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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Financial DEPARTMENT

G.O. No. 781
B.P. No. _____

Press.
Mis.

Dated 5-5-1881 197-.

V. S. M.

10/11

Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

5th May 1881, No. 781.

Municipal Taxes.

Read the following paper :—

From J. H. GARSTIN, Esq., C.S.I., President of the Municipal Commission, Vizagapatam, to the Chief Secretary to Government, dated Vizagapatam, 28th March 1881, No. 205 [Current No. 867].

I have the honor to request the orders of Government on the following matter.

2. In September 1880 the Vice-President of the Municipality requested the Officer Commanding the 29th Native Infantry here to have twenty notices served on bazaarmen who were liable to the profession tax, as these men resided and carried on their occupation within the regimental lines, which are situated in the Municipal limits, there being no Military Cantonment at Waltair or Vizagapatam. Colonel Wynch objected to serve them and claimed exemption from liability to taxation for the men. Further correspondence passed, ending in Colonel Wynch's writing to the President on the 20th September and returning the notices with the remark that bazaars in the lines of native regiments have nothing to do with Municipalities, to which the Acting President, Mr. Happell, replied on the 22nd, pointing out that the lines were within municipal limits and that there was nothing in the Act which exempted tradesmen who dealt with sepoy from taxation, and he returned the notices for service.

3. A few days afterwards Colonel Wynch appealed to Mr. Happell as Collector to support him against the Municipality, and asked him, in the event of his not being able to do so, to let the matter lie over till he himself could refer it for the decision of His Excellency the Commander-in-Chief. Nothing further was accordingly done in the matter; but, as six months have now gone by without anything being heard of in the way of a decision by His Excellency the Commander-in-Chief, I refer the matter for the orders of Government in view that it may be ordered either that the notices shall be served or that the bazaarmen are to be exempted. In the latter case I presume the Government will pay the tax for them.

4. I may mention that I am informed that, when the Municipal Overseer first went to serve the notices, he was so hustled by the sepoy that he was glad to escape. This was why the Officer Commanding the Regiment was asked to have them served.

5. I enclose copies of the correspondence that has passed on the subject for the information of Government.

ORDER THEREON, 5th May 1881, No. 781.

The exemption claimed by the Commanding Officer for regimental bazaarmen is not warranted by law if they carry on their trade within municipal limits and do not come within the provisions of Clause (a), Section 3, Act XI of 1881. The tax must be paid at Vizagapatam as elsewhere.

(True Extract.)

Chief Secretary.

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

Exd. J. W. Fischer.

185
1
Govt. of (1881) Madras

FINANCIAL.

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

Dated May, 5th.

Issued

Recd.

Encl.

G.O., 5th May 1881, No. 781.

MAY.

Municipal Taxes.—Stating that the exemption from payment of profession tax claimed by the Officer Commanding the 29th Regiment, Native Infantry, for regimental bazaarmen is not warranted by law if they carry on their trade within municipal limits, and that the tax must be paid at Vizagapatam as elsewhere.

Notices.

- 664 Pakala Appanna
663 Chetty Adam
662 Shaik Annah.
661 Pacala Innoojie
660 Kayalacaru Narayana.
659 Inoka Sunyasi.
655 Vanapilly Mulliah
653 Pakalapathi Pediah
652 Barm Kungari
651 Sunkara Swami
649 Shaik Lalw
648 Shaik Farid
650 Chalumchettie Appaladwami.
645 Shaik Innoo.
646 Konunggi Venkata Swami.
643 Peddioner Narayana Swami.
644 Chinnu Kumbi Pillay.
642 Shaik Modcon.
641 Kotti Appadu.
640 Saly Appadu.

No 94

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To

The Commandant

29th Regiment M. I.

Vizagapatam,

Sir,

I have the honor to enclose
20 Notices of Assessment on account
of Profession tax, levied under
Section 61 of the Towns Improvement
Act on parties marginally described
they being found exercising their calling
within the limits of this Municipality
and request you will be so good as to
cause the same to be served on them.

I have, &c. &c.

1st Lt. J. W. Murray

11th September 1880. Vice President M.I.

No. 87.

From,

Lieut. Colonel A. S. M. Bynck

Acting Commandant 29th Regiment M. I.

To

The Vice President

Municipality Vizagapatam.

Sir,

I have the honor to return documents forwarded
with your letter No 94 of 11th September 1880 and to inform
you, that the parties in question do not carry on
this

their calling within the limits of the Municipality,
but only within the Regimental lines, solely for the
benefit of the men of the Regiment and are therefore
not amenable to the tax; more over, I am informed, that
no such tax has been paid by any ^{regimental} Bazaarman
for the last 10 years in this Station.

I have &c &c
per F. St. Mand Wyuch
Lieut. Col. &c Commandant
29th Regiment N. I.

