

1881.
FINANCIAL ~~(195)~~) Department.

Ms. SERIES.

G.O. No. 2399

Dated 8-12-1881

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FROM

A. MACKENZIE, Esq., C.S.,

Offg. Secretary to the Government of India,

To

*The Secretary to the
Govt. of Madras.*

Home Department.
Municipalities.

SIR,

Simla, the 18th November 1881.

REFERRING to the correspondence ending with your telegram of the 25th July 1881, I am directed to forward *for the information of His Excellency the Governor in Council* of an order issued under the provisions of section 3 of Act XI of 1881 (The Municipal Taxation Act), prohibiting the levy of certain municipal taxes from military officers and men of the classes therein described.

2. The Governor General in Council does not propose to issue any general order under clause (b) of section 3 of the Act regarding the exemption of Government property from municipal taxation; but His Excellency in Council will be prepared to take action under that clause if any case of inordinate assessment of Government property is brought to notice for which redress cannot be obtained under the ordinary Municipal law.

3. I am to take this opportunity of forwarding a revised order,† issued under section 24 of Act III of 1880 (The Cantonments Act), in which the description of persons to be exempted in cantonments from certain municipal taxes has been made to correspond with that adopted in the order under the Municipal Taxation Act, 1881. This order supersedes that circulated with the communication from this Department, No. 1-38-47, dated the 24th April 1880.

I have the honour to be,

SIR,

Your most obedient Servant,

Amambaji

Offg. Secretary to the Govt. of India.

2 H. 9.—17

NOTE.—To supersede the order issued in the Home Department, Nos. 138—52, dated the 24th April 1880.]

No. 163

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881.

READ—

Section 24 of Act III of 1880 (The Cantonments Act, 1880).

ORDER.

IN exercise of the power conferred by section 24 of Act III of 1880 (The Cantonments Act, 1880), the Governor General in Council is pleased to declare that, in any cantonment situated in British India which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such cantonment, be exempted from the operation of taxes of the following kinds:—

Persons exempted.

All persons exclusively in military employ or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War.

Taxes from the operation of which exemption is granted.

- (1) Municipal taxes on salaries.
- (2) Municipal taxes on professions, trades, callings, offices, or appointments.
- (3) Municipal taxes on horses, mules, or ponies kept for military duty.
- (4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

2. In further exercise of the power conferred by the same section, the Governor General in Council is pleased to prohibit the levy, in any cantonment in British India, of any municipal tax whatsoever on public property, animals, or vehicles.

3. In this order the expressions "municipal tax," "municipal taxes," and "municipal tolls" include any tax or toll imposed by virtue of the provisions of a Municipal Act under the operation of which any cantonment may have been, or may in future be, brought.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

from the Govt of India. Home Department:
d. 18th November 1887. No $\frac{5}{1624/73}$

Order ^{to} ~~8~~ ¹⁰ ~~10~~ ¹¹ No. 2399

Communicated to the
Military and Public
Works Departments
and to the Presidents
of all Municipalities.

2. The effect of these
orders will be that
compensation for the
exemption from Munici-
pal taxes of persons
and their property, other
than chargers, can
in all cases be
claimed by the Muni-
cipality concerned under
Act II of 1887. In those
cases where no compensation is

of Govt. Buildings in
properly - situated in
Cantonments and ex-
empted only under
the Cantonments Act
III of 1880. Govern-
ment buildings, whether
civil or military, si-
tuated outside can-
tonment limits are
not exempted from
Municipal Taxation.

(per order)
G.H.

5.12.81

1881

Dispatched

Please return receipt

order 17/12

The Military Dept: 6
Public Works Dept: 9
The President, C.P. Co. 14/12

Revised Copy
22/12/81

L 550160

Gobt. of 188 } Madras.

Dated }
Recd. } 188 , No.

Nos.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

8th December 1881, No. 2399.

Municipal Taxation.

Read the following paper :—

From A. MACKENZIE, Esq., C.S., Officiating Secretary to the Government of India, Home Department (Municipalities), to the Chief Secretary to Government, dated Simla, 18th November 1881, No. 5—14-73 [Current No. 3259].

Referring to the correspondence ending with your telegram of the 25th July 1881, I am directed to forward, for the information of His Excellency the Governor in Council, copy* of an order issued under the provisions of Section 3 of Act XI of 1881 (The Municipal Taxation Act), providing the levy of certain Municipal taxes from Military Officers and men of the class therein described.

2. The Governor-General in Council does not propose to issue any general order under Clause (b) of Section 3 of the Act regarding the exemption of Government property from Municipal taxation; but His Excellency in Council will be prepared to take action under that clause if any case of inordinate assessment of Government property is brought to notice for which relief cannot be obtained under the ordinary Municipal Law.

3. I am to take this opportunity of forwarding a revised order,† issued under Section 24 of Act III of 1880 (The Cantonments Act), in which the description of persons to be exempted in cantonments from certain Municipal taxes has been made to correspond with that adopted in the order under the Municipal Taxation Act, 1881. This order supersedes that circulated under the communication from this department, No. 1—38-47, dated the 24th April 1881.

ORDER THEREON, 8th December 1881, No. 2399.

Communicated to the Military and Public Works Departments and to the Presidents of all Municipalities.

2. The effect of these orders with that compensation for the exemption from Municipal taxes of persons and their property, other than chargees, can in all cases be claimed by the Municipality concerned under Act XI of 1881, but that no compensation can be claimed in respect of Government buildings or property situated in cantonments and exempted only under the Cantonments Act, III of 1880. Government buildings, whether Civil or Military, situated outside cantonment limits are not exempted from Municipal taxation.

(Tract.)

