the Bo[illegible] informed that

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

L. & M.
9,000–8–8–96.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1310 M

DATED 12th August 1895

[Despatch Abstract.]

House-tax.

Requesting, with remarks, the Chairman, Municipal Council, Cocanada, to proceed at once with the revision of the----registers.

BACK PAPERS.

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

FURTHER PAPERS.

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

1010/K.

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Meeting held on Saturday the 13th April 1895.

PRESENT:

1 MRRy D.E. Seshachalapati garu B.A. chairman
2 do D.E. Perraju garu Councillor
3 do M.V. Somayajulu garu do
4 do N. Padmanabham garu B.A. do
5 do P. Chittiah garu do
6 do B. Annapparaju garu do
7 do B. Venkataratnam garu do
8 do Ch. Venkataratnam naidu garu do

---

2 Read letter from MRRy D.E. Perraju garu dated 22-2-95 requesting to go on with the revision work as he cannot attend to it.

The chairman can go on with the revision, taking such advice as he considers necessary, from the Councillors or others qualified persons.

(Sd) D.E. Seshachalapati
Chairman

(True extract)

Eseshachala

Municipal office
Cocanada 3

BA

G.O.	No.	Department.

G.O.	No.	De

1 / 1793 ms of 95

Cocanada 30th April/95

No 9 /

3/5

The Chairman
Municipal Council
Cocanada

Sir

With reference to your office letter No 129, I have the honor to say that I have some urgent business to attend to and that therefore I can not go with you tomorrow for inspection of houses for revision of house tax.

I have the honor to be
Sir
Your most obdt. Servant

N. Jnapatirayudonaidu
Councillor

I asked him to deliver with no letter result -
Received Aug 95

---

2 1895.

... to be delayed on any account. I request you will go on with the same & oblige.

Yours faithfully

... annual tax on other houses is generally fair, their present assessments need not be disturbed.

(Sd) D.E. Seshachalapati
Chairman

(True extract)

The ... not to be ... proper

1/1793 not of 95

Rec No 183
3/5/95

Cocanada 30th April/95

3/5

No 9/1

Keep all papers about revision deliberately
E.S. 95

The Chairman
Municipal Council
Cocanada

Sir,

With reference to your office letter No 129, I have the honor to say that I have some urgent business to attend to and that therefore I can not go with you tomorrow for inspection of houses for revision of house tax.

I have the honor to be
Sir
Your most obdt. Servant
N. Jumpatirayudu naidu
Councillor

I asked him subsequently too, with no better result -
Recorded
E.S. 95

2 1895

... to be delayed on any account. I request you will join with the same. & oblige
Yours faithfully

... and the tax on other houses is generally fair, their present assessment need not be disturbed.

not to be quite proper

(Sd) E. Seshachalapati
Chairman
(True extract)

1/1793 of 95

2/1793 of 95

Regd 1655
23/2/95

K. PERRAJU,
1ST GRADE PLEADER.

CC

Note
this will come
to be laid before
meeting 25/2/95

meeting
when more
than half of
members
appear

Cocanada. 22-2-1895.

No 8
I

To
The Chairman
Municipal
Council
Cocanada

Sir

With reference to the Council's Resolution dated 9th Feby. a copy of which you were good enough to send me I regret I have to inform you that business detains me every three days in the week at Rajahmundry till the end of April next. I want to be here during Easter. As your assessment is not to be delayed on any account. I request you will go on with the same. & oblige

Yours faithfully
Perraju

---

not to be quite proper

and as the tax on other houses is generally fair, their present assessment need not be disturbed.

(Sd) D. E. Seshachalapati
(True extract) Chairman

Meeting

The Chairman can go on with the revision taking such advice as he considers necessary from the Councillors or other qualified persons

prompt former letter of [illegible]
Cir 202

1793

K. PERRAJU,
1st Grade Pleader.

31-1-96

Meeting

Cir 31-1

Regd 1533

Cocanada, 31st Jany 1895.

