Archives I—10,006—16-8 77.

(1) Number of pages 38

19 (2) Date of repair 28.4.87

(3) Initials of the Referencer

# TAMIL NADU ARCHIVES

## GOVERNMENT OF TAMIL NADU

Fin. DEPARTMENT

G.O. No. 1083 Press.
~~B.P. No.~~ ~~Mis.~~

Dated 13 . 6 . 1881 ~~197~~.

2021

GP

*Not to be folded or roughly handled*

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1083
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

---

13th June 1881, No. 1083.

**Municipal—Taxation.**

Read the following papers:—

*From J. STURROCK, Esq., President of the Municipal Commission, Mangalore, to the Officiating Chief Secretary to Government, dated 31st May* 1881, *No.* 88 [*Current No.* 1342].

I have the honor to submit, for the information of Government, copy of a Resolution passed by the Commissioners of this town at their meeting of the 23rd instant, with reference to the Municipal Taxation Act, No. XI of 1881, and to request that Government will be pleased to issue the necessary orders on the subject.

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*From J. STURROCK, Esq., President of the Municipal Commission, Mangalore, to the Officiating Chief Secretary to Government, dated 31st May* 1881, *No.* 90 [*Current No.* 1344].

By desire of the Municipal Commissioners of this town, I have the honor to submit, for the orders of the Government, the accompanying copies of correspondence which has passed between them and the Military authorities of the station on the subject of the house-rate due to the Municipality on account of Government Military buildings for the last official year, which has not yet been paid.

2. It will be observed that the claim of the Commissioners has been resisted on the strength of the Order of Government of India, embodied in the Proceedings of Government, dated 14th May 1880, No. 990, Financial Department, prohibiting, under the powers conferred by Section 24, Act III of 1880, the levy in any cantonment in British India of any Municipal tax whatever on public property, animals or vehicles. But the Commissioners are of opinion that the prohibition ordered by the Government of India does not apply to this station, which is not a cantonment within the meaning of Act III of 1880 (*vide* paragraph 3 of letter, No. 1096, dated 8th September 1880, from Brigadier-General H. O'Connell, Quartermaster-General, embodied in Proceedings of Government, Financial Department, dated 1st December 1880, No. 2234).

3. I have, therefore, the honor to request that Government will be pleased to order the payment of the tax at an early date, as the same has been long overdue.

---

ORDER THEREON, 13th June 1881, No. 1083.

The order relied on by the Military authorities applies solely to "Cantonments," in which category Mangalore is not included. Municipal taxes are, therefore, not barred at that station for the year 1880-81 on Government property.

G.O., 16th March 1869, No. 997, Military.

2. On a reply being received from the Government of India to a reference now pending regarding the extension of Act XI of 1881 to this Presidency, orders will be issued relative to the subject of Military taxation in Municipalities in 1881-82.

(True Extract.)

C. G. MASTER,
*Offg. Chief Secretary.*

To the President of the Municipal Commission, Mangalore.
" Military Department.

Exd. J. Wright.

1083/2

# Govt. of [1881] Madras.

## FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
*Mangalore,*

&c., &c., &c.

*Dated June, 13th.*

*Issued*

*Recd.* *Encl.*

*G.O., 13th June 1881, No. 1083.*

## JUNE.

*Municipal—Taxation.*—Opinion expressed that Mangalore not being a "Cantonment," Municipal taxes are not barred at that station for the year 1880-81 on Military buildings and other Government property.

No 88. Municipal Commissioner's Office,
Mangalore 31st May 1881.

1083/3 1 P

CURRENT No. 1342

From

J. Sturrock Esqre
President of the Municipal
Commission, Mangalore.

To

The Honble H. Davidson C.S.I.
Chief Secretary to Government
Bob St George.
Financial Department.

Sir,

I have the honor to submit for the information of Government copy of a Resolution passed by the Commissioners of this Town at their Meeting of the 23rd Instant, with reference to the Municipal Taxation act No XI of 1881, and to request that Government will be pleased to issue the necessary orders on the subject.

I have the honor to be,
Sir,
Your most obedt Servt

J. Sturrock
President

DISPOSED OF
13 JUN 81
BY G. O. No.

Fin. 1581 / Dept.

From (Mun.l - Taxation)

The President of the
Municipal Commission
Mangalore

To The Chief Secretary
to Government
Fort St George
F. S.

Dated 31st May
Despatched 1st June } 1581.
Received 6

Rc 88.

CURRENT No. 1342

Submitting copy of a Resolution passed by the Commissioners with reference to the Mun.l Taxation act No XI of 1850 requesting the orders of Government on the subject.

No 90.

Municipal Commissioners Office,
Mangalore 31st May 1881.

CURRENT No. 1344

From J. Minnock Esquire
President of the Municipal Commission,
Mangalore.

