

List shewing the present constitution of the

L. & M.
[9,000-3-3-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 13582.

DATED 1st Augt 1895

[Despatch Abstract.]

House-tax.

Stating that the order of the Collector of Chingleput cancel-
ling the resolution of the Tiruvallur Taluk Board exempting from
----- certain shops and buildings connected with the Shanar
choultry at Tiruvallur shall continue in force permanently.

BACK PAPERS.

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

FURTHER PAPERS.

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

Proceedings of the Acting Collector of Chingleput.
dated 29th May 1895 ^{Ref No 2047} ~~1895~~ 795

Read Resolution No 1 of 1891-92 of Tiruvallur Taluk Board of 7th November 1891.

" " No 12 of 1894-95 Tiruvallur Taluk Board of 23rd February 1895.

" " No 21 of 1895-96 of Tiruvallur Taluk Board of 4th May 1895.

" Letter of President, Taluk Board, Tiruvallur of 15th May 1895.

The papers read over relate to the imposition of house tax in the union of Tiruvallur upon certain shops connected with a choultry known as the Shanara Choultry.

2. On the 13th September 1891 in his letter Reference on No 735 of 1891 the Taluk Board President asked the District Board President whether 16 shops contiguous to the Shanara Choultry and where rents were used for upkeep of the Choultry were exempt from the union house tax on the ground that they were exclusively used for charitable purposes. The answer No 6042 of 22nd September 1891 was in the negative.

3. In the first of the resolutions read above the Taluk Board resolved upon receiving this answer that the shop rents be exempted from union house tax.

tax upon certain conditions as to better and more accommodation being fulfilled. From that date till last year no tax was levied.

4. Last year the tax was levied on the ground that the conditions ~~conferred~~ imposed by the resolution of 1891 were not fulfilled. Petitioners appealed and which by the second resolution read above, it was decided that "only such portions of the building as are ordinarily used as choultry be exempted". ^{Directly} ~~Indirectly~~ after this a resolution was passed by the Board that if the rents from any portion of the building be appropriated for the maintenance of the choultry, such portion should be exempted from the tax.

5. This second resolution which is recorded along with, but after the first, I need hardly say cancels the first and as such under section 31 (3) should only have been considered at a special meeting, convened to consider it within 3 months of passing of the first resolution.

6. In accordance with this resolution the third of the resolutions read above was passed.

7. The Taluk Board President reports on this that the resolution is opposed to section 78 (clause 2) of act V of 1884 and that it causes a loss

of Rs 28 to the Union Funds.

8. The acting Collector agrees in the opinion expressed. Shops and other buildings rented out though their rents are used for Charitable purposes cannot be said to be "used exclusively for charitable purposes" within the meaning of clause 2 section 78 of act V of 1884.

9. The acting Collector therefore under the powers given him by section 37 of the act considers that the resolution is in excess of the powers conferred by law. The tax is levied under the authority of the District Board and shall be levied on all houses within the union subject to certain exceptions given in sections 78 and 86. As these exceptions do not apply in his opinion the acting Collector cancels the resolution No. 21 of 95-96 of 4th May 1895.

Under section 37^{clause 2} of the act a copy of this order which contains the reasons for making it are forwarded to the Taluk Board and the Governor in Council.

(Signed) C. H. Mounsey
Acting Collector

(True Copy)

Bumping
Treasury Deputy Collector
for Collector

and also to any exemption
granted by the Governor in
Council under sec 63.

No. 1788

Encls. 1

From

C. H. Mounsey Esquire, 1560/2
Acting Collector of the Chingleput,

District,

To

Chief
The Secretary to Government,
Local and Municipal Department,

Madras.

