23/8/15

20-9-24 III ✓

20/6/06 ✓

7/5/86

2/2 '88

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

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1225 M

DATED 31st July 1895.

[Despatch Abstract.]

Petition.

Informing V. Ramaswami Nayudu that Government cannot interfere in the matter of the profession-tax imposed upon him by the Ootacamund Municipal Council.

BACK PAPERS.

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

FURTHER PAPERS.

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

A

Stonehouse Hill
Ootacamund 27th May 1895.

To
The Chairman,
Municipal Council,
Ootacamund

Sir,

I beg to request that the amount of "Profession Tax" viz Rs: 1- levied on my salary during the half year ending 30th September 1894 may be ordered to be refunded to me under the following circumstances.

(1) My pay is only Rs: 25- per mensem.

(2) The word "salary" as defined in Madras Act IV of 1884 does not seem to include the hill allowance I draw at the rate of Rs: 25 per mensem while up at Ootacamund.

(3) Clause VIII Schedule A of the said act runs as follows:

"Every person holding any office or appointment public or private or employed in any capacity whose pay or salary amounts to Rs: 30 a month and is less than Rs. 50 a month —— Rs 1-

(4) It will thus be seen that my salary amounts to only Rs: 25- per mensem which is below the

capable

capable minimum.

I beg to remain,
Sir,
Your most Obedient Servant
(Sd) V. Ramasawmy Naidu

1
2340 m of 95

B8/

B

Ootacamund Municipal Council.

PROCEEDINGS OF THE CHAIRMAN.

Read letter from V. Ramaswamy Naidoo representing certain circumstances and requesting refund of profession tax paid by him for the half year ending 30th Sept /94 dated 27th May 1895.

No. 720.

Ootacamund, 28th May 1895.

Salary is considered by the Munici=pal Council to include all allowances except house rent, carriage hire or travelling expenses. and no refund of the tax levied and paid for the half year ending 30th September 1894 can be made now.

To Rky. V. Ramaswamy Naidoo
Clerk. Chief Secretary's office
COS

G W Kennett
Chairman.

A.M.

2
2340 M of 95

1
2340 M of 95

C

Ootacamund –
25th June 1895

To
The Municipal Council,
Ootacamund

Through
The Chairman Municipal Council,
Ootacamund.

Sir,

I respectfully beg to submit this my appeal petition against the Proceedings of the Chairman, Municipal Council, Ootacamund dated 28th May 1895, No 720, a copy of which is herewith forwarded, which has been sent to me in reply to my letter (copy enclosed) and to request that the Council will be pleased to consider the following grounds and direct that the refund of the amount of Profession Tax levied on my salary for the half year ending 30th September last may be made to me and also that no such Tax may be levied on my salary so long as I am in receipt of the present pay.

(i) My pay is only Rs: 25 per mensem and as such it is not to be assessed under Class VIII Schedule A of Madras Act IV of 1884 (District Municipalities Act)

(ii) In the above Act IV of 1884 now in force the word "salary" is defined as follows:-

(x) "Salary" means pay and acting pay, or a payment by way of Commission, but

not

"not allowances for house-rent, carriage hire or travelling expenses"

According to this definition it is clear that "Salary" does not include Hill Allowance which is given as in consideration of the expensiveness of the locality. The concluding portion of the above definition, viz, "but not allowances for house rent, carriage hire, or travelling expenses" does not, it is respectfully submitted, exhaust the classes of allowances not included under "Salary" but only indicates them.

3.) In this connection I beg to invite attention to the definition of the word "Salary" given in the Civil Service Regulations.

Article 47 (c) "Salary" means the sum of pay and ag: allowances, or charge allowance, under Chapter VIII.

(3). "Salary" does not include House rent, Tentage, or Travelling allowances whether daily, monthly or yearly; nor does it include a Local Allowance"

From this definition also it may rightly be interpreted that "Salary" does not include Hill Allowance, inasmuch as the latter is nothing but a Local Allowance given as in consideration of the expensiveness of the locality.

(4. Under the circumstances it is not clear how the word "Salary" as defined in the District Municipalities Act can include Hill Allowances for the purpose of levying Profession Tax.

