a toll if they choose to do. The objections are that the Municipality will always have an inducement to let the loop-line get out of repair, so that the cartmen will find it more advantageous to pay the toll than struggle along the loop-line, and that goods on which a toll ought to be collected can evade the toll by passing into the town at unguarded points where the loop-line skirts the town. The first objection can be remedied by making the establishment of the toll-gates conditional on the loop-line being kept in such a state of repair as satisfies the Local Fund Board of the Circle in which the Municipality is situated. The second objection is met by the consideration that if some cartmen evade a toll which ought to be paid, many others for the sake of a night's shelter or other reasons will pay the toll and pass into the town though their destination is beyond it.

3. There is a difficulty in the case of Madras and some other coast towns which are at the same time Municipalities and ports. A loop-line will suffice for land traffic, but goods intended for exportation cannot be freed in this way. On the whole, the Board think they need not be exempted because the trade may fairly be called on to contribute towards the upkeep of roads and sanitary measures in the port which it uses.

4. A system of passes or bonded warehouses would be good theoretically but it would be bad practically. It would require a band of ill-paid peons with itching palms to watch carts on their way through the town and it would be a novelty which the people would fail to understand.

(A true Extract.)

J. Grote

Secretary.

To the Acting Chief Secretary to Government, Financial Department.

Copy to the President of the Local Fund Boards, Madura,
with G. O., dated 29th January 1874, No. 154, Financial Department.

Exd. A. S. Rodgers.

No 103.

Madras Municipal 275
Commissioners' Office
30 March 1874.

From

H. A. Nicholson Esquire
Vice President
Municipal Commissioners

To

Madras.

M. Le Poer Trench Esquire
Revenue Secretary to Government
Commissioners
Madras.

Sir,

With reference to G.O. No 154 of the 29th January 1874 the Commissioners request that you will be good enough to forward to them a copy of the Letter from the Government of India in the Revenue Department, dated 18th December 1873, on the subject of Municipal Toll-gates.

I have been requested by the Commissioners to call attention to the fact that the Municipality of Madras is the only Municipality in the Presidency which has not been allowed to levy Octroi or Toll-gates, and to request that the Government will be pleased to allow the Commissioners to levy Octroi or Toll-gates on the roads from Cavasjee Dadabhoy's Choultry to the Sea Beach, and from the Sea Beach to the Adyar Bridge, and to make such rules for the collection of the Octroi or Toll-gates as may be approved by the Government.

I have the honor to be,
Sir,
Your most obedient servant,
H. A. Nicholson
Vice President
Municipal Commissioners

Proc. 29 January 1874. No. 199-201.
—13 December 1873— — 126-27.

Thos. H. Gay 1/3.

Fin. 1874. Dept.

Board of Revenue, MADRAS.

PROCEEDINGS, 24TH FEBRUARY 1874, No. 406.

Dept. 26 Feb/74.

Encl.

No 464

Received 2 March 74.

FEBRUARY.

No. 406.

Municipal Toll-gates.—Opinion expressed to Government that best plan of preventing such toll-gates from tolling through traffic would be to require every Municipality which sets up toll-gates to make a loop-line, which will enable cartmen to pass the town without paying toll.

C 14/3.

No 53.

and is about 7 3/4 miles in circumference along the outer Circle of houses (Veli Veethi)

It is thus clear that if through bandies are to skirt the Town they will have to take a very wide sweep and will have to cross the river at a point or rather points other than the Causeway (vide dotted lines showing the only possible course of the Loop-line). This line will be at least 10 miles in total circumference and the majority of through bandies will have to traverse 5 instead of 3 miles as at present. Hence as bandy hire is 1/2 annas per mile, the main traffic of the Country will be burdened to the extent of 3 annas per bandy if the loop-line be used instead of 2 as at present.

Loop-lines so long as to cost more to traffic than tolls.

But the Commissioners would also respectfully submit that the loop-line would not be used or but very little. Madura is the largest town (except perhaps Trichinopoly) of the Southern Mofussil: the population is about 52519 and the town is in fact a very large terminus of traffic. The nearest halting places of importance are at considerable distances (12 to 18 miles) from Madura and it is a matter of experience that there is hardly a bandy which does not make a halt in Madura of at least Some hours. The Rev. Mr. Chandler speaking from many years personal experience and several of the native Commissioners point out that even through bandies almost universally break bulk in Madura most universally being loaded partly for Madura partly for distant Towns and it is equally well known that grain bandies first try the market here and then proceed if a better market is thought to be attainable elsewhere. There is comparatively little traffic entirely consigned through bandies being large, the town is conveniently central and is so peculiarly sacred as to attract crowds of visitors who might otherwise pass on one side. The Commissioners would therefore urge that even if the loop-line were constructed it would be of little if any use. And they would also point out that when the Railway is finished (by the close of the year) the through road traffic will be so greatly diminished that the raison d'etre of the loop-line will be done away with.

Neither will it be used both as being long and because bandies all halt in the Town.

Effect of Railway

Further, if the loop-line be constructed, it will be used not as a means of avoiding the Town but of avoiding the Toll gates. Such a loop-line as would skirt

skirt Madura would present literally a hundred opportunities for entering the Town unstalled. It would be simply impossible to guard all the points of possible entry.

The Commissioners therefore respectfully request that the order respecting the loop line may be held inapplicable to Madura. Should the Government however still be of opinion that in accordance with right principle, a loop line ought to be constructed, it is respectfully submitted that the cost ought not to be borne by the Commissioners. For in that case, supposing the loop-line to be used the Commissioners would both lose the through traffic and would be heavily charged for losing it. The cost would in effect be a heavy fine on the Municipality for existing. Supposing for the sake of argument that out of 25,000 Rs one half (being attributed to through traffic) is lost by diversion through the loop line, the Commissioners will receive only Rs 12,000 being the proceeds of terminal traffic but they will also be charged with the construction and upkeep of the loop line itself which causes them loss and their just income would thus be heavily burdened. This would appear to be wrong

in principle.

As to the cost of such a loop-line the Commissioners would bring to notice that it would pass on the east, south and west through some of the best and most valuable Nunjah and Sope lands in the District and that on the north it would have to cross the river twice. Such a road would cost Rs 3000 a mile besides the price of the land: 10 miles at 3000 Rs make Rs 30,000 as the prime cost, the interest of which at 6 per Cent is Rs 1800: Upkeep at Rs 150 is Rs 1500 together Rs 3300 as the annual cost to the Municipality.

Arrangements against any change being made

The Commissioners therefore earnestly deprecate the proposal to throw this charge upon them. They would also take this opportunity of urging a few arguments against any alteration in existing arrangement.

The Town is a large terminus of traffic.

The Town containing 52519 people, is naturally an extensive market and traffic terminus. The number of bandies required to furnish grain, vegetables, fruit, fuel, house materials, straw for cattle, is something immense; add the number of bandies bringing visitors to the great temple and the attractions of the various fairs and festivals (at the Chittrai feast alone

alone bandies by thousands enter the Town and stay for many days) and it will be seen that purely through traffic as measured by toll Receipts is not overwhelmingly so large.

