[L. & M. / 9,000-8-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1222/M

DATED 31st July 1895

[Despatch Abstract.]

License Fees.

Passing orders regarding the levy of----and raising the rate of house-tax in certain cantonments.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cc	2675	-4/95					

URRENT No. 1916

Cantonments
Taxation

Deputy Adjutant Generals Office
Ootacamund 15th April 1895.

No. 639 B.

From

Lieut: General C. Mansfield Clarke. C.B.
Commanding the Forces
Madras.

CHIEF SECRETARY
17. APR. 1895
GOVERNMENT OF MADRAS

To

The Chief Secretary
to the Government of Madras.

Sir

With reference to O.G. No. 7215, dated 22nd November 1894. I have the honor to submit an amended Statement showing the probable income which can be realized by the imposition of license fees in the Cantonment marginally noted.

7 K

Vide Government of Madras ilitary Department letter 7216 of the same date

Saint Thomas's Mount.
Pallavaram
Poonamallee
Vizianagram
Wellington

2. A Draft Notification imposing the fees in question in the Cantonments named is also submitted for consideration and for such action as may be necessary.

I have the honor to be,
Sir
Your obedient Servant
Chas. M. Clarke
Lieut: Ge
E.S. Commanding the Fore
Mad

NOTE FOR THE ~~UNDER~~ Assistant SECRETARY.

(Not for Record.)

C: No. 1630 & 1631. M.

With the first of his letters read above, the Lieutenant-General Commanding the forces, Madras, submits with reference to G.O. dated, 22d November 1894, No. 7216. Mil: an amended statement showing the probable income which can be realized by the imposition of license fees in certain cantonments, while the second contains proposals from the same officer r increasing the revenue of some of the cantonments with reference to G.O. ated, 13th October 1894, No. 6265. Military. These papers which should have been disposed of in the Military Department of the Secretariat if it had been in existence, were first received in the Judicial Department and subsequently transferred to the Local and Municipal Department. As the Military Department has ceased to exist, the papers have now to be forwarded to the Govt. of India — vide para. 19 of the orders in G.O. dated, 21st March 1895, No. 546.L. marked with red tape. The Local and Municipal Department has nothing to do with the matter, and as the papers relate to the levy of taxes and fees in Cantonments, the necessary action should, it is thought, be taken in the Judicial Department.

V.R.
10/4/95

The Judicial Department is not [illegible]
with the levy of taxes and [illegible]
the papers have [illegible]

---

mount of licenses in the Cantonment

x proposed to be realized annually

named

District	Stations	For every annual license granted by the Cantt: Magistrate for the use of any place in the Cantonment by or for horses, buffaloes or other animals which are let out on hire or sold or the produce of which is made an article of trade, a fee of not less than Rs: (5) five nor more than Rs (15) fifteen as the Cantt: Magistrate shall in his discretion, determine for each place licensed. (1)	For every annual license granted by the Cantt. Magistrate for the use of any place in the Cantt: for storing or selling timber, planks, bamboos, rafters poles or other similar building materials a fee of not less than Rs: (10) ten nor more than Rs: (25) twenty five as the Cantt: Magistrate shall, in his discretion, determine for each place licensed (2)	For every annual license granted by the Cantt: Magistrate for the use of any place in the Cantt: for storing or selling firewood in logs or billets hay, grass, straw, coal, coke, charcoal, or other combustible material a fee of not less than Rs (5) five nor more than Rs: (15) fifteen as the Cantt: Magistrate shall, in his discretion, determine for each place licensed (3)	For every annual license granted by the Cantt: Magistrate for the use of any place in the Cantonment for the sale of firewood in sticks or bundles a fee of (1) one rupee. (4)	For every license or permission given by the Cantt: Magistrate for the setting up of any booth or platform or for placing benches on a public road, lane, or street in the Cantonment for the purposes of marriage or other ceremonies a fee of (8) eight annas per 10 square yards per diem. (5)	Total per annum.
Madras Dt:	Saint Thomas Mount	400	Nil	25	25	800	1250
	Pallavaram	60	Nil	20	10	10	100
	Poonamallee	Nil	Nil	Nil	Nil	Nil	Nil
	Vizianagram	Nil	Nil	Nil	Nil	25	25
uthern Dt.	Wellington	30	10	Nil	Nil	2	42

Such licenses [illegible]

Asst: Quarter Master General

9

1895
Jud. Dept.
Enclos. No. 1
To
O. No. 1916

1/18th Mar 95

Draft notification

In exercise of the powers conferred by Section 1 Sub section (1) clause (a) of the Cantonment Act XIII of 1889, the Governor-in-Council, with the previous sanction of the Governor-General-in-Council is pleased to direct that from and after the 1st May 1895, the following license fees shall be levied i the Cantonments of Saint-Thomas' Mount, Pallavaram, Poonamallee, Vizianagram and Wellington:-

License fees.

