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# TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

*Final* DEPARTMENT

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| Dated        | 11. 1. 1881 | 197    |

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Not to be folded or roughly handled

121

GOVERNMENT OF MADRAS.  
FINANCIAL DEPARTMENT.

11th January 1881, No. 53.

Municipal—Budgets.

Read the following paper:—

No. 35. *From A. T. ARUNDEL, Esq., Acting President of the Municipal Commission, Madras, to the Chief Secretary to Government, dated 22nd December 1880, G. No. 766.*

I have the honor to forward, herewith, the Budget of the Madras Municipality for 1881, together with the resolution of the Commissioners thereupon passed at an adjourned Special Meeting held on the 21st instant.

2. I beg that the Government will be pleased to sanction, under Section 101 of the Act, the levy of the following taxes for the year 1881:—

1. Tax on Arts, &c. (Section 103).
2. Tax on salaries of persons exempted from Tax on Arts (Section 114), at one-half per cent.
3. Tax on houses, buildings, and lands (Section 119), at 10 per cent.
4. Water-tax on houses, buildings, and lands (Section 139), at 4 per cent.
5. Payments for occupation of lands vested in the Commissioners (Section 137).
6. Lighting-tax on houses, buildings, and lands (Section 151), at  $1\frac{1}{4}$  per cent.
7. Tax on vehicles on springs and on animals (Section 155).
8. Tax on carts and other vehicles without springs (Section 108).
9. Tolls on vehicles and animals entering the Municipal limits (Section 174).
10. Tax on places used for the sale of spirituous and intoxicating liquors (Section 183).
11. Fees on registrations and licenses (Section 396).

ENCLOSURE No. 1.

Resolution.

Proposed by the Hon. J. G. Coleman, seconded by Mr. J. P. Nicholas, and carried unanimously.

Resolved that the budget for 1881 be forwarded to Government, with the remark that the Commissioners are unable to meet the charges for Police out of the present revenue.

Resolved, also, that a Committee be appointed of the following gentlemen to draw up an address and present it in deputation to His Excellency the Right Hon. W. P. Adam welcoming His Excellency to Madras, and requesting his early and earnest attention to the embarrassed state of the Municipal finances:—

Mr. A. T. Arundel, Acting President.  
The Hon. J. G. Coleman.  
M.R.Ry. P. Vijiarunga Mudaliar.  
The Hon. P. Macfadyen.  
Mr. B. Lavery.  
M.R.Ry. W. S. Venkataramanjulu Naidu.  
Mr. J. H. Spring Branson.  
Dr. Moideen Sheriff Khan Bahadur.  
The Hon. Mir Humayun Jah Bahadur.  
M.R.Ry. P. Somasoondram Chettyar.  
" V. Kristnama Charriar.  
" Y. Venkataramaya Garu.

(True Extract.)

(Signed) A. T. ARUNDEL,  
Acting President, Municipal Commission.



No. 36. *Minute by His Excellency the COMMANDER-IN-CHIEF, dated 31st December 1880.*

My contention throughout has been that the officers of the Madras Army should receive—wherever serving—the same consideration in the matter of Municipal taxation as is conceded to the officers serving in the other Presidencies of India.

2. The proposal to sanction the imposition of a tax on salaries on the officers serving in the Presidency town is opposed to that principle, and as such I must oppose its imposition.

3. The requirements and poverty of the Madras Municipality are no justification for placing the officers, who are obliged to serve in Madras, in a different position to those who have to serve in other places in this Presidency or elsewhere in India, whether those places be technically or legally termed cantonments or not.

4. The officers have to perform the same duties, and they ought to enjoy exactly the same consideration.

5. The order of the Government of India prohibiting the levy of Municipal

\*NOTE.—*Vide* Abstract of the Proceedings of the Legislative Council of the Governor-General of India, dated 31st May 1880, when the Hon'ble Mr. Grant introduced a Bill to empower Government to exempt Military Officers and men who are obliged to live outside cantonments from certain forms of taxation, such as taxes on salaries and professions, and on horses kept for Military purposes, it being considered necessary for the sake of fairness and uniformity to put all officers—wherever they may be quartered—on the same footing.

The Hon'ble Mr. Carmichael seems to have overlooked these Proceedings, which, though the proposed Bill has not yet become law, has been referred to a Select Committee.

taxes on officers in cantonments was, I consider, clearly intended to include the officers serving at the Presidency or elsewhere; and I contend that for this Government now to sanction the imposition of a tax on the salaries of officers who happened to be serving at Madras would be a violation of the spirit of that order.\*

6. A tax on salaries is to all intents and purposes an Income-tax, and as such cannot, by law, be imposed by this Government.

7. When in my place in the Legislative Council I stated that the Army would be willing to pay an Income-tax, I did not mean that this Government was to be at liberty to devise some means

whereby they should be able to place the officers of the Madras Army in a position different to that occupied by officers serving in the Bengal and Bombay Presidencies; but that if an Income-tax was imposed generally throughout India, the officers of the Madras Army would, as in duty bound, be ready to pay it.

