[Ref. / 4]

15,000—18-5-03

M — DEPARTMENT.

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

Press / Miscellaneous / Routine No. 2106 M, dated 16-12-1895

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
19-2-04	M	630	M.a/04	M.T.	20/1/04	B

[L. & M. / 9,000-8-8-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 2106 M

DATED 16th December 1895

[Despatch Abstract.]

Profession-tax.

Stating that Government is not prepared to express an opinion on the point raised regarding the liability of Lieutenant-Colonel R. Watson to the------originally levied on him by the Coonoor Municipal Council.

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]

INDEXE

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 16-12-95
No. 2106 M.

When given for copying.

[Despatch Abstract.]

Profession tax

Stating that Govt. is not
prepared to express an opin
on the point raised, regarding
the liability of Lt. Col. Stock
Watson to the —— originally
levied on him by the Coonoor
Munl. Council.

√

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

K PAPER, No. of 189

THER 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).

N.B.—
A = Copy in full
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Enc No 1.

Copy.

NOTICE OF DEMAND.
டிமாண்டு நோட்டீஸ்.

Coonoor Municipality.
முனிசிபாலிடி.

No 242

PROFESSION TAX.
தொழில்வரி.

To Lt. Col. R. Watson Boarding House Keeper residing at ~~Door No.~~ Hatherly Coonoor ~~Street.~~

வீதி கதவு நெ. வீட்டில் வசிக்கும்.

க்கு.

Take Notice that you have been assessed under Class IV Schedule A. Act IV. of 1884 (Madras District Municipalities' Act) for the half year ending September ~~March~~, 1895 viz Rs 6-0-0

The amount is payable within 15 days from service of notice, in default, your property will be liable to be distrained under Sec. 109, of the said Act. In case you are dissatisfied with the above Assessment you can prefer an appeal to the Municipal Council within 15 days, under Section 99 of the Act.

189 ஷு செப்டம்பர் / மார்ச்சு மாதத்தோடு முடிகிற அரைவருஷத்திற்கு 1884 ஷுத்து 4-வது ஆக்டு A ஷிடியூல் வகுப்பின்படி உமக்கு வரி ஏற்படுத்தியிருப்பதாக உமக்கு தெரியப்படுத்தலாயிற்று.

இந்த நோட்டீஸ் காண்பித்த 15 தினங்களுக்குள் தொகை செலுத்தவேண்டியது, தவறினால் ஷை ஆக்டு 109-வது செக்ஷன்படி உம்முடைய சொத்துகளை ஜப்தி செய்யப்படும். ஷை வரிதொகையைப்பற்றி உமக்கு அசமாதானமிருக்கும் பக்ஷத்தில் ஷை ஆக்டு 99-வது செக்ஷன்படிக்கு 15 தினத்திற்குள் முனிசிபால் கவுன்சிலுக்கு அப்பீல் செய்துக்கொள்ளலாம்.

Presented Date. 4 Sep 1895. /Signed/ [illegible]
காண்பித்ததேதி.

Signature of the Chairman.
செயர்மான் கையெழுத்து.

Bill Collector.
பில்கலெக்டர்.

V. N. Jubilee Press, Madras.

'Hatherly'
Coonoor
Nilgiris
Sept. the 11th
1895.

Watson.
Retired List I.S.C.
of "The Coonoor Municipality"
Coonoor.

With reference to the "Notice of Demand"
" as a "Boarding House
forwarded to me.—
emphatic manner
al to the Municipal
"Profession Tax" therein
endeavoured to do so
a becoming manner.
received into my house
as a paying guest while residing at
Hatherly, during the past 11 months.—
Whe[illegible] two former occasions such guests
were received into my house, the transaction
was a purely private one, and arranged
through kind friends' good offices,
and introduction, with persons of our
own class, to help us in our very trying
and wholly undeserved position of poverty
and pecuniary difficulty.
These occasions were in 1893, & 1894; and

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

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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Enc No 2.

12 Sep 1895

'Hatherly'
Coonoor
Nilgiris
Septr the 11th
1895.

From Lt. Colonel J. R. Watson
Retired List I.S.C.

To The Chairman of "The Coonoor Municipality"
Coonoor.

Sir

With reference to the "Notice of Demand" for "Profession Tax" as a "Boarding House Keeper" forwarded to me.—

I protest in the most emphatic manner possible, and appeal to the Municipal Council, against "The Profession Tax" therein levied!! I have endeavoured to do so temperately, and in a becoming manner.

1. No one has ever been received into my house as a "paying guest" while residing at 'Hatherly', during the past 11 months.—.

When on two former occasions such guests were received into my house, the transaction was a purely private one, and arranged through kind friends' good offices, and introduction, with persons of our own class, to help us in our very trying and wholly undeserved position of poverty and pecuniary difficulty.