For every annual license granted by the Cantonment-Magistrate for the use of any place in the Cantonment by or for horses, buffaloes or other animals which are let out on hire or sold, or the produce of which is made an article of trade a fee not less than Rs (5-) five nor more than Rs (15-) fifteen as the Cantonment-Magistrate sha in his discretion, determine for each place license

2. For every annual license granted by the Cantonment Magistrate for the use of any place in the Cantonment for storing or selling timber, planks, bamboos, rafters, poles, or other similar building materials, a fee of not less than Rs (10) ten, nor more than Rs (25-) twenty five as the Cantonment-Magistrate shall, in his discretion, determine for each place licensed

3. For every annual license granted by the Cantonment-Magistrate for the use of any place in the Cantonment for storing or selling firewood in logs or billets, hay grass, straw, coal, coke, charcoal, or

or other combustible material, a fee of not less than Rs (5/-) five, nor more than Rs (15/-) fifteen as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.

4. For every annual license granted by the Cantonment Magistrate for the use of any place in the Cantonment for the sale of firewood in sticks or bundles a fee of (1) one Rupee.

5. For every license or permission given by the Cantonment Magistrate for the setting up of any booth or platform or for placing benches on a public road, lane, or street, in the Cantonment for the purposes of marriage or other ceremonies, a fee of (8) eight annas per 0 Square yards per diem.

G. Simson
Colonel
Asst. Quarter Master General
For Dy. Adjutant General

1895
Jud'l Dept.
Enclos. No. 2
To
O. No. 1916

2/
1820 M of 95

Judicial Dept

CURRENT No. 1916 9

Lo[illegible] & M[illegible] Dep

For a Note 1630/M

[illegible]RRENT No 25/4

From, The Lieut Genl. Comdg.
the Forces, Madras.

Note
Not noted by me
PR
18/5.

No. 639 B.

Dated 15th } April 1895
Recd 17th }
Encs: 2.

[illegible]

Subject

Submitting an amended statement showing the probable income which can be realized by the imposition of license fees in certain cantonments

---

U.S. 10/5
Endorsement. No. 1050

Transferred to the Local and Municipal Department.

Ootacamund }
15th May 1895 }

Lionel Davidson 14.5
Ag. Under Secretary

To
The Local & Munl. Dept.

Frederick

22/5

Flp

D.G. No 103	of	8 Jany	/90
— " — 1047	of	11 Feby	/91
— " — ~~3094~~	of	29 June	/91
— " — 6265	of	13 Oct	/94
— " — 7216	of	22 Nov	/94

G.O. — 340 M of 95
— 123 M of 95

5,000

10 CURRENT No. 1917

Cantonments
Taxation

Deputy Adjutant General's Office
Ootacamund 15th April 1895

No. 640 B.

From

Lieut: General C. Mansfield Clarke C.B.
Commanding the Forces
Madras

To

The Chief Secretary
to the Government of Madras

CHIEF SECRETARIAT
17 APR. 1895
GOVERNMENT OF MADRAS

Sir

G.O. 6265/13.10.94 (Military)

Saint Thomas' Mount
Pallavaram
Poonamallee
Vizianagram

With reference to letter No. 6265, dated 13th October 1894, from the Secretary to the Government of Madras, Military Department, to the Secretary to the Government of India, Military Department, relative to the adoption of measures (other than the introduction of "Conservancy fees") in view to increasing the revenue of the Cantonments named in the margin, I have the honor to report as follows:—

Saint Thomas' Mount and Pallavaram.— The tax on buildings in these Cantonments is at present fixed at 5 per cent, but it will be observed that a maximum tax of 7½ per cent is allowed by Madras Act IV of 1884 Section 47(ii), which rate is also authorised by the Notification recorded in Proceedings of Madras Government, Military Department, No. 1047 dated 11th

February

February 1890.

2 Although it has not been considered desirable hitherto to realize this tax to the full extent permissible under the authority above cited, I am now assured that it could with advantage be raised to the maximum rate without unduly pressing on the tax payers. I therefore propose that the tax in future should be levied at 7½ per cent by which means the revenues of these Cantonments will be increased to the following extent annually. Viz.-

Saint Thomas' Mount -	Rs: 1500
Pallavaram	" 575.

Poonamallee - It has been reported that the house tax in this Cantonment cannot be raised without injustice to the tax payers, the majority of whom are poor and hardly able to pay the tax at present levied.

Vizianagram - The house tax in this Cantonment is at present 7 per cent and cannot be further raised.

