M.
-8-96.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 2110/M

DATED 16th December 1895

[Despatch Abstract.]

Tax.

Communicating to the Collector of Trichinopoly, with remarks, copies of certain G.Os. as requested and requesting him to submit after consultation with the Military authorities, proposals to exclude the Government buildings by notification from cantonment limits so as to render them liable to taxation under the District Municipalities Act.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G O.	No.	Department.	Date.
C No 1090 M/96							

C No 380 M/96

18

MUNICIPAL COUNCILLORS' OFFICE,

TRICHINOPOLY 31st January 1895.

No. 2

FROM, M.R.Ry S. T. Rungaswamy Iyer Avl B.A. B.L. Rao Bahadur

CHAIRMAN,

Municipal Council,

TRICHINOPOLY.

ocal & Municipal De

URRENT No. 1153 M

To,

The Hon: The Chief Secretary to Government,

Local and Municipal Department,

FORT ST. GEORGE.

Throu ollector of Trichinopoly.

SIR,

The Government buildings in the first ward of this Municipality which once formed the Military Cantonment are in virtue of G. O. no 047 dated 15th January 1884 even now enjoying immunity from payment of House Tax to the Municipality.

2 Turning over the pages of an old file of Government orders I find however in G. O. no 1860 dated the 22d of August 1883 that the Military authorities no longer regard Trichinopoly as a Military Cantonment.

x In the bundle of Financial G.Os in this file

3 This view I remember was further reiterated about

the end of 1889 when Mr. Fawcett wrote to Government urging the inadvisability of conceding the privilege of an elected Chairman to this Municipality which had also a Military Cantonment included within its limits. I am not however able to find the papers in my office but I believe the Government has therein stated that in the opinion of the Military authorities Trichinopoly has ceased to rank as a Military Station.

In the face of these two rulings it seems to me that the claim to exemption is no me ~~more~~ longer sustainable.

The houses situate within the Military lines at the farthest end of the ward are indeed exempt from taxation. But their case however is on a different footing from that

VP

of the other Government buildings. the Sanitation Lighting &c of the lines is in the hands of the Military Department and we are put to no expense whatever on that account.

It seems to me rather anomolous that when the Sessions Court Buildings are paying House Tax, the Engineer's office the Police station fronting the Sessions Court & separated from the latter only by the width of a road should remain exempted. The old Artillery Barracks now occupied by General public offices also pay no tax to the Municipality though we are maintaining the road leading thereto.

It seems to me therefore just & proper that these buildings also should be assessed.

Your advice & order

is respectfully solicited.

A copy of the Council's resolution is herein enclosed.

I have the honor to be
Sir
Your most obdt Servt
S.T. Rungaswami
Chairman

Exed

Extract from the Proceedings of the Municipal Council Trichinopoly passed at the meeting held on the 24th instant.

Present.

M.R.Ry. S.T. Rungaswami aiyar avgl. B.A. B.L. Rao Bahadur	Chairman
Revd. Father J. D. W. Sewell S.J.	Councillor
Mohomed Faridudeen Sahib	Do
M.R.Ry. Aiyakannoo Pillai avgl	Do
" W. Sivasami Pillai avgl.	Do
" T.S. Ponnusami Devar avgl	Do
" T.A. Soosai Pillai avgl.	Do
" T. Kristnasami Naidu Garu	Do
" T.S. Narayanasami Pillai avgl	Do
" T.M. Subramania Pillai avgl	Do
" S.T. Kristnaswami aiyar avgl	Do
Mohomed Sirasudeen Sahib	Do
M.R.Ry. T.S. Umamaheswara aiyar avgl	Do
" V.S. Chellappa Chettyar avgl	Do
" T. Ramasami Chettyar avgl	Do
" C. Vythilingam Pillai avgl	Do
" M. Pathmanaba Chettyar avgl	Do.

Para. 21. Read Chairman's draft letter to Government requesting to sanction the levying of assessments on the Government buildings in the 1st ward of the Municipality which once formed the Military Cantonment

-as the Military authorities no longer regard Trichinopoly as a Military Cantonment.

× × ×

Government will be addressed.

