

BACK PAPERS.

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

FURTHER PAPERS.

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

FROM CIRCULATION
WITH REMARKS.

See home

11/12/81

No. 10 & Municipal Dept

From

J. P. Hewett, Esq., C.I.E., CURRENT No. 120M

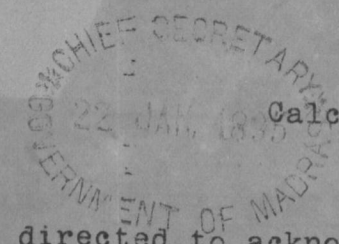
Offg. Secy. to the Govt. of India.

To

The Chief Secretary to the Government of Madras.

Home Department.

(Municipalities)



Calcutta, the 17th January 1895.

Sir,

I am directed to acknowledge the receipt of your letter No. 1686M-Mis. dated the 12th November last, regarding a claim preferred by Colonel Elphinstone Begbie, who is on duty with Army Head Quarters at Ootacamund, for exemption from taxation for two horses, which he drives in his carriage, on the ground that they are kept for military duty within the wording of the Order of the Government of India in this Department No. 162 dated the 18th November 1881.

*80 239972
5-12-81*

2. In reply I am to say that Colonel Begbie is required to maintain 2 chargers, and to be mounted on military duty; and that he is entitled under clause 107 of the India Army Circulars, 1889, to exemption from incometax on the regulation horse-allowance for them^{on} furnishing a certificate that he keeps up two bonâ fide chargers. In these circumstances the Governor General in Council is of opinion that the horses kept by Colonel Begbie, though they are ordinarily used for driving purposes, should be held to be kept for military duty within the meaning of the Order of 18th November 1881 and that municipal taxes cannot be recovered from Colonel Begbie on account of them.

I have the honour to be,

Sir,

Your most obedient Servant,

J. P. Hewett.

Offg. Secretary to the Govt. of India.

1685-86 12-11-94
239772 2-12-81
645427-7-82

Local & Municipal Dept.

CURRENT No. 220-1/10

From

The Secretary to the Government
of India.

Again go. dt 12-11-94 N^o 1685 in

cc N^o 220 in

4. No. order. 22/95
5-2-95 80/165
Communicated to the
Municipal Council, Ootacamund.

1/37 11/30/95 301/195

No. 10

Dated 17-1-95

Received 22-1-95

Enclosures

SUBJECT.

Stating that municipal tax, cannot be recovered from Colonel Begbie on duty with Army Head Quarters at Ootacamund on account of two chargers kept for military duty though they are ordinarily used for driving purposes.

Note.
Indias argument is not very clear. It seems to be this :- Col. Begbie is bound by Art. 101 of the Army Regulations to keep 2 horses, chargers, to be mounted on military duty. He keeps 2 horses accordingly. Therefore these horses are bonafide chargers and are "kept for military duty". - The argument from Clause 107 of the Circulars is not still less clear. The question was not whether bonafide chargers were exempt from municipal taxation, as the allowance for them is from Income Tax, (that is settled by the order of 1881), but whether carriage horses that are never ridden on duty can be considered to be bonafide chargers.
To, The Chairman M.C. Ootacamund
" Military Department
The Subpoint of course is that the horses are not bonafide chargers.
1/with order 1

When given for copying
When copied
When examined
When signed

189.

READ AGAIN G.O., No. 189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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

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