8. The tax I now object to was not sanctioned last year, and upon grounds which have been considerably strengthened by the expression of the opinion of the Government of India to which I have above referred, and which I believe was evoked by my continued and strenuous representations to have justice done to the officers of the Madras Army.

9. It would be useless to burden these remarks by extracts from the numerous papers I have had to write on the subject; but nothing has ever been adduced in the Legislative Council or in the Proceedings of Government which has been able to shake the principle I have contended for, and which I may repeat is simply uniformity of treatment for all officers serving throughout India.

10. I must beg that before sanction is passed to the levy of the tax on salaries, His Excellency the Governor may have an opportunity of reading what I have said on the subject, and also of considering the previous correspondence which has taken place on the general question; and that, if there then remains any doubt as to the intention of the Government of India, their decision may be asked for and awaited.

11. I further consider that all Military Officers doing Military duty should be exempted from the payment of a tax on their chargers, or on the horses which they are required to keep for *Military purposes*.

12. This concession is granted to officers serving in Bengal and Bombay, and as such comes within the limit of what I ask for.

13. As the Madras Act now stands, exemption from the payment of taxes on their chargers and on a carriage kept for Military purposes is confined to Regimental Officers. Such a distinction is neither logical nor just, and I trust that Government will not sanction the levy of the tax for the coming year.

NEVILLE CHAMBERLAIN, General.

No. 36-A.

ORDER THEREON, 11th January 1881, No. 53.

Section 88 of the Madras Municipal Act provides that the budget for the ensuing year shall be forwarded to Government not later than the first week in December of each year. The present paper was received by Government on the 23rd December 1880.

2. With the exception of No. 2, the taxes entered in the President's list are identical with those levied last year, and the Right Honorable the Governor in Council hereby sanctions the reimposition of the latter. The question of sanctioning the imposition of Tax No. 2 is reserved for future consideration.

3. The budget itself will be considered in detail on a future occasion.

(True Extract.)

R. DAVIDSON,  
Chief Secretary.

To the President of the Municipal Commission, Madras.

Exd. J. Wright and T. O'Connor.



Gobt. of (1881) Madras.  
FINANCIAL.

To  
THE PRESIDENT OF THE  
MUNICIPAL COMMISSION.  
Madras.

Dated January, 11th.

Issued

Recd.

Encl.

G.O., 11th January 1881, No. 53.

JANUARY.  
Nos. 35-36-A.

*Municipal—Budgets.*—The levy of the taxes proposed by the President of the Madras Municipal Commission for the year 1881, with the exception of the tax on salaries of persons exempted from Tax on Arts, sanctioned; and the President informed that the Municipal Budget for 1881 will be considered in detail on a future occasion.



G. No. 766

Municipal Office, 1P

Madras, 2nd Decr 1880

From

A. S. Brundell Esq.  
President, Municipal Commission,

To

The Hon<sup>ble</sup> R. Davidson Esq.  
Chief Secretary to Government  
Fort St George.

Sir,

I have the honor to forward herewith the Budget of the Madras Municipality for 1881 together with the resolution of the Commissioners thereupon passed at an Adjourned Special Meeting held on the 21<sup>st</sup> instant.

I beg that the Government will be pleased to sanction under Section 104 of the Act the levy of the following taxes for the year 1881.

1. Tax on Arts 8<sup>th</sup> (Sec 103)
2. Tax on Salaries of Persons except 1 from Tax on Arts (Sec 104) at one half per cent
3. Tax on houses buildings and lands (Sec 107) at 10 per cent.
4. Water tax on houses buildings and lands (Sec 108) at 4 per cent

*I claim exemption for officers in the discharge of public duty - as in Royal Warrant 31/12*

*Which has not been sanctioned by the Govt of India, & is therefore not valid.*

*W. 31/12*



53 (35-36)  
53

V. 5. Payments for occupation of lands located  
in the Commission (Sec 137)

V. 6. Lighting Tax on houses, buildings and lands  
(Sec 151) at 1/4 per Cent.

V. 7. Tax on vehicles on springs and on animals  
(Sec 155)

It is the opinion  
of the Commission  
that the tax  
on vehicles  
should be  
increased  
in the discharge  
of duty, that  
the 3/4

V. 8. Tax on Carts and other vehicles without springs  
(Sec 158)

V. 9. Tolls on vehicles and animals entering the  
Municipal limits (Sec 174)

V. 10. Tax on places used for the sale of  
spirits and intoxicating liquors (Sec 183)

V. 11. Fees on Registrations and Licenses (Sec 196)

I have the honor to be,  
Sir,

Your most obedient servant,

A. J. Randall  
Acting President  
Municipal Commission

W. H.  
J. H.



Proposed by the Honorable J. G. Coleman, seconded by Mr. S. P. Nicholas and carried unanimously.  
 Resolved that the Budget for 1881 be forwarded to Government with the remark that the Commissioners are unable to meet the charges for Police out of the present Revenue.

