Archives I 10,006—16-8 77.

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(2) Date of repair 13.3.87

(3) Initials of the Referencer Lang

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

FINANCIAL DEPARTMENT

G.O. No. / B.P. No.	919 - 920	Press. / Mis.
Dated	28.5.1881.	19 .

39/40

Not to be folded or roughly handled

919-920
1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd May 1881, No. 919.

Municipal—Taxation.

Read the following papers :—

From Brigadier-General GODFREY CLERK, Adjutant-General, to the Secretary to Government, Military Department, dated Ootacamund, 2nd May 1881, *No.* 144 [*Current No.* 1085].

I am directed to report, for the information of Government, that the Provincial Commander-in-Chief and the Headquarter Staff have received notice from the Municipal Commissioners of Ootacamund that they are liable to pay a tax on their professions for the current year.

2. As it appears clear from the correspondence which has taken place from time to time on the subject that the Government of India is averse to the levy of any such tax on Military Officers doing Military duty, and as by Act XI of 1881 the Governor-General in Council is empowered to prohibit the levy of Municipal taxes payable by Military Officers, the Provincial Commander-in-Chief would suggest the advisability of a reference being made by telegraph to the Government of India asking what action, if any, is to be taken in the direction indicated in the Act above quoted.

3. Major-General Payn understands that this question is at present under the consideration of the Supreme Government, but as the Ootacamund Municipality have already circulated their notices assessing the Provincial Commander-in-Chief and Officers of the Personal and Headquarter Staff as liable to the imposition of a tax on trades and professions, Major-General Payn would urge that no time should be lost in asking for a decision as to the liability of officers to pay such a Municipal tax.

4. In conclusion the Provincial Commander-in-Chief would refer to the peculiar position occupied by the Commander-in-Chief and the Headquarter Staff of the Madras Army, as he believes that at no hill station in India, except at Ootacamund, has a profession tax, or a tax on his chargers, been levied on a Military Officer.

No. 2414.

Transferred to the Financial Department.

OOTACAMUND,
4th May 1881.

(Signed) E. L. HANKIN, Colonel,
Acting Secy. to Govt., Mily. Dept.

Ordered that the following telegram be despatched to the Government of India [*Current No.* 1085].

When may we expect action to be taken under Act XI of 1881, Taxation of Military Officers? The official year having commenced, demands are being issued under Profession Tax and Tax on Animals.

Telegram from the Government of India, Home Department, to the Chief Secretary to Government, Madras, dated Simla, 12th May 1881 [*Current No.* 1151].

Your telegram 4th. General question of exemption Military Officers from Municipal taxation under Act XI of 1881 under consideration. If there should be further delay, Government of India will consider an *ad interim* order applicable to Madras alone. What classes of persons would the Madras Government propose to exempt and from what Municipal taxes? Please submit draft of order which Madras Government would propose.

ORDER THEREON, 23rd May 1881, No. 919.

Ordered that the following letter be despatched.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

Exd. A. F. Goodall.

919-920
2

Govt. of [1881] Madras.

FINANCIAL.

To

Dated May, 23rd.

Issued

Read Encl.

G.O., 23rd May 1881, No. 919.

MAY.

Municipal—Taxation. — The Government o
India informed, in reply to their telegram, tha
this Government would exempt all Regiment
and Staff Pay and Allowances, and all Charger
required to be kept by Military Regulation, fro
Municipal taxation.

919-920
8
14

FINANCIAL DEPARTMENT.

Municipal—Taxation.

No. 20.

FROM

THE HON. R. DAVIDSON, C.S.I.,
Chief Secretary to the Government of Fort St. George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

SIR,

With reference to your telegram of the 12th instant on the subject of the exemption under Act XI of 1881 of Military Officers from Municipal taxation, I am directed in reply to state that the Governor in Council would exempt—

(1) all Regimental Pay and Allowances;
(2) all Military Staff Pay and Allowances; and
(3) all Chargers required to be kept by Military Regulation.

