

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

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 123/n

DATED 25th January 1895.

[Despatch Abstract.]

Conservancy taxes.

Retransmitting, with remarks, to the Military Department, letter from the Quartermaster-General recommending that the Madras Municipal accounts may be amended so as to admit of-- being levied in Cantonments.

C1574/202

11/6/02

BACK PAPERS.

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

FURTHER PAPERS.

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

LOCAL AND MUNICIPAL DEPARTMENT.

Current No. 3291 M.

From the Military Department.

FOR ORDERS.

The G.O. Madras Army proposed to the Secy Govt. Mil. Dept. to impose a fee of 2 annas per head per annum for the use of public latrines upon the inhabitants of the Cantonments of St. Thomas Mount, Pallavaram, Poona-Mullee, & Vignanam in order to render the Cantonment funds at those places self-supporting.

The Advoc. Genl. who was consulted pointed out that the tax would be illegal, as the Cantonments Act 1859 sec 17. (a) only authorizes the imposition in cantonments of taxes which can be imposed under the Municipal laws of the Local Govt.

within which they are situated.

The Mil. Dept. went up to India, the C.M.G. in India now says that "in Bengal certain of the Municipal Acts in force authorize the imposition of conservancy taxes in Municipalities" & suggests that the Madras Act should be amended.

2. The only Municipal Act in Bengal seems to be Act III of 84. Sec. 86 of this authorizes the imposition of "a fee for the cleansing of latrines". What this may mean is not clear. If it means private latrines, the Act is not in advance of the Madras Act, which permits such a fee to be levied.

Sec. 109 of the Act contains a provision which is not in the Madras Act. By this section a Council can charge "such fees as they think fit" in respect of the removal of rubbish, with the consent of the occupier of any house or land.

This does not help the matter

as consent is necessary the tax cannot be enforced.

From sections 194 and 217 (3) it also appears that latrines are licensed & let out, the farmers apparently charging a fee for the use of them. This would not however greatly benefit the Cantonment fund.

It is not therefore at all clear to what provisions in the Bengal Act the C.M.G. in India refers. Nor is it clear what new forms of taxation he wants put into the amended Municipal Act.

It is submitted that the Mil. Dept. may be told that there is no objection to the levy of a ^{ratable} house tax, the proceeds of which can be applied to conservancy. This is legal, & does not seem open to objection.

Under S. 17(1)(a) -
(Cantonment Act of 1859).

Yes - But of course it is absurd to maintain these separate arrangements for the area occupied by the troops in Mumbar.

W
19/1/95

W.C.S. is.

19/1/95

Amendment of the Madras Municipal Acts -

FOR ORDERS.

229/76

Dec.

Order of 25-1-75 No. 1234. Referred
Retransmitted to the Military

Dept.

2. It is not entirely clear which of the provisions of the Bengal Municipal Acts the Q.M.G. in India desires to see embodied in the corresponding law in this Presidency. It may however be pointed out that it is the imposition of a ~~tax~~ based upon ~~land~~ ~~be legally admissible & apparently~~ ~~undisputable~~ the gross annual rent for which the houses within Cantonment limits might reasonably be expected to let, would, under sec. 70 (a) of the Cantonment Act & Secs. 63-65 of the Madras Dist. Mun. Act IV of 1882, be legally permissible, & would appear to provide the funds that are required in a manner which (except in the case perhaps of Cantonments within Municipal limits) is not open to objection.

M. A. 195
To the Military Dept. (from orders).
25/1/75
with papers in original

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READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. No.

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LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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