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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
FINANCIAL DEPARTMENT

G.O. No.	697	Press.
B.P. No.		Mis.
Dated	23 - 4 - 1881	197.

6001

11/12

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

23rd April 1881, No. 697.

Municipal—Taxes.

Read the following paper :—

From S. T. McCARTHY, Esq., President of the Municipal Commission, Cuddapah, to the Chief Secretary to Government, dated Cuddapah, 15th March 1881, No. 142 [Current No. 676].

I have the honor, in forwarding the accompanying copy of a Resolution passed by the Municipal Commissioners of Cuddapah at their Meeting held on the 24th ultimo, to ask for the orders of Government on the questions therein raised, i.e., whether Missionaries residing within Municipalities are liable to pay profession-tax.

2. So far as I can see they do not appear to come under any of the classes of persons enumerated in Schedule B as being liable to such taxation. Yet it is obvious that there are no equitable grounds for exempting them from it.

ENCLOSURE No. 1.

EXTRACT from the Proceedings of the Municipal Commissioners of Cuddapah at a Meeting held at their Office on Thursday the 24th February 1881.

No. IV.—Read letter, dated 24th ultimo, from the Rev. J. R. Bacon asking for information under which head he has been assessed for profession-tax.

The Commissioners understand from Mr. Bacon that he does not now mean to appeal but simply asks for information. It is difficult to say under what head, if any, a Missionary should be assessed for profession-tax. At the same time there do not appear to be any equitable grounds for exempting Missionaries. As this question is one of importance and which it seems desirable to have settled definitely, the Commissioners resolve to refer the matter to Government and obtain their orders on the subject.

(True Extract.)

(Signed) S. T. McCARTHY,
President, Municipal Commission.

ORDER THEREON, 23rd April 1881, No. 697.

The attention of the President is called to the Government Orders marginally noted wherein the Government have stated that the decision in such matters is vested in the Commissioners and not in Government, and that the Government could not therefore express any authoritative opinion. It may be remarked, however, that the principle of exempting the profession of Holy Orders *per se* from taxation is one of general observance, but the question has also to be solved, whether the profession can be included in any of the specified classes of profession which alone are taxable under Madras Act No. III of 1871.

(True Extract.)

To the President of the Municipal Commission, Cuddapah.
„ all Presidents of Municipal Commissions.
Exd. T. O'Connor.

Chief Secretary.

Gobt. of (1881) Madras.
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Cuddapah,
&c. &c. &c.

Dated April, 23rd.

Issued

Recd.

G.O., 23rd April 1881, No. 697.

APRIL

Municipal—Taxes.—With reference to his letter requesting orders on the question whether Missionaries residing within Municipalities are liable to pay profession-tax, the attention of the President, Municipal Commission, Cuddapah, called to G.Os., Nos. 1524 and 1693 of 1879, stating that the decision in such matters is vested in the Commissioners and not in Government.



No 142,

Cuddapah Municipal Office.
15th March 1881
697/2

From

The President
Municipal Commission
Cuddapah.

To

The Chief Secretary to Government
Fort Saint George
Madras.

I have the honor, in forwarding the accompanying copy of a resolution passed by the Municipal Commissioners of Cuddapah, at their meeting held on the 24th ultimo, to ask for the orders of Government, on the questions therein raised, i.e. whether missionaries residing within Municipalities are liable to pay profession

Tax—

So far as I can see, they do not appear to come under any of the classes of persons enumerated in Schedule B. as being liable to such taxation. Yet it is obvious that there are no equitable grounds for exempting them from it.