× × ×

(Signed) S. T. Rungaswami
Chairman

(True extract)

Municipal office
Trichinopoly
31—1—95

S. T. Rungaswami
Chairman.

17

115th Mtg

164/ Cantt 403/Rev of 1895

From, M.R.Ry. S.T. Rangaswami Ayyangar
BA, BL Rao Bahadur
CHAIRMAN
Municipal Council,
TRICHINOPOLY.

Local & Municipal
M. CURRENT No. 1155-M

To,
The Hon: The Chief Secretary to
Government,
Local and Municipal
Department,
FORT ST. GEORGE.

Through the Collector
of Trichinopoly

Dated 31st } January } 1895.
Despatched 18th } February
Received

No. 2

ENCLOSURE. 1

SUBJECT.

Soliciting the sanction of Government for levying assessments on the Government Buildings in the 1st ward of the Municipality which once formed the Military Cantonment, as the Military authorities no longer regard Trichinopoly as a Military Cantonment

COLLECTOR AND MAGISTRATE
3- FEB. 95
TRICHINOPOLY

[with encl. 1]

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605 Mil 4-4-95 ✓
224 Mily 13-2-95 ✓
1180 M 31-8-94 ✓
418-14 D 3-3-92
7139 Military 14-12-91
961 Mil 3-8-89
357 L 20-4-87 ✓
2442 Fin 17-10-84
1926 Fin 20-8-84
104-5 Fin 15-1-84
1282 Fin 10-6-84
1860 Fin 22-8-83
2257 Mily 19-4-83

R.C. No. 403/Rev of 1895

Forwarded.

2. From G.O. of 26 Augt 1883 No 1860 Fin it appears ~~that~~ Trichinopoly ~~has~~ ceased to be a cantonment at that date, and consequently G.O. of 15 Jany 1884 Nos 104, 106, Fin. did not affect that Municipality. Consequently the buildings referred to by the Chairman – viz the Engineers' office, the Police Station, & the Artillery barracks & outhouses (now Collector's & other public offices) should be liable to House Tax, it appears to have been through oversight that they were not charged before this.

3. I beg to be favoured with copies of G.O. of 15 Jany 1884 Nos 104, 106 Fin & G.O. of 19 April 1883 No 2257 Mil as the same are not forthcoming in this office.

4. This was unavoidably delayed as search was being made for the missing G.Os.

29.3.95

UNDER SECRETARY
MAR 95

Recd 4/4
5/4 24/4. Ans 5/4.

Taxation of Public Buildings in Trichy Cantts:

From Orders.

C-S.

164/ Curr 403 ~~Rev~~ of 1895

From, M.R.Ry. S.T. Rungaswamiayy
B.A., B.L. Rao Be

CHAIRMAN

Municipal Council,

TRICHINOPOLY.

Local & Municipal

R. CURRENT No. 1155-M

To,

The Hon: The Chief Secretary to
Government,
Local and Municipal
Department,
FORT ST. GEORGE.

Through the Collector
of Trichinopoly

Dated 31st January 1895.
Despatched 1st February 1895.
Received

No. 2

ENCLOSURE. 1

SUBJECT.

Soliciting the sanction o
Government for levying a
ments on the Governme
Buildings in the 1st ward
Municipality which on
formed the Military Can
ment, as the Military a
rities no longer regard
Trichinopoly as a Milit
Cantonment

COLLECTOR AND MAGISTRATE
3- FEB. 95
TRICHINOPOLY

(with enc

(9 3

LOCAL AND MUNICIPAL DEPARTMENT.

Local & Municipal Dept.
CURRENT No. 1155-M.

From

The Chairman,
Municipal Council,
Trichinopoly.

No. 2.

Dated 31st January 1895.
Received 1st April 1895.
Enclosures (1)

SUBJECT.

Soliciting the Sanction of Government for levying assessments on the Government buildings in the 1st ward of the Municipality which once formed the Military Cantonement, as the Military authorities no longer regard Trichinopoly as a Military Cantonement.

(with Enclosure)

Taxation of
Public Buildings in Trichy
Cantts:

From orders.

C-5.

Trichinopoly Collector's Office,
10th September 1895.

r.
poly.

ry to Government,
al & Municipal Department.
Madras.