Sanitary expenses large

It has been pointed out above that even through traffic makes a halting place of the Town. All this traffic increases the difficulty and expense of Town Sanitation and a share of the cost is therefore fairly to be delisted to through traffic. Similarly a share of the cost of lighting and of all improvements which tend to the comfort and safety of persons passing through is fairly to be paid by such persons or by the persons ultimately benefitted by them. Were the town not kept clean there would be so much more danger of cholera and disease and by consequence *pro tanto* a check to traffic and an increased danger of the dissemination of the disease.

A portion de. listable to through traffic.

Wear of roads by through traffic.

No through bandy passes over less than 2 or 3 miles of Municipal road and Street. It is but fair therefore on the ground that they should pay something to the Municipality if they pass through it. In the case of the Madras Municipality the Board of Revenue have in their Proceedings of the 24th February recognized the propriety of export (which is emphatically through) trade contributing to the expenses of local roads and Sanitary measures.

Chittrai feast expenses

The Commissioners are charged with the cost of the expenses attending the Chittrai feast (Rs 500) on the ground that they reap the benefit of the tolls from the bandies (G. O. No 502 of the 15th April 1872). The Local Fund Board hand however contributed a share of the expenses, and the Devastanam a smaller portion.

* Vide G. O. No 1038 of the 11th September 1872.

Effect of Railway

The Railway will soon greatly diminish through traffic (and tolled terminal traffic also) and the Commissioners will not then be in a position to afford any contribution to Local Funds if then seem necessary.

It is respectfully submitted therefore that if there is any undue burden on general traffic it is infinitesimal and that in fact the benefit secured by the tolls outweighs any evil effect to the general population. The Commissioners are of course prepared to bow to the decision of Government with reference to the contribution from Local Funds to the upkeep of the roads; the contribution was merely the continuation of the grant made before 1872 from Imperial

Imperial Funds to the Municipality for the maintenance of Imperial roads within Municipal limits. But for the reasons above stated they would urge that no other change may be made.

I have the honor to be
Sir
Your most Obed. Servt.
(Signed) F. A. Nicholson
Vice President

(True Copy)

L. Rawlinson
A
for President

No 22

President's Office
Madura
en Circuit
(Camp) Shembaganoor
11th April 1874.

From

W Mc Duhar Esquire
President, Municipal Commissioners
Madura

To

The Hon'ble D. F. Carmichael
Chief Secretary to Government
Fort St George.

Sir,

Sketch Map will be submitted Separately.

I have the honor to submit copy of a letter from the Vice President of the Madura Municipality No 103, dated 30th March 1874 containing the reply of the Town Commissioners to the Order of Government in the Financial Department dated 29th January 1874 No 154.

2 The Commissioners think that the number of carts paying through the town exists when the Railway is made, that the proposed loop line will cost a large sum of money and will be useless because the circuitous route and the necessity of crossing the river without a causeway will prove more expensive than paying toll, and that the loop line will offer to carts entering the town numerous opportunities for evading the toll gates. They also contend that there is now little or no undue burden laid upon the general trade of the country because the carts employed in such trade halt in the town and derive benefit from the roads, sanitary arrangements and lamps of the Municipality and that it is wrong to require them to construct a loop

line

Enclosure Letter
from
The President
Municipal Commissioners
Madura
No

Copy of Letter from the President Municipal Commissioners Madura No 103 dated 30th March 1874.

Rec'd 11th April 1874.

Answered 15th April 1874.

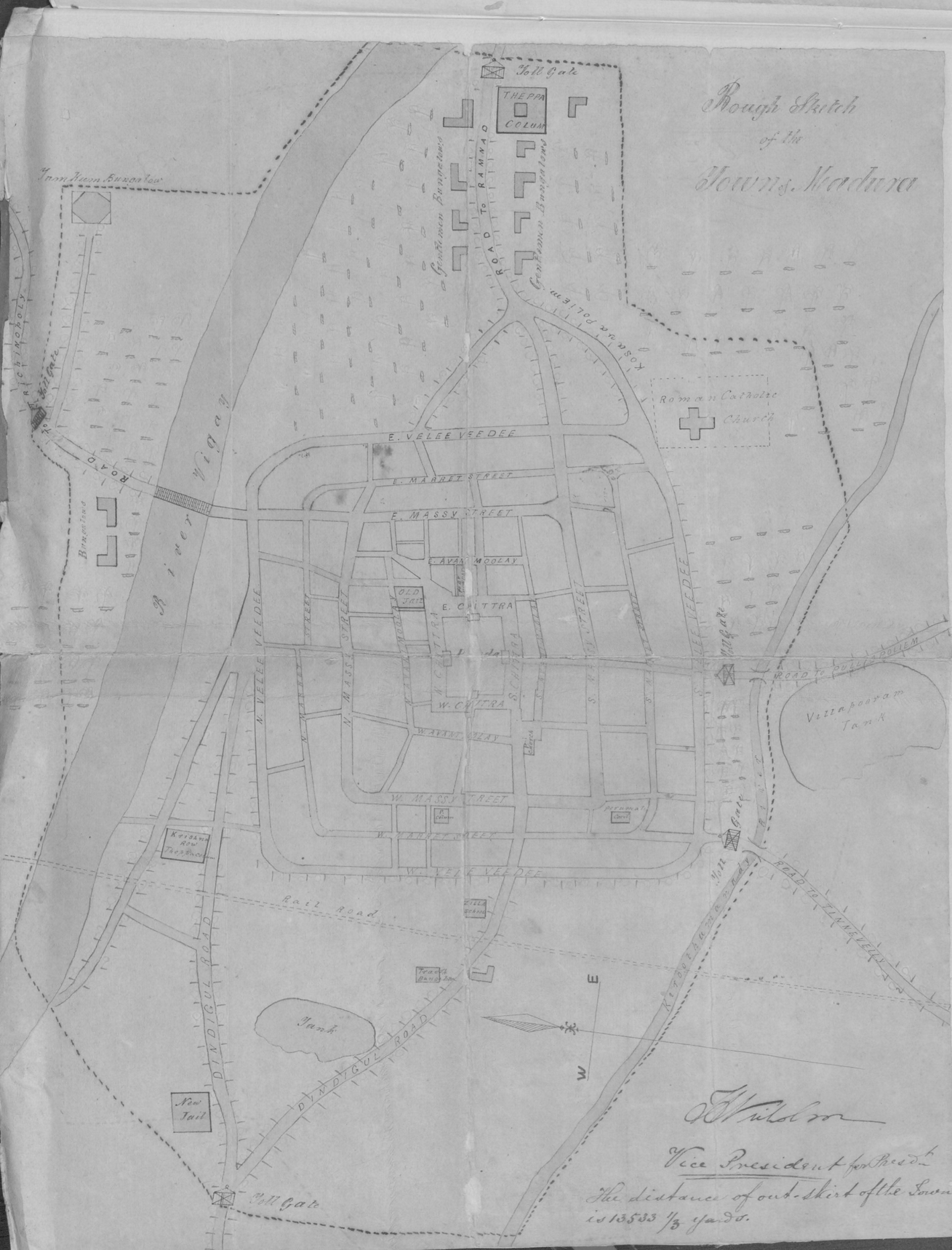
Rec'd 8/11/74

line out of that portion of the toll receipts which it is admitted forms a legitimate part of the income of the Municipality.

