

48 (1) Number of pages 14
(2) Date of repair 24.4.87
(3) Initials of the Referencer lms ✓

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
FINANCIAL DEPARTMENT

G.O. No.	1184.	Press.
B.P. No.		Mis.
Dated	26. 6. - 1881	
		197.

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S.G.M.
Not to be folded or roughly handled

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1184
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

25th June 1881, No. 1184.

Municipal—Taxes.

Read the following papers:—

From A. T. ARUNDEL, Esq., Acting President of the Municipal Commission, Madras, to the Officiating Chief Secretary to Government, dated 18th June 1881, G. No. 270 [Current No. 1573].

Referring to Madras Act III of 1881 to amend Act V of 1878 (The City of Madras Municipality Act) which received the assent of the Viceroy on the 8th April last, and was republished in the *Fort St. George Gazette* on 25th May, I have the honor to request information as to whether under the amending Act the Water Tax is to be levied only from and after the 8th April when the Act received the Viceroy's assent, or prior to that date by virtue of Section 3 which lays down that "This Act shall be read with and taken as part of Act V of 1878." Does the amending Act, in short, possess retrospective effect? The question is of considerable importance to the Municipality financially, and I am uncertain as to the intention of the Legislature and the legal power of the Act.

No. 1069.

Referred to the Advocate-General for the favor of his remarks.

OOTACAMUND,
21st June 1881.

(Signed) G. S. FORBES,
Acting Under Secretary.

From the Hon. P. O'SULLIVAN, Advocate-General, to the Officiating Chief Secretary to Government, dated Ootacamund, 22nd June 1881 [Current No. 1603].

I have the honor to send you my opinion upon the payment of Water Tax raised by the Acting President of the Municipal Commission, Madras.

2. I return the papers sent to me.

OPINION.

With reference to the Order of Government, dated the 21st June 1881, No. 1069, Financial Department, upon the letter of the 18th June 1881, G. No. 270, from the President of the Municipal Commission, Madras, to the Chief Secretary, I think Act III of 1881 (Madras) is not retrospective, and that the Water Tax under it is not payable until fifteen days after the 1st July next. Only one moiety of the tax can be collected this year (see Act V of 1878 (Madras), Sections 121 and 140).

22nd June 1881.

(Signed) P. O'SULLIVAN,
Advocate-General.

ORDER THEREON, 25th June 1881, No. 1184.

The Advocate-General's opinion will be communicated to the President of the Municipality.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commission, Madras.

1184
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Gobt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madras.

Dated June, 25th.

Issued

Recd.

Recd.

G.O., 25th June 1881, No. 1184.

JUNE.

Municipal—Taxes.—Communicating the Advocate General's opinion that, under Act III of 1881, the Water Tax in the Madras Municipality is not "payable until fifteen days after the 1st July next."

G. No. 270

Municipal Office, 18

Madras, 18th June 1881.

From

To

President, Municipal Commission,

CURRENT No. 1573

SIR,

Reference is made to the Resolution of the City of Madras Municipal Commission, which received the assent of the Viceroy on the 8th April last, and was published in the Fort. St. George Gazette on 25th May. I have the honor to request information as to whether, under the amending Act, the Water Tax is to be levied only from and after the 8th April in the Act received the Viceroy's assent, or prior to that date by virtue of Section 3 which lays down that "This Act shall be read with and taken as part of Act V of 1843." Does the amending Act

act in that purposeful effect? The
question is of considerable importance to the
Municipality financially, and I am anxious
to be in line with the intention of the Legislature and
the legal power of the act.

I have the honor to be,

Sir,

Your most obedient servant,

A. J. Brandell

Acting President

Municipal Commission

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Mail (1881) Dept
Municipal Taxes
Madras Municipality

From
The President
Municipal Commission
Madras.

To, The Offg. Chief Secretary
to Government
Coatacamund

G.M. 240

Dated 18th
Despd 18th } June 1881
Recd 20

CURRENT No. 1473

Subject

Requesting information
under the amending Act of 1878
as to whether the Water Tax is
to be levied only from and after
the 8th April or prior to that date.

Referred

Coatacamund 22nd June 1881.

From the Hon P. Tulliver
CURRENT No. 1603.
Advocate General

To C. G. Master Esq
Chief Secretary to Government.

1881
25

Sir

I have the honour to send you, on
the other side, my opinion upon the
payment of Water Tax raised by
the Acting President of the Municipal
Commission, Madras.

I return the papers sent to me

I have the honour to be

Sir
Your most obedient humble servant
P. Tulliver

No: 1069.

Referred to the Advocate
General for the favour
his remarks

S. V. Gurus

Ag. Under Secy:

Coatacamund } 50
21st June 1881 } Order 25 June
1881 No 1184

The Adv. Genl's opinion
will be communicated to
the President of the City

NOTE:—This paper should
be returned with reply, and
should not be marked in
any way by the
receiving office. 21 JUN 81

To the Presd. M.C. Madras
Despd 30th June
1881

Opinion

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In reference to the order of Govern-
ment, dated the 21st June 1881,
No 1069. Financial Department, upon
the letter of the 18th June 1881 G. N.
270 from the President of the Municipal
Commission Madras to the Chief Secretary,
I think Act III of 1881 (Madras) is
not retrospective and that the water
tax under it is not payable until
the 15 days after the 1st July
next. Only one moiety of the tax
can be collected this year. See Act
V of 1878 (Madras) Sections 121 & 140.

The 22nd June 1881.

P. T. Sullivan
Advocate General

22 June 87
do -

CURRENT No. 1603

1184

Chumbroo
Govt. of 1881 Madras.
Ind

DISPOSED OF

25 JUN 81

BY G.O. No. 1187

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*Memorandum from the Ad-
ficer's opinion that under Act
3 of 81, the water tax in the
Madras Municipality is not payable
until ~~after~~ 15 days after the
1st July next.*