~~Government Order~~ Reference No. $\frac{782\text{ L\&M}}{5.\,6.\,1895}$, I have

the Trichinopoly Cantonment shewing the
ldings therein
the buildings shewn in the plan prepared
W.
e submission of the plan. The plan sent
first was incorrectly prepared and did
rmation required and it had to be

I have the honor to be,
Sir,
Your most obedient servant,
A. Krishnasamiayyar
For Ag. Collector.

CG

164/ Curr 403 ~~Off 8~~ Rest

From, M.R.Ry. S.T. Rungaswami
BA, BL Rao

CHAIRMAN
Municipal Council,
TRICHINOPOLY.

Local & Municipal

R. CURRENT No. 1155

To,
The Hon: The Chief Secretary to
Government,
Local and Municipal
Department,
FORT ST. GEORGE.

Through the Collector
of Trichinopoly

Dated 31st January 1895.
Despatched 1st February
Received

No. 2

Enclosure. 1

SUBJECT.

Soliciting the sanction of Government for levying assessments on the Government Buildings in the 1st ward Municipality which once formed the Military Cantonment, as the Military authorities no longer regard Trichinopoly as a Military Cantonment

COLLECTOR AND MAGISTRATE
3- FEB. 95
TRICHINOPOLY.

[with enc

Trichinopoly Collector's Office,
10th September 1895.

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retary to Government,
Local + Municipal Department.
Madras.

Reference ~~Government Order~~ No. $\frac{782 \text{ L \& M}}{5.\ 6.\ 1895}$, I have

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buildings therein
f the buildings shewn in the plan prepared
P. W.
the submission of the plan. The plan sent
first was incorrectly prepared and did
information required and it had to be
n.

I have the honor to be,
Sir,
Your most obedient servant,
A. Krishnaswami Aiyar
For Ag. Collector.

C.G.

164

Cunt 603/Rev of 8

From, M.R.Ry. S.T. Rungaswami
BA, BL Rao
CHAIRMAN
Municipal Council,
TRICHINOPOLY.

Local & Municipal

R. CURRENT No. 1155

To,
The Hon: The Chief Secretary to
Government,
Local and Municipal
Department,
FORT ST. GEORGE.

Through the Collector
of Trichinopoly

Dated 31st January
Despatched 1st February 1895.
Received

No. 2
ENCLOSURE. 1
SUBJECT.

Soliciting the sanction
Government for levying a
ments on the Governmen
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Municipality which on
formed the Military Can
ment, as the Military aut
rities no longer regard
Trichinopoly as a Milit
Cantonment

COLLECTOR AND MAGISTRATE
3- FEB. 95
TRICHINOPOLY

[with enc.

No.

Referred to the Lieutenant General Commanding the Forces, Madras, for favour of remarks.

By order

Ag. Assistant Secretary

V.R.
25/4/95

Fort St. George
April 1895.

P.R.
Refce 782 of 5th June 1895.

The Collector is requested to submit a sketch plan showing the buildings in question and the limits of the cantonment at as early a date as possible.

29.8.

To
The Collector of Trichinopoly
out 5/6.

To The Dep: Adjutant-general,
Ootacamund.

Trichinopoly Collector's Office,
10th September 1895.

Dis No 2193/Rev of 95

From J. Andrew Esq.
Ag. Collector,
Trichinopoly.

To
The Chief Secretary to Government,
Local & Municipal Department.
Madras.

Sir, As directed in ~~Government Order~~ Reference No 782 L & M / 5. 6. 1895, I have the honor to forward:-

(1) a plan of the Trichinopoly Cantonment showing the Government buildings therein

(2) a list of the buildings shewn in the plan prepared by the D.P.W.

I regret the delay in the submission of the plan. The plan sent by the D.P.W. at first was incorrectly prepared and did not give all the information required and it had to be returned for revision.

I have the honor to be,
Sir,
Your most obedient servant,
A. Krishnaswamiyer
For Ag. Collector.

164

Cump 403 / Rev of 8

From, M.R.Ry. S.T. Rungaswami
B.A., B.L. Rao B

CHAIRMAN
Municipal Council,
TRICHINOPOLY.

