

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1195/m

DATED 25th July 1895.

[Despatch Abstract.]

Tax on Animals.

Passing orders on the subject of taxing animals under section 77 of the District Municipalities Act in the Chidambaram Municipality.

Put up for amendment Dist. Mun. Act
11/12/95

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

INDEXED.
Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 25-7-95
No 1195/m.

When given for copying.

[Despatch Abstract.]

Tax on animals

Passing orders on the
subject of Taxing animals
under Sec. 77 of the District
Municipal Act in the
Chidambaram Municipality.

For future
reference
20/8
13/8

FRAM AGAIN ORDER OF GOVERNMENT, DATED
189 . No . MISCELLANEOUS.

BACK PAPER, No.

OF 11

FURTHER PAPER, No. *Cuo 3241 by 189*
95

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DISPATCH
IN ORIGINAL (not paged).

N.B.-

- A - Copy in full
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- P - Copy abstract only.
- Q - Copy heading only.

Copied by *[Signature]*

Examined by *Snel*

2nd
18/1
and purchased a fresh pair of bullocks,
& he was served with a notice
to provide himself with license for
the fresh bullocks. He appealed to the Commis-
sioner who remitted the tax by a majority
on the ground that the license taken
for the first pair of bullocks would hold
good enough for the new pair for the half
year in question. The minority differ-
ed as the provisions of clause 2 sec-
tion 77 of the District Municipalities
Act of 1884 are clear & render the persons
liable to the payment of the tax. I under-

It is a legal question & I am unable to find it out.
It is a legal question & I am unable to find it out.

I have the honor to request
that you will be pleased to obtain the views
of Government on the subject.

I have the honor to be
Sir,
Your most Obedient Servant
Rammamurthy
Chairman

From



The Chairman

Municipal Council

Chidambaram

To

The Chief Secretary

to Government

Madras

(Through the District

Collector and Collector of

South Arcot)

Dated 29th

Sept 30th

May 1895

Received

Enclosures

no 77

Requesting to obtain orders

of Government in

the matter of buying

certain animals.

Submitted for favour

of orders

ARB

3.6.95

MUNICIPAL COUNCILLORS' OFFICE
CHIDAMBARAM

From,

M. R. Ry

G. APPASAWMY AIYER, Avergat,
Rao Saib,

CURRENT NO.

MUNICIPAL COUNCIL,

CHIDAMBARAM.

To,

The Chief Secretary

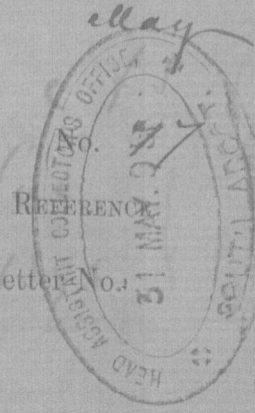
Government, Fort St George.

(Through the District Assistant Collector
& Collector of South Arcot.)

Dated 29th

Received

May 1895.



This
Your

office letter No.

Sir,

I have the honor to
submit the following facts
for the orders of Government.

One Doraiswamy ^{i. m. m.} m. m. m.
of this town has a pair of bullocks
in the beginning of the 2nd half
of 1894-95 for which he

took out license on payment
of usual tax. He sold the bullocks
about 2 months afterwards

When g
When o
When
When

Forwarded -

2 No Government
Order in the subject is
traceable in this office
record -

A. M. M. M. M. T
S. Collector

Cuddalore
8 June 1895

hks.

10 JUN. 95



Local & Municipal Dept.

CURRENT No. 184/75

From

The Chairman Municipal Council
Chidambaram

S. 77 (3) seems to show that
the liability to tax attaches
to the animal, rather than to
the owner

180
24/7

No. 77

Dated 29-5-95

Received 10-6-95

Enclosures

SUBJECT.

requesting orders in the matter of the tax on
a pair of bullocks who has taken out a
license for them under sec 77(1) for any one
year, can if he sells this pair & purchase
another pair during the same half year
claim exemption from taxation for the
new animals on the ground that the first
pair was already licensed.

(with a order)

Key. This seems to be a case
in which we may point out the consequences
of the Council's ruling. After issue the
point N. be noted in Rep. Dpt. in connection
with the future amendment of the law. S. 77.

Order. The Govt has passed no orders on
the point; nor is the Government in a position
to advise the municipal council
in matters of this description as the
council should act on its own respon-
sibility, taking legal advice if
necessary. The Govt. however points out

139 that if the interpretation placed on
3/11/75 the law by the majority of the
Council were correct, the result would be,
having regard to clause 3 of Sec 77 of
the Act, that a dealer might pass on to
the city any number of animals which
in the hands of new purchasers ~~would~~
in the city ~~would~~ all be exempt from
taxation for the half year, provided only
that the no. in the dealers possession ~~at any~~
one time did not exceed the no. in respect of
which he had paid tax at the beginning of the year.

Note The case discussed in G.O. dated
6th April 1895, N.E. 614 M., is analogous.
There is this difference that in the present
instance it is the minority that makes the
proposal and the minority appears to be
in the right. They have no remedy except
an appeal to Government. If both pairs of bullocks
are exempted for the half year, since under sec 77(1)
no frequent cases be demanded from the
purchasers of the old ones.

The Legislative Department, 3/12/95
May in Municipal Council be decided to allow the
exemption for the half year, since under sec 77(1)
no frequent cases be demanded from the
purchasers of the old ones.

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189.

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

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