Resolved also that a Committee be appointed of the following gentlemen to draw up <sup>an</sup> address and present it in deputation to His Excellency the Right Honorable W. D. Adams, welcoming His Excellency to Madras, and requesting his early and earnest attention to the embarrassed state of the Municipal finances:-

- Mr. A. J. Arundel - President.
- The Hon. J. G. Coleman
- Mr. R. P. Vijayaranga Mudaliar
- The Hon. P. Macgachy
- Mr. B. Tavery
- Mr. R. H. Subhakararamanujulu Naidu
- Mr. J. H. Spring & Brown
- Dr. Moideen Sheriff Khan Bahadur
- The Hon. Mr. Kinnayam Jai Bahadur

*3/10/81*

Chief Clerk (1880/81)

Mr. J. G. Coleman

23 SEP 80

The Chief Secretary to Government.

53/10  
 22<sup>nd</sup> December 1880  
 1880-81  
 1880-81  
 1880-81

Submitting Municipal Budget for 1881 together with the resolution of the Commissioners thereon.

From Madras.

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The question of increasing the rate of tax no. 2 is reserved for future consideration.

3. The budget itself will be considered in detail in a future session.

1881



$$53 \overline{) 3586} \\ \underline{107}$$

A. J. Prudden

Act. Miss. Mon. June



My contention throughout  
has been that the Officers of the  
Madras Army should receive -  
wherever serving - the same con-  
sideration in the matter of munici-  
cipal taxation as is accorded  
to the Officers serving in the  
other Presidencies of India.

The proposal to sanction  
the imposition of a tax on  
Salaries on the Officers serving  
in the Presidency Town is  
opposed to that Principle and  
as such I must oppose its  
imposition.

The requirements and  
necessity of the Madras Munici-  
cipality are the justification  
for

of Minute 13367/80



Providence; but that of the  
Income tax was imposed ge-  
nerally throughout India, the  
Officers of the Madras Army  
could as in duty bound, be  
ready to pay it.

The tax I was object to was  
not sanctioned last year, and  
upon grounds which have been  
considerably strengthened by  
the expression of the opinion of  
the Government of India to which  
I have above referred, and  
which I believe was evoked by  
my continued and strenuous  
representations to have justice  
done to the Officers of the  
Madras Army.

It would be useless to  
burden these Minutes by  
abstracts

<sup>53-35-867</sup>  
abstracts from the numerous papers  
I have had to write on the subject;  
but nothing has ever been addressed  
in the Legislation Council or in  
the Proceedings of Government  
which has been able to shake  
the principle I have contended  
for; and which I may repeat  
is simply uniformity of  
treatment for all Officers  
serving throughout India.

I must beg that before sanction  
is passed to the levy of the tax  
on salaries, &c. the Governor  
may have an opportunity of  
reading what I have said on  
the subject, and also of consider-  
ing the previous correspondence  
which has taken place on  
the general question; and that if



there then remains any doubt  
as to the intention of the Govern-  
ment of India, that their  
decision may be asked for  
and awaited.

I further consider that  
all Military Officers doing  
military duty should be  
exempted from the payment of  
a tax on their chargers, or on  
the horses which they are required  
to keep for military purposes.

This concession is granted to  
Officers serving in Bengal  
and Bombay, and as such  
comes within the limit of  
what I ask for.

As the Madras Act now  
stands, exemption from the  
payment of Taxes on their

53(35-36) P  
Chargers and on a carriage  
kept for military purposes  
is confined to Regimental  
Officers. Such a distinction is  
neither logical nor just,  
and I trust that Government  
will not sanction the levy of  
the tax for the coming year.

Wm. Chamberlain  
Secy

Madras. 31. December 1880.



And budget.

Financial Department 80

53(35-36)

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

from the Ag. President Municipal Commission, Madras, dated 22<sup>nd</sup> December 1880  
G. No 466

Read Minute by U.S. the Com. in Chief of

Order thereon, 11 Jan'y 1881, No 53.

Section 88 of the Madras Municipal Act provides that the budget for the ensuing year shall be forwarded to Government not later than the first week in December of each year. The present paper was received by Govt. on the 23<sup>rd</sup> December 1880.

2. With the exception of No 2, the taxes entered in the President's list are identical with those levied last year, and the



the Right Honorable the  
Governor in Council hereby  
sanctions the reimposition  
of the latter. The question  
of sanctioning the imposition  
of tax No 2 is reserved  
for future consideration.

3. The budget itself  
will be considered in  
detail on a future occa-  
sion.

(From orders)

To the President, Madras District Court  
Gazette

L 850-20

L 850-1

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Despatch 14/1



Journal

Very Respectfully

Govt. of 1881, Madras.

Final

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to

Dated 11. Aug. 1881 No. 53

Recd.

Nos. 35-36.

June 1. 1881.

Very 9 the letter has  
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for the 9. 1881 - and  
the 9. 1881 - and  
the 9. 1881 - and

most important that the  
House of the House of the  
will be considered in  
detail on a future