The Chairman
Municipal Council
Cocanada

Sir, No 8/H

With reference to the resolution of the Council dated 26th instant. while thanking the Council for its confidence in me. I regret I am unable to undertake the task. inasmuch as all my appeal work in the local Court was suddenly transferred to Rajahmundry whither I will have to go very often. Having regard to the work I did for the Council might be hampered during the last 6 months. I trust that the Council will be good enough to excuse my present inability to comply with its resolution. I have the honor to be

Your most obedt servant
K Perraju

[illegible] tax on [illegible] fair, their present assessments need not be disturbed.

not to be quite proper

(Sd) I. E. Seshachalapati
(True extract) Chairman

Regd. No. 176
30/4/95

Cocanada 29 april 95

No 7
G

The Chairman
Cocanada Municipality

Dear Sir/

I have just returned from Waltair – Thanks for your letter dated 25th – I did not in any way wish to accuse you of any error in the issue of notices regarding taxes, & my letter was perhaps in the hurry of business, not very carefully worded – I merely wished to draw your attention to the fact that such notices are irregular –

I am aware that attempts have been made to improve matters round my house & I thank you for the attention you have given to the subject – The peons detailed for the duty however do not appear to be very vigilant –

With regard to the water supply, I think the maistry has neglected his work in not keeping supply channels clear & in not arranging the falls – The head of water has been as high as usual so the fault lies in the channels & tanks & their sluices –

You ask me to supply the answer to a conundrum that has for years puzzled the inhabitants of Cocanada, when you request me to shew you a way to improve the sanitation roads & water supply of the Town. – About the water supply I have no

---

"remove the existing

and as the tax on others houses is generally fair, their present assessment need not be disturbed.

This does not seem to be quite proper –

(Sd) J.E. Seshachalapati
Chairman

(True extract)

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any:

and as the tax on other houses is generally fair, their present assessment need not be disturbed.

not be quite proper

(Sd) J. E. Seshachalapati
Chairman
(True extract)

5908 3/1

opinion to offer – It is dependent on a cleanlier population – unless some scheme prohibitive in its cost is initiated. So long as the people enjoy polluting their water & revel in sewage no improvement is likely to take place. – The only remedy for the other matters is the abolishment of the Elective system & the substitution for Elected Councillors of fearless & independent Government nominees who will not be afraid to jeopardize their "popularity" with their Electors by imposing fit & proper taxes & seeing that they are paid. – Funds are at the root of the whole matter – Your plan to borrow money to improve the roads is a good one but it is no use making good roads if the traffic is not regulated in someway so as to prevent carts cutting them to pieces. – Now that Govt has given over the Beach road to the E.C.Ry we can get one good road at all events – I discussed the matter yesterday with a high Ry official & he told me that if the Council would ask them to construct a good road out to the Sea (on the lines I have often mentioned) in lieu of the one they have acquired they will do so free of cost – To improve the sanitation & promiscuous defecation all over the place, we require (A) more latrines, (B) some police; instead of the useless automata in uniform that at present do duty for policemen –

Yours affly
C.W. Leaman

1793

No 6/7

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Meeting held on Saturday the 11th May 1895.

PRESENT:

1 M.R.Ry. T.E. Seshachalapati garu B.A. Chairman
2 do T.E. Perraju garu
3 do M.V. Somayajulu garu Councillors
4 do B. Venkataratnam garu do
5 do B. Annaparaju garu do
6 do P. Chittiah garu do
7 do N. Tirupatinayudu naidu garu do

Read letter from M.R.Ry. T.E. Perraju pantulu garu, dated 9-5-95, proposing to postpone general revision of house tax for another year and proposing to revise the taxation in prominent parts of the town only.

Resolved that the house tax will be revised with reference to the actual rent increase in the cases of rented houses and godowns in the municipality; and in the cases of houses partially rented, ~~the~~ the chairman will remove the existing inequalities if any: and as the tax on other houses is generally fair, their present assessment need not be disturbed.

This does not seem to be quite proper –

(Sd) T.E. Seshachalapati
Chairman
(True extract)

6
1773

K. PERRAJU,
1ST GRADE PLEADER.

No 5 2

Cocanada, 9th May 1895.