I have the honor to be
Your most obedient servant
Thos. G. D.
President Municipal
Commission

Extract from the Proceedings of the Municipal
Commissioners of Cuernavaca, at a meeting held
at their office on Thurs day the 24th February
1881-

697
3

In II Read letter dated 24th ultimo from the
Revd. J. R. Bacon asking for information
under which head he has been assessed for
profession Tax-

The Commissioners understood
from Mr. Bacon that he does not now
mean to appeal but simply asks for informa-
tion - It is difficult to say under what
head if any a missionery should be assessed
for profession Tax - At the same time there
do not appear to be any equitable grounds
for exempting missionaries - As this question
is one of importance and which it seems
desirable to have settled definitely, the
Commissioners resolve to refer the matter
to Government and obtain their orders on the
subject

(True Extract)

J. M. Gentry
President Municipal
Commission

Labore sunt in theologia et in doctrina
communi et in theologia et in doctrina
et in theologia et in doctrina
1881

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communi et in theologia et in doctrina
et in theologia et in doctrina
1881

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et in theologia et in doctrina
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Labore sunt in theologia et in doctrina
communi et in theologia et in doctrina
et in theologia et in doctrina
1881

In Incl: 67 6/81

697
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et in theologia et in doctrina
1881

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communi et in theologia et in doctrina
et in theologia et in doctrina
1881

9/8/80 No 1524
3/9/80 No 1693

Mail
Municipal (1881) department
(Series) R.D.
13 MAR 81

From

The President
Municipal Commission
Coorapah

To

The Chief Secretary to
Government
Fort St. George

Dated 15th

Revised 16

} March 1881

For 142 Encl

No: 67

Subject

Forwards copy of a resolution
passed by the Municipal Com-
missioners of Coorapah on
24th ultimo, and asks for the
orders of Government on
questions therein raised.

Encl. Dept.

X No: 676

697/5

For Orders.

The Madras Act says

"any one employed in

a public or private office,"

but the Profusil Act says

"any one holding a civil

appointment under Govern-

ment or Companies Act."

Technically the objection

seems correct.

I think it was
dated some years
ago that Mr. Brown
does not come within
any of the classes
of professions liable
to tax under the
Act.

Unconvinced
in the world I believe
has any such tax
been ever imposed

Please see papers
copied by
Rammam

64
23.3.81

411
Note

Note. In Madras Town
 they are taxing missionaries.
 Is this to be noticed?

100
 29.3.87

I do not see the
 sense of the former
 Govt. observing that
 the principle of exempting
 the profession of Holy
 Orders from proce-form
 taxation, is one of
 general observance
 but that the question

697
 6

has also to be
 solved whether
 the profession can
 be included in
 any of the specified
 classes of profession
 It alone is
 taxable under
 Androok 3/5.

M

Profession Taxes.

Under Disposal Docket.

PAPERS to be read in Proceedings:—

X No. 676 of '81.

Go (True) 697/81.

In 25/3 Rm 1/4/81
R 28/3 K 21/4/81

Papers in hand down to date:—

X No. 676 of 1881.

No. of

No. of

DRAFT ORDER.

~~NOTE FOR ORDERS.~~

23 April 1881.
No 697.

19 Aug 1/79 N° 1524
3 Sep 1/79 N° 1693.

The attention of
the President is called
to the G.O.'s marginally
noted wherein the
Govt have stated that
the decision in such
matters is vested in
the Commissioners and
not in Govt, and that
the Govt could not
therefore express any
authoritative opinion.
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however that the principle

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of exempting the
profession of Holy
Orders per se from
taxation is one of
general observance,
but the question has
also to be solved,
whether the profession
can be included in
any of the specified
classes of profession
which alone are
taxable under the

Act No 3 of 1871.
(From order)

P.D.
26/4 1871

To the President M.C. Caddage
all Presidents of M. Co. 13

1820 1601

697
9

6.11 } Despatch 4/5

1893
93

Fiscal DEPARTMENT.

Profession tax

A

Under Disposal Docket.

PAPERS to be read in Proceedings:—

No.	of
No.	of
No.	of

697
11

Recd 26/4

Thur
Govt. of 1881

Fuel

DISPOSED OF

23 APR 61

BY G.O. NO. 697

(17)



Nos.

Amul. Taxes. With refer
to his letter regarding ~~order~~
orders on the question whether
hijonarios residing within
municipalities are liable
to pay proportion tax, the
attitude of the Pres. Amul.
Jansen, Guadalupe, called to
for nos 1524 and 1693
of 1879, stating that the deci
sion in such matters is ~~not~~
vested in the Jansen and not
in Govt.