These occasions were in 1893, & 1894; and no demand whatever was made on me at the time for "profession tax" nor was I ticketed as a "Boarding House Keeper": a term which would be exceedingly inappropriate, not to say offensive, as applied to an officer of rank, and a gentleman of position, if it were not absurd.—.

2. I have never had any profession but the Military Profession.—.

My name is still shown in The Official Indian Army List on The Retired List of Field Officers.

No member of my family for hundreds of years has had any profession or calling but those of the Army, Navy, Church, or Bar.

3. I am emphatically not a "Boarding House Keeper by "Profession"; nor have I ever heard that "Boarding House Keeping" was a "Profession;" or could be so classed for "Profession Tax".

4. Not very long ago I was commanding a Station, A First Class Magistrate, and [illegible] Justice of The Peace for the Presidency of Bombay: and I must say that I consider that I have already suffered sufficiently at the hands of The Authorities (and most undeservedly) in return for a short lifetime of faithful and varied service, without this gratuitous further action to lower and humiliate me:— just at the time too when my petition and full and complete case is about to be submitted by me, by permission, to Her Majesty's Government, through the Government of India Military Department Simla, for fullest investigation, and I trust and hope redress, and heavy compensation for all the grave wrongs done me so long.—.

4. I contend that such details of my private life and pecuniary affairs as those referred to in Para 1 of this letter are protected by the inviolable privacy of an English Gentleman's home ("The Englishman's Castle") a proposition so selfevident that it surely requires no proof:— and I very decidedly object to any inquisition into my private affairs, which I have yet to learn is sanctioned by any British Laws.—.

5. A "Boarding House" is open indiscriminately to the General Public:— I need scarcely say I think that my house has never been so open, nor ever will be: and interference with my energetic efforts to help myself in totally undeserved ruin and distress, by fixing the appellation referred to on me is I consider peculiarly unfair treatment in the circumstances of my most painful, trying, and already sufficiently humiliating position:—

6. I shall be obliged by your kindly informing me

1st If the tax must be paid at once, though (Rs 6) I am appealing against it?

2nd On what calculation and data is the tax of Rs 12 per annum arrived at?

I have the honor to be
Sir
Your most obedient servant
J. Rowley Watson Lt Colonel
Retired List I.S.C.
& formerly of the Royal Welsh & Royal Inniskilling Fusiliers.

2/3597 M of 95

Enc. No 3.

Extract from the Proceedings of a Meeting of the Municipal Council of Coonoor held on Thursday the 26 September 1895.

* * *

VIII. Read the following appeals against Profession tax.

× × ×

(b) From Lt Col J. R. Watson dated 11 Sep. 1895.— As Colonel Watson has not paid the profession tax demanded his appeal cannot be considered, as per clause ii Sec 99 Act IV of 1884

* * *

(A true extract)

Municipal Office,
Coonoor,..................

Chairman.

To

Enc No 4. "Hatherly"
Coonoor
Septr the 28th 1895.

C no 228-

30 Sep 1895

From Lt Colonel J. Rowley. Watson

To The Chairman of The Municipality
Coonoor.

Sir. A reference to my previous letter of appeal will I think show you that at the end of that letter ~~I asked~~ a particularly to be informed whether it was necessary or not to pay the tax at once though I was appealing against it.

To that question I received no reply; and I need not say I had never seen the Act referred to, nor for a moment objected to comply with any requirements of the law, once I knew them. How then can I fairly be debarred from appeal?
The question alluded to was certainly in the rough draft of my letter, and, I think, in a copy but I have somewhere.
If omitted in the letter (fair copy) sent you the your omission is due to pure oversight and I trust will not be counted against my appeal.

2. I send the Rs 6 for the profession tax herewith, but still wish to

4/3596 m of 95

Enc No 5.

Extract from the Proceedings of a Meeting of the Municipal Council of Coonoor held on Thursday the 17th October 1895.

* * *

X. Read the following appeals against Profession tax.

× × ×

(c) From Lt Col R. Watson dated 28 Sep 1895.
As Col Watson has had no boarders since August 1894 the tax deposited by him will be refunded. –

* * *

(A true extract)

Chairman.

Municipal Office,
Coonoor, ...

To

Enc No 6.

30 Oct 1895
2 am
meeting

Pres 269

To
The Chairman
Coonoor Municipal Council.

Dear Sir/

I understand that Col. Watson was exempted from payment of Profession Tax by the Councillors who ~~were~~ were present at the last meeting (at least by the majority) on the grounds that he has not had any boarders since August 1894. According to the Act the only section that allows the Councillors to exempt any one is sec. 57. which says: "The Council may---. exempt in whole or in part----- any person who has —— become unable by reason of poverty to pay ——". Col. Watson, as I have already proved to the Council, advertises publicly that he is prepared to take in boarders. That he has had the misfortune not to get any boarders is not the fault of the Council, nor (as he has taken the trouble to advertise & pay for the same) Col. Watson. Any person publicly advertising that he will take in boarders (whether gentlemen or not)

Municipal Office,
Coonoor,..........

