

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
20/7/95

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 tr.

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.*

*Indra Sakti
Hanse.
22/8
1978*

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

ENCLOSURES.

CURRENT No

STATEMENT WITH DUTTO.

ORDER OF GOVERNMENT

STATEMENT WITH DUTTO.

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

N.B.-

- A - Copy in full
- B - Not to be copied.
- P - Copy abstract only.
- Q - Copy heading only.

BACK PAPER, No.

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

Copied by *[Signature]*

Examined by *[Signature]*

Wh
Wh
Wh
Wh

and purchased a fresh pair of bulls,
he is now served with a notice
to provide himself with licenses for
the fresh bulls. He appealed to the Com-
mune who remitted the tax by a majority
on the ground that the licenses taken
for the first pair of bulls would hold
good even 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 person
liable to the payment of the tax. I under-

stand that a. g. o. exists on the question
but 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
Pannasamsh
Chairman

From



The Chairman

Municipal Council

Chidambaram

To

The Chief Secretary

to Government

Fort St George

(Through the Head and

Collector and Collector of

South Arcot)

Dated 29th
Recd 30th } May 1895

Received

Enclosures

No 77

Requesting to obtain orders

of Government in

the matter of taxing

certain animals.

Submitted for favour

of orders

ARB

3.6.95

MUNICIPAL COUNCILLORS' OFFICE
CHIDAMBARAM

From,

M. R. Ry.

G. APPASAWMY AIYER, Avergal,
Rao Saib,

CURRENT IN

MUNICIPAL COUNCIL,
CHIDAMBARAM.

To,

The Chief Secretary

to Government, Fort St George.
(Through the H^d Assistant Collector
& Collector of South Arcot.)

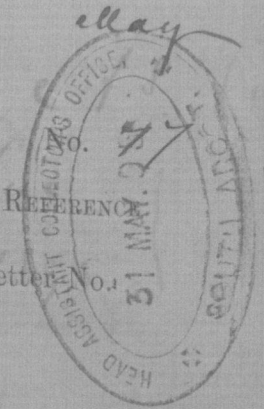
Dated 29th

Received

1895.

This
Your

office letter No.



Sir,

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

One Doraiswamy ^{Madali} ^{Modali}
of this town had 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

Forwarded -

2. No Government
Order in the Subject is
traceable in this office
recd -

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

Cuddalore
8 June 1895

10 JUN. 95

Local & Municipal Dept.

CURRENT No. 189

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.

W

22/7

No. 77

Dated 29-5-95

Received 10-6-95

Enclosures

SUBJECT.

6 Requesting orders in the matter of taxing
as to whether the owner
of a pair of bullocks who has taken out a
license for them under sec 77(1) for any one
half 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 an order)

Ken. This seems to be a case
in which we may point out the consequences
of the Council's ruling. After issue the
point is noted in Rep. Dept. in connection
with the future amendment of the law. S.H.

Order. The Govt. has passed no orders on
the point; nor is it
as a general rule
part 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

1.9 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 into
the City any number of animals which
in the hands of new purchasers
in the City, will 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 disposed of in G.O. dated
6th April 1895, N.O. 614 M., is analogous.

There is the difference that in the present
instance it is the minority that makes the
reference and the minority appears to be
in the right. They have no remedy except
an appeal to Government. If both pairs of bullocks
to

The Chairman, Municipal Council
Chidambaram
The Legislative Department, 3/12/95
May in Municipal Council the 11th is stopped
exempted for the half year, since under sec 77(1)
no payment can be demanded from the
purchasers of the old ones.
22/7/95

When given for copying _____
When copied _____
When examined _____
When signed _____

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

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.