[L. & M.
9,000-3-3-95.]

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.
Ce.	2675	-Mj 95					

URRENT No 1916

Cantonments

Taxation

Deputy Adjutant General Office

Ootacamund 15th April 1895.

No. 639 B.

From

Lieut: General C Mansfield Clarke. C.B.

Commanding the Forces

Madras.

CHIEF SECRETARY GOVERNMENT OF MADRAS
7. APR. 1895

To

The Chief Secretary

to the Government of Madras.

Sir

*Vide Government of Madra
ilitary Department letter
7216 of the same date

K

With reference to G.O. 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 Cantonmen marginally noted.

Saint Thomas's Mount.
Pallavaram
Poonamallee
Vizianagram
Wellington.

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

I have the honor to be,

Sir

Your obedient Servant

Chas M Clarke

Lieut: G

Sd. Commanding the For

Mad

NOTE FOR THE ASSIST

(Not for Record.)

CP. 1630 & 1630-A were received in

on the 17th April and transferred to the Dep

on the 17th May after a delay of one month.

registered, noted in the call book & referenced by the 22nd idem, but as some further papers were required from the Military Dept., the currents could not be taken up immediately for disposal. From the 27th May to the 1st June, Eapen who had charge of these papers was on leave, the 2nd June was a Sunday & the 3rd & 4th Whitsuntide holidays. The paper was then sent up with a note for the A.S. on the 10th June. This note came back from Ooty on the 14th June, but wing to pressure of work in the office connected with e annual reports, which according to the orders of the ecretaries approved by the Hon'ble Members, should have ecedence of all but urgent work, the note was not nt up before the 10th July. I regret the delay. There s been a considerable increase in the work of unicipal branch as will be seen from the number

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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.	(2) 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	(3) 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	(4) 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.	(5) 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.	Total per annum.
adras 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
lkiri Dt.	Wellington	30	10	Nil	Nil	2	42

E. Ince Colonel

Asst: Quarter Master Genl.

13·3·95
Jud'l Dept
Enclos. No 1
To
C. No 1916

1/
14/3 [illegible]

7

Draft notification

In exercise of the powers conferred by Section 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 Ma 1895, the following license fees shall be levied the cantonments of Saint-Thomas' mount, Pallavara Poonamallee, Vizianagram and Wellington:—

License fees.

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

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 o Square yards per diem.

Colonel
Asst. Quarter Master General
For Dy. Adjutant General

18·5
Jud. Dept.
Enclos. No. 2
To
C. No. 1916.

2/1620 Mo 998

Judicial Dept

CURRENT NO. 1916 9

Local & Mun. Dept.

CURRENT No. For a Note 7/630/M 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.

Ry
[illegible]

Subject

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

US 10/5 N 4 [illegible]

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.

Frp

G.O. No 103 d. 8 Jany /90 ✓
— " — 1047 d. 11 Feby /90. ✓
— " — ~~3091~~ d. 29 June /91. ✓
— " — 6265 d. 13 Oct /94.
— " — 7216 d. 22 Nov /94.
G.O. — 340 m of 95
— 123 m of 95

22/5

16

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 to 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
C. M. Clarke
Lieut: General
Commanding the Forces.
Madras

E.S.

Judicial Dept

CURRENT NO. 1917

Local & Municipal
CURRENT No. 1631 M

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

Cr No 1916/95 sent to me for papers 29/4

No. 640 B.

Dated 15th April 1895
Recd 17th April 1895
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.

Endorsement No. 1051.

Transferred to the Local & Municipal Department.

Lionel Davidson
14.5
Ag. Under Secretary

Ootacamund
15th May 1895

To
The Local & Munl. Dept.

M 24.4.95

F.P.

P.G. No 1033 J. 8 Jany/90.
—"— 1047 J. 11 Feb/96.
—"— 3594 J. 29 Jan/91.
—"— 5388 J. 30 Aug/94.
— — 6265 J. 13 Oct/94.
— — 7216 J. 22d Nov/94.

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

Endorsement.

~~Transferred to the Financial Dept.~~

~~Ag. Under Secretary.~~

22/5

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 Mily
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 22nd 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 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 documents read above, the Lieutenant General Commanding the Forces, Madras, 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 Act 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~~

FOR ORDERS.

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

~~include the temporary erection of pandals 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 Government 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.B.
10/7/95 Recd 15-VII.

× It would I think also be desirable to do this as Govt has now no control over the Military Dept under a new Post Office

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.

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.

21

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.

C 2577 Exp

16/7

22

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 proposals, ~~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 have 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.C. 29/7/95 (Frame orders)

To the Lieut. Genl. Commanding the Forces, Madras.— 120

Despd. 6/8/95

1630 + 163

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

CS.

(from orders.)

1st. Asst.

Please see my note on the note for orders

CW.

Please see reply on separate slip.

Vhen given for copying
hen copied
Vhen examined
Vhen signed
} 189

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

URRENT No.

NCLOSURES 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.

18-11-08

9/8104

17-10-04

20.4.05.
1 7 5
9.8.05.
14.7.08
11-5-09

[Ref. / 4]
15,000—18-5-03.

L.D. **DEPARTMENT.**

Paper taken out of the Records from the charge of the Referencer.

~~Press~~
Miscellaneous No. 1222-M dated 31-7-1905
~~Routine~~

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
10-8-04	L.D.	2379	04		2/9/04	
17-10-04	L.M.	3125 m of	04	MA		
20/4/05	M.	1442	05		30-5-05	
1-7-05	L.D. Secy's query				28/7/05	
9/8/05	M	2971	05		8-1-06	
11-7-08	M	2376	08		29.7.08	
11-5-09	M-	1749	04		20/5/09	