

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. *1986 m*
DATED *26th November 1895*

[Despatch Abstract.]

Profession-tax.

Informing the Chairman, Municipal Council, Ongole, with remark, that Government is not prepared to advise the Municipal Council in the matter of----chargeable on a person who carries on business in several municipalities.

BACK PAPERS.

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

FURTHER PAPERS.

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

[7]

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.
G.O., DATED 26-11-95
No. 1986th.

When given for copying.

[Despatch Abstract.]

Profession tax

Referring to Chairman
Municipal Council, Bangalore, with
reference to the fact that a
preparation to advise the
Council in the matter of
— chargeable on a person
who carries on business in
several municipalities.

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

BACK PAPER, No.

OF 189

FURTHER PAPER, No.

OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITO.

ORDER OF GOVERNMENT

STATEMENT WITH DITO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL (not paged).

N.B.-

- A - Copy in full
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Copied by *Hum*

Examined by

Extract from the Proceedings of the Municipal Council,
Ongole passed at a meeting held on *Saturday* the
19th October 1895, at 7.30 *PM* in the Municipal
Office.

171 Read:- The following profession tax appeals for the
1st half of 1895-96.

P. J. Petition No 159 from the agent *Arch*
26-9-96

Sugar works and Distillaries, Ongole.

Reference to Government for its orders, whether
a person who carries on business through
agents in several Municipalities is liable
to pay profession tax to each and
every Municipality or by paying it in one
Municipality his liability to pay it in another
Municipality also ceases.

(True copy and Extract)

Municipal Council's }
Office Ongole 19th October 1895 } *Chairman*

N. 332

Municipal Council's Office,

Ougole, 19th October/895.

Despatch 22/10/95

Local & Municipal Council

From

CURRENT No. 3395 M

M. R. P. V. Ananda Row Puntale Garm,

Chairman, Municipal Council, Ougole.

To

The Chief Secretary to Government,

Fort St. George, Madras.

Through

The Sub Collector, Kellose.

Sir,

In forwarding herewith a copy of

Council's resolution No 171 for the 19-10-95

orders of Government, I have the

honor to submit the following for

its consideration at the disposal of

1332

Municipal Council's Office,

Angole, 19th October/895.

Despatch 22/10/95

Local & Municipal Council

From

CURRENT No. 3395 M

M. R. P. V. Amada Row Puntale Gam,

Chairman, Municipal Council, Angole.

To

The Chief Secretary, to Government.

Fort St. George, Madras.

Through

The Sub Collector, Bellary.

Sir,

In forwarding herewith a copy of

Council's resolution no 171 for the 19-10-95

orders of Government, I have the

honor to submit the following for

its consideration at the disposal of

of this reference.

1. One B. Andisesayya is the agent on behalf of Arcot Sugar works and Distilleries company, whose head quarters are at Ranipett in the North Arcot District.

This agent on behalf of the company is carrying on the said profession in this Municipality also as usual in the years under report. I therefore charged him with the profession tax under the Act. He appealed against it to the Council. In support of his appeal he urges, that he is not liable to pay the tax to this Municipality any longer under section 60 of the Act, in as much as he was taxed by the Buddapah Municipality and it was paid to

to it duly.

2. It is an admitted fact that his firm carries on business in three Municipalities, Buddapah, Bellare, and Ongole through its agents.

3. In the opinion of the Council the tax that was paid by the petitioner's firm to the Buddapah Municipality is not for the profession carried on in Ongole, and his taxation by that Municipality and payment to it will not at all exonerate him from his liability to this Municipality for the profession he carried on here.

4. Under section 58 of the Act every member of a firm is liable personally and separately. Further under section 59 of the same for more than one profession the tax should be imposed

imposed on the aggregate income.

It cannot be said that the petitioner's
firm has been taxed by the
Buddapah Municipality on the
income on his profession in this
Municipality also, the tax imposed
by that Municipality being the
schedule rate. The Buddapah
Municipality charged the firm,
while I charged the petitioner
as the agent of that firm.

Thus there is ~~is~~ a doubt as to the
correct interpretation of the provisions
of the act on the subject in respect
of petitioner's liability to pay the tax
to this Municipality. Hence the
reference for guidance in the present
and future cases of the kind.

I have the honor to be
Sir,

Your most obedient servant

Att

From

The Chairman,

Municipal Council,

ONGOLE.

To

The Chief Secretary to
Government Fort St. George,
Madras.
Through the Sub Collector
Mellore.

Dated 19th October 1895.

Despatched 22nd October

No 332

Enclosures One

SUBJECT.

Requesting orders as to whether a person who
carries on business through agents in
the Municipality a copy
several times in the past the proposed tax in
of Council's resolution
all these matters only in one of them.
No 171 for the orders
1910-95
of Government

The Government is not prepared to
advise the municipal council in this matter.
It should take the best legal opinion available
and act on its own responsibility.

138
20/10/95

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21/10/95

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21/10/95

To the Chairman M.C. Ongole
Through the Collector of Mellore
By order of the Council

Current No 2727
By 27/10/95

Submitted to the Collector

I agree with the Chairman. It would
be most unfair that a firm carrying

by
27/10/95

Gulabdas

on business in many Municipalities should
only be taxed in one, and it would be dif-
ficult to settle which Municipality would
be entitled to the tax, unless it be the Mu-
nicipality which manages to grant the tax
first. Section 58 of the Act seems to jus-
tify the Council in taking the local
agent independently for the business car-
ried on in the town.

Gandford

G Sub M

Angla

27/10/95

DESPD 27 OCT. 95

23/10/95

Forwarded

Manuscript

21/10/95

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189

AD AGAIN G.O., No.
189

DATED

CURRENT No.

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