SIR,

I have the honour to forward herewith for the approval of His Excellency the Governor in Council a copy of the Proceedings dated 29th May 1895^{Ref No. 2047} passed by me in virtue of the power vested in the Collector by section 37 of the Local Boards Act V of 1884. The proceedings cancel the resolution of the Tirumallore Taluk Board No. 21 of 1895-96 dated 4th May 1895 which purports to exempt from house-tax certain shops and buildings connected with a Choultry known as Shanade Choultry on

Enclosure to a letter from
the Collector of Chingleput

No. 1788 of 5.6.95

1560/2

on the score of rents collected from
them being appropriated for the
maintenance of the Choultry. The
reasons for cancelling the resolution
of the Taluk Board as being in
excess of the powers conferred by law
are set forth in the proceedings.

I have the honore to be

Sir

Your most obedient servant

^{Pranay}
Treasurer Deputy Collector
for Acting Collector.

996

From

The Collector of

Chingleput

To

Chief
The Secy. to Govt.,

Local & Municipal Dept.,

Madras.

Dated 5

Received 6 JUN 1895

June 1895.

No. 1788

Enclosure

SUBJECT.

Submitting for approval a
Copy of Proceedings No. 2047
dated 29th May 1895 Cancelling
Resolution no 21 of 4th May
1895 of the Tiruvallur taluk
board purporting to exempt
certain shops connected with
the Shanar Choultry from
Union House Tax

H. M.
M. S.

Order

Under Section 37(3) of the Local
Boards Act, His Excellency the
Governor in Council is pleased
to direct that the collector's order,
copy of which is submitted
with his letter read aloud,
shall continue in force
permanently.

V. S.
24/6/95Refce 920
4/7/95

The Collector is requested to
submit copies of the Taluk Board
resolutions read at the head of his
proceedings.

Gt

27-11-95

To

The Collector of Chingleput.

Dated 4/7/95

(with order)

A 14/6-

14/6-

Extract from the minutes of Proceedings passed
by the Taluk Board, Tiruvallur at the meeting
held on the 7th November 1891.

x x x x x

N^o. I. - Read letter from the President, District
Board N^o. 6042 L stating that the shops in
22-9-91
question do not fall within the meaning of
clause 2, section 78 of the Local Board's act.

Proposed by Mr. P. Theagaraya Chettiar
and seconded by Mr. P. Rungiah Nayudu, that
the shop rents be exempted from Union House
tax on the condition that the applicants
lay the choultry open to all comers without
restraint and that better accommodation
for pariahs and Mussalman is available
separately and provided that the resources
derived from the buildings in question are
appropriated exclusively for the maintenance
of the choultry.

Carried.

(True Extract) (Ld.) A. Pinto
for (Munimunta Ram) President

OK
13/7

Extract from the minutes of Proceedings passed
by the Taluk Board, Tiruvallur at the meeting
held on the 23rd February 1895:-

X X X X X

Present.

Dr. R. Py Dr. Srinivasa Row avergab, B.A., B.L.,
President.

Muhammad Ali Hazari Sahab, vice-president and
Tahsildar of Tiruvallur.

Dr. P. Py Dr. Ganjivi Nayudu Garu, Tahsildar of
Ponneri.

" P. Shegaraya Chettiar avergab.

" J. Balu Mudaliyar avergab.

" Balu Reddiyar avergab.

" J. Ayyakannu Nayakkar avergab.

Reverend J. Lazarus.

Reverend W. Goudie.

Dr. P. Py Dr. Latchuni Narayana Ayyar avergab.

Muhammad Abdullakhan Sahab.

Honourable P. Rungiah Nayudu Garu.

N^o. XII:- Read petition from Venkataswami

Gnamani, the owner of Sagar choultry on the
eastern side of the tank at Tiruvallur

dated

On 22nd November 1894 appealing against
the tax imposed on the said choultry and
other out-houses attached to it and the
chairman's report thereon with all the
previous connected papers and the plan of the
buildings.

Proposed by Mr. R. P. P. Theagaroya
Chettiyar avenged and seconded by Mr. Muhammad-
Ali Hazari sahib that the choultry and the
buildings attached to it be exempted from
the tax.