No 100.

To
The Commandant
29th Regiment N. I.
Vizagapatam.

Sir,

I have the honor to reply to your letter No 87
dated 15th instant to inform you, that according to the
Town's Improvement Act, there are 8 classes of Tax
payers, the lowest being one Rupee. In 1874-75, the
last 3 classes paying 1, 2, & 3 Rupees were abolished
by Government, up to which year, Bazaarmen of the
time, paid tax, but in 1879-80, the 3rd Class
was revived by order of Government and hence the
issuing of the Assessment Notices returned by you.
I send you herewith a copy of Government notification
showing the limits of the Municipality, from which you
will observe that the Regimental lines &c are included
within Municipal limits, I therefore beg to retransmit
the notices to be served on the Bazaarmen named.

I have &c &c
per J. W. Murray
Vice President M.C.

18th September 1880.

Quarter Master's Office, 29th Regiment N. I.
Vizagapatam 20th September 1880.

No 237.

From

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To
Lt. Colonel F. St. Mand Wyuch.
Commandant 29th Regiment N. I.

To

The President
of the Municipal Commission
Vizagapatam

Sir,

With reference to a letter from the Vice
President dated the 18th instant No 100, I have the
honor to point out to you, that the Bazaar in the lines
of Station Regiments have nothing whatever to do
with the Municipality.

2. Shopkeepers in the Regimental bazars exercise
their calling amongst the Sepoys only, and were they
taxed, they would have to raise the price of their
articles and consequently the tax would be an indirect
one on the Sepoys.
3. I herewith return the notices.

I have &c &c
per F. St. Mand Wyuch
Lieut. Col. &c Commandant 29th Regt. N. I.

No 103.

To Lieut. Col. F. St. Mand Wyuch.
Commandant 29th Regiment N. I.
Waltair.

Sir,

In reply to your letter of the 20th instant No 237,
I have the honor to point out to you, that the Regimental
Bazars

Bazar is within the limits of the Municipality, and that there is no clause in the Municipal Act exempting tradesmen who deal with sepoys, from taxation.

2. These dealers were taxed until 1874, when the 3 last classes in the Schedule paying Rs. 1, 2 & 3 were exempted throughout the whole Municipal Town. In 1877-80, the class paying 3 Rs. was again made liable to taxation by order of Government.

3. Copy of the notification fixing the Municipal limits is enclosed for your information. The notices are returned for service. If the men to whom they were issued have grounds for claiming exemption from taxation, their objections will be heard and disposed of in regular course of law.

I have &c &c.

W. A. Hapell.

President M.C.

22nd September 1880.

No. 240.

Dr. Mr. Office

29th Regt. N. I.

24th Sept. 1880.

To

The Secretary

Municipal Commission

Vizagapatam,

Under signed has the honor, by order, to return the accompanying notices (20), and to state that the Collector has been addressed on the subject here of.

Sd/ A. J. Woodhouse, Major
Offs. Dr. Mr. 29th Regt. N. I.

No 241.

Quarter Master's Office, 29th Regiment N. I.

Vizagapatam 25th September 1880.

From

Lieut. Col. A. St. M. Lynch

As. Commandant 29th Regiment N. I.

To The Collector and Agent to the Governor
Fort Saint George
Vizagapatam,

Sir,

I have the honor to inform you that I have been called upon by the President of the Municipal Commission of this station to serve twenty notices of assessment, on account of profession tax, on the Shopkeepers in the Regimental Bazar of my corps.

2. I would beg to invite your attention to the fact of these shopkeepers paying their calling entirely amongst the sepoys of the Regiment, and that were they made to pay a tax for supplying my men (not outsiders mark you) they would have to raise the price of their articles consequently the payment of the tax would fall on the sepoys and not on the shopkeepers of the Regimental Bazar.

3. Again, the Madras Army Regulations lay down, that every encouragement must be given to men to settle as shopkeepers in the Regimental Bazar, and therefore I beg to point out to you, that were I to permit the Regimental Shopkeepers to be taxed I should fail in carrying out the orders of Government.

4. I am sorry at having to trouble you, but as this is not a Military Cantonment, I am prevented exercising any kind of authority and must therefore ask you to be good enough to support me in my objection to serve the notices.

5. Lastly: Should your views on the subject of this taxation be opposed to mine, I must ask that the matter be left in abeyance till I have laid the whole case before the Commander in Chief for His Excellency's decision.

6. The notices, twenty in number, will be returned

the Secretary of the Municipality.

Have ~~see~~ ~~see~~

100 of A. P. Mand. Wyuck.

Saint. Col. Commandant

29th Regiment N. I.