5. I therefore beg to request that my prayer above may be granted.

For which act of kindness I shall as in duty bound ever pray.

I beg to remain,
Sir,
Your Most Obedient Servant
(Sd) V. Ramasawmy Naidu.

No. 1318.

D

Extract from the Proceedings of a Meeting of the Ootacamund Municipal Council held on ~~Thurs~~ Saturday the 13th July 1895.

SUBJECT No. IV.	RESOLUTION:
Read petition dated 26-6-95 from V. Ramasawmi Naidu, Copyist Chief Secretariat, appealing against his profession tax -	"The Council reject the appeal."

MUNICIPAL OFFICE,
OOTACAMUND, 13th July 1895.

(True Extract)

G. W. Hemmett
Chairman.

To M.R.Ry V. Ramasawmi Naidoo
Copyist, Chief Secretariat
Stone House Hill.

A.M.

3
2340 M of 95

A. Letter to the Chairman Municipal Council Ooty d/ 27th May 1895 (copy)
B. Proceedings of the " " " d/ 28th " " No. 720 (original)
C. Appeal petition to the Munl Council Ooty d/ 26th June 1895 (copy).
D. Extract from the Proceedings of a meeting of the Ooty Municipal Council held on 13th July 1895 - No. 1318 (original).

Stonehouse Hill
Ootacamund 17th July 1895

Local & Municipal Dept.
CURRENT No. 2340 M

To
W. Francis Esq. I. C. S.
Ag: Under Secretary to Government
Local and Municipal Department.

Sir,

In submitting the marginally noted correspondence I respectfully beg that you will be so good as to place the matter before His Excellency the Governor in Council and cause that the necessary orders may issue for the grant to me of the refund of the amount of Profession Tax levied on my salary for the half year ending 30th September last.

2. I beg respectfully to invite attention to my appeal to the Municipal Council, Ootacamund, (Enclosure C). in which I have set forth the arguments as to why the hill allowance disbursed to the Clerks of the Secretariat Departments when they come up to Ootacamund should not be treated as part of the salaries disbursed to them. In the Resolution of the Council communicated to me (Enclosure D) I regret that no reasons are assigned for rejecting my appeal and I am not aware of the grounds on which the decision was arrived at.

I beg to submit that it is very

3

hard

hard on poor Clerks if the allowances which are given to them to meet the increased cost of living on the hills are included under Salaries for Profession Tax and I also beg to submit that it could not have been the intention of the legislature at the time the District Municipalities Act IV of 1884 was framed and passed into law to include hill allowances as falling under Salary, thus making it liable for the Profession Tax as such allowances are very much akin to travelling allowances which are given for specific expenditure.

4. In these circumstances I beg to request that the necessary orders may issue to the Chairman Municipal Council Ootacamund.

For which act of kindness I shall as in duty bound ever pray.

I beg to remain,
Sir,
Your Most Obedient Servant
V. Ramasawmy

8371 L 27-7-94
193 L 8-2-95

Local & Municipal Dept.
CURRENT No. 2340 M

From

31-7-95

2325 M

V. Ramasawmy Naidu,
Chief Secretariat

UNDER SENT TO G
18 JUL 95

Dated 17th July 1895
Recd
Regd
Encs 4.

Submitting appeal against the decision of the Ootacamund Municipality Council in respect of the Profession Tax he was assessed.

order. 31-7-95

The Government cannot interfere on behalf of the petitioner.

V.R. 26/7/95

W. 27/7/95

Despd 6/8/95

To, The Petitr

Read again Order of Government, dated 189 . No , Miscellaneous.

Back Paper, No. of 189

Further Paper, No. of 189

Enclosures.

Current No

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original (not paged).

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

Copied by V.R. 1/8

Examined by S.N.V.

[?] INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 31-7-95
No. 1225 M

When given for copying.

[Despatch Abstract.]

Petition

Informing V. Ramaswami Nayudu that Govt. cannot interfere in the matter of the profession tax imposed upon him by the Ootacamund Munl. Council.

When given for copying ________
When copied ________
When examined ________
When signed ________
189 .

READ 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.

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