3 The situation of the town which is bounded on one side by a river and surrounded on the other sides by valuable Dunyah lands and topes makes it impossible to construct a loop line except at great expense which will be further increased if two additional causeways are provided for the convenience of traffic paping north and south. It is also true that the through traffic is very small and that the loop line if made will be little used, and I believe the only practicable solution of the question will be found in some arrangement by which the Municipality will pay over to the Local Fund Board a share of the tolls on through traffic the actual extent of which might be ascertained by enquiry at the toll gates. The argument that the general trade of the country paping through a large town derives some benefit from the existence of a Municipality seems to be sound.

I have the honor to be
Sir
Your Most Obedient Servt

W. W. Purchase
President


Rough Sketch
of the
Towns. Madura
Toll Gate
THEPPA
COLUM
Gentoo Buildings
ROAD TO RAMNAD
Gentoo Buildings
KOSA-KA POLLEM
Roman Catholic
Church
Town Toll Gate
ROAD
Buildings
River Vaigai
E. VELEE VEEDEE
E. MARRET STREET
E. MASSY STREET
E. AVANY MOOLAY
OLD JAIL
E. CHITTRA
W. CHITTRA
W. MASSY STREET
W. VELEE VEEDEE
Rail Road
DINDIGUL ROAD
New Jail
Toll Gate
ROAD TO OUTER POLLEM
Villapooram
Tank
Gate
ROAD TO TIRUVELLY
Tank
N
W
E
S
Vice President for Presd.
The distance of out-skirt of the Town
is 13533 1/3 yards.

Enc: Rec Letter

From

The President
Municipal Commissioner
Madura

To

The Chief Secretary
to Government
Fort St George

Dated 11th April 1874

No 22

Sketch Map of the
Town of Madura re-
ferred to in the above
letter already sent.

Municipal No 877/74

1874 Finl Depart

Rec'd 11th Jany 1875

From

The President
Municipal Commissioner
Madura

To

The Acting Chief Secretary
to Government
Fort St George

S. G. No 110

Dated 11th
Rec'd 18th April 1874

No 22

Enc: 1 Proc 877

Reporting on the con-
struction of a loop-line
skirting the Town of
Madura, called for in
G. O. No 154 dated 29th
January 1874.

No 571.

Tolls & through traffic by Municipalities

17

435

60

Immediately the Hon. H. Parkes
esq Dated 17th March 1874

"This is an ordinary but very serious example of the grave & increasing Evil which is allowed to prevail all over the Country by permitting these Municipal Corporations to levy an effective transit duty — at Sea-port Towns it becomes an Export duty — on the General trade of the Country for their ordinary Town purposes. Toll-gates are set up on the Imperial roads and bridges, where all trade is taxed indiscriminately in the Selfish interest of the Town

town rate-payers.
There is something to
be said in favour of
an Octroe - but this
system deserves no
unreserved reprobation.

An Examination
of the taxation of this
town illustrates the
Evil with curious distinctness.
The Income of 1873-74 was
Estimated at say Rs. 11,500;
of this Rs. 6,000 are levied
on trade by means of
tolls (the trade no doubt
pays 8,000 or 9,000) - a further
Rs. 750 are levied on
wheel Conveyances in the Town, and
the rest of the income
was derived from
Endowments, Contributions
from Local funds and
Miscellaneous receipts.
Apparently the only
real tax which the
rate

N.B. & Conservancy tax is
Spent on Roads &c

rate-payers of the town
Contributed was Rs. 1,800
on House property, which
was obviously gravely
undervalued.

Simple Equity and
Sound administration
demand the abolition
of the system - or at least
the transfer of the Tolls
to the Local Fund Board;
The Contribution proposed
is Ample.

The way to meet the
diffiently is obvious.
The townsmen must
undertake their own
burdens.

17/3 W Robinson

18
45-5

No 110 Tinnevelly Kannagaram 18 May 1874.

From,

W. H. Conyn Esqre.

Ag President Municipal Commissioner

To,

The Honorable D. F. Carmichael

Ag Chief Secretary to Government

Octacamund

Sir,

In reply to Official Memo No 158 dated 21st April 1874 Financial Department, I have the honor to report that the loop line of Road to the South of the Town of Tinnevelly is extensively used for through traffic. Carriers do not care to pay toll, and pass through the Town unless they have business to do there, or unless their route lies along the Tenkasi Road in connection with which no loop line has been provided.

2 There are no loop lines for the Municipalities of Palamcottah and Tuticorin and the Vice President of the former Municipality reports that no difficulty is experienced or any complaint made as regards the levy of tolls on such through traffic

as is carried through the Town. At the same time, I have no doubt that if loop lines were provided they would be extensively used.

I have the honor to be
Sir
Your most Obed Servt

Collomon.
Ag President.

Tinnevelly Courtalam
No 110 18th May 1874.

From,
The President
Municipal Commission
Tinnevelly

To,
The Chief Secretary
to Government
Fort St George

Sir,

In reply to Official Memorandum No 158 dated 21st April 1874, Financial Department, I have the honor to report that the loop line of road to the South of the Town of Tinnevelly is extensively used for through-traffic. Carriers do not care to pay toll, and pass through the Town, unless they have business to do there, or unless their route lies along the Tenkasi Road in connection with which no loop line has been provided.

2. There are no loop lines for the Municipalites of Palamcottah and Tutacorin, and the Vice President of the former Municipality reports that no difficulty is experienced or any complaint made as regards the levy of tolls on such through traffic as is carried through the Town. At the same time, I have no doubt but if loop lines were provided they would be extensively used.

I have &c
(Signed) W. H. Comyn
President

(True copy)
W. H. Comyn
A. President

Comptd.

S. O. No. 40 of 11 January 1875. Fwd.

Copy of a Letter reporting on the above.

No 326 Tinnevelly 17th December 1874

From,
W. H. Conyn Esquire
Ag President Municipal Commission

To, The Under Secretary to Government
For St Saint George

Sir,

With reference to Government official Memorandum No. 357 dated — December 1874, I have the honor to forward herewith a copy of my letter No. 110 dated 18th May 1874. An erroneous statement occurring in this letter was corrected in the letter of the President to the Chief Secretary to Government No. 172 dated 15th July.

I have the honor to be
Sir,
Your most Obedient Servant
W. H. Conyn.
Ag President

Dated 18th May 1874
Read 25th
No 110
Tinnevelly Range
No

Reporting in reply to the Memorandum No. 158 dated 21st April 1874, that the Corporation in Tinnevelly is exempted from the Municipal Act and that no Commissioners are made as Upgrade the Duty of Collector as Ex Officio Chairman of the Municipal Council of Tinnevelly.

Received 1874 / Returned
From Ag President
No. 1191
To Municipal Commission
Tinnevelly

To The Collector of
Tinnevelly
Collectorate

No 1854

19578

Minute by the Hon J. D. Sinclair dated 20 June 1874

Effect of traffic by Dummy Engines

One of the sources of revenue provided by our Local Funds and Municipal Acts, is Tolls. By the former Acts the net proceeds are exclusively applicable to the Construction, maintenance and repair of roads, by the latter Acts they are applicable to the general purposes of the Municipalities and are leviable only on unregistered vehicles entering the Towns.

