R

L. & M.
9,000-8-8-96.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 2021 M

DATED 2nd December 1895

[Despatch Abstract.]

Land-tax.

Informing the Municipal Council, Conjeeveram, with remark, that under the ruling of the High Court referred to, it would be illegal to tax vacant house-sites at 1 anna for every 80 square yards if this exceeds the maximum rate allowed under Act IV of 1884.

BACK PAPERS.

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

FURTHER PAPERS.

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

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INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 2-12-95

No. 2021 M.

When given for copying.

[Despatch Abstract.]

Land-tax

Informing the Mpl: Council Conjeevaram with remark that under the ruling of the High Court, referred to, it would be illegal to tax vacant house sites at one anna for every 80 sq. yds as this exceeds the maximum rate allowed under Act IV of 1884.

✓

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

BACK PAPER, No. OF 189

FURTHER PAPER, No. OF 189

ENCLOSURES.

CURRENT No

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO

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

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Copied by

Examined by

No 23 of 1895-96.

Extract from Minutes of Proceedings of the Municipal Council Conjeevaram, passed at its General Meeting held on 1st Saturday the 5th October 1895 at 5.45 P.M.

Present
Chairman Delegate.
M. R. Ry. A. Desikachariar Avargal B.A.

Councillors.

1 M. R. Ry. T. E. Kumaravenkatachariar Avargal
2. " S. Saundararaja Aiyangar Avargal.
3 " M. Seetharamaiya Avargal.
4 " C. T. M. Apparao Mudaliyar Avargal.
5 " V. Perumal Mudaliyar Avargal.
6 " V. S. Varadaraja Mudaliyar Avargal.
7 " M. K. Ramananda Sarmah Avargal.
8 " C. Kachalai Mudaliyar Avargal
9 " C. Sambamurti Aiyar Avargal.
10 " Ekambara Gurukal Avargal.

* * *

3 Letter dated 19th September 1895 from Councillor M. R. Ry. T. E. Kumaravenkatachariar Avargal communicating the ruling of the High Court Madras (i.e) the levy of tax on vacant sites &c requesting to reconsider the Council's resolution No $\frac{1}{27.5.95}$.

The Council resolves to address the Government for an expression of its opinion whether the ruling reported in page 310 Volume XVIII

— Madras

Madras Series Indian Law Reports, 3 will affect in any way the levy of land tax under Section 63 clause 2. by Council's resolution No. 1 dated 27-5-95 at one anna per Sq. Yd. Sanctioned by Government.

(Sd.) A. Desikachariar.
Chairman Delegate.

/True Copy/

Chairman Delegate.

No. 8 of 1895-96.

Extract from Minutes of Proceedings of the Municipal Council Conjeeveram, passed at its Special Meeting held on Monday the 27th May 1895.

Councillors.

1 M. R. Ry. C. T. M. Appa Row. Mudaliyar. Avargal.
2 " C. Ekambara. Gurukal. Avargal
3 " M. K. Ramanadasarmah. Avargal.
4 " V. Damodara. Mudaliyar. Avargal.
5 " Kadir Batcha. Sahib. Avargal
6 " M. Ramanuja Chariar. Avargal.
7 " T. E. Kumaravenkatachariar. Avargal.

1 Read Proceedings of the Madras Government No. 209 M. Mis. dated 11th February 1896, awaiting the report on the revision of the land tax registers, promised in para 3 of the Chairman's letter No. 41 dated 26th January 1895.

It is now seen that the system adopted hitherto in the assessment of vacant house sites ~~the~~ was to assess at the rate of 2 annas per 80 Square Yards, only a portion of the vacant site equal to the extent of site covered by the adjoining house, remitting the tax on the other portion as backyard. The Council is now of opinion that the proper system is to tax the whole extent without making any distinction between house and backyard. The Council is also of opinion that the two annas rate will press hard on the site owners when the whole extent has to be assessed and that the proper rate

10

is at one anna per 80 Sq. Yds Even at this rate, the tax payable on each site will in future be $1\frac{1}{4}$ times the tax hitherto paid. The Council therefore resolves to tax at the said rate of one anna per 80 Sq. Yd from 1895-96, subject to the Sanction of Government.

(Sig) K. Ramanuja Chariar.
Presiding Councillor

SUB COLLECTOR
26 OCT 95

(True Extract)

Chairman Delegate.

11/10/95

Ref: on: No. 879/Ry of 1895

Office of the Municipal Council.

CONJEEVERAM, 24th october 1895.

FROM
~~M. R. Ry.~~ A. Desikachariar Avargal. B.A.
Delegate
CHAIRMAN, MUNICIPAL COUNCIL,
CONJEEVERAM.

TREASURY DEPUTY COLLECTOR,
4 NOV. 95
SAIDAPET.

To
THE Chief Secretary
to Government.

thro: the Sub. Collector and Collector of Chingleput

SIR,

In Submitting herewith a Copy of the Councils' resolution dated 5th october 1895, I have the honor to solicit the favor of Government for an expression of its opinion whether the ruling reported in page 310 Vol. XVIII of the Indian Law Reports, Madras Series, for September 1895 will affect in any way the levy of land tax under section 63 clause 2 at the rate of one anna per 80 Square yards sanctioned by Government in its Proceedings No. 1384 M. MIS., dated 24th August 1895.