Local & Municipal
R. CURRENT No. 1155-W

To,
The Hon: The Chief Secretary to
Government,
Local and Municipal
Department,
FORT ST. GEORGE.

Through the Collector
of Trichinopoly

Dated 31st January
Despatched 18th February 1895.
Received

No. 2
ENCLOSURE. 1
SUBJECT.

Soliciting the sanction
Government for levying a
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Buildings in the 1st ward
Municipality which on
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Cantonment

COLLECTOR AND MAGISTRATE
3- FEB. 95
TRICHINOPOLY.

| write and

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Referred to the Lieutenant General Commanding the Forces, Madras, for favour of remarks.

By order

Ag. Assistant Secretary

V.R.
15/4/95

Fort St. George—
April 1895.

P.R.
Refce 782 of 5th June 1895.

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C.G.
29.V.

To
The Collector of Trichinopoly

Mof.
Desp. 5/6.

To The Dy: Adjutant-General,
Ootacamund.

Trichinopoly Collector's Office,
10th September 1895.

Dis No 2193 of 95 / Rev

From J. Andrew Esq.
Ag. Collector,
Trichinopoly.

To
The Chief Secretary to Government,
Local & Municipal Department.
Madras.

Reference

Sir, As directed in Government Order No. 782 L & M / 5. 6. 1895, I have the honor to forward:—

(1) a plan of the Trichinopoly Cantonment shewing the Government buildings therein

(2) a list of the buildings shewn in the plan prepared by the D. P. W.

I regret the delay in the submission of the plan. The plan sent by the D. P. W. at first was incorrectly prepared and did not give all the information required and it had to be returned for revision.

I have the honor to be,
Sir,
Your most obedient servant,
A. Krishnaswamiyengar
For Ag. Collector.

C.G.

Local & Municipal Dept. 1895
CURRENT No. 2835 M

Ent. 782/95 R

PR

From J. Andrew Esq.,
Ag Collector,
Trichinopoly.

To
The Chief Secretary to Government,
Local + Municipal Department,
Madras.

Dated 10th }
Desptd 12th } September 1895.
Recd. 13 SEP 95

Dis no $\frac{2/93}{Rev}$ of 95

Enclosures 2. (one plan)

Returned under enco 380 M/96

Submitting a plan of the Trichinopoly Cantonment showing the Government Buildings therein together with a list of the buildings.

a/20/9/95

300—28.5.94.

L. and M. DEPARTMENT.

Notes connected with
G.O. No. 2110 M. dt 16/12/95
Sub Lett. 1

No. 1155

From The Chairman Municipal Council Trichinopoly.

Dated 31st January 1895.

FOR ORDERS.

The old Artillery barracks at Trichinopoly have been handed over to the Civil Department and converted into public offices. They continue, however, to enjoy exemption from house-tax.

2. As their lighting, sanitation etc is no longer looked after by the military authorities, as in the case of the other barracks, the Municipal Council propose to levy house tax. The Collector in supporting their proposal suggests that the tax should be levied at once as Trichinopoly is no longer a cantonment.

3. In this he is mistaken vide G.O.'s nos $\frac{413, 414}{3.III.92}$. Trichinopoly being a cantonment, there is no way apparently of making the buildings taxable except a revision of the limits which will exclude them. The notifications constituting the cantonment do not give any clue as to their position, but from the Chairman's statement that they are on the opposite side of the road to the Sessions Court, which is outside it, the proposed revision would appear to be simple enough.

4. The following order is therefore submitted for approval:—

Order.

"Copies of G.O's dated 15th January 1884 nos 104 and 105 financial, and 19th April 1883 no 2257 municipal will be furnished to the Collector as requested. Those that govern the case however are nos 413 and 414 of 3rd March 1892 from which it will be seen that Trichinopoly has not ceased to be a cantonment.

"This being so, the only way to make the buildings in question taxable under the District Municipalities Act is to exclude them by notification from the

also G.O. No. 1282 Fncl. d/10-6-84

?

NP

cantonment limits. The Collector is requested to submit proposals for doing this in consultation with the Commanding officer." ~~if necessary~~.