2. In this Country as elsewhere tolls are liable to the objection of being obstructive to traffic, and no doubt, our people still submit more easily to

1874. Hon. Mr. Sinclair
Municipal Acts
Tolls
Effect of traffic by Dummy Engines
No. 3226
Enclosure 2 in
No. 3226
Enclosure 2 in
No. 3226
Enclosure 2 in
No. 3226

to exaction & at the
hands of officials vested
with power, than the
more independent in-
habitants of Europe-
But we have met both
objections with fair success
I believe, by having as
few tolls as possible,
and by locating these
at places where com-
plaints can be promptly
redressed and mal-
practices guarded against.
Opposed to these objections
there are counterbalancing
advantages. Tolls are
certainly less unpopular
than direct taxation,
At all events, when
not immoderately im-
posed, they are less com-
plained of, and they
distribute more fairly
the burden of keeping
up roads, which otherwise
would fall almost ex-
clusively on the agricultural
class. In municipalities
also they are the least
felt method of making
the poorer classes contri-
bute their quota towards
municipal expenses. And
ther cogent reason for re-
taining tolls is the im-
possibility of doing without
the money they yield-
While, therefore, viewing the
matter in the abstract,
I should be glad if we
could dispense with Tolls.
I am bound to say that
in the present condition
of our finances, it is
impossible to do so, and
that the money now raised
by tolls could not other-
wise be raised with so
little of difficulty and
unpopularity- The

The objection raised against Tolls, in their phase of transit duties on foreign Commerce, applies only to tolls applied, as they are to a greater or less extent in all our Municipalities, to purposes other than the construction and maintenance of roads - for, obviously, roads foster, facilitate and cheapen traffic, and the mere circumstances of goods being intended for Consumption elsewhere, cannot entitle them to have roads Constructed and maintained free of charge - So long as the tolls are moderate (and undoubtedly those in levy are so) it is but just that such produce should bear its share of the common burden, and it is self-evident

self-evident that Commerce could not exist without good roads - In regard to the appropriation of tolls in Municipalities to other purposes than that of roads, I do not think sufficient weight is attached to the advantages which even the passing carrier obtains in a well-ordered Municipality - Of-Course, on goods locally consumed, a toll is un-objectionable, as it is then simply a tax on the local Consumer, who, as resident in the Municipality, benefits most by its existence - But it often happens that a Municipality (and all our Municipalities are large towns situated, as such places invariably are, on the

the main lines of traffic) is really an entrepôt of trade - the produce in. -tended for a foreign Country or some other place further on, there changes hands. But even in cases where the goods simply pass through, a Municipality with its Hospitals &c &c. afford some material benefits - I consider therefore, that no valid ob. -jection exists against allowing Municipalities to raise a fair and reasonable revenue on even passing trade, while the right to tax local consumption seems unquestionable -

4 Among the expedients suggested for freeing through traffic from Municipal tolls, is that of loop lines, whereby such traffic need not pass through the Town at all. This, if practicable, is clearly the simplest and best method - but except in the case of very small places it is open to grave objection - In a large town, such as most of our Municipalities are, the détour is necessarily too great, and sometimes a river or other natural obstacle intervenes - The expense of these loop lines must of necessity fall on the Municipalities, and it is obviously a waste of funds to create an obstruction and then spend money in affording means of escaping it - In Seaport towns loop lines are of course impossible, and everywhere I think, it is unfair to drive trade out

out of its legitimate route, in this manner especially as these routes were constructed at the public expense long before Municipalities were created. In a small place like Berhampore a loop line may answer - In Limerick, it is said to have answered, but the estimated receipts from Tolls show no diminution, which is significant. I should for the above reasons, be opposed to the plan of requiring Municipalities to make and maintain loop lines in order to free through traffic; Even if I held, which I do not, that such traffic may not justly be expected

5-

to contribute something towards Municipal improvements.

The plans adopted in the North West Provinces, viz:- refunds and bonded ware-houses would fail here as it appears to have failed there, and no one conversant with the conditions of trade here would advocate resort to either expedient. Our Municipal tolls are levied only on entry into a Town - exit from it is free. The compromise finally adopted in the North West Provinces is equally open to objection. Its justice, as pointed out by that Govt depends on whether both import and re-export belong to the same person - where they do not - and this must often be the case - the importer

Jain

See para 18, Proc. N.W. Provinces for March 1873.

* A duty, reduced in the proportion which the re-exports bear to the imports, is levied on all imports.

gains at the exporter's expense, and in all cases, the principle there enunciated, that local consumption should not be taxed, is violated, for they avowedly do pay, and their payment enables the tax on local consumption (which, on their principle ought alone to pay,) to be reduced.

Here, the opposite principle that all goods entering a Town - whatever their ultimate destination may be - should contribute towards its expenses, is recognized by the Legislature itself -

An "Octroi" levied on the principles laid down by the Supreme Govt would never answer in this Presidency,

Except

or goods not intended for

675 24

Except in a few of the large towns, the proceeds would be insufficient - while the opportunities for fraud and for vexation & interference would be very great, and would certainly be largely taken advantage of. I should look with dismay on power being given to municipal subordinates to stop carts ~~and carriages~~ and examine their contents in order to assess the duty -

The plan which we have lately adopted of allowing Tolls to be levied - but dividing the proceeds between the municipalities and Local Fund Boards of the Circles - seems to me the best and soundest. As the Law stands, Local Fund Boards may establish tolls of their own, but for administrative reasons

it

it is obviously best that they should establish them only at places where their employés can be most efficiently controlled, and oppression or exaction prevented or punished.

The best position is obviously a town, where some magisterial authority is resident, and hence, with but a very few exceptions, our tolls are all at Municipal Towns. I have already said that I consider traffic of all kinds may justly contribute towards municipal improvements, but it is obviously unjust that Municipalities should monopolize the entire proceeds of the tolls, for on the Local Fund Boards devolves the expense of maintaining the roads outside

outside the municipal limits. Our present principle of dividing the proceeds seems to meet the object in view most satisfactorily - It obviates the necessity of having tolls scattered about roads where supervision is impossible; while it allows of the proceeds realized at a few well-adapted localities being partly as a return for municipal advantages, and partly on the primary and most legitimate object of a toll, viz: the maintenance of the road used. To allow municipalities to monopolize all, would be grievously unjust to Local Fund Boards, while to pay all the receipts to the latter would, as

I

I think, be unfair to the Municipalities - The ratio in which the proceeds in each case should be shared can only be settled on a Careful Consideration of local circumstances, and of course, mathematical accuracy is not to be expected - But we can have no difficulty in doing substantial justice to the two rival interests, and I would, therefore, instruct the Board of Revenue to communicate with the different Municipal Commissions and Local Fund Boards in view to an arrangement of the nature being carried out next year - In many cases, indeed (I believe) in all, the rate of tole actually levied is below the moderate maximum allowed by law, and it should be left discretional with the Board of Revenue to propose an increase of the rate, if good and sufficient Cause be shown for such a step -

I should be extremely sorry to see our system of levying a light tole on vehicles and animals at long distances apart, altered without reference to the burdens contemplated by the Madras Civil Service

discontinued - It is simpler than any other and is now well understood by the people - There is the least opening left for mal-practice while redress for grievances is handy - We cannot do without the funds or raise them as easily and fairly by any other means,

and the burden of taxation is thus somewhat more fairly apportioned - In Municipalities there can not be a doubt, and I think, that our Municipal Law adopted the right principle - Direct taxation falls on the wealthier classes by means of the House and Professional Taxes, while the poorer contribute their quota indirectly by means of tolls -

J. D. Lewis

20. 6. 74

Financial 1875 - Dyke's

Tolls.