Rs 3-12-6 annas

2. If the ruling legally affects the present mode of assessing vacant house site at one anna for every 80 Sq. Yds, all such sites in the Municipality may have to be exempted under Section 63 clause (3) of the Act, as the five or even the seven and a half Per. Cent of the annual value that may be derived therefrom will be much less than Rs 6, and the Consequence will be that only about one-eighth of the

is at one anna per 80 Sq. Yds Even at this rate, the tax payable on each site will in future be $1\frac{1}{4}$ times the tax hitherto paid. The Council therefore resolves to tax at the said rate of one anna per 80 Sq. Yd from 1895-96, subject to the Sanction of Government.

(Sig) K. Ramanuja. Chariar.
Presiding Councillor

(True Extract)

A D Desikachariar.
Chairman Delegate

16/10/95

SUB COLLECTOR
26 OCT 95

1 Rs 3-12-6 annas

TREASURY DEPUTY COLLECTOR,
4 NOV. 95
SAIDAPET.

Ref: on: No. 879/Ery of 1895

Office of the Municipal Council.

CONJEEVERAM, 24th October 1895.

FROM
M. R. Ry. A. Desikachariar Avargal. B.A.
Delegate
CHAIRMAN, MUNICIPAL COUNCIL,
CONJEEVERAM.

TO
THE Chief Secretary
to Government.

thro: the Sub. Collector and Collector of Chingleput

SIR,

In Submitting herewith a Copy of the Councils' resolution dated 5th October 1895, I have the honor to solicit the favor of Government for an expression of its opinion whether the ruling reported in page 310 Vol XVIII of the Indian Law Reports, Madras Series for September 1895 will affect in any way the levy of land tax under section 63 clause 2 at the rate of one anna per 80 Square yards sanctioned by Government in its Proceedings No 1384 M. MIS., dated 24th August 1895.

2. If the ruling legally affects the present mode of assessing vacant house site at one anna for every 80 Sq. Yds, all such sites in the Municipality may have to be exempted under Section 63 clause (3) of the Act, as the five or even the seven and a half Per. Cent of the annual Value that may be derived therefrom will be much less than Rs 6, and the consequence will be that only about one-eighth of

the

the house sites now under Cultivation will become liable for taxation and the rest will have to be exempted with the ~~result~~ that there will be a loss of nearly Rs 370 out of the demand of Rs 430 under this head.

3. The favor of an early reply is humbly Solicited as the disposal of appeals against the assessment is pending before the Council.

I have the honor to be
Sir
Your most obedient Servant

P.S.S.

Rec
2 [illegible]

Chairman Delegate.

No. 2607

FROM

THE CHAIRMAN, Delegate

MUNICIPAL COUNCIL,

CONJEEVERAM.

3518 M

To

THE Chief Secretary
to Government

thro: the Sub. Collector and Collector
of Chingleput.

CHIEF SECRETARY
11-NOV. 1895
GOVERNMENT OF MADRAS

Dated 24th October 1895

Received

DESPATCHED
24 OCT. 95

Ref: No. 879/Mg of 95

ENCLOSURE. 2

SUBJECT.

Soliciting the opinion of Government as to whether the High Court Ruling referred to within will affect the Councils assessment of Tax in lands under Section 63 (2) of the Act.

100 Copies 14—8—95

Current No. 160 Miscl
6.11.95

1669 M 18-10-95
1384 M 24-5-95
835 M 16-5-95
209 M 4-2-95
63 M 17-1-95
1938 M 13-12-94
1051 M 8-6-94

Forwarded

Keelan
Sub Collr
1.11

31-10-95

Rep on No. 160 Miscl of 95 Despd 2-11-95

Forwarded.

2. The Chairman is mistaken in supposing that land is exempt under Section 63(3), if five per cent or seven and a half per cent of its annual value is less than Rs Six. The section refers to the annual value itself and it is only when this is less than Rs six, that the land (being the owner's sole property liable to tax under the Act) becomes exempt from taxation.

Forbes
Collector

Chingleput District
Collector's office
Saidapet 8th November 95

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[5]
500—27-5-95.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read Proceedings :—

Again G.O., dated 189, No.

Current No. 3518 M of 1895, dated 24th October, from the Chairman, M.C. Conjeeveram.

Current No. of 189 , dated , from the

Order. No. 2021 Mis. 2-12-95

The municipal council will be informed that under the ruling of the High Court referred to, it will be illegal to tax vacant house sites at one anna for every 80 square yards, if this amount exceeds ~~5 per~~ 7½ per cent. of the annual value, the maximum rate allowed by ~~provided in~~ Sec. 47 (ii) of Act IV of 1884 ~~at which the tax on buildings is now levied~~.

2. The Chairman will be referred to the Collector's remarks in para. 2 of his endorsement.

V.R.
21/11/95

W.W.P.
22/11/95

27/11/95

29/11/95

To The Chairman, M.C. Conjeeveram.
through the Collector of
Chingleput.

Despd. 4/12/95

Hon. N 3518 m.

Hon

note the case

~~Hon~~ 5/12/95

PR 5/12/95

9/12/95

N.S. 4.xii.95

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} 189 .

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

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