Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

L. & M.
5,000-8-8-95.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 2051/M

DATED 6th December 1895

[**Despatch Abstract.**]

Land-tax.

Informing the Chairman, Municipal Council, Tinnevelly, with remark, that if the tax at the rate of 1½ annas per 80 square yards exceeds 7½ per cent of the annual rent value of the land it is illegal under section 47 of 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.

Extract from the proceedings of the Councillors of Tinnevelly Municipality under date the 7th October 1895 at 7. 30. A. M.

No 20.

Present.

Officials.

M. R. Ry. P. Kristnasamy Aiyar avergal. B. A. Chairman.

Non officials.

" Seeni asari avergal.
" Tirumalai Kumarasari Avergal.
" A. Anantha Charlu Avergal.
" Dalavoy Theetharappa Mudaliar al.
" A. Sankara Kumaru Pillai Al.
" Kumarasamia Pillai Avergal.
" T. S. Pichoomony Aiyer avergal.
" T. K. Tirumalayappa Pillai al.
" S. Palaniyandi Mudaliar al.

I. Read opinion of Mr T. S. Pichoomony Aiyer Avergal on a letter from Mr. T. Ramasamy Mudaliar Avergal regarding the revision of land tax in accordance with a judgment of the High Court.

Resolved that a reference be made to Government as to the legality of levying the land tax in this Municipality at the uniform rate of 1½ Annas per 80 Square Yards in the light of the decision of the Madras High Court quoted at page 310, Volume XVIII part IX of the Madras Series.

* * * * *

(Signed)
P. Kristnasamy Aiyer
Chairman.

(True Copy.)
P Kr[illegible] Aiyr
Chairman.

Compared
K [illegible]
Manager

Statement showing the Land Tax assessed at 1892-93 at 6¼ percent on the market value f those Nunjey lands and at 1895-96 at 1½ annas on the every 80 square yards and the difference r excess between those official years.

892 - 1893					1895 - 96					The difference or excess between those official years.	
eral	extent		assessment		General No	extent		assessment			
	acre	cents	Rs	as		acres	cents	Rs	as	Rs	as
3	1	5	3	11	271	1	5	6	-	2	5
4	1	81	4	-	272	1	81	10	5	6	5
5	-	40	1	7	357	-	40	2	5	-	14
6	-	44	-	12	367	-	44	2	8	1	12
7	-	43	-	12	368	-	43	2	7	1	11
78	-	30	-	8	369	-	30	1	11	1	3
			11	2				25	4	14	2

unicipal Office
18th October 1895

Examined
Clerk

Chairman

Tinnevelly Municipal Office

Enclosure to No 314
18-10-95

Extract from the Proceedings of the Commissioners of Tinnevelly Municipality
Dated 7th October 1895

Tinnevelly Municipal Office

Enclosure to No. 314
18.10.95

Statement of
Land Tax

Tinnevelly Municipal Office
18th October 1895

No. 314

Local & Municipal Dept.
CURRENT No. 3314

From

The Chairman
Municipal Council
Tinnevelly.

To

The Chief Secretary
to the Government of
Madras.

(Thro' the Revenue Divisional officer and
Collector of Tinnevelly.)

Sir

I have the honor to submit for the orders of Government the following on the subject of levying land tax in this Municipality.

The land tax was levied

in accordance with G.O. No 354 dated 26th February 1878 at the rate of 6¼ p.c. on the annual rental of lands. This continued until 1891-92 when agreeably to the note in the Budget recorded in G.O. No 415 dated 19th March 1891 the tax on lands was fixed at 1, 2 or 3 annas under Section 63 (2) of Act IV of 1884 for every 80 Sq. yds. of land according to the locality & importance of the lands. This continued until 1892-93 when this varying rate was found inconvenient and the Council resolved in their resolution dated 19th [illegible]ember 1892 that the land tax should [illegible] on all lands at a uniform [illegible]te of 3 annas for every 80 Sq. yds [illegible] para 8 of the Municipal report [illegible]d in G.O. No 862 M dated [illegible] 1893)

2. The uniform rate of 3 annas was found heavy and the Council represented the matter to Government who finally in G.O. No 1704 M. Mis dated 13th November 1894 sanctioned a uniform rate of 1½ annas for every 80 Sq. yds. of lands of whatever description. The Council adopted this rate from the year 1894-95 & have prepared the registers & issued bills from the beginning of the current year at the same uniform rate of 1½ annas for every 80 Sq. yds.