To the Military Department.
" the Public Works Department.
" all Presidents of Municipal Commis-

Exd. J. Wright.

Chief Secretary.

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ne
by

Govt. of (1881) Madras.
FINANCIAL.

THE MILITARY DEPARTMENT.

Dated December, 1881.

Issued

Recd.

G.O., 8th December 1881, No. 2399.

DECEMBER.

Municipal Taxation — Communicating letter
a Government of India forwarding copy of
order issued prohibiting the levy of certain
municipal taxes from certain classes of Military
officers and men.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

8th December 1881, No. 2399.

Municipal Taxation.

Read the following paper:—

From A. MACKENZIE, Esq., C.S., Officiating Secretary to the Government of India,
Home Department (Municipalities), to the Chief Secretary to Government, dated
Simla, 18th November 1881, No. 5—164-73 [Current No. 3259].

Referring to the correspondence ending with your telegram of the 25th July 1881,
I am directed to forward, for the information of His Excellency the Governor in
Council, copy* of an order issued under
the provisions of Section 3 of Act XI of
1881 (The Municipal Taxation Act), prohibiting the levy of certain Municipal taxes
from Military Officers and men of the classes therein described.

2. The Governor-General in Council does not propose to issue any general order
under Clause (b) of Section 3 of the Act regarding the exemption of Government
property from Municipal taxation; but His Excellency in Council will be prepared to
take action under that clause if any case of inordinate assessment of Government
property is brought to notice for which redress cannot be obtained under the ordinary
Municipal Law.

3. I am to take this opportunity of forwarding a revised order,† issued under
Section 24 of Act III of 1880 (The Can-
tonments Act), in which the description
of persons to be exempted in cantonments from certain Municipal taxes has been made
to correspond with that adopted in the order under the Municipal Taxation Act, 1881.
This order supersedes that circulated with the communication from this department,
No. 1—38-47, dated the 24th April 1880.

ENCLOSURE No. 1.

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881, No. 162.

Read—
Section 3 of Act XI of 1881 (The Municipal Taxation Act, 1881).

ORDER.

In exercise of the powers conferred by Section 3 of Act XI of 1881 (The Municipal Taxation Act, 1881), the Governor-General in Council is pleased to prohibit the levy by any Municipal Committee upon the persons described below of taxes of the following kinds:—

Persons exempted.

All persons exclusively in military employ, or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War, and compelled by the exigencies of military duty to reside within the limits of a Municipality.

Taxes from the operation of which exemption is granted.

- (1) Municipal taxes on salaries.
- (2) Municipal taxes on professions, trades, callings, offices, or appointments.
- (3) Municipal taxes on horses, mules, or ponies kept for military duty.
- (4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

ENCLOSURE No. 2.

Extract from the Proceedings of the Government of India in the Home Department (Municipalities),—under date Simla, the 18th November 1881, No. 163.

Read—

Section 24 of Act III of 1880 (The Cantonments Act, 1880).

ORDER.

In exercise of the power conferred by Section 24 of Act III of 1880 (The Cantonments Act, 1880), the Governor-General in Council is pleased to declare that, in any Cantonment situated in British India which may have been, or may in future be, brought under the operation of a Municipal Act, the following classes of persons shall, when on duty in such cantonment, be exempted from the operation of taxes of the following kinds:—

Persons exempted.

All persons exclusively in military employ or belonging to any department directly attached to the Army or to the Public Works Department, Military Branch, being persons subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War.

Taxes from the operation of which exemption is granted.

- (1) Municipal taxes on salaries.
- (2) Municipal taxes on professions, trades, callings, offices, or appointments.
- (3) Municipal taxes on horses, mules, or ponies kept for military duty.
- (4) Municipal tolls leviable on any ferry or road in respect of animals or vehicles kept or used for military duty.

2. In further exercise of the power conferred by the same section, the Governor-General in Council is pleased to prohibit the levy, in any cantonment in British India, of any Municipal tax whatsoever on public property, animals, or vehicles.

3. In this order the expressions "Municipal tax," "Municipal taxes," and "Municipal tolls," include any tax or toll imposed by virtue of the provisions of a Municipal Act under the operation of which any cantonment may have been, or may in future be, brought.

ORDER THEREON, 8th December 1881, No. 2399.

Communicated to the Military and Public Works Departments and to the Presidents of all Municipalities.

2. The effect of these orders will be that compensation for the exemption from Municipal taxes of persons and their property, other than chargers, can in all cases be claimed by the Municipality concerned under Act XI of 1881, but that no compensation can be claimed in respect of Government buildings or property situated in cantonments and exempted only under the Cantonments Act, III of 1880. Government buildings, whether Civil or Military, situated outside cantonment limits are not exempted from Municipal taxation.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Military Department.
" the Public Works Department.
" all Presidents of Municipal Commissions.
Exd. J. Wright and T. O'Connor.

Original

Govt. of (1881) Madras
FINANCIAL.

To
THE MILITARY DEPARTMENT,
Secy. Secy. Secy.

Dated December, 8th.

Issued

Recd.

Recd.

G.O., 8th December 1881, No. 2399.

DECEMBER.

Municipal Taxation. — Communicating letter from Government of India forwarding copy of order issued prohibiting the levy of certain Municipal taxes from certain classes of Military officers and men.

Govt. of 1881

Final

DISPOSED OF

6 DEC 81

BY G.O. NO. 2399. (6)



Genl. Taxation. Young.
Letter from G. J. J. J. J. J.
copy of an order issued prohib-
ing the levy of certain land
taxes from certain classes
of land: officers and men.

1-96
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7-1-18
23-5-28

2-2-21
5-12-39
3-4-41
7-6-54