Chairman.

To

5/3596 M of 95

5/3596 mopp

Coonoor, ... }

Chairman.

To

IX IX

becomes under the Act a boarding house keeper, & as such, is liable to be taxed, & can be exempted only under sec. 57. which section most certainly does not apply to Col. Watson, who as a retired officer, has a pension & can easily pay, & afford to pay, the small sum of Rs 1/- per mensem – I therefore request that this letter may be placed before the Councillors at their next meeting as I contend that under the circumstances a mistake has been made, as the Council has not acted in accordance with sec: 57. & as far as I can see there is no other section that applies to the case.

Yours faithfully

Chas. Gray.

Coonoor
Oct: 28th 1895

6/3596 M of 95

5/3596 M of 95

Enc No7.

Extract from the Proceedings of a Meeting of the Municipal Council of Coonoor held on Thursday the 7 November 1895.

* * *

IX. Read letter from Mr C. Gray dated 28 Oct 1895 regarding Col Watson's Profession tax –

Proposed by Mr Gray that the decision of the Council at the last meeting in exempting Col Watson from payment of Profession tax was ultra vires. The Chairman then moved an amendment that the Council's decision in the matter was in order and requires no modification. There were six votes for the amendment, and four against it – Mr Gray's proposition was therefore lost. –

* * *

(A true extract)

E A Marjoribanks
Chairman.

Municipal Office,
Coonoor, ...

To

Enclosure No 8.

Copy of Col Watson's advertisement put up in the Coonoor Library, produced by Mr Gray before the Council at the meeting held on the 26 September 1895

Notice

Rooms available in Coonoor in a gentleman's family for a married couple or two ladies in a good house well and most conveniently situated, with board. – Terms reasonable and by separate arrangement in each case. For further particulars apply to the Librarian, Coonoor Library who will give the address etc. –

Rooms available all the year round. –

6/6/95. –

7 / 3598 No of 95

8/3596 [illegible]

Local & Municipal Dept.

8 Jan 1895

Pn 280

To

The Chairman,
Municipal Council - Coonoor.

Dear Sir,

Will you please forward this letter for the opinion of Government:-

It was decided at a meeting held on the 7th inst. that as Col. Watson had not had any boarders staying in his house he was therefore not liable to pay profession tax on the grounds:

1. That not having any boarders he could not be a boarding house keeper.
2. That the mere fact of his advertising that he was prepared to take in boarders all the year round did not make him a boarding house keeper.
3. That as a man who advertised a horse for sale was not necessarily a horse dealer, a man who advertised rooms need not be a boarding house keeper.
4. That if a man closed his shop, ~~[illegible]~~ & went away his house could not be taxed as

The Chief Secretary to Government
Fort St. George
through the Collector of Nilgiris

Local & Municipal Dept.

The Chief Secretary to Government
Fort St. George
through the Collector of Nilgiris

8
3597 Mpl 95

Local & [illegible]unicipal Dept.

a shop, & that this was a similar case to a man advertising rooms to let & not letting any. This last argument was that of the two native members.

The matter on being put to the vote was carried - six voting for exemption - 4 against.

For exemption:- The Chairman, Mr. Weightman, Mr. Hall - Dr. Lancaster - Soomar Sait Saib and A. Comara samy Mudaliar

Against: Mr. Stanes - Mr. Ramsay, Mr. Eagan, Mr. Gray.

The contention of the minority was:

1. That as Col. Watson advertised publicly (a copy of the advertisement is attached) that he was prepared to take in boarders all the year round
2. That he paid for the same, he was liable to be taxed as boarding house keeper under Schedule A. (Sec. 47) class II.
3. That the Councillors had acted (under Sec: 51) ultra vires, Col. Watson being unable to plead poverty.

Please forward with this letter copies of the following papers:-

1. Demand notice.
2. Col. Watson's reply. appealing dated 11 Sep 1895
3. Minute passed by Council at a meeting held on 26 September 1895.
4. Col. Watson's reply. dated 28 Sep. 1895.
5. Minute passed by Council at a meeting held on Oct: 17th 1895.
6. Letter from Mr. C. Gray dated Oct. 28th/95
7. Minute passed by Council at a meeting held on Nov: 7th 1895.
8. Copy of Col. Watson's advertisement which was produced before the Council at the meeting held on: 26 September 1895.

