

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	1899	Press
		~~Mis~~
Dated	22-11-19	1897

280-287

b/7

Not to be folded or roughly handled

No. 280. Read the following letter from the Secretary to the Government of India, to the Chief Secretary to Government, Fort Saint George; dated Simla, 12th October 1867, No. ⁷¹₅₃₉₁.

Home Department.

Act XXII. of 1864 provides for the extension, by the Local Governments, to all Cantonments of Act XX. of 1856, for the purpose of paying Chowkeedars.

2. This power of taxation, and this only, is given to the Local Governments in absolute terms; but in practice, in some Cantonments, difficulties have been felt in levying a Chowkeedari tax, and resort has been had to other modes of taxation for Police purposes, as for example an Octroi. It seems, however, doubtful how far local taxation can be legally introduced into Cantonments, except by the extension of Act XX. of 1856, and for the purpose of paying Chowkeedars only.

3. On the other hand an Octroi is, in many large cities on this side of India, by far the easiest and most popular method of raising funds for local purposes; but it is obvious that an Octroi is impracticable in the neighbourhood of a large Cantonment, unless the bazaars of such Cantonment come also within its operations: such bazaars are in practice often large, and populous towns possessing a trade of no small extent, and the effect of exempting them from an Octroi levied in any town immediately at hand, would be of course practically to transfer the commerce, and possibly, in a great part, the population of the latter also, to the Cantonment bazaars.

4. I am, therefore, directed to request that the Governor in Council will be good enough, in consultation with the chief Military authorities in Madras, and with the Officers Commanding Divisions and large Cantonments, to consider the entire question of local taxation in Cantonments, and what legal powers it is expedient to confer on Local Governments with respect to it.

5. It will be necessary to determine, in the first place, the extent to which such taxation should go, and the objects to which it should be applied; and, secondly, when these have been clearly defined, to decide upon the best mode of raising the funds necessary for these

* e. g.—Police
Sanitary arrangements.
Roads.
Municipal improvements.
Schools.
Dispensaries.
Vaccination.

objects; and as regards the latter point, it will be necessary, not merely that the mode of taxation shall be suited to the circumstances of the Cantonment itself, but that it may also harmonize with any systems of local taxation prevailing in the country round it.

6. It will, therefore, be probably found expedient to provide in different places for differing modes of taxation.

7. In cases in which resort may be had to direct taxation, it should be considered how far it is equitable that the incidence of the tax should be allowed in any way to touch the Native Officers and camp followers with the troops. In every such case also the extent to which such direct taxation will fall on these classes, and on European Officers, should be as far as possible estimated, and the amount stated.

Proceedings of the Madras Government, Judicial Department
22nd November 1867.

8. Should, however, an Octroi be deemed expedient in any localities, the Governor General in Council considers that it should be only of a moderate amount, and that it will be imperative, on grounds of general policy, to insist on two large classes of exemptions.

9. Anything approaching the character of a Transit duty should be avoided, and taxes should only be levied on articles imported for consumption, or for retail sale, within the town or place in which the tax is levied.

10. And, secondly, all goods which have paid sea customs already on arrival in India, should be freed from further taxation for local purposes.

11. The Governor General in Council has reason to believe that the necessity for such exemptions has not everywhere been sufficiently kept in view in framing existing schemes of local taxation, and I am to request that, whenever this is the case, steps may be taken without loss of time to revise the schedules now in force.

12. I am to request a reply as early as practicable.

No. 281. ORDER THEREON, 22nd November 1867, No. 1899.

Resolved that the foregoing letter be communicated to the Military Department, with a view to His Excellency the Commander-in-Chief being requested to favor Government with his opinion, after communication with such of the Officers Commanding Divisions and Cantonments as he may think proper to consult, whether any modifications are necessary or desirable in the Municipal taxation now levied in the Cantonments in this Presidency.

2. His Excellency the Commander-in-Chief will observe that Government, in their Proceedings in the Judicial Department, dated the 19th June 1867, No. 991, paragraph 4, have authorized the payment from the public treasury of any tax which may be levied on houses or huts occupied by Native Officers or Sepoys.

(True Extract).

Chief Secretary.

To the Military Department.

Exd. J. Tulloch.

186 . Department.

No.

PROCEEDINGS OF GOVERNMENT.