5. It is submitted that the reference to the Lieutenant-General commanding the Forces, proposed by the office, should only be made after definite proposals have been received, as in the circumstan of the case it is the merest formality.

25.V.

Cur. No. 2836 M. contains the map of the Cantonment called for by the C.S.

The Judicial Dept. [illegible] up two G.Os of 1893 as those referred to by the C.S. These have no bearing on the subject. G.Os of 14-9-94 No 2244 Judl & 2-7-95 No 751 Judicial, the originals of which are at [illegible] are probably the papers referred to by the C.S.

9/12

[G./25.]
500—21-5-95.

Loc. DEPARTMENT.

C. No. 1155 + 2835 M.

28

Notes connected with G.O. No 2110 M. 16/12/95.

FOR ORDERS.

dont understand the question at
sue. From the plan, it appears that
offices in question, two sets of sepoy
as, the bandstand and a great
mber of buildings are in Ward No 1,
t is, are within the Muncy. Are they
within the Cantonment? Is there
eparate Cantonment Committee Fund? Do people
e advantages of both Cant. Fund &
ml. Fund? How can buildings be
within a Muncy & within a Cantt?

21/11/95

for H.M.

he buildings in question are both within the
tonment and within the municipality. There
no objection to this — Vide para. 3 of G.O. No 1926,
ancial, dated 20th August 1884, para. 1 of G.O.
7139 military, dated 14th December 1891 and
a. 1 of G.O. No 413 Judicial, dated 3rd March
2.

2. In Trichinopoly there is no separate Can
ment Committee, or Cantonment fund, as
cribed in section 21 of the Cantonments Act
II of 1889. No taxes under that Act are levied
cantonments included in municipalities, such
Vellore, Trichinopoly, Bellary, Mangalore and
annanore. They are merely paid grants by
ment for carrying out their sanitary and
the arrangements, and are therefore known as the
ate aided cantonments. They are not regular
tonments under Act XIII of 1889.

3. The question now raised by the municipal
ncil of Trichinopoly has already been decided
G.O. No 1282, Financial, dated 10th June 1884.
it is considered desirable to tax the buildings in
ection, they should be excluded from the Can-
tonment limits by a formal notification.

V.R. 6/12/95

6/12/95

6/12/95

I understand the proposed

With refce to C.S.'s note attached, a plan of the Cantonment has been obtained & is put up.

Much delay has occurred in obtaining the papers that C.S. required from Judl. Dept. Of several G.Os sent up by it No. $\frac{2244}{14.9.94}$ is the only one that has any bearing on the question. This ~~[illegible]~~ assumes that Trichy is still a Cantonment. Please see also the G.O. $\frac{413.414}{3.3.92}$ quoted in the first note for orders, which says the same thing. (Also G.O. No 1282 Finl. d/10-6-84)

Submitted accordingly that if these buildings are to be taxed the limits of the cantonment must be formally altered.

Submitted further that this is not worth doing

22.12.95

I do not see the use. The buildings

are marked "35" in the plan. [illegible]

[illegible]
16/11/95

order will not in any way affect that part of the so-called Cantt. which is ~~[illegible]~~ in Milt occupation —

It may issue

[illegible]
10/12/95

5 [illegible]

Read C. No 1155 from Chairman M.C. Trichy dt. 31.1.95
C.S. & C. No. 2835 from Collector, Trichinopoly dt 10.9.95.

Order. No. 2160 mis. 16-12-95

Copies of G.O.s Nos. 104 & 105 Fin. 15-1-84 & No 2257 M 19.4.93 will be communicated to the Colr. as requested. Those that govern the case however are G.Os Nos. 1282 Fin. 10.6.84 Nos. 413 & 414 Judl. 3.3.92, from which it will be seen that Trichinopoly has not ceased to be a Cantonment.