Minute by the Hon'ble
J. D. Edgar C.S.I.
dated 20th June 1874.

Recd 11th January 1875

No 58.

27755

Financial Department

52 Minute by the Hon'ble J. D. Edgar C.S.I. dated 20th October 1874

Tolls of Thoroughfares

These papers show that a heavy and steadily increasing burden is now being thrown on the trade of the country by the numerous Municipalities which have been created along its highways — in a great measure for purely town purposes — thro' the agencies of Tolls on the Great Trunk lines which were mostly formed and bridged at the public cost long before these obstructive vestries came into existence. The most anxious feature of the matter is that, there appears

appears to be a growing inclination to treat Tolls as a proper source of Town taxation for Ge-neral purposes-

I hold that road tolls are admissible only in so far as they are necessary to defray the expenses of the Roads in respect to which they are licensed, and that any sum which may be raised in excess of these requirements is improper taxation on trade and Commerce, to whatever purpose that excess may be applied. It is needless to repeat the obvious objection against treating tolls as a source of General taxation - Vide Adam Smith V Book Cap: 1 Part 3- I believe that the opposite principle has been accept-ed on all hands, and more especially in the Imperial policy of this Country, and that it is only in this Presidency that road-side towns are encouraged to revive a heavy transit duty on trade in general for Municipal purposes while they unfairly spare their own property and purses - I attach little importance to the usual justification for the impost in that trade benefits indirectly by good Muni-cipal arrangements, for the circulation of trade

through

through Towns provides more than an equivalent for any such incidental aid, and its discouragement by tolls and obstruction is most impolitic in every interest. But in this Presidency the argument is utterly baseless for our Municipalities have now been relieved at the cost of the general taxpayer of all charge for their Police which amounted to nearly two lakhs of rupees before the Act of 1871 was passed. Towns do not even pay for the protection of the goods which pass through their precincts.

The Estimate of Municipal income and Expenditure

3,05,440	= 40.0
30,925	= 4.0
87,437	= 11.4
3,12,052	= 40.9
26,579	= 3.5

Expenditure for 1874-75 shows that the whole sum to be raised in 46 towns by taxation amounts to Rs. 7,62,433. Of this sum nearly Rs. 4,00,000 or 52.4 per cent will be levied by tolls and wheel-tax. The former figuring for Rs. 3,12,052 or 41 per cent of the whole ~~taxation~~ income. I think that this presents a most unsatisfactory picture of our Town taxation proper so called. The well-to-do classes hitherto taxed under trades and profession tax have almost ceased to contribute to the expenditure by which they so largely benefit, and house property is so much undervalued, that little

more

more than 3 lakhs are raised on the house property of all the large towns of the Presidency together (Madras excepted), or on the average Rs. 6,500 each, while the bulk of taxation is thrown on trade by the levy of tolls. It seems to me wholly unreasonable that places such as those shown in the margin should be licensed to throw from 50 to 80 per cent of their taxation on the Commerce of the country by means of tolls - in other words, to subject general trade to a heavy transit duty for town purposes - When their own taxation is almost nil in some cases. As regards expenditure; it appears that of the sum thus raised by tolls and wheel tax little more than one-third (38.5 per cent) is spent on Communication - the only proper object - including street repairs &c.; the latter no doubt absorbing the greater share. In fact the actual outlay on maintaining and repairing the short sections of the trunk lines on which these grievous exactions are permitted does not probably exceed one-tenth of the sum so raised. Taking for instance the Towns instanced above, we find that their Municipal Commissioners will levy nearly 1½ lakhs by tolls and wheel tax and spend Rs. 27,000 only on town Communications -

	Total taxation	Tolls	
Anantapore	5,910	3,800	64.3
Gooty	5,052	2,800	55.4
Dindigal	8,100	5,300	65.4
Palghat	15,000	11,000	73.3
Vellore	28,150	18,000	63.9
Wallajapet	8,805	5,330	60.5
Combaconum	30,800	14,000	45.5
Manargudi	10,200	7,000	68.6
Tanjore	32,350	17,000	52.5
Palamcottah	14,300	9,000	62.9
Tinnevelly	12,650	8,300	66.6
Bimlipatam	7,970	6,500	81.5
Vizagapatam	16,580	9,900	53.6
Vizianagram	10,820	7,700	71.1

Receipts

Tolls — 3,12,052
Wheel tax 87,437
3,99,489

Expenditure on Communication.
New Works - 44,630
Repairs - 1,09,454
1,54,084

	Tolls	Wheel tax	Total outlay on Communication
Anantapore	3,800	700	375
Gooty	2,800	340	200
Dindigul	5,300	650	400
Palghat	11,000	—	3,863
Vellore	18,000	2,000	2,000
Wallajapet	5,330	350	1,000
Combaconum	14,000	1,400	4,212
Manargudi	7,000	600	700
Tanjore	17,000	2,000	4,200
Palamcottah	9,000	1,300	1,075
Tinnevelly	8,300	1,000	1,700
Bimlipatam	6,500	300	1,030
Vizagapatam	9,900	2,400	3,000
Vizianagram	7,700	1,700	3,300
	1,25,630	14,740	27,055

14,0370

including

including streets and lanes, and devote Rs. 115,000 to ordinary town purposes.

I am satisfied that both as respects principle and practice our arrangements in regard to this branch of town taxation, are wrong.

Tolls are, as before remarked, quite in place - and should be continued and extended - so far as they are raised in order to defray the expenses of the Highways of the Country - but not the streets of towns - The maintenance and completion of all Trunk lines and roads devolve by Law on the Local Fund Boards of each Circle - to the extent at the present moment of some 16,000 to 18,000 miles and for the upkeep of these tolls are required. But as things now stand Local Fund Boards are practically deprived, in a great measure, of the means of doing their duty, by the large diversion of the proper fund for this purpose to miscellaneous Town purposes. While Municipalities are allowed to raise upwards of Rs. 312,000 by taxing traffic - on perhaps 250 to 300 miles of highway within their precincts - all Local Fund Boards together will raise but Rs. 168,000 in this year,

(appignment

(assignment from Municipal tolls inclusive) on all the roads under their charge - a sum which is utterly inadequate for the purpose - the repair of highways under their charge - which is now absorbing some Rs 15,00,000 to 18,00,000 of the Road Fund.