3. In reporting the above for the information of Government, I beg to add that in response to P.M.G. No. 7215, dated 22nd November 1894, revised proposals are being submitted for the imposition of license fees in certain Cantonments in this Command, which, if approved, will result in the funds of the Cantonments below named being further increased as follows:-

Saint Thomas' Mount -	1250
Pallavaram	100
Vizianagram	25.

Vide this office letter 639 B of 15th Inst:

4. If the local Government sees no objection to these proposals. I shall be glad if they will obtain the sanction of the Governor General in Council, making the subsequent necessary notification in the Official Gazette.

This appears to be the correct mode of procedure under Chapter VI - section 21 Act III of 1880, Cantonment Regulations.

This act has been repealed by Act XIII of '89. The corresponding sec. in the latter act is sec. 17.

I have the honor to be,
Sir
Your obedient Servant
Lieut: General
Commanding the Forces.
Madras

E.S.

Judicial Dept

CURRENT NO. 1917

LOCAL & MUN

CURRENT No. 1631 M

From, The Lieut^t. Genl Com^g the Forces, Madras.

Cr No 1916/95 sent to [illegible] 29/4

No. 640 B.

Dated 15^th^ } April 1895
Recd 17^th^ }

Enc: 4

Subject

Suggesting certain measures (other than the introduction of "conservancy fees") to be adopted in view to increasing the revenue of certain cantonments.

M 23/4

Endorsement No. 1051.

L&M

Transferred to the Local + Municipal Department.

Lionel Davidson
14.5
Ag. Under Secretary

Ootacamund }
15^th^ May 1895 }
To
The Local & Muni^l. Dept.

M 24.4.95

F.P.

P.G. No 103 G. 8 Jany/90.
— — 1047 G. 11 Sept/90.
— — 3574 G. 29 June/91.
— — 5388 G. 30 Aug/94.
— — 6265 G. 13 Oct/94.
— — 7216 G. 22^d^ Nov/94.

~~Cur. 1916 + 1917/95.~~

Endorsement.

~~Transferred to the Financial Dept.~~

~~Ag. Under Secretary.~~

22/5 p.6/6

LOCAL AND MUNICIPAL DEPARTMENT.

Current NoS. 1630 + 1631. M.

From

The Lieutenant-General. Commanding the Forces, Madras.

FOR ORDERS.

In September 1894, the Quarter Master General, Madras Army, suggested to Government in the Military Department, the desirability of imposing license fees in the cantonments of St Thomas' Mount, Pallavaram, Poonamallee, Vizianagram and Wellington, with a view to increase the revenues of these cantonments, and submitted a draft notification showing the rates of the fees proposed to be levied. The Advocate-General to whom this proposal was referred for remarks

was

*printed in G.O. 7215 Milit
22-11-94

was of opinion* that although the word tax alone was used in section 17(1)(a) of the Cantonments Act XIII of 1889, the Legislature meant to include all those "tolls, taxes and fees" which are and may be levied by municipalities, but he took exception to some of the items of fees proposed. In G.O. dated 22d November 1894, No. 7215 Military thereon, the Government returned the draft notification to the Quarter Master General for revision with reference to the Advocate-General's opinion, and pointed out that fees for licences for the erection of booths or platforms, or placing benches on public roads ~~and~~ * should be regulated by the extent of the area covered by such structures, and not by the extent of the frontage, and that fees might also be levied for the temporary erection of pandals in streets or

other

other public places. An amended statement showing the probable income which can be realised in each of the cantonments in question by the introduction of licence fees was also called for.

2. With the first of the currents read above, the Lieutenant General Commanding the Forces, Ma forwards an amended statement and draft notification, and the several items of fees therein shown call for the following remarks:—

Items (1), (2) & (3) — The fees proposed in these cases are apparently those leviable under Section 188 of the District Municipalities Act. As none of the items is clearly worded it is submitted that the Lieutenant General Commanding the Forces should be asked to revise the wording so as to make it to conform as much as possible to that of Ac IV of 1884. For this purpose, a copy of G.O. dated 4th June 189

No.

No. 870. M. may be furnished to him. The proposal to give discretionary power to the Cantonment Magistrate to levy varying fees is objectionable. The variation should be based on some principle, preferably on the extent of ~~the~~ land taken up; and the Lt. Gen. Commanding may be asked to propose a scale.

Item (4). This falls under Section 188 (iii) and is unobjectionable.