To

The Chairman Municipal Council
Cocanada

Sir

In returning the lists of the revision of the house tax which you kindly sent me for perusal I have the honor to propose that as the bill to amend the municipal act will shortly become law, under which the percentage will have to be enhanced, the general revision may be put off till next year. I am alive to the fact that an increase of Rs 5000 in the house tax was budgeted & sanctioned by Government, but this can be secured by the tax on new buildings including railway buildings & the ground under the Railway & Salt-pans & the removal of irregularities in prominent parts of the town.

A general increase at one and the same time will raise a hue & cry & the Council besieged as it would be by an army of inhabitants, will simply be powerless

In accordance with the orders of Govt - I shall soon go on with the revision. This will be placed before the Council for decision. Ces 9.5 Ces 9/5/95

Municipal office
Cocanada 12-5-95

Chairman

He

The Proceedings of the Councillors of the Cocanada

Cocanada, 189

1 [illegible] & yield to public clamour. If the percentage be raised by Govt. in spite of our Resolution to the Contrary it will afterwards be a matter of arithmetical calculation if the tax will be intolerable & oppressive. Even now the taxable limit is reached & it hardly bears an increase. I would suggest that houses or vacant rented be first taken into account & the inequalities ~~[illegible]~~ thereon be adjusted so that we may see whether the amount budgetted can or cannot be had. If we are driven to find some resource for getting over any financial difficulty, I for one suggest an increase in the [illegible] of arts or professional tax rather than house tax. [illegible] house holder [illegible] the house [illegible] tax [illegible] of the [illegible] disabled his less favoured successor will have to bear the same burden. The profession tax disappears [illegible]

Municipal office
Cocanada 12-5-95

Chairman

with the death of the person or with

Carry on the profession

I have the honor to be

Your most obedient servant

V Perraju

Councillor

The act fixes the maximum rate
at 7½ percent & the new bill fixes
the maximum at 10 percent
It is open to the Council to charge
at a rate, ~~but not~~ not exceeding the maxm.
When the new act comes into force,
the council may not raise the tax
above the 7½ percent. The council will be
in a better position by declining to raise the rate
above 7½ p.c. than by putting off the revision indefinitely

No 4. d

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Meeting held on Saturday the 2d February 1895.

PRESENT:

1 M.R.Ry. D.E. Seshachalapati garu B.A. Chairman
2 do D.E. Perraju garu councillor
3 do M.V. Somayajulu garu do
4 do B. Venkataratnam garu do
5 do N. Tirapatirayanam naidu garu do
6 do D.E. Chinniah naidu garu do

---

23 Considering the question of renumbering of houses.

Renumbering is sanctioned; Rs 100 is sanctioned from the closing balance. The chairman to get the work done by contract or by special establishment as he may find advisable.

(Sd) D.E. Seshachalapati
Chairman

(True extract)

Municipal office
Cocanada 12-5-95

D.E. Seshachalapati
Chairman

No 3. C

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Meeting held on Saturday the 26th January 1895

PRESENT:

1 M.R.Ry. E. Seshachalapati garu B.A. Chairman
2 do Dewan Bahadur S. Venkataramadas naidu garu B.A & B.L. Deputy Collector, Head Quarters Division Ex-Officio
3 do M. V. Somayajulu garu, Councillor
4 do P. Chittiah garu
5 do P. Venkatachalapati garu do
6 do Ch. Venkataratnam naidu garu do

4 Considering the revision of house tax for 1895-96.

Proposed by M.R.Ry. S. Venkataramadas naidu garu, that the council, under Section 74 (1) sanctions a general revision of house tax, with effect from 1st April 1895, and hereby appoints a Committee consisting of the chairman, and M.R.Ry. E. Perraju garu, and C. Narasinga Row naidu garu for the purpose. Seconded by M.R.Ry. P. Chittiah garu, and carried.