The order might run somewhat in the following form:—

"Under the authority conveyed by Act XI of 1881, Section 3, and in modification of the Order dated 24th April 1880 under Section 24 of Act III of 1880, the Governor-General in Council hereby prohibits the levy under Madras Act III of 1871 (Towns Improvement Act) of any Profession tax, or tax on Chargers required to be kept by Military Regulation, from any of the persons described in Clause (*a*) of the said section;

and also any tax payable by the Secretary of State for India in Council under the said Madras Act on account of any public property, animals, or vehicles as contemplated by Clause (*b*) of the said section."

I have the honor to be,
Sir,
Your most obedient servant,

OOTACAMUND,
23rd May 1881.

Chief Secretary.

Exd. A. F. Goodall.

3

Regr. No.

IOME 1881 DEPT.

[ ]

rom the Government of
Fort St. George.

ted 23rd May 1881. | No.
nd | Enclosures
d. | Spare copies

No. Progs.
No. 920. No.

nicipal—*Taxation.* — Stating, in reply to
m from Government of India, that the
s Government would exempt all Regimental
taff Pay and Allowances, and all Chargers
d to be kept by Military Regulation, from
ipal taxation.

H9 919-920/37

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

14th May 1880, No. 990.

Taxation of Military Officers.

Read the following paper:—

No. 77. *Extract from the Proceedings of the Government of India in the Home, Revenue, and Agricultural Department (Municipalities), dated Simla, 24th April 1880, No. 1—38-52.*

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

ORDER.

In exercise of the power conferred by Section 24 of Act III of 1880 (The Cantonments Act), 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, viz.: —

Classes of Persons to be exempted.

(*a*) Regimental Officers, Non-Commissioned Officers and Soldiers, Medical or Veterinary Officers, and Warrant Officers on Military duty.
(*b*) Royal Engineers in the Public Works Department.
(*c*) Officers of the Staff Corps and Indian Army, and Warrant Officers of the Army employed in the Military Branch of the Public Works Department.
(*d*) Officers and Warrant Officers of the Army Staff, and of Army Departments, such as the Commissariat, Ordnance, or Pay Departments.

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, ferry, or road tolls on 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.

Ordered further, that a copy of the foregoing be forwarded to Local Governments and Administrations, and also to the Foreign, Finance, Military, and Public Works Departments for information.

(True Extract.)

(Signed) C. BERNARD,
Offg. Secy. to the Govt. of India.

No. 78. ORDER THEREON, 14th May 1880, No. 990.

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

(True Extract.)

Acting Under Secy. to Govt.

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

Exd. T. O'Connor.

919-980
38

5

Govt. of {1880} Madras.

FINANCIAL.

To

THE MILITARY DEPARTMENT,

&c., &c., &c.

Dated May, 14th,

Issued

Recd. *Encl.*

G.O., 14th May 1880, No. 990.

MAY.
Nos. 77-78.

Taxation of Military Officers.—Communicating letter from the Government of India declaring that Regimental Officers, &c., shall, when on duty in Cantonments brought under the operation of a Municipal Act, be exempted from the payment of certain taxes.

No. 1144. 18 — 1085-

ADJUTANT-GENERAL'S OFFICE,

Head-quarters, Ootacamund,

2nd May 1881.

919-920
3

From

BRIGADIER-GENERAL GODFREY CLERK,

Adjutant-General,

To

THE SECRETARY TO GOVERNMENT,

MILITARY DEPARTMENT.

SIR,

I am directed to report for the information of Government, that the Provincial Commander-in-Chief and the Head Quarter Staff have received notice from the Municipal Commissioners of Ootacamund that they are liable to pay a tax on their professions for the current year.

2. As it appears clear from the correspondence which has taken place from time to time on the subject, that the Government of India is

DISPOSED OF
23 MAY
BY G. O. No.

averse to the levy of any such tax on Military Officers doing Military duty, and as, by Act XI of 1881, the Governor General in Council is empowered to prohibit the levy of Municipal taxes payable by Military Officers, the Provincial Commander-in-Chief would suggest the advisability of a reference being made by telegraph to the Government of India, stating what action, if any, is to be taken in the direction indicated in the Act above quoted.