1083/S

To The Honble R. Sweidon C.S.I.
Chief Secretary to Government,
Fort St George
Financial Department.

Sir,

By desire of the Municipal Commissioners of this Town I have the honor to submit for the orders of the Government the accompanying copies of correspondence which has passed between them and the Military Authorities of the Station on the subject of the house rate due to the Municipality on account of Government Military Buildings for the last official year, which has not yet been paid.

2. It will be observed that the claim of the Commissioners has been resisted on the strength of the order of Government of India embodied in the Proceedings of Government dated 14th May 1880, No 990, S. G. prohibiting under the powers conferred by Section 24 Act III of 1880 the levy in any cantonment in British India of any Municipal Tax

DISPOSED OF
13 JUN 81
BY G.O. No.

whatever on public property, animals or vehicles. But the Commissioner are of opinion that the prohibition ordered by the Government of India does not apply to this Station which is not a cantonment within the meaning of Act III of 1880. (vide para 3 of letter No 1096 dated 8th September 1880 from Brigadier General H. O Connell, Quarter Master General embodied in Proceedings of Government of India dated 1st December 1880, No. 2234)

3. I have, therefore, the honor to request that Government will be pleased to order the payment of the tax at an early date as the same has been long overdue.

I have the honor to be,
Sir,
Your Most obedt. Servt.

J. Hunter
President

[Office-paper Form.]

Fin. DEPARTMENT.

1083/87 38

Papers in hand down to date :—

(No. 1344 of 87) from President, Mly Mangalore dt. 31 May/87 No 90 reporting orders on subject of Mun. taxes due on dut. of Govt. Military buildings (No. 1342) from ditto dated 31/May No 88 submitting copy of a resolution passed by the Commrs. reporting the introduction of Act IV of 1881

DRAFT ORDER.
~~NOTE FOR ORDERS.~~

The order relied on by the Military Authorities applies solely to Cantonments, in which Mangalore is not included

Mun. Municipal taxes not barred are therefore chargeable at that station for the year 1886/87. on Govt. property

2. On a reply being received from the Govt. of India to a reference now pending regarding the

G.O. 16 March 1869, no. 997 Milty.

extension of Art. 71 of
1881 to this Presidency,
orders will be issued
relative to the subject
of military taxation in
Municipalities in 1881/82.

[illegible]

[illegible]

Note Papers
[illegible]

1083
to 7

To The Pres.y Munpl. Com.r Mangalore
Military Dept. 6

Despd 22/.6

2440 55

Jud. (Sel.) Dept.

From (Mend – Jahes.)

The President of the
Municipal Commrs.
Mangalore.

To

The Chief Secretary
to Government
Fort St. George
F. S.

Dated 31st May
Despatched 1st June } 1881.
Received 6 }

Enclosures: 9.

CURRENT No. 1344

Reporting the order of Govern
ment on the subject of
Municipal Taxes due on
account of Govt Military
buildings.

No 1083/881

1083

Extract from the Proceedings of the General Meeting of the Municipal Commissioners of the Town of Mangalore held on the 22nd December 1880.

Present:

G. D'Vicks Esqre, Vice President.

C. E. Rowlandson

P. N. Fernandez Esqrs.

W. Ed. K. Kantappa Avergal

* * * * * * *

Read Proceedings of the Madras Government, F.D. dated 1st December 1880, No 2234, referring for report certain papers regarding the taxation of Military buildings &c.

Read also Memorandum by the Vice President dated 20th December 1880, tabulating for the consideration of the Commissioners the several orders of Government, on the subject of the exemption of Military buildings &c. from taxation & requesting their decision as to whether the usual bill for taxes on Military Buildings should be issued for the current year.

The Board observe that no taxes have been levied from Military officers &c. on account of the Regimental cattle since the half-year ending 30th September 1879. They can, however, see no reason to undersigned (for the reasons contained in the President's letter dated 17th August 1880, No 146 to the Chief Secretary to Govt

ment as well as for the reason that they annually contribute a considerable sum towards the conservancy of the cantonment (—) the loss of the annual income derived on account of Military buildings, and as they believe that this station is not a Brittish Cantonment, they are of opinion that the order of the Government of India recorded in G.O. 11th May 1880, by wgv F.D. does not exempt the Military Buildings in this Municipality from taxation.

The taxes on Military buildings will therefore be claimed for the current official year as usual.

/True Extract/

J. Murdoch
President

129

Enclosure in a letter from the President of the Munl. Commission, Mangalore to the Chief Secretary to Govt, South Canara, dated 31st May 1881, No. 90.

In Jud: 1344-81

No 18. Municipal Commissioner's Office,
Mangalore, 20th January 1881.

From

The Vice President
Municipal Commission
Mangalore.

To

The Officer Commanding
Mangalore.