(Sd) E. Seshachalapati
Chairman

(True extract)

Seshachalapati

Municipal office
Cocanada 12-5-95

9 / 1745 May 95

No 2. B

Extract from the Proceedings of the Councillors of the Cocanada Municipality, passed at their Meeting held on Wednesday the 27th June 1894

PRESENT:

1 W. J. Addis Esquire C. E. M. S. E. L. Chairman
2 Mr. Ry Devan Bahadur S. Venkataramadas naidu garu B A & B L. Deputy Collector, in charge of the Head Quarters Division, Cocanada.
3 C. E. H. Beaman Esquire Councillors
4 G. P. Norton do
5 Mr. Ry M. V. Somayajulu garu do
6 do C. Narasinga Row naidu garu do
7 do Ch. Venkataratnam naidu garu do
8 do N. Tirapatirayudu naidu garu do
9 do P. Chittiah garu do
10 do P. Venkatachalapati garu do
11 do B. Venkataratnam garu do

---

13 Considering the question of revising house tax.

14 Read letter dated 10th June 1894 from Mr. Ry M. V. Somayajulu garu, regarding the revision of house tax.

Mr. Ry M. V. Somayajulu garu's letter dated the 10th June was read and the Revenue Officer in charge of the Division, proposed that, under Section 74, the Council, resolve that it is necessary that alterations shall be be made in the existing assessment of house tax, in that the rental value of houses has considerably increased after the opening of the East Coast Railway; this motion was seconded by Mr Beaman.

An amendment was then put in by Mr Norton, and seconded by M.R.Ry C. Narasingha Row naidu garu, that as the year has already advanced to some extent, the Council will postpone the assessment to next year. The amendment was carried; 6 councillors being in favour. The Chairman has remarked that the whole subject of assessment together with papers in connection therewith will be forwarded for the orders of Government.

The meeting then adjourned.

(Sd) W. J. Addis C.E.
Chairman

(True extract)

Municipal office
Cocanada 12-5-95

Chairman

Reg 367
11-6-94

No I A

COCANADA MUNICIPALITY
11 94

Cocanada
10 June 1894

M. J. Addis Esqr. C. E. [illegible]
Chairman Municipal Council
Cocanada

Sir,

I beg to state that you have begun to revise the whole tax upon Buildings & Lands in the whole town of Cocanada. There are two sections upon 71 and 74 upon the point. Under section 71, the Chairman has, I think, power to revise the tax only in individual cases, when he sees sufficient grounds and that too after giving a special notice to the individuals concerned of the intended increase. Under section 76 subsection 1, the Municipal Council may adopt the valuation measurement, and assessment contained in the books for the last preceding year, with such alterations and amendments as they deem necessary. Subsection 2 of the same section provides for the issue of a public notice of such valuation annually in the manner prescribed under section 69. I think the Chairman cannot legally effect any general revision unless he is specially authorised by the Council. If he really does so, without such authority his procedure becomes illegal and is also inconsistent with the usage and practice here. The house tax was revised for the last time about [illegible] years ago, under a special resolution passed by the Council at a meeting. The Council have been –

revising the tax once in every three or four years, in pursuance of the resolutions passed at the meetings; sometimes of these were taken and at other times I think upon the suggestion of Govt. in their Reviews.

I now therefore request you to lay this before the Council if I am rightly informed of the general decision by you and have to conclude on the subject before you proceed with the work.

I beg to remain Sir
Your most obedient servant

Councillor
5th Ward

[illegible] laid before [illegible]

Has [illegible] to [illegible]

11/6/94 [illegible]

[illegible] to be laid [illegible]

17/6/94

Meeting 27-6-94

Revision of house tax postponed to next year.

No 182

Municipal Office
Cocanada 11th May 1895

CURRENT No. [illegible]

From
M.R.Ry K. Seshachalapati Sarma B.A.
Chairman, Municipal Council
Cocanada

To
The Chief Secretary to Government
Local and Municipal Department
Madras
through the Collector
Godavari District
Cocanada

Sir

I have the honour, with deep regret, to submit the following case for such orders as the Government may choose to issue for my guidance.

2. In May 1894, my predecessor Mr. Addis considered a general revision of the house tax necessary in the interests of the Municipality, and began the work of revision himself with considerable eagerness. Before he completed his work in half the town, he received a letter dated 10th June 1894

(Exhibit A) from M.R.Ry. M. V. Samayajulu Garu, a first grade pleader and an elected Councillor of the 8th ward, objecting to the legality of a general revision made without the prior sanction of the Council. The letter was placed before the Council which resolved to postpone the matter for the "next year". The resolution contains a remark that my predecessor wanted to submit the question of revision with connected papers, for the orders of Government, but it does not appear that he actually applied for any orders on the subject (Copy of the resolution marked B is enclosed).