3. Major General Payne understands that this question is at present under the consideration of the Supreme Government, but as the Ootacamund Municipality have already circulated their notices assessing the Provincial Commander-in-Chief and Officers of the

N

919-920
H

the personal and Head Quarters Staff as liable to the imposition of a tax on Trades and Professions, Major General Payne would urge that no time should be lost in asking for a decision as to the liability of Officers to pay such a Municipal tax.

4. In conclusion the Provincial Commander-in-Chief would refer to the peculiar position occupied by the Commander-in-Chief and the Head Quarter Staff of the Madras Army, as he believes that at no Hill Station in India, except at Ootacamund, has a Profession tax, or a tax on his chargers, been levied on a Military Officer.

I have the honor to be
Sir
Your most obedient Servant
Godfrey Clerke
Brigadier General
Adjutant General

A.

Ext. (1881) Dept.

(Mount Abu Sacer.)

188.

Notification
4th May 1881.

No. 224 38

Transferred to the Financial Department

Lt Col Hutchins Colonel.
Asst Secy to Govt.

Military. 1881 Department

From No. 2514

R.C. Assistant Commr

4 MAY 81

From Mily Dept
No. 2614

Dated 2nd May 81.
Rec'd 4th May 81.
Ack'd 4 May 81

CURRENT No. 1085.

Suggests that a reference be made to the Government of India on the subject of Municipal taxes on Military Officers while on duty at Notacamund.

Transferred.

Cont. No 1085 919-921
5

Ordered that the following Telegram be despatched to the Govt of India

Telegram

to Govt of India

4

Tel. No: 63

Tel Dated 4/5/1 Have may we expect action to be taken under Act eleven of 1881 Taxation of Military Officers. The official year having Commenced, demands are being issued under profession tax & Tax on animals

5/5 4/5

Ans. 5/5

DISPOSED OF
23 MAY 8
BY G.O. No.

8

Traffic Code Form C. 58

CODE | INDIAN TELEGRAPH. | Local No. 364

To (Station) Ootacamund | From (Station) Simla

Words.	Day.	Hour.	Minute.	Official Instructions.
6817	12	16	37	CURRENT No. 1154

To (Person) Madras 3 MAY 81 919-995 | From (Person) Home.

Your 1	telegram 2	4th 3
Ygnral 4	Question 5	of 6
Exemption 7	Mily 8	officers 9
from 10	Municipal 11	taxation 12
under 13	act 14	Eleven 15
of 16	1881 17	under 18
Consideration 19	If 20	there 21
should 22	lie 23	further 24
delay 25	Government 26	of 27
India 28	will 29	consider 30
any 31	ad 32	interim 33
order 34	applicable 35	to 36
Madras 37	alone. 38	What 39
classes 40	of 41	persons 42
would 43	the 44	Madras 45
Government 46	propose 47	to 48
Exempt 49	and 50	from 51
What 52	Municipal 53	taxes 54

DISPOSED OF 25 MAY 81 BY G. O. No.

Recd. from ____ L. N. ____ At ____ Hrs. ____ Mts., By ____

Sent to ____ L. N. ____ At ____ Hrs. ____ Mts., By ____

Telegraph Master.

OOTACAMUND 12-0-81 9

(P. I. L.)—Govt. Tel. Press.—No. 35—19-11-79.—100000.

Traffic Code Form C.

Cl

INDIAN TELEGRAPH.

Local No.

To (Station)

From (Station) 6

Words.	Day.	Hour.	Minute.	Official Instructions.

To (Person)

From (Person) 919-925/8

1 Please	2 Submit	3 draft
4 of	5 order	6 which
7 Madras	8 Government	9 would
10 propose	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31	32	33
34	35	36
37	38	39
40	41	42
43	44	45
46	47	48
49	50	51
52	53	54

(P. 1 L.)—Govt. Tel. Posts,—No. 351,—10-11-79,—100000.

Recd. from L. N.
At Hrs. Mts., By

Sent to L. N.
At Hrs. Mts., By

Telegraph Master.

Dot TACAMUND 12-5-81

Financial
REVENUE DEPARTMENT.

No. 157.