Dated

*Local tax
in Cantonments*

PROCEEDINGS of the MADRAS GOVERNMENT

Read the following
letter from Secretary, Govt.
of India. Home Department.

(Here enters 12th October 1867)

Order thereon,

Resolved that the
foregoing letter be communi-
cated to the Military Depart-
ment in order that the
Officers Commanding
divisions, and large Canton-
ments may be called upon
to consider in consul-
tation with the
Collector of each District,
the question of local
taxation in Cantonments,
and submit their views to
Government.

I am disposed to believe that
if the Govt. of India letter is
brought with this order, we shall
bring on ourselves numerous reports
and a multitude of intricate questions
with which it will be difficult to
deal. - Should the object of the
local taxation be the Govt. desire
to have under consideration, he only
in the purpose of collecting funds
to pay a Chowdary
anyway, I think at once
to say that in this emergency,
the special protection of
Chowdars is not needed.
I am therefore that
the Military Dept. &
Collector of

M

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from

Secretary to the Government of
India Home Department.

(Here enter 12th October 1867 No. 5391)

Order thereon, 22nd Nov. 1867 No. 1899.

Resolved that the
foregoing letter be communicated
to the Military Department, with
a view to His Excellency the
Commander-in-Chief being
requested to favor Government
with his opinion after communi-
cation with such of the Offi-
cers Commanding Divisions
and Cantonments as he
may think proper, & to
whether any modifications
are necessary or desirable
in

1. Police
2. Sanitary arrangements
3. Roads
4. Municipal improvements
5. Schools
6. Workhouses
7. Vaccination

act X of 1865.

No 5.

need not be taken - I mean
the steps the suggested consul-
tation with Divisional Secretary
to the ^{officer} Joint. important
Cantonments.

If however the proposed
Cantonment taxation
is for the purpose of paying
the cost of the seven depart-
ments noted in para 5 of the
Sup. Govt. letter, within the
limits of Cantonments, we
might at once say that our
principal cantonments are at
towns into which the temper-
ance power of our local
improvement act have already
been introduced & are at
present in full operation as
works nos 1, 2, 3, 4.

In respect of No 7, we might
point out that our Sanitary
Establishments work as well
within as without the boundaries
of military Cantonments &
that nothing is wanted until
it is quite improbable, & we
intend to discontinue these
establishments as Govt. institutions.

From our local knowledge
we may safely say the present
law enables the local Govt.
Establishments schools, mainly at
the cost of those using them,
to receive the local population
even a desire for educational
establishments - and this
law would necessarily be
applicable to places containing
military stations if the
people were submitted to the

See
with
the

in the Municipal Tax-
ation now levied in the
Cantonments in this Presi-
dency.

2. ~~Memorandum~~
to His Excellency the
Commander in Chief that
Government, in their Proce-
dings in the Judicial Depart-
ment dated the 19th June
1867, No. 991 para 10, have
authorized the payment
from the public treasury
of any tax which may be
levied on houses or huts
occupied by Native Officers
or Sepoys.

W.C.

Copy
The Military Department
dated 21/7/67

No 6

usual Relation to the
proper officer in the
prescribed form.

A similar but somewhat
modified, remark might
be offered in respect of
dispensaries. Our system
for establishing these is not
perfectly satisfactory & perhaps
leans on the side of liberality,
but it is well known
throughout the country fe-
rally. It fixes local
wharshouses with a large
part of the original building
outlay & the expense of its
maintenance leaving the
Contributors of only a principal
medical officer and the
required medicines.

The circulation to this
foot of the letter under
which was not thorough
enough; necessary, and
it seems to me that a
little in the case of what
I have now written might
perhaps be sufficient.

31 Oct.

W.C.

I should be disposed
to report to the Committee
on this & report of the
Commissioner with a
few of his officers commanding
divisions and Cantonments
on whose judgment we
can rely whether any

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modifications are
 being made in the
 in the municipal
 treatment now being
 in the treatment
 of this building
 might at the same
 time be pointed out to
 the building but the
 Gov. have authorized
 the payment from the
 public treasury of any
 loss which may be
 incurred as losses or
 but unpaid by future
 officers or agents

R. L. H.

W. H. H.

Dated 22nd November 1864

PROCEEDINGS OF GOVERNMENT.
 22nd Nov 1864 - 29th Dec 1864
 1067-1068

No. 1067

Chief Clerk Department.