In the meantime the maintenance or working expenses of existing roads is rapidly extinguishing the fund which is in the main properly applicable to the extension and completion of our net work of Communications viz: the two-thirds of the Land-cess raised from the rural classes for this

purpose. Nearly 70 per cent of the whole Road Fund is already permanently allotted to repair-mileage assignments, and before long further extension and the completion (bridging and metalling) of existing lines will have become impossible; for the whole capital raised by taxation will be absorbed by working expenses or repair and maintenance of existing roads. In 1870 the permanent repair assignments were under 40 per cent of the whole income: now they are 70 per cent of a much larger income. In the interest, therefore, of the Commerce of the Country, tolls must, I hold,

hold, be continued and extended, but this must be done under the exclusive responsibility and management of Local Fund Boards who are responsible for the maintenance of roads against which they are charged -

It is no doubt expedient, that our toll-gates should be placed where there is agency to prevent abuse and overlook collections, and this justifies their location at the entrance or exit of towns - But it by no means follows that Municipal bodies should manage them or collect the funds which they are now diverting to other than their proper purposes - The same individual who is President or Vice President of the Municipal Commission is, as a rule, at the head of the Local Fund Board; and there can be no difficulty about carrying out the needed transfer of all Toll-gates, and all proceeds of this branch of taxation to the exclusive charge of the latter bodies, who alone will use them properly -

I would earnestly advise the immediate abolition of all Municipal tolls and transfer the gates and proceeds from the Commissioners to the Local Fund Boards of their respective Circles, with instructions to the former

to

to submit a budget of their requirements in respect to the sections of the highways which cross their precincts each year to the Local Fund Board of their Circle, who must be required to provide for such requirements from the Toll proceeds at their disposal.

If the majority of the Government reject this proposal, I would accept the suggestion made by the Honorable Mr. Lim as a pis aller under existing circumstances.

21/10 D Robertson

Financial Statistics Dept.

Minute by the Hon'ble
W. Robinson, C.S.I.
dated 21st October 1874.

Rs 300-11 "Lang"
No 5 Rs. ——

40,00,75

No 53.

Following through Office of Municipalities

Right Hon
Minute by the President Dalis
24 October 1874

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The most important of the sources from which our Municipalities derive their revenue is that of "Tolls". These are in effect Customs duties (for the fact that they are levied on the vehicle instead of on the goods is not material) imposed upon articles entering the Town. In 13 of our Municipalities more than 50 per cent of the revenue is derived from this source: in all a very large part of the

Note

The total produce of Municipal tolls for 1874-75 was Rs 312052

The only tax which yielded an amount in any degree approaching to this was the House-Rate, which produced Rs 305440

revenue. To abolish
"Tolls" as proposed by
the Hon'ble Mr. Robinson
would be to deprive
the Municipalities
funds on which they
mainly depend for
subsistence
and success.
It would also be to
deprive them of a
resource for which no
effectual substitute
could be devised
without creating a feeling
of discontent and
disaffection in the
payers of Municipal

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taxation, which might (I believe) even go so far as to be fatal to the existence of such institutions. There is (speaking broadly) but one substitute for "tolls" — direct taxation; and direct taxation increased by 50 per cent throughout our Municipalities would be a burden so intolerable as to be absolutely out of the question. The proposition is [illegible] as unpractical in kind

though not in degree,
as would be the
proposition to abolish
Customs and Excise
duties in England,
and ~~levy~~ levy the whole
seventy millions of
national income upon
property. In all countries
and places it has
been found necessary
to depend for a very
large proportion of the
public
~~revenue~~ revenue upon
indirect taxation: and
the objection that such
taxation falls upon the

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poor, and upon trade, while direct taxation falls upon the rich and upon property, never has been, and in all probability never will be, successfully advanced. The simple answer to it is that without a widely-spread indirect taxation, ~~government~~ means could not be provided for carrying ~~on~~ the government; and that by means for carrying on the absence of government the poor and the trading classes would

be the first sufferers.
"Tolls" are the form which
such indirect taxation
has taken in the
Municipalities of this
Presidency, and they
differ only in name
from the "Octroi" in
Upper India.

But, further, Reports
and the general assent
of Municipalities have
shown that of all
Municipal taxes a tax
in this form is the
least vexatious, the
least unpopular, and
the most easily raised.

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Even supposing therefore that it would be possible

~~to increase~~

one or more direct ~~taxes~~ Taxes so as to produce the same revenue without at the same time producing intolerable discontent, the result would simply be that we should have substituted an unpopular and vexatious impost for one comparatively approved and acquiesced in by the somewhat overburdened subjects of our local taxation.

I can therefore hardly imagine a measure less desirable than the abolition of "tolls", or any course more expedient than their maintenance and Encouragement as a Source of Municipal income. The single objection to "tolls" is the taxation which they imply, in some towns, of a large amount of "through traffic". But this objection has been (Satisfactorily met) in the North West Provinces, and there is every reason to suppose that it can be met Satisfactorily here, notwithstanding

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that 'loop-lines' appear
to be an expedient which
is only applicable in
some instances.

The system initiated by
Sir Wm Muir (as explained
in para 21 of his report
for 1872) has been adopted
in many — I believe
in most — of the Munic-
-ipalities in the North
West. With the condition
which he attaches to it,
it seems as equitable as
it has been successful;
and I would call
the attention of the Board
of Revenue to the

arrangements which have
been made for the purpose of over=
=coming the difficulty
in the North West, and
request them to detail
a plan for applying to
the Municipalities of this
Presidency the principles
adopted by Sir Wm Muir.

As regards those towns
to which the arrangement
explained in para 21 of their Report
was not applicable,
Sir W. Muir has prescribed
"an effectual system of
refunds". And there can
surely be no reason
why some such measure
should not take effect

(6)

in such of our ~~the~~ Municipalities as are similarly circumstanced.

There would be two classes of Municipalities to provide for viz.

(1) those which have no considerable "through traffic" (2) those ~~which~~ in which there is a considerable amount of such traffic. As regards the first — I would ~~give them~~ permit them to retain the whole proceeds of their tolls, which they have, or ought to have, now. As regards the second — I would also give them the whole proceeds of their tolls — subject to such arrangements

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as may appear on the
Report of the Board
of Revenue, taking for
its guide the general
principles which have
been acted upon by
Sir W. Muir, to be most
desirable for the purpose
of preventing the incidence
of any undue amount
of taxation upon transit
trade.

Hobart

Oct 24/74

No 60.

Tolling through traffic by Steamers

Minute by His Excellency the Commander-in-Chief

Dated 28th July 1854

Read 11th August 1854

Minute by the Hon.ble the President, dated 24th October 1854.

Received 15th Dec.r 1854.

H.M.S.

Tolling through traffic by Steamers.

Minute by His Excellency the Commander-in-Chief

Dated 28th July 1854

Read 11th August 1854

Minute by the Hon.ble the President, dated 24th October 1854.

Received 15th Dec.r 1854.

His Excellency the Governor with His Excellency the Commander-in-Chief and the Hon.ble Colonial Secretary in the opinion that Tolls are a legitimate and necessary source of Municipal income.

Further Resolved that we should have no satisfaction in any increase of Revenue under this head, when accompanied by an increased rate of Toll, as recently obtained to a large extent at Ballarat.

It is obvious: by necessary that some arrangement

arrangement should be come to with a view to a fair distribution of the income derived from through traffic between Municipalities and Local Fund Boards, but there seems to be no good reason for altering Rate of the many light Charges it incurs under this head -

I prefer the Method of Sir Wm Ennis proposals for the distribution of these funds, to that which seems to be in force in the N. West Provinces for to arrive at the result shown in Para

1125 47

Para 2 of Sir Wm Ennis despatch inquisitorial action would have to be taken in order that the exact course of imports and exports might be ascertained with reference to almost every article of Trade -

This it appears to me would be opposed to our policy which has been to secure the utmost freedom to Trade & would also be unpopular with our trading classes.