3. At the close of para 3 of the review on the administration report of this municipality for 1893-94 (G.O. No $\frac{\text{1429 M}}{\text{10.10.94}}$ L & M) the Government ordered a revision of the house tax registers in the "then current year" i.e. 1894-95. Mr. Addis had died before the receipt of this order of Government. In the budget report (letter No $\frac{\text{1264 B}}{\text{15.12.94}}$) embodied in G.O. No $\frac{\text{142 M}}{\text{30.1.95}}$ L & M the Council promised to make a thorough

Vide page 7 of the G.O.

revision of the tax in 1895-96. At the meeting held on 26 January 1895 the Council sanctioned "A general revision of the house tax" and appointed a Sub Committee consisting of Messrs. K. Perraju, C. Narasingaram Naidu and myself for the purpose. As preliminary to revision, the Council sanctioned Rs 100 for renumbering of houses. Mr. C. Narasingaram Naidu fell ill shortly afterwards and died on 12th April 1895, while Mr. K Perraju declined to serve on the Sub Committee. There was no other member of the Council who would take any direct part in the Sub Committee. The Council therefore resolved on 13th April 1895, to leave the question of revision entirely to myself, to be managed with such aid as I might see fit to obtain from the Councillors or others.

4. I began to inspect houses in the 5th ward on 19th April 1895 for purposes of revision. One of the two elected Councillors of that ward was in camp with the Collector to whose establishment he belongs. Mr. K.

Perraji, the other Councillor had heavy professional work and promised to see the lists after I prepared them. The only living elected Councillor of the 6th ward declined to go with me for inspection of houses. I inspected the houses in both the wards, made the best local enquiry possible and prepared my rough lists of revision for the two wards, almost complete by yesterday morning. On 9th Instant I had a letter from Mr K. Perraji to whom my rough lists were communicated for perusal, proposing to put off the general revision again till "next year". I was opposed to the proposal altogether. The Council, consisting of 6 elected Councillors besides myself, however resolved to restrict the present revision to the rented houses only, and not to extend it at all to those exclusively occupied by the owners. A copy of the resolution is enclosed.

5. I do not think that this was the sort of "revision" ordered in G.O. No $\frac{1429M}{10.10.94}$ L & M or promised in letter No $\frac{1264B}{15.12.94}$ or contemplated in the resolution of 26. January 1895.

6 So far as I have gone I have tried to be as fair and moderate as possible. Where justice requires it I have not hesitated to make a reduction, but such cases are comparatively few. There are no doubt cases of increase, but there are also cases in which the tax remains unaltered. The increase has thus not been my only aim.

7. To exclude all houses and godowns occupied by the owners and all factories worked by the owners from the present revision, does not seem to me at all reasonable. The inequalities of taxation on similar buildings, with similar local advantages, due to renting or personal occupation of the owners, will be considerable. To find out rented houses I will have to inspect all the houses. And if the increased tax on rented and public buildings (such as

Railway buildings &c) cannot come up to the Gazetted figure of Rs 5000, the Council expects me to go to other houses. I am not at all hopeful that the proposals of the Council are workable in practice. None of the other Councillors consent to take up the work in accordance with their resolution, nor even to help me to do so.

8. I have no objection to proceed with the work I have begun, but I am afraid it will be a waste of time and labour, if the Council, which is the final Appellate authority in matters of taxation, were to remit all the excess and perhaps a portion of the old tax in addition. I solicit the favour of orders for my guidance.

9. I beg to point out that the terms of 4 of our elected Councillors are expiring in the current official year (2 in September, 1 in October and 1 in January) and that they will probably be at the mercy of their electors for re-election. This fact must necessarily make them specially lenient in questions of taxation.