Amendment proposed by Honourable
P. Rangiah Nayudw Garu and seconded by
Reverend J. Lazarus that only such portions
of the buildings as are ordinarily used as
choultry be exempted.

Carried unanimously.

Mr. P. Theagaroya Chettiyar's original
proposition is lost.

He proposed the following resolu-
tion. That if the rents derived from any portion
of the buildings be appropriated for the
maintenance

Maintenance of the choultry such portions be
exempted from the tax; seconded by Mr. Maham-
mad Ali Hazari sahib. Carried by majority
of 6 against 4.

The appeal will lie over to enable the

appellants to show that the rents are appropri-
ed for the maintenance of the choultry.

(Ed.) Mr. Ginnivasa Row

President.

(True extract)

(Honourable to Run
for Ag. Collector.

Ar
197

N^o. 2 of 1895-96.

Extract from the minutes of Proceedings passed by
the Taluk board, Tiruvallur at the meeting held
the 4th May 1895.

x x x x x x

Present.

M. P. Raj M. Srinivasa Row avergal, B.A., B.L., President

Mahamed Ali Sahab Hazari, Tahsildar of Tiruvallur,
Vice President.

Honourable P. Rungiah Nayudav Garu.

M. P. Raj S. Bashinakaraku Nayudav Garu.

" P. Theagaraya Chettiyar avergal.

" T. Thama Row avergal, Deputy-Tahsildar
of Lathiavedu.

" T. Balu Mudaliyar avergal.

" Venkataramanayannu Garu.

" I. Appakannu NyaKKar avergal, Sub-Assistant
Inspector of Schools.

Mahamed Abdullakhan Sahab.

Reverend W. Lowdie.

Read resolution N^o. 13 of this taluk
dated 16th March 1895 on the house-tax
of Venkataswami Gramani, owner of
choultry and a statement of receipts
charges for 1894-95 prepared from the

accounts produced by him.

As the accounts show that the rents
received from the buildings are appropriated
for the purposes of the choultry, the appeals are
allowed as per resolution N^o. 12 dated 23rd

February 1895.

(Sd.) Mr. G. Srinivasa Rao
President.

(True extract)

For Mr. Srinivasa Rao
for Ag. Collector.

As
13/7

Ref. No. 96
Municipal

Bhingleput DISTRICT COLLECTOR'S OFFICE,
Taidapet, 15th July 1895.

From

C. H. Mounsey Esquire

Ag. Collector of the

Bhingleput District.

To

The Secretary to Government,
Local and Municipal Department,
Madras.

Sir,

I have the honour to submit copies of the
taluk Board resolutions relating to the imposi-
tion of house-tax in the union of Tiruvallur
upon certain shops connected with a choultry
called for in memorandum N^o. 920 dated 4th
instant.

I have the honour to be

Sir,

Your most obedient servant

C. H. Mounsey,

Ag. Collector.

As
13/7

From

The Collector of

Local & Municipal Dept.
To CURRENT No. 1963 L

The Secy. to Govt.,
Local and Municipal Dept.,
Madras.

Dated 15 }
Received 15 } 95 July 1895.

No.

Enclosures 3

SUBJECT.

Submitting copies of the Taluk
Board resolutions called for
in Memo: No. 920 dated 4th
July 1895.

To
The Collector of Chingleput
Supd 6/8/95

C. No. 1560 & No. 1963, L. of 1895

Misc.

Order

Under Sec. 37 (3) of the Local Boards Act, 1884,
His Excellency the Governor in Council is pleased
to direct that the Collector's order, copy of which
is submitted with the first of the letters read
above, shall continue in force permanently.
2. The names and official designations, if any,
of the members of the Tiruvallur Taluk Board
present at the meeting held on the 7th November
1891 should have been given in the extract from
the Proceedings submitted with the second
letter, as required by No. 116 of the Local Fund Rules.

1/2
11/11/95

M. M. 2/5

HR

30/7/95

When given for copying
When copied
When examined
When signed

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READ AGAIN G.O., No.
139

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.

A = Copy in full.
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