919-920
10

From The Govt. of India, Home Dept.
Dated 12 May 1887.

FOR ORDERS.

Ind. Exemption Regn.
Pay & Allowances
Ab Military Staff
Leg & Allowances
& all Charges Required
the Deputy Military
Regulations.
To omit the wording of
act xl. of 87. the order
Shd. run consecutive
the following form

"Under section 3 exempted
by Act xl. of 87. Sec. 3.
the Income tax payable
under Regn act 3 of 71
the Leg & any Profession
&c. or the Charges Required
the Deputy Mil. Regulations
from any of the persons

described in ll. (a) of the

said section -

and also any tax payable
by the said person under the
said section on account of
any howitzer or artillery
stores, as contemplated
by ll. (b) of the said section

13/5/81.

919-920
9

E

Forwarders
per Rail

Financial (1881) Department.
Municipal Taxation.

From The Govt of India
Home Dept.

No. Telegram

Dated 12th May 1881.
Recd. 13th

No.

CURRENT No. 1157

SUBJECT.

Regarding question of exemption of subordinate officials from Municipal Taxation.

920/111
10 of 919

Fin. Department.
919-920
12

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter

From the Asst Secrt dated 12 May 81 No 1157
Telegram Govt of India dated 4 May 81
from Govt of India dated 9 May 81

Order thereon. 23rd May 1881.
No 919.

Ordered that the following letter be despatched

No 920.

To Govt of India
Home Dept.

Sir

With reference to your telegram of the 12th inst on the subject of the exemption of Military officials from Municipal

Govt of India Fin Dept 25/5/81
Govt of Bengal do 20/5/81
Govt of Bombay do 20/5/81

The object of the proposal is chiefly to restrict Municipal interference in an indirect manner which is exercised by the Govt Officials by the G.O. of April 80.

13

taxation that I am
directed to reply to that
that the proposed
exemption of all Regimental
Pay & allowances,

(2) all Military Staff
Pay and allowances
& (3) all Chargers
required to be kept by
Military Regulation

The order might
then somewhat run
the following form.

"Under the authority
conveyed by Act 21 of
1881 sec 3 the Govr-Genl: in C-
hereby prohibits the levy
under Madras Act III of
1871 (Towns' Improvement
Act) of any Profession

If G.G. accepts this proposal
the Govt. Govt. will have
to appt. an Officer to
determine the composition
for the duty payable by Govt.

\ and in modifn of
the order of 24th April 80
under sec 24 of Act 3
of 1880.

Obtained. 23 May 1881.

Dec
F.P.
23/5/1

Collection 20/
14

tax, or tax on Chargers
required to be kept by
Military regulation from
any of the persons described in clause (a) of
the said section;

and also any tax
payable by the Secretary
of State for India in Council
under the said Madras
Act on account of any
public property. Animals
~~Troop Horses or Artillery~~
or vehicles
~~Carriages~~ as contemplated
by clause (b) of the
said section."

20

Ref. 24/5/81

Ref. By the operation
of the Notification issued by
the Govt. Genl. of C. (Gaz 14 May

8
919-980
13

Municipal Taxation

Govt. of {188 } Madras.

To _____

Dated
Read. } 188 , No.

Nos.

1880 No 991) under the Cantonments Act public buildings & property were exempted from Municipal Taxation.

With reference to the Hon'ble Mr Henderson's note on the Famine Budget, it is submitted that the occasion be taken to either exempt such property under the Act of 1881, where Govt will have to grant reasonable compensation or simply to have the Notification of May 80 cancelled wherever there is no matter of public property, to that order.

In 205 R 25/2

Read 26th Proceedings

Under Secretary to Govt copies to Secretary to Board

919-920
6

16

919-920
11

Proposed telegram to
Lyon by Swiss
Text of Military
Attaché at Berne

File 811.919/11

Municipal Taxation

FOR ORDERS.

E

G.O. (Mis.) 919 & 920 /85

No 158. Vizagapatam,
Municipal Office.
26th January 1886.

919-920
165

To
J. H. Garstin Esqre. C.S.I.
President M. C.
Vizagapatam.