10. The sanctioned number of Councillors for this municipality is 16, of whom 12 are elected and 4 including myself, nominated. Of the latter four, Mr James, Port officer has never attended, and Mr Weeks his predecessor attended only three meetings in the last official year. The Revenue Divisional officer has enough of work of his own and cannot ordinarily attend the meetings of this Council. Mr Beaman attended 13 out of 36 meetings held in the last year. The administration is thus practically in the hands of elected Councillors only.

11. In my letters nos $\frac{54}{8.4.95}$ and $\frac{55}{8.4.95}$, disposed of in Collector's nos. $\frac{576}{Rug}$ of 20.4.95 & $\frac{529}{Rug}$ of 17.4.95, I brought to the Collector's notice two cases in which the Council acted in a most

unsatisfactory manner. Other instances are not wanting.

12. Mr. Beaman's letter dated 29 April 1895, expressing his views on the present administration is also enclosed for perusal. Unless supported by an additional number of nominated Councillors, no chairman can hope to work satisfactorily here.

13. I beg to be excused for suggesting that the number of elected Councillors may be reduced to 6 at one for each ward and that the other 10 seats including that of the Chairman may be set apart for nomination by Government for a period of 3 years. I take this opportunity to refer to Mr. Le Fanu's endorsement C No 1329/Mug dated 18th July 1894 on the administration report of this municipality for 1893-94.

14. Papers as per list are enclosed.

I have the honour to be
Sir
Your Most obed. Servt

Chairman

Sd
H C

List of papers enclosed in letter
No 182/11.5-95 to Government.

1. A. Mr. Somayajulu's letter dated 10.6.94
2. B. Copy of Council's resolution dated 27.6.94.
3. C. Copy of Council's resolution dated 26-1-95
4. D. Copy of resolution dated 2.2.95
5. E. Mr. Perraju's letter dated 9.5.95
6. F. Copy of resolution dated 11.5.95
7. G. Mr. Beaman's letter dated 29.4.95
8. H & I Mr. Perraju's letters dated 31.1-95 & 22-2-95
9. J. Mr. K. Irapatinaya Naidu's letter dated 30-4-95.
10. K. Copy of resolution dated 13.4.95

Chairman

Sd
H C

Municipal (1895) department

From
The Chairman
Municipal Council
Cocanada

To
The Chief Secretary
to Government
Local & Munpl Dept
Madras.
through the Collector
Godavari Dist
Cocanada

Dated 11. May 1895
Despd 13" Do

No 182

Encl. 11

Subject
Soliciting orders in the case of the revision of house-tax.

Endorsement
No 669/Eng of 28/5/95
Des 11/6

Forwarded.

2 Under Sec 74(1) of the District Municipa Act the Council is not bound to prepa new assessment books every year, but ma adopt the valuation &c of the preceding year with such alterations &c as it deem necessary, but for the current year the Council has not done this, but passed a resolution in favour of a general revision. The Council having resolved not to adopt the previous year's registers and directed the preparation of revised or fresh registers, under Sec 63 the preparation of such revised registers appears to be a duty which falls upon the Chairman alone except in the case of huts assessable under Sec 63(2) when his assessment only takes effect after approval by the Council

3. The principles by which the Chairman is to be guided in making the assessment are laid down in S65 and as the resolution of the Council of the 11th instant now objected to is obviously in direct conflict with that section it is ultra vires and of no effect. This ~~in~~ being so the Chairman is not bound by it as the Council has refused to adopt the former registers and called for new ones he should therefore proceed to

NB. The resoln of the 11th merely says that the assessments in the case of houses wholly or partially rented out may be revised & that those in the case of the rest need not be. This is quite within the province of the council & is not ultra vires, although it is highly injudicious –

prepare the same in accordance with SS 63, 65 & 69 as if no such resolution had been passed. As his duties in such a case have been prescribed by law the Council has no power to modify them and it can only interfere now as in appellate authority on an appeal preferred to it.

4. Besides being ultra vires the terms of the resolution objected to by the Chairman are of course also objectionable as it gives an undue preference to those owners of houses &c who occupy their own property over those who do not, but have rented them out or in other words it is a resolution that the Citizen who rents out his house shall pay more into the municipal treasury than the man who does not. This is neither reasonable nor equitable.

