

Local Municipal Dept.
 PR. CURRENT NO. 3642
 Local Fund Department.

658 In 25.5.94
 1917 L 27.9.94.
 746 In 17.6.93.
 586 In 1-5.93 (confd).
 1044 In 18.6.92.
 758 In 5.5.92.
 188 In 28.1.92.
 1960 L 6.5.90.
 778 L 2.5.87.

From
 THE PRESIDENT,
British Board.
 Cuddapah
 To
 THE CHIEF SECRETARY TO GOVT.
 LOCAL FUND DEPARTMENT,
 Fort Saint George.

Dated 23
 Despatched 6th Feb 1895.
 Received
 No. 96

ENCLOSURES 4
 SUBJECT.
 7 FEB 1895

Requesting to lay down
 a clear rule regarding
 the levy or otherwise of
 House tax on Railway
 buildings subsequently
 constructed subsequent to
 30th April 1890.

Mr order
Mis
 Railway Companies having been
 specially exempted, under Section 63
 of the Local Board's Act, from the
 house tax, cannot be required to pay
 it now under the notification of the
 Government of India Communicated
 with G.O. of 25th May 1894 to 658 m.
 P.A.
 18/1/95

For order.
 In this Council, please see by order
 and resolution of 18.5.94 No 2339 d
 that G.O. it was held that the
 Govt. of India resolution in G.O. 650.2. Did not
 affect this Govt's order in G.O. 25.5.94
 It is not altogether clear that the
 effect of India's notification. That notification
 speaks of a local authority, & so it
 seems to render Railways liable to house
 tax just as they now are to Municipal taxes.
 Govt. has not up to date been called upon to
 refund to Railways the Municipal taxes.

(With order)

To The President, St. Hd. Cuddapah
 paid by them, through local

9/2 1895

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(With order)

To The President, Sd. Hd. Cuddapah
 paid by them, through local

9/2 1895

/Inclap/

Local & Municipal Dept.

CURRENT NO. 88

Ref no: 393 of 95.

Dated 13.3.95

Ref: 19.3.95

Submitted to Govern-

ment in continuation of this office
letter no: 96 for favor of orders at an
early date.

Agm. for

District Board office } Vice President
Cuddapah of 14.3.95 } for President.

14/3/95

1895.
Local Fund Department.
CURRENT No. 862

From

THE PRESIDENT,

Distric Board.

Cuddapah

To

THE CHIEF SECRETARY TO GOVT.

LOCAL FUND DEPARTMENT,

Fort Saint George.

Dated *13th*

Despatched *19th March* 1895.

Received

Ref No. *393*

ENCLOSURE 4

SUBJECT,

Submitting to Govt.

Copy of Talook Boards

letter no: 96 for favourable

orders.



main House (as on
along buildings

(for orders).

notification No 270, declaring under
sec 135 that pending further orders
every Railway administration was
liable from and after 1st May 1890
(when the Act came into force) to pay
every tax which it was lawfully required
by or on behalf of any local
authority to pay in aid of the funds
of such authority during the year ended
on the 30th April 1890.

A fortnight later, India issued the
notification No 278. R.T. dated 25th June 90
calling for information from all Govts.
as to the taxes which Railways were
actually paying on 30th April 1890 to
local authorities as defined in the General
Clauses Act. This was said to be
done in order that it might be determined
what taxes railways might in fairness be
called upon to pay, and to assist in the
laying down of some definite system in the
matter.

On 19th Nov. 1890 in notification
No. 857. R.T. the Govt. of India directed
Capt. Temple to enquire locally into the
taxation of Railways, in order to devise
with the help of the information as to
existing taxation which had by that
time been received, a definite system of
taxation for the future.

While things were in this state the
Pimpri Municipal Council raised the rate
of its house tax from 5 to 7½ per cent. of
annual rent values, & Govt held in
Q.O. ¹³⁵² _{24.8.91} that the Railway Co. wd
have to pay the increased rate, & that
such payment was not prohibited by
the notification No. 270 quoted above.

