

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 1992 m

DATED 27th November 1895

[Despatch Abstract.]

Tax.

Informing the Chairman, Municipal Council, Cocanada, with
remark, that Government is not prepared to advise the Municipal
Council in the matter of profession-----chargeable on plead-
ers who follow other professions.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.	
G.O., DATED	27-11-95
No.	1992 m.

When given for copying.

[Despatch Abstract.]

Tax

In forming the Com. C. Canada
 with regard to that Govt. it not prepared
 to advise the Com. C. Canada,
 in a matter of profession
 — chargeable on pleaders
 who follow other professions.

There are four vakils in this town, who are believed to be lending money to private individuals on interests, on a pretty large scale. Three of them as 1st grade pleaders, and one, as a vakil of the High Court are liable to be taxed Rs 25/- per annum, under class III of schedule A. of Act IV of 1884. without reference to their income. Though stray cases of money lending, on a small scale, may not constitute a profession, a gentleman who habitually invests his savings in private loans, or Banks, for profit, cannot, but be taken

taken as a money lender, whether he has any other profession or not. Under Section 59 of Act IV of 1884, I considered 1st grade pleaders, who are also money lenders, as liable to a tax of Rs 50/.

2. Mhky. D. Geshajiri Row Pantulu garu B.A. and B.L. Vakil of the High Court, practising here, paid the tax of Rs 50/ without protest, while the other 3 have appealed against increased taxation.

One of the appeals has been disposed of by the Council, by reducing the tax to Rs 25/. but I cannot agree with the decision of the Council in this respect.

3. As Section 59 refers to a taxation on the total aggregate income from all professions, the appellants urge that their income from all sources does not come up to Rs 1,500 a month, which is the minimum limit fixed for paid servants, for a tax of Rs 50/. I am very doubtful whether the limits fixed for paid servants apply

to other professions.

4. I have therefore the honour to solicit the favour of instructions for my guidance.

I have the honour to be
Sir

Your most Obedient Servant

St
15/1/1907
Chairman

Cut 3116
HSC of 95

From
THE CHAIRMAN,
MUNICIPAL COUNCIL,
COCANADA.

To
The Chief Secretary to Govt
Local and Municipal
Department
Dated 12th October 1895 Madras.

Despatched 15th October 1895

Received
21 OCT 95

No 751 Enclosure

SUBJECT

Requesting instructions on
the liability of taking
1st grade ~~tax~~ who
are believed to be lev-
ying money on a pretty
large scale.

Dis are 3116
HSC of 95

Submitted through
the collector.

2. Under the provisions
of Sec 59 of the Act,
these persons can well
be designated as.

"Laukars" and taxed
Rs 50 as such under class
II Schedule A of the Act.

K. R. Srinivas
19.10.95 Dy. Collector

1775 sub 28-10-95
154 sub 25-9-95
5896 25-9-95
1435 sub 23-10-93

Dis on C. No. 1422 of 95
of 25.10.95. Encl 2.10.
Forwarded. Where a
person is liable to taxation in respect of
several professions exercised by him he
should be taxed in respect of the
profession in which the highest tax is
provided as he cannot be taxed in respect of
each profession separately.

Collector

ad
25/10

ad
24/10

ad
24/10

ad
20/11

[8]
808-27-5-95.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 3465 of 1895, dated 12th October 95 from the Chairman, M.C. Cocanada.
Current No. of 189 , dated from the

Order. No 1992 min. 27-11-95
The Government is not pre-
pared to advise the municipal
council in this matter. It should
take the best legal opinion available
and act on its own responsibility.

V.R.
22/11/95
25/11/95

The Chairman, M.C. Cocanada.
112
Dy. Collector 29/11/95

Copy of the ...
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3465 m

CL
...

1992 m.

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189 .

READ AGAIN G.O., No. _____ DATED _____
189 ,

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTERS OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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