5. The latter part of the Chairman's letter (para 8 &c) is however, I think, irrelevant and at any rate should have formed the subject of a separate communication. It is unfair to anticipate that the Council will exercise its appellate powers unjustly and not in strict conformity with the law and the evidence before it in each case and it will be time enough for the Chairman to make the proposals he does make when he can point to specific instances in which the Council has failed to exercise its appellate authority properly and passed perverse decisions. I am not consequently prepared to support the proposal made in para 13 at any rate at present.

6. The cases quoted in para 11 were no doubt cases in which the Council passed erroneous decisions in my opinion but I do not think that in either case the decisions ~~were~~ was wilfully perverse. In the first, the Council misinterpreted the act in holding that a man only required a license under sec 188 to store straw when the same was intended for sale and, in the second, acted with little regard for their own dignity and character for consistency in refusing a license for a pandal and their refusing to prosecute the applicant when, in spite of their refusal, he erected it. Neither case appears to me to render the action proposed by the Chairman justifiable and I think it will suffice to point out to the Council that their resolution objected to of the 11th instant is ultra vires & of no effect as it contravenes

s 65 and to direct the Chairman to proceed with the preparation of the new registers in connection with the tax on buildings or lands in accordance with the provisions of the act.

(Sd) V. A Brodie

Ag Collector

Dy for Collector.

DTR
1/6

Local & Municipal Dept.
CURRENT No. 1793 M

Revenue {189 } Department.

From

The Collector,
Godavari District.

No. 669
Eng.

Dated 28 }
Despatched 1 } — 6 — 1895.
Received 5 JUN. 95

Encls 11

SUBJECT.

Forwarding with remarks letter from the Chairman Municipal Council Cocanada requesting instructions regarding the revision of the house tax registers in the municipality ~~Cocanada~~

13/6 9/7

[G. 25.]
600-7-5-95.

Land M Department.

C. No. 1793 M

FOR ORDERS.

para 3(1)

The Municipal Council of Cocanada was ordered in G.O. no $\frac{1429\ M}{10 \cdot 10 \cdot 94}$, reviewing the report for 1893-94, to revise their house-tax registers and promised in their budget report for 1895-96 printed in † G.O. no $\frac{142\ M}{30 \cdot 1 \cdot 95}$ to do so (raising the provision under this head by Rs 5000 50%). In a resolution of the 26th January they also appointed a subcommittee for the purpose but, as none of the members of it except the Chairman would do any work, the matter was left entirely in his hands. He prepared a rough list of revisions and sent them early in May to the ward councillors for perusal. One of these, who by the way had formerly been on the sub-committee and had failed to do any work, thereupon wrote the letter marked with red tape in the file proposing the postponement of the increase and making some other vague suggestions. This was laid before the Council which passed the following resolution:— "Resolved that

(† para 11 et 3 page 7)

the housetax will be revised with reference to the actual rent increase in the cases of rented houses and godowns in the municipality, and in the cases of houses partially rented, the Chairman will remove the existing inequalities, if any, and as the tax on other houses is generally fair their existing assessment need not be disturbed."

The Chairman, in forwarding this resolution asks what action he is to take on it and at the same time points out that in matters of this kind he is practically in the hands of the elected councillors, who will do nothing to increase taxation for fear of losing their seats, and makes this a ground for urging that the ~~number~~ proportion of elected seats be reduced to one-half. The Collector, who does not support him in this latter proposal, states that the resolution of the Council is ultra vires being contrary to the provisions of sec 65.

Sec 65, it is true, makes the Chairman the assessing officer, subject to appeal to the Council, and sec 71 gives him power to ~~revis~~ amend the assessment books at any time, but what the Council appear to have acted under is sec 74 which states that they may

FOR ORDERS.

[G./25.]
600—7-5-95.

DEPARTMENT.

C. No.

FOR ORDERS.

in any year accept the valuations of the preceding year with such amendments and alterations as they deem necessary. Under this section the resolution, absurd as it is, would appear to be legal.

As regards the reduction of the number of elective seats, it was no part of the Chairman's duty to suggest it, but Government has already threatened it once — G.O. $\frac{\text{no } 1429\text{M}}{10\text{-}10\text{-}94}$ — and Mr. Le Fanu was strongly in favour of it. The matter of the Samalcotta bridge (papers not put up) in which the Council's conduct was very strongly commented on, has also yet to be disposed of.