The Railway Company protested against
this order, & claimed that the notification
No 270 only rendered them liable to pay

them. But even if it
or rather to allow
us to withdraw
an exemption of
which (I think I may say) they
could have had no idea ^{even}
my ~~present~~ ^{former} ~~Notification~~ ^{Notification} No 136 ^{which} ~~it would~~
imagine, never have been granted
if the policy behind exemption
is given in Notification No 136 had
been that in vogue at the
time the exemption was granted.
I should say a good case
could be made out.

BN
20/4/95

be altered or increased according to
the law in force."

~~Minister in G.O. 716 M. 21-4-92~~ ~~which perhaps~~
~~unfortunately~~ ~~was only communicated~~
~~to the D.P.O.~~ ~~it was held that Railway~~
In G.O. 716 M. 21-4-92 the distinction

between the liability of Railway Companies
to pay taxes under the Local Boards Act
and their liabilities under the District
Municipalities Act was pointed out, & it
was said that though they were exempted
from taxes leviable under the former by
virtue of the order under sec. 63, referred
to above, in G.O. 778 F. 2-5-87, they were
not exempted from Municipal taxation, as
Act IV of 84 contains no section under
which such an exemption could be ^{ordered} ~~passed~~.

In G.O. 205 M. 22-2-94 India was addressed
to issue a notification under sec 135 of the
Indian Railways Act declaring the East
Coast Railway liable to Municipal taxes
& in reply (vide G.O. 658 M. 25-5-94) it referred
the Govt. to notification No. 126 5493
which is printed in that G.O. to which attention
is invited.

The notification may, it is submitted,
be considered to be a final declaration of
the policy which the Govt. of India will
adopt under sec 135 of the Railways Act
with regard to all ~~the~~ taxation under
existing law imposed upon Railways by
"local authorities", that is, local boards
as well as Municipal Councils. The
notification declares that

(a) railways opened since 30th April
1890, ^{which might} or opened hereafter

(b) railway buildings and lands built
or acquired since 30th April 1890 which may
be ~~thereafter~~ ^{hereafter} built or acquired, shall pay:-

(i) When the railway was taxed by
the P. C. & A. during the year

With respect ~~to~~ taxation under the
Local Boards' Act it would seem that
inasmuch as during the year ending
30th April 1890 the exemption from
taxation under that Act ordered in G.O. No.
778-L was in force, & the Railway
Companies did not pay any ~~tax~~ house-
tax or road cess in that year, the
notification would exempt them from
any liability to pay it thereafter.

G.O. 197-L contains Lord's letter order
disposing of Major Temple's report. The
laying down of a definite scheme of taxation
on Railways is abandoned, the taxes
imposed by the notification No. 136 are
considered in their nature generally
"fair & reasonable", provision for
appeals in particular cases is made, &
lastly a pronouncement of the steps
that are to be taken when any
"new tax" is sought to be imposed ~~on~~
is made.

2. It would seem therefore that
as things now stand the draft order
on the current correctly disposes of
the question raised in it, and that if
India is to be asked to permit the
House Tax to be now imposed upon
Railway Companies it will amount to
asking it to cancel notification No. 136.

Orders are therefore solicited as to
the grounds upon which they request
should be made.

M. A. S. S.

18/4/95

364

Union

House Tax on Railway Buildings

H.M.

(Unsubmitted).

local fund house tax considering that the reasons which led to the one would justify the other ~~small~~.

By the notification of the Government of India in the Public Works Department dated 5th April 1893 no 136 these exemptions have been made permanent.