On Duties of 30% on any low and the whole of the country is well able to bear them. It appears to me that the whole

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Whole Question will
be satisfactorily solved
by an Equitable
Division of the Assets
between Municipalities
and the Local Fund
Boards—

Alex E. Mains

Abtaccounted
28.10.74.

Fil

Financial 1875 - Dispt

Minute by His Excellency
the Commander-in-Chief.
Dated 28th October 1876.

Prov = 11th Jany 1875

No. 61.

No. 61.

1215 17

Financial Department.

Memorandum for Orders.

In G.O. dated 2nd the
January 1874, Dispt 154, the
Govt consented to the Madura
Municipality retaining their
tolls provided they agreed to
construct and maintain from
Municipal funds, a loop
line skirting the town by which
through traffic might remain
untolled. The opinion of the
Board of Revenue was also
called for as to whether it
would be advisable to require
all Municipalities to construct
similar loop lines, or to adopt
some other expedient such
as a system of passes or
of bonded warehouses.

The Board of Revenue
in their reply approve of
loop lines, and write reference
to the impossibility of having
such

such lines in the case of coast towns, they remark that "the trade may fairly be called on to contribute towards the upkeep of roads and sanitary measures in the port which it uses."

With regard to a system of papes or bonded warehouses the Board of Revenue remark that they would be good theo-retically but bad practically. It would be a novelty which the people would not under-stand and there would be much peculation and ex-tortion by ill-paid subor-dinates.

Another alternative has been adopted in some cases, namely sharing the tolls with the Local Fund Board. This method differs from the others above mentioned in that it can only be adopted in the event of its being ad-mitted that although tolls on through trade are objection-able as a source of income

for

for towns, they are perfectly legitimate when the pro-ceeds are devoted to the upkeep of the main lines of traffic of the country.

A few remarks will now be made with reference to each of the expedients above mentioned.

(1). Loop lines. As above shown these are approved by the Board of Revenue, but it must be borne in mind that the form in which the reference was made to the Board hardly left it open to them to propose sharing the tolls with the Local Fund Board which is not an exemption of through traffic from tolls, but merely ensures the devotion of the proceeds to a legitimate instead of an illegitimate purpose. This method of dealing with the question was, however, approved by them

in

in their Proceedings dated 13th Dec. 1872, No. 1678, in these words - "All Municipal tolls not levied on articles consumed within the Municipalities, ought, strictly speaking, to be paid to the Circle Boards."

From the report just up it will be seen that a loop line has worked satisfactorily in the case of the Tinnevelly Municipality, and I am informed by Mr. Master that it works equally well in the case of Berhampore.

From Madura however it is reported that such a method of exempting through traffic is not feasible on the following grounds.

(1) The number of carts passing through the town without breaking bulk is small and will be smaller when the railway is made.

(2) A loop line would cost a large sum of money and would be useless, because the circuitous route and the necessity of crossing the river without a causeway would prove more expensive than paying toll.

(3). The loop line would offer to carts entering the town numerous opportunities for evading the toll-gates.

They also contend that the carts employed in through trade halt in the town and derive benefit from the roads, sanitary arrangements, and lamps of the Municipality, and that it is wrong to require them to construct a loop line from that portion of the receipts which admittedly forms a legitimate source of municipal income. The more correct way of stating this last objection would seem to be that it will greatly

increase

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increase the cost of collection of the legitimate tolls.

The Trichinopoly Municipal Commissioners consider that it would be impossible to make a loop line, but ask that their share of the tolls may be raised from Rs 15,000 to Rs 17,000. They give no reason beyond referring to the state of the municipal finances.

2. Passes for articles of through trade.

This is condemned by the Board of Revenue as good theoretically but bad practically.

In para 18 of the report on the North Western Provinces Municipalities Sir William Meir states with confidence that no tax is levied on goods which enter at one gate and leave immediately

immediately at another. He does not state how this is managed but presumably by means of passes.

3. Bonded Warehouses and Refunds.

These are condemned by the Board of Revenue on the same ground as passes namely as a novelty not understood by the people and affording room for peculation by ill paid subordinates.

In para 18 of Sir William Meir's report above quoted he alludes to the difficulty of exempting goods which the importer at the time of importation cannot or does not declare to be for consumption or use or for eventual exportation, but which, sooner or later are re-exported without remission of the duty paid. He states that bonded

warehouses

warehouses and refunds have not worked well in practice and then describes a compromise in force in some Municipalities on the basis of a low rate of duty with no bonded warehouses and no refunds, the rate of duty being reduced in the proportion which the consumption is found to bear to the imports. The equity of this principle he states depends on two points, first the fact that the export and import trade are in the same hands, second the accuracy of the estimates of local consumption, and the system of low duty above explained is only allowed on the express assurance of a general identity of interest between the two trades. As bonded warehouses and refunds are stated not to work well practically it would appear that the problem still

remains

remains unsolved in the North West Provinces in cases where this assurance is not obtained, or where it is not reliable even when obtained. It is also submitted that the low rate of toll levied in Southern India is practically quite as fair a compromise as that described by Sir William Muir, and very much simpler in every way.

4. Sharing tolls with Local Fund Boards.

As above stated this system is approved by the Board of Revenue in their Proceedings dated 13th Decr 1872, No 1679, and is considered by the President of the Madura Municipality to be the only way of solving the difficulty in the case of that town, and it has the advantage of being applicable to coast towns as

as well as to those inland municipalities where a loop line cannot be made, as at Chicacole where the Langulia river skirts one side of the town. Another point in favor of this measure is that by retaining the full amount of toll the municipalities need not be made to lose more than they would by the adoption of any other method, while the balance would be a legitimate source of Local (Road) Fund income and full advantage would thus be taken of one of the least unpopular forms of taxation. It should also be remembered that the prior existence of Municipal tolls has prevented the establishment of Local Fund tolls in the most advantageous sites, and that some consideration seems due to Local Funds on this account.

Sd

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In the following Municipalities the income from tolls (current) in 1872-73 formed more than 50 per cent of the total income (current) from taxation.

Municipality	Tolls	Total taxes	Percentage
Anantapore	4,300	5,923	72·6
Gooty	3,262	5,504	59·3
Chicacole	6,000	8,296	72·3
Madura	25,152	39,978	62·9
Palghaut	10,260	16,181	63·4
Vellore	16,994	30,179	56·3
Manargudi	7,452	14,383	51·8
Palamcottah	8,054	14,459	55·9
Tinnevelly	9,100	16,167	56·3
Tuticorin	7,653	14,021	54·6
Bimlipatam	6,600	9,955	66·3
Paleondah	4,650	6,373	72·9
Vizianagram	6,613	11,808	56·0

In thirty-five cent of the foregoing Municipalities the receipts from tolls were more than 25 per cent of the receipts from taxation.

Sd
6/6

+ Note
Taxation as used in the draft includes the following items

1) Rates on Houses & Lands
2) Tax on Arts, Trades & Professions
3) Tolls
4) Tax on Vehicles & Animals
5) Fees for the Registration of Carts
6) Fees for dangerous or Offensive trades &c
7) Fines (chiefly in connection with prosecutions for failure to pay taxes) &c

Memorandum of
Orders

Loss of Tolls
or other authority
relating to the
traffic from
Municipal Limits

C5/6 R2 8/10

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Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commissioners, Ganjam, dated 29th January 1874 No. 346.

