

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1542 *M*

DATED 25th September 1895.

[Despatch Abstract.]

Agreeing with the views of the Collector of Godavari re-
-garding the liability to assessment of private vakils prac-
tising in the Agency Courts in the district.

BACK PAPERS.

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

FURTHER PAPERS.

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

Extract from the Proceedings of the Councillors of the Cocanada

Municipality, passed at their Meeting held

on *Wednesday* the
31st July 1895.

PRESENT:

M. K. H. *H. Sishachalapati garu* B. A. Chairman
Surgeon Captain W. C. Sickers M. B. C. M. Councillor
C. H. White Esquire. do.
M. K. H. *P. Venkataratnum garu.* do.
do. *P. Annapara garu.* do.
do. *P. Venkatachalapati garu.* do.
do. *H. Chiniah naidu garu.* do.
do. *N. Tirupatiragudu naidu garu.* do.
do. *Ch. Venkataratnum naidu garu.* do.

Read the following appeal against profession tax
for 1895-96.

Namdoory Raghuna paikulgaru no 495 to 12/

Private Vakils fall under the Act, in the
Class of "practising Vakils". Tax is confirmed
If he proves that he has filed no Vakalat
absolutely from 1st April 1894, his case may
be reconsidered.

(Sd) *H. Sishachalapati*

(True Extract) Chairman

Municipal office ? *Arise nalachap*
Cocanada 6-8-1895 *7th* Chairman.
6/8/95

Extract from the Proceedings of the Councillors of the Cocanada

Municipality, passed at their Meeting held

on *Saturday* the
3rd August 1896.

PRESENT:

- 1 Mr. H. K. Seshachalapathi garu B.A. Chairman
- 2 Surgeon Captain W. C. Vickers M.B. Com. Councillor
- 3 E. C. H. Praman Esquire do.
- 4 G. H. White Esquire do.
- 5 Mr. H. K. Perajugaru do.
- 6 do M. V. Comarajulu garu do.
- 7 do N. Padmanabhum garu B.A. do.
- 8 do B. Venkataratnum garu do.
- 9 do P. Venkatchalapathi garu do.
- 10 do B. Annaparaju garu do.
- 11 do K. Chiniah Naidu garu do.
- 12 do N. Sripathi Naidu garu do.
- 13 do Ch. Venkataratnum Naidu garu do.

Read the following appeal against profession tax for 1895-96
Volety Venkiah garu no 49 to 12.

Postponed pending reference to government.

(Sd) H. Seshachalapathi
Chairman

(True Extract)

Municipal Office
Cocanada 6-8-1895
Seshachalapathi
Chairman

No. 546

MUNICIPAL OFFICE,

Cocanada 3rd August 1895.

From

M. R. K. N. Sushachalapatiyar B.A.

The Chairman,

Municipal Council,

Cocanada,

To

The Chief Secretary to Government
Local and Municipal Department.

Through

Madras.
Through the Divisional Officer
and Collector, Godavari.

There are several uncertificated
Vakils here, systematically practising, on
Sufferance, in the local magisterial Courts,
as well as Vakils, authorized to practice
in the agency Courts of this district. In
past years, these Vakils were taxed, in
most cases, Rs 3 or 1, according to their
relative income, under Schedule A of Act
IV of 1884. Some 2nd grade pleaders, practising
in Munsiff's Courts, were also charged only
Rs 3, on the score of their making a
poor income.

2.

This year, in revising the
Professional Tax lists, without the aid of a
Sub-committee as usual, I considered that
all 2nd grade pleaders, pleaders of the
agency

Agency Courts, and uncertificated Vakils systematically practising, by Sufferance, of Magistrates, were liable to a tax of Rs 12/- under class IV of the Schedule without reference to their income. At its meeting of the 31st ultimo, the Council, in disposing of an appeal held that uncertificated Vakils, practising in the Magisterial Courts, were covered by the term "practising Vakil" not included in Class III, and confirmed the tax.

3. On hearing certain other appeals to-day, Councillors Mr Beaman and Mr Ky. K. Perajin Paululu garu, urged that uncertificated Vakils, or pleaders of the Agency Courts were not contemplated by the framers of Act IV of 1884, and its Schedule, that the expression "every pleader and practising Vakil" in Class IV of the Schedule, was intended to apply to the same stamp of pleaders as those referred to in Class III, that pleaders practising in Civil and Sessions Cases, before the Agency Courts, which could only deal with the Agency tracts (Scheduled Districts), were not "pleaders," within the meaning of the term used

in the Schedule, and that uncertificated Vakils and pleaders of Agency Courts, were altogether exempt from payment of any profession tax, whatever their income might be, as they could not be included in any class of the Schedule for taxation.

4. I am sorry I cannot accept their interpretation of the law, without orders of Government. There is nothing in the Act or Schedule, so far as I can make out justifying the presumption of these Councillors, as to the contemplated meaning of the framers of the Act. In the absence of any interval evidence to the contrary, I think that every vakil, whether certificated or not, whether authorized by law or permitted by Sufferance, actually and systematically practising in any Court, not specially mentioned in Class III falls under the term "practising Vakil" in Class IV so long as he continues to practise his profession.

I have the honour to solicit the
favour of your obtaining the orders of
government, for my future guidance.

6. Copies of the resolutions of 31st ~
ultimo and 3rd instant are enclosed.

I have the honour to be
Sir

Your most Obedient Servant

Crisochevalapeta
Chairman.

to
6/8/96
A.C.

Through the Dy Collector
 From *42 Dns Division Cocanada.*
 To CHAIRMAN, Municipal Dept.
 MUNICIPAL COUNCIL,
 COCANADA.

1135-1142-1143-1144-1145-1146
Cus ho 1246
Aug 11

To *The Chief Secretary to Govt*
L. & M. Department
Madras.
 Dated *3-8-1895*

Despatched *7-8-1895*
 Received *20 AUG 95*
 No. *546* Enclosures *Two.*

Requesting to be informed whether
 Submitting herewith the
~~list of~~ *practising* ~~in the~~
Council's resolutions dated
31-7-1895 and 3-8-1895
to the tax under Class IV of the
regarding the tax of Vakil
Schedule to act IV of 1884
etc.

Disbours no 2554 of 95
19/8

I submit this through
the collector.

2. I concur in the
Chairman's views
Wms Linnings
12-8-95 *By Comm*

Forwarded
I concur with the Chairman
Any man who practices as a vakil
a pleader whether under a license
only or otherwise is liable to
assessment as a vakil. Otherwise he
escapes taxation altogether
Chairman's order
Collector

ad
24/8

10
22/8

572
21/8

C.S. Order 25-9-95 No 1542
The Government agrees with the
Divisional officer and the Collector.
Wm Linnings
12/8/95 *21/9/95*

Note for precedent please see
To, The Chairman M.C. Cocanada
thru the Coll of Godavari.
12/9. 21/9
20/9/95

READ AGAIN ORDER OF GOVERNMENT, DATED
 189 No MISCELLANEOUS.

ENCLOSURES.

CURRENT No

STATEMENT WITH DUTY.

ORDER OF GOVERNMENT

STATEMENT WITH DUTY.

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FURTHER PAPER, No. OF 189

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INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 25-9-95
No. 1574266

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[Despatch Abstract.]

Tax -

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of the Collector of Godavari
regarding the liability to
assessment of private vakils
practising in the Agency
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189

READ AGAIN G.O., No.
189

DATED

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