NOTES CONNECTED WITH G.O., MIS. No. 2110 M., DATED 16TH DECEMBER 1895.

[SUBJECT.—*Taxation of Public buildings in Trichinopoly Cantonment by the Municipal Council.*]

From the Chairman, Municipal Council, Trichinopoly, dated 31st January 1895, *No.* 2.

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., Nos. 413, 414, Judicial, dated 3rd March 1892). 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.Os., Nos. 104, 105, Financial, dated 15th January 1884, and No. 2257, Mil., dated 19th April 1883, will be furnished to the Collector as requested. Those that govern the case, however, are Nos. 413, 414, dated 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 cantonment limits. The Collector is requested to submit proposals for doing this in consultation with the Commanding Officer.

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

C. G. TODHUNTER.
25-5-95.

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J. F. PRICE.
28-5-95.

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Much delay has occurred in obtaining the papers that Chief Secretary required from Judicial department. Of several Government Orders sent up by it, No. 2244, dated 14th September 1894, is the only one that has any bearing on the question.

Local & Munl. (189) Department.

PRINTED.

G.O., No. 2110 M

DATED

NP

[Despatch Abstract.]

BACK PAPERS.

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

FURTHER PAPERS.

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

Revised proof for approval

Pres / please circle

HB / 30.7.02

28 / 31/7

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., MIS. No. 2110 M., DATED 16TH DECEMBER 1895.

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This assumes that Trichinopoly is still a cantonment. Please see also the G.O., Nos. 413, 414, Judicial, dated 3rd March 1892, quoted in the first note for orders, which says the same thing. (Also G.O., No. 1282, Financial, dated 10th June 1884.)

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.

W. FRANCIS.
22-10-95.

Honourable Member—

I do not see the use. The buildings are marked "35" in the plan.

J. F. PRICE.
16-11-95.

I do not understand the question at issue. From the plan it appears that the offices in question, two sets of sepoy lines, the bandstand and a great number of buildings are in ward No. 1, that is, are within the municipality. Are they also within the cantonment? Is there a separate cantonment committee or fund? Do people have to pay taxes to both cantonment fund and municipal fund? How can buildings be both within a municipality and within a cantonment?

H. W. B[LISS].
21-11-95.

Note for Honourable Member—

The buildings in question are both within the cantonment and within the municipality. There is no objection to this (*vide* paragraph 3 of G.O., No. 1926, Financial, dated 20th August 1884, paragraph 1 of G.O., No. 7139, Military, dated 14th December 1891, and paragraph 1 of G.O., No. 413, Judicial, dated 3rd March 1892).

2. In Trichinopoly, there is no separate cantonment committee or cantonment fund as described in section 21 of the Cantonments Act, XIII of 1889. No taxes under that Act are levied in cantonments included in municipalities, such as Vellore, Trichinopoly, Bellary, Mangalore and Cannanore. They are merely paid grants by Government for carrying out their sanitary and other arrangements, and are therefore known as the "State-aided cantonments". They are not regular cantonments under Act XIII of 1889.

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

V. RAGHAVA CHARLU.
6-12-95.

W. W. PHILLIPS.
6-12-95.

J. F. PRICE.
6-12-95.

Resubmitted to Honourable Member with a note in answer to the queries in his note, dated 21st November 1895.

W. W. PHILLIPS.
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I understand the proposed order will not in any way affect that part of the so-called cantonment which is in military occupation. It may issue.

H. W. B[LISS].
10-12-95.

Proof for approval. A Subbarayalu
Struck off as read V.R. 23/7/02
Proof 24/7 R.R. 23-7-02

LOCAL AND MUNICIPAL DEPARTMENT.

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6-12-95.

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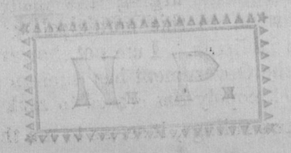
2110 M.

Government {1895} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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



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.

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(True Extract.)

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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.

Government {1895} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd. }1895. *Enclosures*
Regd. *Spare copies*

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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.

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

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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.

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Resolution.—Government will be addressed.

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Acting Collector.

29*th March* 1895.

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Assistant Secretary to Government.

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Chief Secretary.

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Exd. C. Parthasarathy.

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LOCAL AND MUNICIPAL DEPARTMENT.

READ ~~again~~ the following papers :—

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

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Acting Collector.

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Ref. No. 782. ~~L. and M.~~

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~~*Under*~~ *Secretary to Government.*

5*th 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, ~~L. and M.~~, 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 M., 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 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, M., dated 19th April 1883, and 104, 105, Financial, dated 15th January 1884.