Sir

With reference to your endorsement No 263 dated 18th December 1885, on G.O dated 1st idem No 2234 F.D. I have the honor to submit a statement showing the taxes paid by Government for Military Buildings, animals and vehicles within this Municipality.

At the same time I beg to state that a similar question being raised in G.O dated 7th August last No 1532 requiring Presidents of Municipalities to state whether they see any and what objections they have to make on the subject of exempting Military Mess and Government property from Municipal taxation a Meeting was convened and the following resolution was passed by the Commissioners. This

17

919-920
H 16

This was communicated by you to Government in letter No 908 dated 1st September last.

"The Commissioners are of opinion that "the charges alone of Military officers "might be fairly exempted from taxation "and that they see no ground for "making any other exemption in their "favour. In the matter of buildings, the "Commissioners are of opinion that "Government buildings should be taxed, "as they, the Commissioners think, they "should bear their fair share of the "wear and tear of roads &c which the "Municipality will still be liable to "keep up though with reduced funds in "case the Buildings are exempted."

I have &c.

(Signed) J. McCleverty
Vice President M.C.

(True Copy)

J. Abraham

For President M.C.

1881

Department

Enclosure in a letter from the Presidency Md. Vizagapatam, No 145 dated 23rd February 1881.

Copy of Vizagapatam Municipal Vice President's letter.

In Encl: 503/81.

Statement shewing the Taxes paid by Government for Military Buildings, Animals and Vehicles in the Municipality of Vizagapatam. 919-920

Tax per Annum

By whom paid	Description	Buildings	Animals	Vehicles	Total
Executive Office	1 Tiled Building used in charge of Com. asan Arrack Godown & Commissariat Deptt	5	6	5	
Do.	1 Do. used as a Guard room	3	12	6	9 8 -
Executive Engineer	2 do used as a Pension Office	3	12	6	
Do.	1 upper roomed building do. E.I.V. Company Barrack	37	12	10	
Do.	1 Tiled Building do as a Mess house	8	1	7	
Do.	1 Do. Do. Reading Room	5	6	5	
Do.	1 Do Do. Canteen	10	12	10	
Do.	1 Do used as a native Regimental Barrack	13	8	-	
Do.	1 Do. do. Guard room	5	6	5	
Do.	2 Powder Magazines and 2 cells.	2	11	2	
Deputy Assistant Adjutant General		"	"	"	6 - "
		96	10	8	9 8 " 6 - - 112 2 8

Vizagapatam Municipal Office 25th January 1881

/Signed/ J. W. Sherburrey
Vice President

/True Copy/
J. Sherburrey
For President & C.

C. S. C.

19.

1881

Department.

Enclosure to Enclosure
to a letter from the
Resident at Vizagapatam,
No: 145 dated 23 February
1881.

Copy of Statement.

In Misl: 503/81

Local Fund Board's Office
Vizagapatam.
No: 145
Dated 23 February 1881.

919-920

From J. A Garstin Esqre C.S.I.
President m.c.
Vizagapatam Dist.

To The Honourable R. Davidson
C. S. I.
Chief Secretary to the Government
Fort Saint George.

Sir,

In reply to the order of Government No. 2284 dated 1st December last, I have the honor to enclose copy of a letter and Statement received from the Vice President of the Municipal Commission Vizagapatam showing the taxes levied in that Municipality on Military Buildings

21

Buildings, Vehicles and
Animals; and the reasons
why the Commissioners consider
they should not be entirely
exempted from taxation.

I have the honor to be,
Sir,
Your most obedient Servant

J. R. Atkinson

for President

Cos
L.H.

919-920
20

(1881)

Fin. R. Department
(Legislative Section)

From

The President, M.C.
Vizagapatam District

To

The Chief Secretary to
Government
Madras

No. 145

Dated 23d February 1881

Recd. 24 do

Read. 28 —

No. 503

Encl. 2.

Not closed.

Disposal no:
Cannot be traced

Replying to G.O. No. 2284
dated 1st December 1880
regarding taxation of
Military Buildings.

No. 172

914-926
Tinnevelly
25 February 1881.