In these circumstances the following order is suggested:—

"The Council's resolution of the 11th May 1895, if not actually illegal, is so unfair as to require the interference of Government and will therefore be set aside.

"2. A proper revision of the housetax registers must now be undertaken without further delay. In carrying it out the Government expects the Councillors to give all the assistance in their power to the Chairman.

"3. Should they fail to realise the amount entered in their budget under house tax within the year the question of reducing the number of ~~elect~~ elective seats will have to be considered.

"4. The Chairman's attention will be drawn to the Collector's remarks in para 5 of his endorsement."

Cft
13.VII. H.M.

The Collector in paras 1–4, inclusive of his endt. takes on the whole the proper view.

2. The Resoln. of 15th May 1895 does not in terms cancel or revoke the previous resolutions of 26/Jany/95 & 13 Ap. 95 which, at the instance of Govt., sanctioned a general revision under Sec. 74 (1), & further instructed the Chairman to "go on" with the work alone as the members of the original subcommittee

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Revision of housetax
Cocanada Municipality.

FOR ORDERS.

H.M.

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had abdicated their functions. It seems rather to be intended as an instruction to the Chairman as to the manner in which he is to conduct the general revision previously authorized. But in the case of a general revision the Act itself, as the Collr. points out, prescribes the mode of assessment, which is further to be carried out by the Chairman as such, & the Municipal Council has no power to intervene; their functions arising subsequently after the Chairman has completed his work

3. The Resoln. wd. be also ultra vires if the order of Govt. contained in para 3 (1) of G.O. no 1429 M d 10/10/94 cd. be construed as an order by the G. in C. under sec. 37 of the Act. But I doubt if it can be so construed, as apparently two conditions are required (a) a specific order in writing & (b) the fixing of a period within which the duty is to be performed. The former

Revision of House tax - Cocanada

condition may perhaps be considered satisfied by the printed G.O., but the latter is not. (It wd. be well perhaps for the future in cases of the same kind that Govt. shd. when directing, ~~general revision~~ in the course of the review of an admn. report, a general revision, which they wish carried out, to fix some period or to quote the section [§ 37]).

Hon. Mr. Bliss. C.I.E.

The weak point here wd. seem to be that under S. 37 the order is to go to the Cl., while revisions of assessment are the duty of the Chairman

4. In the present instance it seems enough to take the general ground set out in para. 2 above, viz that the Resoln. purports to convey an instruction as to the process of revision which the law itself defines; and to set it aside under sec. 35 as being in excess of the powers conferred by law, & direct the Chairman to proceed to complete the general revision under secs. 63 et seq of the Act

4/8/95

The resolution in question is directly opposed to S. 65 & may therefore be set aside as proposed & the Chairman be directed to proceed with the revision

6/8/95

[G./24.]
500—21-5-95.

Lo'l DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. 1793.M of 1895, dated from
" " " 189 , " , ,
" " " 189 , " , "

ORDER. 12/8/95 No. 1310 Muni

In the opinion of Govt. the resolution passed by the Council on 11th May 1895, restricting the scope of the revision of the house-tax, was contrary to the provisions ~~relating to~~ ~~upon the question of such revisions which~~ upon the subject in sec. 65 of Act IV of 1884. It was thus in excess of the powers conferred by law upon the Council, & will on this ground be set aside under sec 35 (i) of the Act.

2. The Chairman will be requested to proceed at once with the house tax registers.

M. 8.8.95 Jn. 10/8/95 (from orders)

Desp. 15/8/95

To The Ch. Mil. Cocanada
thro' the Colr. of Godavari

Revision of house tax in Cocanada.

1793 Ru

CS/

(fresh orders)

1310 Ru

READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No , MISCELLANEOUS.

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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INDEXED.
Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 12-8-95
No. 1310 M

When given for copying.

[Despatch Abstract.]

House Tax

Requesting, with remarks, the Chairman, Munl: Council, Coco-nada, to proceed at once with the revision of the ______ registers.

V.

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.

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