3. His Excellency the Governor in Council is now strongly of opinion that the latter of them should be cancelled, but the above-mentioned notification makes ^{this} ~~the cancellation~~ impossible except with the sanction of the Government of India and hence the necessity for this reference.

and proposes to cancel it accordingly

4. The house tax from which railway companies are exempted by ^{the 1893 notification above} ~~it~~ is one ^{that} ~~which~~ has all along been levied from them in municipalities and affords ^{just as the law is} ~~no more~~ than a reasonable recompense for services rendered.

alluded to

The local fund unions, which are every year becoming more numerous, are ~~nothing~~ ^{in point of fact} ~~minor~~ ^{in point of fact} municipalities, though with far smaller powers of taxation, and it does not appear to His Excellency the Governor in Council ^{but right} ~~to be right~~ that they should ^{be} ~~have~~ thrown upon them the inevitable additional burden in the way of lighting and sanitation which is inevitable from the fact of the existence of railway stations.

in their limits, without any assistance from the ^{railway administration themselves} ~~railways~~ ~~Government~~

Union house tax on railway buildings

C.S.

Draft letter to the Govt of India -

1st. Union
2nd. Union
3rd. Union
4th. Union
5th. Union
6th. Union
7th. Union
8th. Union
9th. Union
10th. Union

type written & submitted

12/8

4/10/90

Min. h. to get away from

FOR ORDERS.

1919-20

Submitted to L.S. for
furnish of H.M. remarks
The Act. is by has seen

P.D.
15/10/95

Seen
1/11/95

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 20-5-95

No. S 919 + 920 L

INDEXED.*When given for copying.*

[Despatch Abstract.]

House tax

Requesting that the
 proposal to cancel the
 exemption enjoyed by
 Railway Companies from
 payment of local fund
 — may be approved
 by the Govt. of India.

Local & Municipal Dept.

CURRENT No.

From

The Govt of India

P. W Dept

Railway Branch.

No 480 R.T.

Dated 28 August 1855

Recd 9- Sept 1855.

Re: the ^{administration} of railways from
local fund house tax.

"new tax" so far as the Railway administrations are concerned. The reasons for imposing the tax in question have already been fully stated in the Government's letter dated 20th May 1895 No 920.L. As, however, the Government of India appears to require an application to be made to it on behalf of individual District Boards, it is submitted that all District Boards may be called upon to report whether they are desirous of imposing the tax on the Railway buildings within their limits and if so, for what reasons, and that after their replies have been received, the views of the Railway administrations concerned may be obtained and submitted for the orders of the Government of India.

Within the meaning of the words used in para 3. of Notification 434.R.T.
 What "new tax" might mean has hitherto been doubtful [please see G.O. 1352.A. and 1874.M.],
 24.8.91 28.10.91
 this present letter and the G.O. reply in G.O. 188.M. leave no further doubt upon the subject.
 28.1.92

Or rather, tell them that, if they are desirous, they must report separately in the case of the Unions off concerned with each railway, at the same time sending up to the Rg Agent may have to make. In issuing the letter from India print also our letter which it is a reply
 RS

1.11 14/11/95
 It is submitted that it is not altogether certain that Govt. will have to pay as owner, the house tax paid on railway buildings belonging to the S.I. and E.C. Railways (H.A.'s note in G.O. 919.S. 20.8.95). Sections 78(1) & (2) 81(1) & (2), 186 refer to both owner & occupier as liable for

There is force in these arguments, I don't know that S. 83 is? bar an occupier from recovering by suit where he paid no rent
 RS
 3/10/95

Small family house
and surrounding land 1500 sq ft

FOR ORDERS.

Small in good
9-10-95 20/2/98

tax" in para. 3. of Resolution
No. 434. R.T. dated 17th August 1894
refer to any tax not now levied on a
Railway Administration. Presidents
of District ~~in any future cases,~~
~~therefore in which the Local Boards~~
~~are desirous of levying~~
~~house tax upon railway premises~~
~~in the unions situate along any~~
~~line of rail~~

3. The Presidents of ^{any} Local Boards ^{which}
~~is~~ desirous of imposing house-tax
upon railway premises ^{situated in unions} ~~within its~~
^{accordingly} charges should therefore report the
matter to Govt., in order that the
sanction of the Govt. of India to the
proposals may be obtained. ~~Such~~
~~reports should not~~ deal separately with
~~more than one~~ and if there are
~~the unions upon each different~~
~~line of railway lines~~ should be
accompanied by any representation
on the matter that the Agent of the
Railway concerned may have to
make.