From,

J. B. Pennington Esqre
President Municipal Commissioners
Tinnevelly

To,

The Honorable R. Davidson C.S.I.
Chief Secretary to Government
Fort Saint George.

Sir,

With reference to the Proceedings of Government, Financial Department, No. 2234 dated the 1st December 1880 I have the honor to submit herewith the Resolution of the Municipal Commissioners of Palamcottah dated the 29th ultimo to the effect that the orders of the Government of India No. 77 dated the 21st April 1880 & G.O. No. 990 dated 14th May 1880 are not applicable to the Municipality, & that they see no reason to exempt any Government buildings from taxation.

I have the honor to be
Sir
Your most obed.t Servt

J. B. Pennington
President

Compd.

14/12/80 No 2234
14/5/80 No 990.

No 919-920
22

Extract from the Proceedings of the Municipal Commissioners of Palamcottah at their general meeting held on Saturday the 29th January 1881.

× × ×

3. Read G. O. No 2234 dated 1st December 1880 referring for report certain papers regarding the taxation of Military buildings.

The Commissioners observe that Palamcottah is not a Cantonment under the Act so that the Rules laid down in the Order of Government of India No 77 dated 24th April 1880 and in G. O. No 990 dated 14th May 1880 are not applicable to this Municipality, and they see no reason for any exemption of taxation on Government buildings so long as they are included within Municipal limits.

/True Extract/
Signed S. R. Lockett
Vice President

/True Copy/ J. S. Cunningham
President

Compd

No 1881 (Misl. Exec.)
Dated 16 Feb

From
The President
Municipal Commissioners
Tinnevelly

To
The Chief Secretary
to Government
Fort St George

Recd 5th February 1881

No 172
Exec: Are

Submitting copy of the Resolution of the Municipal Commissioners of Palamcottah regarding the taxation of Military buildings

Answered & Returned
10.2.81

Copy

919-920

No 1174. Municipal Office 24

Cannanore, 17th August 1880.

From,

The Vice President
Municipal Commissioners
Cannanore.

To

The President
Cannanore Municipality
Calicut.

Sir,

In reply to your letter No 136, dated 10th instant, I have the honor to report on the following questions regarding the Bill to exempt Government property from Municipal taxation.

1. What Government property is now assessed in your Municipality - - - - - -	Public buildings, animals and Vehicles, Vide Statements attached No I & II.
2. How has the assessment been arrived at - - -	On buildings @ 6 per Cent on the ~~Annual~~ rental Value Vide Statement No I. On Animals & Vehicles as per Schedule C and Sec: 75 of Act III of 1871. Vide Statement No III.
3. What is the amount of assessment on each item of Government property	Buildings Rs 1976 -- 7 Animals & Vehicles 461 -- - Total 2437 -- 7

and To Vide

In Financial 306/87

and total Assessment. Vide Statements No I and II

4. State reasons in full why Government property should not be assessed as proposed. 1st The loss of Rs 2400 per annum the amount now levied from Government property would together with the heavy police charges which have now to be paid, completely cripple the finances of this Municipality.

2nd & 3rd Roads, lighting police, Conservancy, drainage are all provided by the Municipality, and Government property is in common with all other property within Municipal limits benefitted by such provision.

3rd The bulk of Government property in this Municipality consists of Military buildings and it seems that the Municipality is no more bound to provide for the protection of these buildings than for the erection of them. Get all these buildings benefit alike with all other property in the Municipality by lighting, roads, conservancy, police &c provided by the Municipality. In the same way roads, lighting and police protection are provided for Government animals and Carriages.

919-920
25

4th Finally the Municipality provides for the isolation and treatment of epidemic diseases which might otherwise attack the troops.

I have &c
sd/ W. Hastings. M.D
Vice President.

(True copy)

Princess
President.

PKM
D.K

In a letter no 382 dated
29 March 1881 from the
President Municipal
Commissioners Malabar.

Filed in No 830/81

Extract from Proceedings of the Municipal Commissioners for the Town of Cannanore at a meeting held on the 20th December 1880.