1083
81 9

Sir,

I have the honor to forward herewith Municipal Bill* for House tax on the existing Military buildings for the current official year, and to enclose for your information copy of a Resolution passed by the Commissioners of this Municipality on the subject of the taxation of Military buildings.

* for Rs 348-12-0

I have &c
Signed/ G. D. Brick
Vice President
/True Copy/

J. Murdoch
President

129

1083/10

Station Staff Office.
Mangalore, 2nd January 1881.

From

The Station Staff Officer,
Mangalore.

To

The Vice President
Municipal Commission
Mangalore.

No. 25.

Reference.
Your docket No 78 dated 29th January 1881.

Subject.
I have the honor to return the Municipal Bill for House tax on the existing Military buildings for the current Official year with reference to the enclosed copy of a letter received from the Pay Department.

By order
Signed/ H. Bernard Keane Lt.
S.S.O. Mangalore.

/True Copy/

J. Hunter
President

C.9.

Enclosure in a letter from the President of the Municipal Commission, Mangalore to the Chief Secretary to Government, Fort St. George, dated 31st May 1881, No. 90.

1083/83

In Print: 1344—81

1083/1891

Enclosure in a letter from the President of the Municipal Commission, Mangalore to the Chief Secretary to Government, Fort St George, dated 3rd May 1887, No 90.

In Encl: 1344 – 87

Municipal Commrs Office,
Mangalore 10th March 1887.

No 50.

From

The Vice President of the
Municipal Commission
Mangalore.

To

The Officer Commanding
Mangalore

Sir,

With reference to the Station Staff Officer's Order No 25 of the 22nd January last, returning the Municipal Bill for House tax on the existing Military buildings for the current Official year, I have the honor to state that in as much as the Commissioners of this Municipality, for the reasons contained in their Resolution of December last (copy of which has already been forwarded to you) question the application of the exemption ordered by the Government of India, to this Municipality, the Bill issued by the Commissioners cannot be received back, and the same is herewith returned.

2. The proper course to be followed with regard to the Bill (in case of your inability to pay the same) is as you are

observe

observe to refer the claim of the Commissioners to your higher authorities with a view to a final decision being obtained in the matter.

I have &c.

Signed / G. W. Hicks

Vice President

/True Copy/

F. Murdoch

President

139

Enclosure in a letter from the President of the Bmn.l Comm.rs, Mangalore to the Chief Secretary to Government, Fort St. George, dated 31st May 1881. No. 90.

In Encl: 1344 - 81

No. 103.

Mangalore 14th March 1881.

1083/13/12

From

Lieut.t Colonel W. Rowlandson

Commanding Mangalore

To

The Vice President

Municipal Commission

Mangalore.

Sir,

With reference to your letter No. 50 dated 1st March 1881, I have the honor to refer you to my letter No. 645 dated 21st June last, in which I informed you that the Military Fin.l Department had intimated to me that it would not pass in future Bills for House Tax on Military Buildings.

2. Under these circumstances, I would suggest the Municipal Commission referring the matter to Government as it is palpably out of the question that I should appeal against the decision of the Military Controller.

3. But as the command of the Station will devolve in a few days on Colonel Benwell of the 33rd B. N. I. perhaps the reference had better stand over till

the

the arrival of that officer.

The bill is herewith returned.

I have &c.

Signed/ W. Rowlandson Lieut. Col.
Commanding Mangalore.

/True Copy/

J. Hamilton
President

I.D.

Enclosure in a letter from the President of the Municipal Commrs, Mangalore to the Chief Secretary to Government, Fort St George, dated 31st May 1881, No 90.

In Encl: 1344 - 81

No 69.

Municipal Commrs' Office
Mangalore 30 March 1881.

1083
14
13

From

The Vice President of the
Municipal Commissioners
Mangalore

To

Col. J. L. Benwell
Officer Commanding
Mangalore.

Sir,

With reference to para 3 of your predecessors letter No 100 of the 14th Instant, I have the honor to request your attention to the matter therein referred to, and to forward for your information Madras Mail of the 22nd Instant from one of the items (under "Madras News") in which you will observe that an exactly similar question has been decided in favour of the Municipal Commissioners of Palamcottah. It is very probable, therefore, that if a reference is made by you to the Military Department on the subject now, they will see reason to modify their order referred to by Colonel Rowlandson which prohibited the payment of the Municipal Bills for taxes on Military property. Moreover I

believe this is not a cantonment under
Act III of 1887 and therefore we have no au-
thority to exempt the Military buildings
except under Section 38 of the Act. It seems
to be the duty of the Military authorities
and not of the Commissioners to take the
necessary steps to have the question finally
decided. The Municipal House Tax Bill in
question is herewith returned.