Item (5). This apparently comes under Section 170 of Act IV of 1884. ~~The temporary erection of pandals in streets and other public places suggested in para. 1 of G.O. dated 22nd November 1894 No. 7215. Military has not been included in this item.~~ In District Municipalities, licenses for such temporary erections are not generally granted for more than a fortnight, and the same rule may perhaps be ~~enforced in the case of~~ suggested to the Lt. General Commanding for the case of Cantonments. ~~if it is decided to include~~

other

FOR ORDERS.

vide G.O. 146 M. 27-1-90 + 495 M. 4-4-91

~~include the temporary~~ erection of pandals in ~~above referred to.~~

3. The second current resolution relates to the enhancement of the rate of house-tax levied in certain cantonments. In September last, the Quarter Master General proposed to impose a fee of 2 annas per head per annum for the use of public latrines, on the inhabitants of the cantonments of St. Thomas' Mount, Pallavaram, Poonamallee, and Vizianagram in order to render the cantonment funds at those places self-supporting. The Advocate-General who was consulted in the matter pointed out that conservancy fees cannot be imposed by any municipality as a tax, and that therefore the Local Government cannot impose them in any cantonment under the provisions of the Can-

-tonment

tonments Act, 1889. Section 17
Sub. Section (1) clause (a). In
G. O. dated, 13th October 1894, No
6264. Military thereon, the Govern
-ment declined to recommend
to the Government of India, the
levy of the proposed fees, but
directed that other measures
should be adopted, if possible,
to increase the income of the
cantonments named. The Lieutenant
General Commanding the Forces
now proposes to raise the rate
of the tax on buildings in the
cantonments of St Thomas' Mount
and Pallavaram from 5 to
7½ percent of the annual
value and states that the
rates levied at Poonamallee
and Vizianagram cannot be
further raised. These proposals
appear to be unobjectionable.

The papers may now,

V.P.
10/7/95 Rec^d 15.VII.

× It would I think not
be desirable to do this as
Govt has now no control
over the Military Depts
under a mere Post Office

W.D.
25/7/95

it is submitted, be returned to
the Lt. General Commanding with
the above criticisms & requests for
amendment, or perhaps to save
further correspondence the notification
might be amended in this office on
the lines suggested.

As soon as the proposals are
approved by this Govt. it will be
necessary under sec 17 (1) of the
Cantonments Act XIII of 89 to
get India's sanction to them, &
then notify them in the Gazette.

W.C. 18.7.95

24/7/95

(Note. The 1st Asst. L & M. is asked
to explain how it is that the note on
these two currents has taken three
months to draft.)

W.F.

C.S.

Order. 31-7-95 No 1222 Mis,

Read current 1630. M and 1631. M.

The draft notification forwarded with the first of the letters read above suggests the following remarks:—

(a) It is apparently proposed to levy the fees referred to in items ① ② & ③ in virtue of the powers conferred by Sec. 188 of Act IV of 84. It would therefore appear advisable that the wording of the notification should in the case of these items follow Act IV of 84 as closely as may be possible, & it will be suggested to the Lieut. Genl. Commanding the Forces that the notification may be amended accordingly ~~this may be done~~. A copy of G.O. d. 4.6.90. No 870.M. will in this connection be forwarded to him.

(b.) The proposal that Cantonment Magistrates should have discretionary power to levy varying fees appears to Govt. to be open to objection, & the Lieut. Genl. Commanding the Forces will be requested to propose a fixed scale, based upon the extent of the land occupied, according to which the fees may be assessed.

(c). The licences for temporary erections such as those referred to in item 5. of the notification are usually granted in Municipalities in this Presidency for periods not exceeding

Levy of Licence fees & raising the rate of house-tax in certain Cantonments

FOR ORDERS.

H. M.

C2577 Sup

- 7617

[G. / 24.]
500—21-5-95.

DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. of 189 , dated from
" " , 189 , " ,
" " , 189 , " ,

ORDER.

a fortnight, and it will be suggested that the adoption of a similar rule in Cantonments would be advisable

2. The proposal, ~~to raise the house tax~~ made in the second of the letters read above, that the rate of house-tax leviable in the Cantonments of St. Thomas' Mount & Pallavaram should be raised from 5 to 7½ per cent. of the annual rent value has the approval of Govt. &

(3) Upon receipt of the notification relating to licence fees ~~after~~ with amendations as suggested above, the sanction of the Govt. of India will be applied for, under sec 17 (i) of Act XIII of 89, to the introduction of the proposals which have been made.

W. 26.7.95 L. 29/7/95 (Frame orders)

To the Lieut. Genl. Commanding the Forces, F.O. Madras.—

Desp. 6/8/95

1630 + 1631 m

PR

Levy of License fees + raising rate of house tax in certain Cantonments

Cs

/

(for orders.)

1st Asst.

Please see my note on the note for orders

CW.

Please see reply on separate slip.

5,000

When given for copying ______
hen copied ______
When examined ______
When signed ______ } 189 .

EAD AGAIN G.O., No. DATED 189 ,							
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.