919-920
249 24

IV Read Memo from President on G O no 2234 dated 1st December 1880, requesting to report regarding the taxation of military buildings.

Resolved that the Commissioners object to the exemption of Government buildings, elephants and other animals from payment of Municipal taxation. As far as Cannanore is concerned it is not true that the elephants rarely use the municipal roads and the Municipality in addition are put to an expense of Rs 180 annually solely for the purpose of removing the elephants' excreta from Municipal limits.

Resolved also to direct the attention of the President to a letter no 174 dated 17th August 1880. from the Vice President of this Municipality

20

Municipality in which will be found strong reasons for objecting to the exemption of military buildings from taxation.

(True Extract)

Asst Officer
Commanding
11 January 1881

sd/ J. Traill
Ag Vice President.

(True copy)

Meadows
President.

Bell
Dr

919-920
Bell 27

29

In a letter no 382 dated
29 March 1881 from the
President Municipal
Commissioners, Malabar.

Inst In No 830/81

Copy

Dy: asst. Dr Master Generals Office
Calicut 9 February 1881

919-920
28

From

The Dy Assistant Dr master General
Malabar and Canara.

To,

The Officer Commanding
Detachment 2/16 Regiment
Calicut.

No I.a

I. S. has the honor to invite attention
to the insanitary state of the ground on the
sides of the roads leading up to the Barracks
from the main road, and requests that the
state of the same may be brought to the notice
of the Municipal Authorities, with a view to
measure being taken to prevent natives making
use of the roads as near as Latrines.

The Brigadier-General noticed this
morning that a very bad smell existed
all along the road up the hill.

Probably the Cook boys and other
natives

natives employed in the Barracks are the delinquents - the practice of fouling the sides of the road should be put a stop to.

(By order)

(signed) Aj. Antonio Major
Dy asst Qr master General
M of

(True Copy)

Mauller
President.

Bell
D.C

919-920
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In a letter no 382 dated
29th March 1881, from the
President, Municipal
Commission, Malabar.

Filed in No. 830/81

Copy

919-920
30

From,

The Officer Commanding
Detachment 3/16 Regiment.
Calicut.

To,

The Collector,
Calicut.

No 72/81

Dated 10th February 1881.

Reference Dy: Asst: Quarter Master General's Docket no 1a

I/S has the honor to request that you will be good enough to call the attention of the Municipal authorities to the nuisance mentioned in the ~~above~~ docket above quoted.

2. Would suggest that Police Peons should be posted near the foot of the Hill, just outside the barracks, with instructions to apprehend any man found committing a nuisance.

3. I/S is of opinion that the perpetrators of the nuisance are natives belonging to the bazaar and not cooks &c employed in Barracks.

W

Barracks.

(Signed) R Wilmot. Capt.
commanding Calcutt.

919-920
31

H/S asks him the honor to call your attention to the fact that there is no latrine of any description in the Bazaar for the use of the natives referred to above.

(signed) R. Wilmot. Capt

(True Copy)

Mullick
President.

Okell
D.C.

In a letter no 382 dated
29th March 1881 from the
President Municipal
Commissioners Malabar.

Fwd Ln No. 830/81

Copy

No 243. Municipal Office
Calicut, 12th March 1881

919-920
321

From,

P. Karunakara Menon
Vice President, Municipal Commissioners

To,

G. Grace Watters Esq
President, Municipal Commissioners
Calicut.

Sir,

I have the honor to submit the subjoined observations on copy of G. O. Financial Department, dated 1st December last, no 2234, referred to me by you for remarks.

I regret to say that the paper was mislaid by me, and accordingly lost sight of till now.

2. The question raised is whether Military buildings, Carriages and Cattle within Municipalities should pay Municipal taxes.

The Military Authorities appear to think they should not.

3. The grounds on which exemption is claimed are, I gather, as follows:—

(1)

(i) The Conservancy within Military limits and the up-keep of roads required for Military purposes are generally speaking now paid for by Government.

(ii) Government elephants, Camels &c are seldom used within Municipal limits, and when they are, generally travel on roads, the up-keep of which is paid for by Government, and not by the Municipality.