Three Copies/

J. H. Smith
President N. I. Co.

781/5

No 205

From

Visagapatam P
Municipal Office
28th March 1881

I. A. Garetin Esq. CURRENT No. 867

President Municipal Commission
Visagapatam

To

The Honourable R. Davidson C.S. &
Chief Secretary to Government
Fort St. George

Sir,

I have the honor to request the orders
of Government on the following matter.
2. In September 1880, the Vice President of
the municipality requested the Officer
Commanding the 29th A.I. here to have 20
notices served on Bazar men who were liable
to the profession tax, as these men resided
and carried on their occupation within the
Regimental lines, which are situated in
the municipal limits, there being no mili-
tary Cantonment at Maltair or Visagapatam.
Col. Hynek objected to serve them and
claimed exemption from liability to taxation
for

In a letter from the President
Municipal Commission
Visagapatam dated 28th
March 1881 No 205.

To

The Chief Secretary to Govt.
Fort Saint George

G.O. (Finl) 781/81

In Encl: 867/81

for the men. Further Correspondence passed ending in Col Mynck's writing to the President on the 20th September and returning the notices with the remark that Bazaars in the lines of Native Regiments have nothing to do with municipalities, to which the Acting President, Mr. Happell replied on the 22nd pointing out that the lines were within municipal limits and that there was nothing in the act which exempted tradesmen who dealt with the Sepoys from taxation and he returned the notices for service.

3. A few days afterwards, Col Mynck appealed to Mr. Happell as Collector to support him against the Municipality, and asked him, in the event of his not being able to do so, ^{to let} ~~that~~ the matter lie over till he himself could refer it for the decision of His Excellency the Commander-in-chief. Nothing further was

was accordingly done in ^{the} ~~the~~ matter but as six months have now gone by without anything being heard of in the way of a decision by His Excellency the Commander-in-chief, I refer the matter for the orders of Government in view that it may be ordered either that the notices shall be served or that the Bazaars are to be exempted. In the latter case I presume the Government will pay the tax for them.

4. I may mention that I am informed that when the Municipal Overseer first ^{to serve the notices} went, he was so ~~harassed~~ ^{hunted} by the Sepoys that he was glad to escape. This was why the Officer Commanding the Regiment was asked to have them served.

5. I enclose Copies of the Correspondence that has passed on the subject for the information of Government.

I have the honor to be
Your most obedient Servant,
J. H. Painter
President M. C.

1881 Dept

Genl - Secy

APL 61

1881

Municipal Office

From

The President N. C.
Vizagapatam

To

The Chief Secretary to Govt.
Fort Saint George

No. 205

Current No. 807

Received 7 April 1881

Enclosures 1

Forwards correspondence
on the subject of taxing the
Bazarmen exercising their
calling within the Lines of
the 29th Regiment A. I.

Referred to
the Military Dept.
for remarks.

for Chief Secretary

8/4/81

Financial Dept

781
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x No 867 of 1881.

202

The shops in question
though in the military lines
are situated within Munt
limits; & so long as the
owners fall within the
classes liable to taxation,
there appears to be no
legal ground for exempting
them from the common
liability to contribute
to the Munt expenditure,

The recent Cantonment Act
(1881) is put up. It
effects our persons subject
to the Army Discipline Act or the
Art of War & compelled by
in the benefits derived
from which they
equally share.
Moreover to confer the

desired privilege on
merchants obtaining a
site in the lines will be
manifestly unjust to
others unable to secure
the same good fortune.

the exigencies of military
duty divide within
municipal limits.

The shopkeepers re-
ferred to do not come
within the above defini-
tion they are permitted to
hold bazaars within
the lines.

There does not appear
to be anything in the
Mund. Act 71

S. 21/4 80

July

Order. 5 May 1881.
No. 781

"The exemption
claimed by the C.O.
for Regimental
Bazaar Men is not

^{781/9}
warranted by law: if
they carry on their trade
within municipal
limits do not come
within the provisions
of Cl. (a) Sec 3. Act
X1. of 81. The tax must
be paid at Vizagapatnam
as elsewhere.

To the Presd. Commr. General
Vizagapatnam }
" Military Department. } Serps 12/5

280 401

1/10/81

[Faint, mostly illegible handwritten notes on the left page]

Municipal Taxation

+ no 867 of 1881.

Bar W. H. Carter

781
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Nov 7/5

In 12/4/81
R 19/6/81 R 5-5-81

Govt. of 1881 Madras.

Final

DISPOSED OF

6 MAY 81

BY G.O. NO. 781

(107)

Memo. Taxes. Stationing
that the exemption from pay-
ment of profession tax
claimed by the Officer Com-
manding the 29th Regt. h. I
for Regimental bazaar men
is not warranted by law
if they carry on their trade
within limit limits, and
that the tax must be paid
at Vizagim, as elsewhere.