3. One S. Ramasamy Mudaliar a tax payer in this Municipality has put in a petition quoting the Madras High Court judgment recorded at pages 310 to 315 of I.L.R. Madras Series Volume XVIII part IX (September 1895) that the levy of land tax in this

Municipality at the uniform rate of
1½ annas for every 80 sq. yds. is
illegal in as much as the tax exceeds
6¼ p.c. of the annual value of the
land sanctioned by Government
as the rate at which the tax on
lands & buildings should be levied
under the provisions of Sections
47, 48 & 50 of Act IV of 1884.
On perusing the judgment it is
found that the petitioners contention
is in accordance with it but the
only differentiating circumstance
between the case quoted and
the procedure of this Municipality
is that in the latter (in this
Municipality) the sanction of
Government has been obtained
for the procedure i.e. for the
levy of land tax at a uniform
rate of 1½ annas for every 80 sq. yds.

But the differentiating circumstance
does not much help the Municipality
in as much as one of the Judges
who decided the case (Justice Best)
points out that the Section 63 (2)
does not provide for Government
sanction and cannot therefore
override the sanction granted
under Section 47. Both the
Judges especially the Chief Justice,
are of opinion that Section 63 (2)
can apply only to waste lands &
other lands to which there is
no ostensible owner.

4. The question therefore for the
decision of Government is
whether the Municipality are
legal in assessing lands at a
uniform rate of 1½ annas per x
every 80 sq. yds. of lands if such

x Rs 5-10-9 an acre

taxation exceeds twenty per centum
4. of the annual value sanctioned
for this Municipality under Sec
47 of Act IV of 1884 for lands
and buildings if not legal
should not the Municipality
revert to the old system of
levying the tax at 6¼ per
centum of the annual value
or if necessary to adopt
such lower uniform rate
as will bring the taxation
so as not to exceed the 6¼ per
centum of the annual value

5 The Municipality is already
threatened with law suits
and therefore an early reply
is solicited

6 To show that the tax at the present
rate of 1½ annas for every 80 sq yds
far exceeds the old rate of 6¼
per centum of the annual value
an extract of half a dozen cases
from the Land tax registers of
1892-93, & 1895-96 is herein
enclosed

7. The resolution of the Council
on the subject is also enclosed

I have the honor to be
Sir
Your most obedient
Servant

Chairman

Compared

19 OCT. 1895

Tinnevelly Municipal Office.

Current No 1977 REV. of 95

Current No 2446 of 1895
DEPT.

From

THE CHAIRMAN,
Municipal Council,
Tinnevelly.

Forwarded to the Collector
F. Narasimhalu
19.10.95 Dy Collr

To

THE Chief Secretary
to the Government of
Madras.
(Thro' the Revenue Divisional
Officer & Collector of Tinnevelly)

DESPATCHED.
21 OCT. 95

Dated 18 October 1895
Issued. 18 "

OCT. 95

No. 314

Enclosure. 2,

Submitting for orders of Government the point whether levying of the Land Tax at uniform rate of 1½ annas for every 80 Sqr. yards if it should exceed 6¼ sanctioned under Sub sec 6 47 is legal or illegal in reference under Madras High Court Judgement recorded at pages 310 to 315 of the I. L. Report Madras Series Volume XVIII part IX (September 1895)

Submitted to Govt (L & M dept).

2. The present rate of 1½ annas for every 80 sq. yds or Rs. 5-10-9 an acre also exceeds also the maximum rate chargeable under clause ii of sec 47 of the Act, namely 7½ percent on ~~this~~ the annual value of such lands.

Collector

Submitted to
(L & M dept)

2. Government in
No 1704 M dat
November 1894
that a unifor
of 1½ annas
80 square yard
be levied on a
within Tinnevelly
cipality. This wa
supercession of the
rate of 6¼ per c
on the annual v
of such lands sa
-tioned by Govern
-ment in 1878. O
-jection is now raise
to the levy of the
present sanctione
latter

From

To

te ground
exceeds the
of 6¼ per
This seems to
reasonable for
rate has also
levied by Govern-
but these would
to be valid
d for objection
ny case where
ssessment levied
the latest order
Government - that is,
½ as for every
square yards
exceed the 7½
cent on the an-
al value provided
Section 47 of the
On calculation
t is observed that

but this rate has not been sanctd by Govt. under Sec 50.

in the instances quoted
by the Chairman the
assessment at the
1½ anna rate con-
siderably exceeds the
maximum rate of
7½ per cent on the
annual value of
the lands. The remedy
would appear to be
to add a proviso to
the order sanctioning
the 1½ anna rate
that in case the
assessment at the
1½ anna rate should exceed
the legal rate of 7½
per cent on the an-
nual value, the
charge should be
limited to the
latter amount

3 I regret that this paper has been delayed in my office, owing apparently to a difficulty in finding the Govt. order of 1898. Such delay will not, I hope, recur.