The opinion wanted is:-

1. Is Col. Watson according to his advertisement liable to be taxed as a boarding house keeper.
2. Was the Council (by majority) justified, in the face of section 51, in exempting Col. Watson.

Yours faithfully

Chas. Gray

Councillor, Municipal Council
Coonoor

Coonoor
Nov: 8th 1895

The Chief Secretary to Government
Fort St. George
through the Collector of Nilgiris

8/3596 [illegible]

Local & Municipal Dept.
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The Chief Secretary to Government
Fort St. George
through the Collector of Nilgiris

8
3596 M/95

Local & Municipal Dept.
CURRENT No. 3596 M

No 238

Submitted to Government through the Collector of Nilgiris with the following enclosures as requested by Mr. C. Gray a Municipal Councillor of Coonoor.

1. Copy of Demand Notice to Col: Watson.
2. Col: Watson's reply appealing, dated 11th September 1895.
3. Copy of resolution passed by the Council at a meeting held on 26th September 1895.
4. Col: Watson's reply dated 28th September 1895.
5. Copy of resolution passed by the Council at a meeting held on 17th October 1895.
6. Letter from Mr. C. Gray dated 28th October 1895.
7. Copy of resolution passed by the Council at a meeting held on the 7th November 1895.
8. Copy of Col: Watson's advertisement produced by Mr. Gray before the Council at the meeting held on 26th September 1895.

The undersigned begs to add that Col: Watson was exempted with reference to section 56 of the Municipal act by a majority of the Council from payment of profession tax as a boarding house keeper for the half year ending September 1895 as he had no boarders since August 1894 as stated by Col: Watson in his letter dated 28th September 1895 - Enclosure No 4 - and undersigned is of opinion that section 51 had no bearing on Col: Watson's case.

Municipal office
Coonoor 13th Nov: 1895

E. A. Marjoribanks.
Chairman

To

The Chief Secretary to Government
Fort St. George
through the Collector of Nilgiris

9
3596 M of 95

8
3596 M of 95

C. No. 1553

589 M. 8 - 0 - 94

Local & Municipal Dept.
CURRENT No. 3596 M
15/11

From,

The Chairman
Municipal Council
Coonoor

To,

The Chief Secretary
to Government
Fort St. George

through the Collector of Nilgiris

Dated 13 Nov } 1895
Received

No 238

CHIEF SECRETARY
21 NOV. 1895
GOVERNMENT OF MADRAS

Nilgiri Collector's Office
Obtained 19 Nov 95.

N/A Disposal Dated 19-11-95 on C No. 1553/95

Submitted

for collector.

Enclosures - Nine

Subject
Submitting a letter from Mr. C. Gray dated 8 Nov: 1895 on the subject of Lt. Col: R. Watson's profession tax.

a. 26. XI. 95

26/11

Again G.O., dated 189 , No.
Current No. 3596 M of 1895, dated 13th November '95 from the Chairman, M.C., Coonoor
Current No. of 189 , dated from the

FOR ORDERS.

In this case a Lieutenant-Colonel Watson was originally required by the Chairman of the municipal council of Coonoor to pay a profession tax of Rs 6 for the half year ending 30th September 1895, for having exercised the profession of a boarding house keeper, under Class IV Schedule A of the District Municipalities Act. Against this order he appealed to the municipal council, which remitted the tax as it appeared that he had no boarders since August 1894. One of the councillors Mr. Gray moved the council for a reconsideration of the council's order on the ground that it was *ultra vires*, in as much as the fact that Lieutt-Col: Watson had no boarders is immaterial so long as he was prepared to take them, but the Council by a majority of six to four

though

thought that its decision was in order and required no modification. Mr Gray now requests the opinion of Government as to whether according to his advertisement Lieutt.-Col: Watson is liable to be taxed as a boarding-house keeper.

The tax is one on profession and not on income, and the question for decision is whether by having published the advertisement in question he can be considered to have exercised the calling of a boarding-house keeper.

V.R.
3/12/95

Submitted that this is not a question for Govt. to decide. If orders are passed on this, similar references will continually be coming up, as has been the case re profession tax lately. The following order may issue:

Order. No. 2106 Mun. 16-12-95

The Govt. is not prepared to express an opinion ~~on this point~~ on the point raised. The Council shd. itself decide all such matters, obtaining legal opinion if necessary.

16/12/95

WWD
4/12/95

KW
13/12/95

To
The Chairman, M. C. Coonoor,
thro. the Coll., Nilgiris.
Out/d 17/12/95

1902-04

[illegible]

[illegible]

FOR ORDERS.

3596

2106

[illegible]

17/12/95

When given for copying ______
When copied ______
When examined ______
When signed ______ } 189 .

EAD AGAIN G.O., No. DATED 189 ,							
URRENT No.							
ENCLOSURES TO C. No.							
ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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