W.C. 10/95 (from orders).
To Mr. B. B. Giddappa
District
To all Pres. of Local Boards.
- Collectors.
- P.W.D. (Railway Branch).
Dated 25/10/95

House tax on
Railway premises
in Unions -
25962
C8.
(from orders)
Jm
P.

within the unions a separate
report should be submitted with
regard to each Railway. The report

3. His Excellency the Governor in Council is, however, now strongly of opinion that the latter exemption should no longer be permitted and proposes to cancel it accordingly, but the above-mentioned notification makes this impossible except with the sanction of the Government of India, and hence the necessity for this reference.

4. The house-tax from which Railway Companies are at present exempted is one which has all along been levied from them in municipalities, and justly so, as the tax affords to municipal councils no more than a reasonable recoupment for services rendered. Local fund unions, which are every year becoming more numerous, are in point of fact embryo municipalities, though with far smaller powers of taxation. They should therefore, as far as possible, be placed in the same position as municipalities in regard to their power of imposing taxation upon railways in return for the sanitary and other advantages which it is their function to endeavour to afford to the extent of their means; and it therefore appears to His Excellency the Governor in Council but right that they should not have thrown upon them, without any contribution from the railways, as at present, the additional burdens which are inevitable from the fact of the existence of railway stations within their limits. This Government is, I am to say, therefore, of opinion that the applications of certain of the district boards, under the control of which these unions are, to be permitted to recoup themselves for expenditure of the nature above alluded to by the levy of house-tax, should be complied with.

(Signed) J. F. PRICE,
Chief Secretary.

READ—also the following paper :—

From F. H. HUBERT, Esq., Under Secretary to the Government of India, Public Works Department (Railway Traffic), to the Chief Secretary to the Government of Madras, dated Simla, the 28th August 1895, No. 480-R.T.

With reference to your letter, Mis. No. 920 L., of the 20th May 1895, to the address of the Secretary to the Government of India in the Home Department, regarding the exemption of railways from local fund house-tax, I am directed to invite your attention to paragraph 3 of Government of India Resolution, No. 434-R.T., of the 17th August 1894, on the subject of the local taxation of railways in India, and to request that, if any local or district board is desirous of imposing any tax not now levied on a Railway Administration, an application may, under the resolution referred to, be submitted with full reasons for imposing the tax and with the views of the Railway Administration affected by the proposal.

ORDER—No. 1869 L., Local and Municipal, dated 9th October 1895.

The letter to the Government of India, read above, explains the existing position of the question of the imposition of local taxation upon railway buildings situated within the limits of unions in this Presidency, and the above reply to it indicates the course which should be followed in cases in which local boards are desirous of levying such taxation in future. Notification, No. 136, dated 5th April 1893, and Resolution, No. 434-R.T., dated 17th August 1894, referred to in these papers, have already been communicated to all Presidents of District Boards with G.Os., Nos. 658 M., dated 25th May 1894, and 1917 L., dated 27th September 1894, respectively.

2. It will be observed from the letter of the Government of India read above that the words "new tax" in paragraph 3 of Resolution, No. 434-R.T., dated 17th August 1894, refer to any tax not now levied on a Railway Administration.

3. The President of any local board which is desirous of imposing house-tax upon railway premises situated in unions within its charge should accordingly report the matter to Government, in order that the sanction of the Government of India to the

Gobt. of {1895} Madras.
LOCAL AND MUNICIPAL,

For Ins

Proof for approval

Issued

Recd.

*Pls see with enclosed
letter of 17/10/95*

Encl.

G.O., No. 1869 L., 9th Oct. 1895.

OCTOBER.

House-tax.

Stating, with remarks, that the President of any local board which is desirous of imposing — upon railway premises situated in unions within its charge should report the fact to Government, in order that the sanction of the Government of India may be obtained to the proposals.

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14-4-05 ✓
9-2-16 ✓
19/10/11 ✓
5-1-24 ✓