Tinnevelly } Collector
12-11-95

12.11.95

1895

1479 L 12-9-95
134 L 28-1-95
1872 L&L 4-12-94
1704 L&L 13-11-94
1366 L&L 2-10-94
970 L 25-7-94

202 L 22 94
862 L 3-7-93
306 L 6-3-92
124 L&L 30 92
415 L 19-3-71
854, 850 L 26-2-78

~~Local & Municipal~~ Department.

Local & Municipal Dept
CURRENT No. 3531 M

TINNEVELLY Collectors' **OFFICE.**

From
The Collector of
Tinnevelly

To
The Chief Secretary to
Government
Fort St. George.

Dated 12.
Received } November 1895.

Endt. on Car: No. 4977 of 95 L. Rev.

CHIEF SECRETARIAT
14 NOV. 1895
GOVERNMENT OF MADRAS

ENCLOSURES. ~~Three~~ Two.

SUBJECT.

Submitting for ~~the~~ early orders of Government a question raised by a taxpayer regarding the levy of land tax in the Tinnevelly Municipality.

16/11 Arf.

$\left[\frac{G.}{25}\right]$
-8-2-95.

L&M DEPARTMENT.

C. No. 3531 M.

FOR ORDERS.

To the best of my recollection I laid down, in noting on a paper which came up from the Ooty Cl., [I suppose I must be thinking of the case in G.O. $\frac{1386}{24.8.95}$, which I see in the file] what seemed to be the law on the subject – I don't see what more there is to say. So far as I can see, they must ascertain the annual rent value & tax that.

AS
29/11/95

te.

H.M. has not passed orders as the rate at which the tax shd. be levied on the annual rent value, when ascertained. A draft order is put up ~~[illegible]~~ for approval authorizing the chairman to levy at the maximum rate of $7\frac{1}{2}$ per cent. in cases where the $1\frac{1}{2}$ annas rate exceeds the maximum llowed. Perhaps it would be simpler to levy all on one principle i.e. $7\frac{1}{2}$ per cent.

LWD
2/12/95

The facts of the case are clearly stated in the Chairman's letter & the Collector's endorsement thereon.

2. Govt. having ordered a uniform rate of $1\frac{1}{2}$ as. per 80 sq. yds., such a rate is legal subject to the proviso of sec. 47 Act IV of 84 that the tax shall not exceed $7\frac{1}{2}$ per cent. of the rental. This is according to the × ruling of the High Court in a recent case. The question of the rate exceeding $6\frac{1}{4}$ per cent., the old rate in Tinnevelly, does not seem to come into the question at all, as the rate of $6\frac{1}{4}$ per cent. has been abolished

× (put up: p. 310)

3. The Collector's proposal to levy $1\frac{1}{2}$ as. rate, subject to the limit of $7\frac{1}{2}$ per cent. on rental, seems rather useless & complicated. The levy at $1\frac{1}{2}$ as. rate is evidently illegal in many cases according to the recent ruling. The tax might therefore be

levied at the maximum rate, 7½ per cent, or else the old rate of 6¼ per cent. might be reverted to. The total assessment in the municipality was only Rs 25-4 for 1895-6, so the question is of little importance, except as to the illegality of the present rate.

The Ooty Municipality levied at 6¼ per cent of rental (vide G.O. 1386 M / 24-8-95).

WWd 22/11/95. Hd 27/11/95

Order. No. 2051 Mun. 6-12-95

The chairman will be informed that, if the tax at the rate of 1½ annas per 80 sq. yds. exceeds 7½ per cent. of the annual rent value of the land, it is illegal, as it transgresses the provisions of sec. 47 of Act. IV. of 1884.

2. He should therefore in ~~these~~ cases ascertain the annual rent value of the land, & levy the assess tax at 7½ per. cent. of that value.

Hd 5/12/95

(From orders)

WWd 2/12/95

or ~~infra~~ para 2. for "therefore in these cases" read "now therefore in all cases"

WWd 2/12/95.

PR 11/12/95

Desp. 7/12/95

1479 M 12-9-95

Levy of land Tax in Tinnevelly Municipality

3531 M.

From ~~FOR~~ ORDERS

with note

A. M.

---

hen given for copying
hen copied
hen examined
hen signed
189 .

AD AGAIN G.O., No. DATED
189 ,

ERENT No.

RES TO C. No.

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

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

AFF IS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
A = Copy in full.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only.

9/5/05

[Ref. / 4]
13,000-24-3-05.

DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

~~Press~~ / Miscellaneous / ~~Routine~~ No. 2051 dated 6.12.95 190 .

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
29/5/05	M	1883	05		3-10-05	