4. Now it seems to me that no exemption ought to be claimed at Calicut on these grounds.

5. The Conservancy at the West Hill Barracks is undertaken in the same manner and to the same extent as the Conservancy of any other part of the town, and here I beg to draw your attention to the correspondence marginally noted in which the Military Authorities expect the Municipality to construct latrines at, and undertake the Scavengering of the premises around, the West Hill Barracks.

6. I do not quite understand what is meant by roads required for Military purposes. All the roads around the West Hill

(1) Copy of Docket from the Station Staff Officer Commanding, Calicut, dated 6th July 1887 &c.
(2) Docket from the Officer Commanding, Calicut, dated 8th/16th July 1887 No 73 of 10th Idem.

919-920
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Hill Barracks are municipal roads and they are maintained by the Municipality. The only exception to this is a short road joining the Barrack buildings with the nearest thorough fare, which, I believe, is kept up by Government. But if this circumstance is any ground for exemption, I can see no reason why the East Hill and other houses similarly situated should pay house-tax to the Municipality.

7. As to the second ground advanced in favor of Exemption, I beg to state that at Calicut Government elephants, carts and bullocks are used within Municipal limits and that almost daily; and whenever they are so used they invariably travel on roads, the up-keep of which is paid for by the Municipality and not by Government. At Calicut there are no public roads maintained by Government.

8. Finally, I would beg respectfully to

3

to observe that if liability to municipal a
taxation is to depend on the question of
"adequate return" to the party taxed for the
sum paid, the corner, some of the outlying
suburbs of this town, such as Mankáwa, are
excluded from the Municipal limits to the letter.

I have &c
(signed) P. Karunakara Menon
Vice President.

(True Copy)

Secretary
President.

Petn
D.F.C.

Encl in G.O. 830/81

919-92N
85 34

In a letter n.° 382 dated 29.th March 1881 from the President Municipal Commission. Malabar.

Malabar Presidents office
Calicut. 29.th March 1881.

No. 382.

919-920
35

CURRENT No. 830

From,

G. McWatters Esq.
President, Municipal Commission
Malabar.

To,

The Honble. R. Davidson, C. S. I.
Chief Secretary to Government
Madras.

Sir,

With reference to G.O. n.° 2234, dated 1.st December 880, I have the honour to forward the marginally noted correspondence from the Vice Presidents of the Calicut and Cannanore Municipalities regarding the exemption of Military buildings from Municipal taxation. The Act as finally passed, I observe, has rendered here returns of little moment.

1. Copy of letter n.° 174 D/7.th augt. 880. from the Vice Pres.t Cannanore Municipality.
2. Copy of Extract Datis 20.th Dec.r/80. from Proceedings of Cannanore Municipality.
3. Copy of Docket D/9.th Feby/81. from the D.y asst. Q.r M.r General to the Officer Commanding Calicut.
4. Copy of do - 10.th Feby 1881. from the Officer Commanding to the Collector.
5. Copy of letter n.° 243 D/12.th march 1881 from the Vice Presd.t Calicut Municipality to the President Malabar.

I have the honour to be,
Sir,
your most obed.t Servant
Munro
President

Not closed

No. 2

Ent. Nos. Clerk

From (Chief Secretary)
The President
Municipal Commissions
Macao.

To The Chief Secretary
to Government.
H.K.

1 APL 81

Dated 29 March 1881

Rec'd 1 April —

No 382.

Enc. 5

CURRENT No. 830

Military Buildings—

Submitting correspondence
regarding the exemption of—
from Municipal taxation.

919-920
39

39

4/2/12
4-7-02
8-2-21 3 W L

To-Day

Govt. of {1881} Madras.

Fort St. George

DISPOSED OF

23 MAY 8

BY G. O. No. 919/1922

Tenure - Taxation

in reply to their telegram informed that this Govt. would except all Regular ~~[illegible]~~ and ~~[illegible]~~ pay and allowances, and all charges regd. to be kept by Civil Regulations, from Imperial taxations.

Letter Despatch

in reply to ~~[illegible]~~

stating that the

Under Sec.y ——— do ———

——— do ——— Secy.