I have &c.
Signed/ G. D. Dicks
Vice President
/True Copy/
G. Hunt
President

129.

Enclosure in a letter from the President of the Bmml. Commission, Mangalore, to the Chief Secretary to Govt, Fort St George, dated 3rd May 1881, No. 90.

In Encl. 1344 – 81

S. Asst. Q. M. Generals Office, Nth C.
Cannanore 11th April 1881.

1083/15 14.

From The D. A. Q. M. General
Malabar & Canara

To The Officer Commanding
Mangalore

No 551.

Your letter No 131 dated 6th instant.

Has the honor to return the correspondence received with the above and to inform that the Brigadier General Commanding considers that the claim on account of taxes should be submitted by the Municipal authorities claiming such tax.

Under the instructions received from the Pay Department you are precluded from submitting such charges.

/By order/
Signed/ H. G. Hutchins
Major
D. A. Q. M. Gen.l Nth C.
/True Copy/
Signed/ J. H. Ansley Lieut
S. Staff Officer
/True Copy/
G. Hunt
President

129

Enclosure in a letter from the President of the Municipal Commission, Mangalore, to the Chief Secretary to Government, Fort St. George, dated 31st May 1881, No. 90.

In Fund: 1344 – 81

Mangalore
27th April 1881.

No. 150.

From

Colonel J. L. Benwell
Commanding Mangalore.

1083
No 15

To

Geo: W. Wicks Esqre
Vice President Municipal Commission
Mangalore.

Sir,

With reference to your letter No. 69 dated 30th Ultimo, I have the honor to state that the same together with all previous correspondence on the subject has been forwarded for the orders of the Brigadier General commanding the Provinces, this reply (true copy) thereto is enclosed for your information.

The Bill for House Tax and the copy of the Madras Mail which accompanied your letter under acknowledgement are herewith returned.

I have &c.

Signed/ J. L. Benwell Col:
Commanding Mangalore

/True Copy/

G. Wicks
President

59.

Enclosure in a Letter

From

The President of the
Municipal Commission
Mangalore.

To

The Chief Secretary
to Government,
Fort St. George.

Dated 31st May
Despatched 1st June } 1881.

Rec'd

Read

Ref. No.

Referred

GO (Jud) 1083/81.

R. Jud: 1344—81

Extract from the Proceedings of the General Meeting of the Municipal Commissioners of the Town of Mangalore held on the 23rd May 1881.

1083/D 16

Present:

J. Stuart Esqre President.
G. D. Wicks Esqre Vice President
R. Bradley Esqre.
J. E. A. Boyd Esqre
J. M. Fernandes Esqre.
Rao Saheb K. Gundu Rao Avergal
" K. Annappa "
" M. Ramachar "
" Wm. J. E. Saldanha
Moonshee Sheik Mahomed Sheik Saheb Bahadur.

* * * * * * *

6. Read Memorandum of the Vice President drawing the attention of the Commissioners to Enactment XI of 1881 "The Municipal Taxation Act" with a view to decide what steps should be taken with regard to the provisions thereof and for the recovery of the taxes due to the Municipality from Military Officers and on account of Government Civil and Military Buildings.

The Government will be asked

to abscond an officer under Section V of
the Act at an early date.

/ True Extract /

J. Murrock
President

139

Enclosure in a letter from
the President of the Bombay
Commission, Mangalore &
the Chief Secretary to Govt.
Fort St George, dated 31st
Jany 1881, No 58.

In Financial 1342-81

Military Account Department.

No. N.S. 169

Pay Examiner's Office,
Fort St George Madras, 16th June

From

The Pay Examiner,

1083 / H 17

To

The Officer Commanding 34th Regiment,
M. N. I. Bangalore.

Sir,

I have the honor to bring to your notice that the Government of India having in a recent order prohibited the levy in any cantonment in British India of any Municipal Tax, whatsoever on public property, animals or vehicles. Bills presented on this account as a charge against Government will no longer be admitted by this Office.

Signed / J. K. Sawyer Capt.
Pay Examiner.

/ True Copy /
J. Bernard Lieut.
A. Staff Officer.

/ True Copy /

J. Murrock
President

139

1083/18

8831/11.

Enclosure in a letter from the President of the Municipal Commission, Ikanya Love to the Chief Secretary to Government, York Ls. Geogr. Dated 31st May 1881, No. 90.

In Encl: 1344–81

Military Taxation

Mangalore

1083/19

8801/81

Ms 8/6
R 13.6.8

Ms. 16/6

Govt. of {188/} Madras.

Judicial

DISPOSED OF

13 JUN 81

BY G.O. No. 1083.

19.

Immt – Taxation. Opinion

expressed that, Bangalore
not being a "Cantonment",
Immt taxes are not barred
at that station for the
year 1880/81 on bldg: &
buildings and other Govt.
property.