( ) 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.

N.B.—
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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 189

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 189 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 —— Re 1/-

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

capable

-licable minimum.

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

B/

Ootacamund Municipal Council.

B

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 30 Sept/94 dated 27 May 1895

No. 720.

Ootacamund, 28 May 1895.

Salary is considered by the Municipal 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 Mr. V. Ramaswamy Naidoo
Clerk. Chief Secretary's office
Oo.

G. W. Ramsett
Chairman.

AM

1°
2340 M of 95

C

Ootacamund
25th June 1895

To

The Municipal Council,
Ootacamund

Through

The Chairman Municipal Council,
Ootacamund.

Sirs,

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 "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 us 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 us in consideration of the expensiveness of the locality.

(4. Under the circumstances it is not clear how the word "Salary" as defined in

the

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.

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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

taxable

Stonehouse Hill
Ootacamund 17th July 1895

Local & Municipal Dept.
CURRENT No. 2340M

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

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).

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 of was arrived at.

3 I beg to submit that it is very

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

19344-2-95

~~Local & Municipal Dept.~~

CURRENT No. 2340 M

From

V. Ramasawmy Naidu,
Chief Secretariat

UNDER SECY 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.

M. order. The Government cannot interfere on behalf of the petitioner.

V.R.
14/7/95

To, the Petitr

Desp 6/8/95

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

Enclosures.

Current No

Statement with ditto.

Order of Government

Statement with ditto.

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

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Copied by

Examined by