2. This being so the only ~~way to make~~ course by which the buildings in question ~~taxable~~ can be rendered liable to taxation under the Dt. Municipalities act (~~[illegible]~~) is to exclude them by notification from cantonment limits. The Collector will be requested to submit after consultation with the ~~[illegible]~~ military authorities proposals for doing this ~~in consultation with the~~ + ~~Commanding Officer~~. ~~It is~~ understood ~~presumed~~ ~~that such a notification will not in any way affect~~ that ~~part of the Cantonment, which is~~ still ~~under military occupation~~

(from orders)

W.W.S.
12.xii.95

[illegible]
14/12/95

* ? Station Staff Officer

Taxation of Public Buildings in Trichy Cantonment by the Municipal Council —

FOR ORDERS.

HON'BLE MEMBER. ✓

Resubmitted with the with a note in answer to the queries in his note dated 21/11/95.

W.W.S.
6/12/95

[illegible]
6/12/95

Despd 17/12/95

To the Chairman, M.C., Trichinopoly
the Collector, Trichinopoly
with copies of G.Os Nos 2257 Mul dt 19.4.83
& 104 & 105 Fin dt 15.1.84.

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

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

CURRENT 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.

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

are marked "35" in the plan.

16/11/95

order will not in any way affect that part of the so-called Cantt. which is ~~[illegible]~~ in Milt occupation —

It may issue

10/12/95

5 L

Read C. No 1155 from Chairman M.C. Trichy d/ 31.1.95 & C. No. 2835 from Collector, Trichinopoly d/ 10.9.95.

C.S.

Order. No. 2160 Mis. 16-12-95

Copies of G.O.s Nos. 104 & 105 Fin. 15-1-84 & No 2257 M 19.4.93 will be communicated to the Colr. as requested. Those that govern the case however are G.Os Nos. 1282 Fin. 10.6.84. Nos. 413-414 Judl. 3.3.92, from which it will be seen that Trichinopoly has not ceased to be a Cantonment.

2. This being so the only ~~way to make~~ course by which the buildings in question ~~taxable~~ can be rendered liable to taxation under the Dt. Municipalities act (~~IV of 1884~~) is to exclude them by notification from cantonment limits. The Collector will be requested to after consultation with the ~~officer~~ military authorities submit the proposals for doing this ~~in consultation with the* Commanding officer. It is presumed~~ understood ~~that such a notification will not in any way affect that part of the Cantonment, which is~~ still ~~under military occupation~~

(from orders)

W.W.S. 12.xii.95

14/12/95

* ? Station Staff Officer

Taxation of Public Buildings in Trichy Cantonment by the Municipal Council —

FOR ORDERS.

HON'BLE MEMBER.

Resubmitted with a note in answer to the queries in his note dated 21/11/95.

W.W.S. 6/12/95

6/12/95

Desp 17/12/95

To the Chairman, M.C., Trichinopoly
the Collector, Trichinopoly.
with copies of G.O.s Nos 22-7 Mil d/ 19.4.83
& 104 & 105 Finl 15.1.84.

When given for copying ——
When copied ——
When examined ——
When signed —— 189 .

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

CURRENT 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.

N.B.—
A = Copy in full.
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P = Copy abstract only.
Q = Copy heading only.

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED.
- Order complete.
- Letter only.
- Order complete with Letter.

[illegible] G.O., No. DATED
189

CURRENT No. 1155 m — A

ENCLOSURES TO C. No. 1155 m A
[illegible] do — A

ORDER OF GOVERNMENT .. .. .. A

Print order also please
8/7

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DISPATCH IN ORIGINAL.

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Q = Print heading only.

Government {1895} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., No. 2110 M., 16th December 1895.

N. P.

DECEMBER.

Tax.

Communicating to the Collector of Trichinopoly, with remarks, copies of certain Government orders as requested and requesting him to submit, after consultation with the military authorities, proposals to exclude the Government buildings by notification from cantonment limits so as to render them liable to taxation under the District Municipalities Act.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From M.R.Ry. S. T. RANGASWAMI AIYAR Avargal, B.A., B.L., Rao Bahadur, Chairman, Municipal Council, Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department (through the Collector of Trichinopoly), dated 31st January 1895, No. 2.

The Government buildings in the first ward of this municipality which once formed the military cantonment are in virtue of G.O., No. 104, Financial, dated 15th January 1884, even now enjoying immunity from payment of house-tax to the municipality.