Order thereon.

From the above report, it is obvious that the position of the bridge over the Langulia, with reference to the Municipality of Chicacole, leads to the realization of a Municipal revenue from tolls on through traffic wholly out of proportion to the expenditure on the portion of the Great Northern road within Municipal limits and, under the circumstances

the

the Government resolve
to direct the transfer of
the toll to the Local Fund
Board, who will make
over one third of the net
proceeds to the Municipality.

H.

To. The President of the
Municipalities Cyrenjeum

Transfer of certain
Tolls to the Chairman of
L. F. Board.

Cancelled

Govt. of Fort St. George } Consultations, 1874.

To

Dated
Recd. } 187 , No.

Nos.

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ papers.

Letter from the President Municipal commrs Ganjam D/ 20 March 1874 No 346

Proceedings of the Board of Revenue
dated 24th February 1874 No 406.

Letter from the President Municipal
Commrs Madura, dated 11th April
1874 No 22.

Do Do Do Do Trichinopoly
dated 30th April 1874 No 91.

Do Do Do Do Tinnevelly
dated 18th May 1874 No 110.

Minute by the Honble J. D. Sim
C. S. I. dated 20th June 1874.

Do by the Honble W. Robinson C.S.I.
dated 21st October 1874.

Do by the Right Honble the
President, dated 24th October 1874.

Do by His Excellency the
Commander-in-Chief dated
28th October 1874.

Do by the R.H. the President. D/ 27 Nov 1874.

Col.
25. 11.

Order

I altogether dissent
from the proposed
order. Sir accord

Order thereon
4 Dec 76 No 2036

In G.O. dated 29th January 1874 No 154 the Government consented to the Madura Municipality retaining the existing tolls provided they agreed to construct and maintain from Municipal funds a loop line skirting the town by which through traffic might remain untolled. The opinion of the Board of Revenue was also called for as to whether it would be advisable to require all Municipalities to construct similar loop lines or to adopt some other expedient such as a system of passes or of bonded warehouses.

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Municipalities

received Govt

pose "tolls" is by no means exclusive, considered as the product of indirect taxation, a plan which in a very large proportion of the revenue necessary for carriage or pavement, whether paved & local, must always be derived. And they should be allowed to retain it, provision being made for the exemption of through

The opinion of the Board of Revenue is in favor of loop lines. The reply from Madura, however, and that from Trichinopoly on a somewhat similar reference go to show that in a number of cases, great practical difficulties will lie in the way of the construction and upkeep of such lines and the Govt are inclined to believe that the objections to the levy of tolls on through traffic for miscellaneous municipal purposes can be most satisfactorily met by the plan already adopted in some cases

of

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traffic, should however be exempted, not by Municipalities, but by Local Boards for the use of the roads for which it benefits at the expense of such Boards. The question of providing for this exemption which I have explained suggested in cases where loop-lines appear objectionable is that adopted by Mr. Nicol in respect of the Municipalities

of dividing the proceeds between Municipalities and the Local Fund Boards of the Circles who are charged with the construction and maintenance of the great lines of highway of the country. As the Law stands Local Fund Boards may establish tolls of their own but for administrative reasons, it is obviously best that they should establish them only at places where the employés can be most efficiently controlled and oppression and exaction prevented or punished. The best position is obviously a town where some magisterial authority is resident and hence the bulk of the existing

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† and which has been applied with [illegible] success & without any detriment to the Roads in the Northwest Provinces. † the passes are comparatively few & the traffic, as well as upon all other roads, would be raised by the Local Fund Boards in respect of the Roads which they construct and upon; - and I am quite unable to perceive why such tolls should be levied (as is stated in the Draft order of the case) on the Local Fund Boards

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in Municipal towns, rather than [illegible] in the usual manner. But wherever they may be levied, they should be distant from the "tolls" levied for Municipal purposes, to avoid confusion; it would be better to designate as "octroi". The system advocated in this Draft order of treating "tolls" as belonging partly to Local Fund Boards existing tolls have been established at Municipal towns. Traffic of all kinds may undoubtedly justly contribute to some extent to Municipal improvements, but it is unjust that Municipalities should monopolize the entire proceeds of tolls, and the plan of dividing the collections obviates the necessity of having tolls scattered about roads where supervision is impossible, while it allows of the proceeds being realized in a few well adapted localities, being applied partly as a return for Municipal advantages and partly in the primary and most legitimate object of a toll viz: the

maintenance

maintenance of the road used.

The roads in which the proceeds should in each case be shared can only be settled on a careful consideration of local circumstances, and, though, of course, mathematical accuracy is not to be expected, there can be little difficulty in doing substantial justice to the interests of both Municipal and Local Fund Boards, and the Board of Revenue will call upon all Presidents of Local Fund Boards & Municipalities will to submit their proposals after full discussion by the local Commissioners concerned. In some cases it may be found advisable to follow the

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appears to me to be full & comprehensive and expedient, and obtains (I venture to say) in no other place in the world that can be named except the Mandras Presidency. Re Hon

Ootacd

Jan 27/74

& Municipalities.

through the Bd of Revenue

the arrangements adopted at Trichinopoly by which the management of the tolls has been transferred to the Local Fund Board.

As the budgets for 1875-76 have already been submitted, the Government will not insist upon effect being given to this order in the ensuing year, but all arrangements should be completed before the budgets for 1876-77 fall due.

Though the Board of Revenue in their Proceedings above recorded have confined themselves to strictly replying to the suggestions referred to them in G. O. dated 29th January 1874 No 154

the

the Government gather from their Proceedings dated 13th December 1872 No. 1678 that they will have no objection to raise to the arrangements directed in this order.

J.
23/11/74

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in Mauritius to enable the revenues ~~of the~~ and retard the advancement of ~~the~~ in its statistics, in ~~the~~ welfare & prospects we are interested, especially ~~Bourbon~~

To

The Board of Revenue

Specimen of coin that the Members of each Municipal Commission

All Presidents of all Municipal Commissions

1 L. 7. Brouard 126

200 80

add 200 L. 80 Commissioners

for ~~Bourbon~~

for Mauritius

will be printed at the S. O.

4-4-25 MM

Govt. of 1875 Madras.

Jail 1875

To

Dated 11th January 1875 No. 40

Reed.

Nos. 57-63.

Tolls - Letter from Govt. &c
on the subject of the levy
of tolls on the Conjeeveram
& Tirumalai & Tirupati Rds.
to the Govt. &c &c

11-10-19 B III

26/4/99

2-2-03

8-7-04

12/11/02

23-11-0

19-1-12 B III

20-4-1914 B III

16-4-15 B III

5-1-17 B III

22-3-17 B III

10-11-17 B III

7-3-18 B III

C 24/11

5-11-26 III - V

15-12-38 B III

9-7-34 B III

25-1-37 III

29-6-37 III

23-8-38 III

MADRAS RECORD OFFICE.

Government Records.

Financial Department.

Original.

G. O. (Printed).

Dated 11-1-1875

No. 40