2. Turning over the pages of an old file of Government orders, I find, however, in G.O., No. 1860, Financial, dated the 22nd of August 1883, that the military authorities no longer regard Trichinopoly as a military cantonment.

3. This view I remember was further reiterated about the end of 1889, when Mr. Fawcett wrote to Government urging the inadvisability of conceding the privilege of an elected Chairman to this municipality which had also a military cantonment included within its limits. I am not, however, able to find the papers in my office, but I believe the Government has therein stated that in the opinion of the military authorities, Trichinopoly has ceased to rank as a military station.

4. In the face of these two rulings, it seems to me that the claim to exemption is no longer sustainable.

5. The houses situate within the military lines at the farthest end of the ward are indeed exempt from taxation. But their case, however, is on a different footing from that of the other Government buildings; the sanitation, lighting, etc., of the lines is in the hands of the Military department and we are put to no expense whatever on that account.

6. It seems to me rather anomalous that, when the sessions court buildings are paying house-tax, the engineer's office, the police station fronting the sessions court and separated from the latter only by the width of a road should remain exempted. The old artillery barracks now occupied by several public offices also pay no tax to the municipality though we are maintaining the road leading thereto.

7. It seems to me, therefore, just and proper that these buildings also should be assessed.

8. Your advice and order is respectfully solicited.

9. A copy of the Council's resolution is herein enclosed.

Enclosure.

Proceedings of the Municipal Council, Trichinopoly, dated 24th January 1895.

* * * * *

Paragraph 21.—Read Chairman's draft letter to Government requesting to sanction the levying of assessments on the Government buildings in the first ward of the municipality which once formed the military cantonment as the military authorities no longer regard Trichinopoly as a military cantonment.

* * * * *

Resolution.—Government will be addressed.

* * * * *

R. C. No. 403-Rev.

Forwarded.

2. From G.O., No. 1860, Financial, dated 22nd August 1883, it appears that Trichinopoly had ceased to be a cantonment at that date, and consequently G.O., Nos. 104, 105, Financial, dated 15th January 1884, did not affect that municipality. Consequently the buildings referred to by the Chairman, viz., the engineer's office, the police station and the artillery barracks and out-houses (now Collector's and other public offices), should be liable to house-tax, and it appears to have been through oversight that they were not charged before this.

3. I beg to be favoured with copies of G.O., Nos. 104, 105, Financial, dated 15th January 1884, and G.O., No. 2257 Mil., dated 19th April 1883, as the same are not forthcoming in this office.

4. This was unavoidably delayed as search was being made for the missing Government orders.

J. ANDREW,
Acting Collector.

29th March 1895.

Ref. No. 782.

The Collector is requested to submit a sketch plan showing the buildings in question and the limits of the cantonment at as early a date as possible.

C. G. TODHUNTER,
Assistant Secretary to Government.

5th June 1895.

To the Collector of Trichinopoly.

From J. ANDREW, Esq., Acting Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated 10th September 1895, Dis. No. 2193-Rev.

As directed in Reference No. 782, dated 5th June 1895, I have the honour to forward—

(1) a plan of the Trichinopoly cantonment showing the Government buildings therein;

(2) a list of the buildings shown in the plan prepared by the Public Works department.

2. I regret the delay in the submission of the plan. The plan sent by the Public Works department at first was incorrectly prepared and did not give all the information required and it had to be returned for revision.

Order—Mis. No. 2110 M., dated 16th December 1895.

Copies of G.Os., Nos. 104, 105, Financial, dated 15th January 1884, and No. 2257 Mil., dated 19th April 1883, will be communicated to the Collector as requested. Those that govern the case, however, are G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413, 414, Judicial, dated 3rd March 1892, from which it will be seen that Trichinopoly has not ceased to be a cantonment.

2. This being so, the only course by which the buildings in question can be rendered liable to taxation under the District Municipalities Act is to exclude them by notification from cantonment limits. The Collector will be requested to submit, after consultation with the military authorities, proposals for doing this.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Trichinopoly.
" Collector of Trichinopoly with copies of G.Os., Nos. 2257, Mil., dated 19th April 1883, and 104, 105, Financial, dated 15th January 1884.

Exd. C. Parthasarathy.