[L. & M.
9,000-8-3-96.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 2136 M

DATED 21st December 1895

[Despatch Abstract.]

Profession-tax.

Confirming, with remarks, under section 35(2) of Act IV of 1884, the Collector's order cancelling the resolution of the Municipal Council, Vaniyambadi, reducing the------in the municipality.

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 Municipal Council Vaniyambadi dated 27th Septemb 1895.

PRESENT.

M. Ghose Esquire C.S. Chairman.

Official Councillors.

M.R.Ry O. Sundara Rao garu Deputy Tahsildar

" M. Gurusami Sastriar avargal B.A. Sub Registrar.

Non-official Councillors.

M.R.Ry I. M. Suvisesha muthu Pillai avargal

× " M. Murugappa Chettiar avargal.

" Arnara Appia Chettiar avargal.

× Middaikara Jainulabdin Sahib

Newasab Jaffar Sahib

× × ×

The Council by a majority of five votes to two resolve that the claims of those, who through ignorance or other causes have failed to appeal against the assessment of the Chairman, be heard without petitions - and that as such procedure is not warranted bylaw Government sanction for it be obtained first.

(Signed) M. Ghose
Chairman

(True Extract)

Chairman
MG

1/3666 mopf

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 27 September 1895.

—∞∞:0:∞∞—

PRESENT.

M. Ghose Esquire C.S. Chairman

Official Councillors.

M.R.Ry O. Sundara Rao garu Dy Tahsildar
" M. Gurusami Sastriar avargal B.A. Sub Registrar.

Non-Official Councillors.

M.R.Ry I. M. Suviseshamuthu Pillai avargal
" M. Murugappa Chettiar avargal
" Amarallappa Chettiar avargal.
M" Middaikara Jainulabdin Sahib
Neiwasab Jaffar Sahib

Read the following profession tax appeal petitions

			6				
22	Siva Peruma Chetty	15 . .	III	25 . .	V	6 . .	
23	Pongi Ismal Sahib	15 . .	"	25 . .	"	6 . .	
24	Munisawmi Reddy Sowcar	10 . .	"	25 . .	"	6 . .	
25	K. Burandin Sahib	28 . .	"	25 . .	IV	12 . .	
26	Venkatappa Naidu	15 . .	"	25 . .	"	12 . .	
27	Venkatasawmi, Agent of Venkatappa Chetty, Toddy renter	15 . .	"	25 . .	V	6 . .	
28	K. Ponnappa Chetty	35 . .	"	25 . .	"	6 . .	
29	Perianna Chetty	15 . .	"	25 . .	IV	12 . .	
30	Andi Moorthi Chetty Sowcar	15 . .	"	25 . .	V	6 . .	
31	Chinnakarupa Subbaroya Chetty	20 . .	"	25 . .	IV	12 . .	
32	K. Mohamed Kassim	15 . .	"	25 . .	V	6 . .	
33	A. Gulamohidin Sahib	15 . .	"	25 . .	"	6 . .	
34	S. Abdulla Sahib Forest Contractor	15 . .	"	25 . .	VI	3 . .	
35	K. Ameendin Sahib	15 . .	"	25 . .	IV	12 . .	
36	Chinnappa Mudaly Sowcar	. . .	"	25 . .	"	12 . .	
37	P. Mohamed Usman Saib	28 . .	"	25 . .	III	25 . .	
38	Amara Appia Chetty Municipal Councillor	15 . .	IV	12 . .	VI	3 . .	
39	Krishnappa Chetty	15 . .	"	12 . .		. .	Exempt
40	Palasaraku Jailabdin Sahib	10 . .	"	12 . .	VI	3 . .	
41	Kondalam Abubaker Sahib	10 . .	"	12 . .	V	6 . .	
42	Kovai Kandasawmi Chetty	10 . .	"	12 . .	"	6 . .	
43	Madava Mudaly	15 . .	"	12 . .	"	6 . .	
44	Munisawmi Mudaly	10 . .	"	12 . .	"	6 . .	
45	Mohidin Bacha Sahib	- . .	"	12 . .	VI	3 . .	
46	Peerva Baboo Sahib	10 . .	"	12 . .	"	3 . .	
47	Appathorai Mudaly	10 . .	"	12 . .	"	3 . .	
48	Sunkara Rangappa Chetty	. . .	"	12 . .	"	3 . .	

		7					
49	Abdul Rajak Sahib	10 . .	IV	12 . .	V	6 . .	
50	Venkatachella Mudaly	10 . .	"	12 . .	.	. . .	Exempted
51	Arunachella Mudaly	10 . .	"	12 . .	.	. . .	Exempted
52	Gudiyatam Perisawmi	10 . .	"	12 . .	VI	3 . .	
53	Rottikara Perisawmi Mudaly	10 . .	"	12 . .	V	6 . .	
54	Hakim Gulam Hussain Sahib	. . .	"	12 . .	.	. . .	Exempted
55	Gani Musthan Sahib	10 . .	"	12 . .	VI	3 . .	
56	M. Kader Hussain Saib	10 . .	"	12 . .	V	6 . .	
57	Lakshmana Chetty	10 . .	"	12 . .	VI	3 . .	
58	Subbaroya Chetty	10 . .	"	12 . .	.	. . .	Exempted
59	Sundarammal	. . .	"	12 . .	.	. . .	Exempted
60	S. Chinna Chetty	.	"	12 . .	V	6 . .	
61	Bellary Subbaroya Chetty	10 . .	"	12 . .	VI	3 . .	
62	Molagu Ramasawmi Chetty	10 . .	"	12 . .	.	. . .	Exempted
63	V. Peruma Chetty	10 . .	"	12 . .	.	. . .	Exempted
64	Kothendarama Chetty	15 . .	"	12 . .	V	6 . .	
65	Ragava Mudaly	15 . .	"	12 . .	V	6 . .	
66	Pattu Ibrahim Saib		"	12 . .	"	6 . .	
67	M. Musthan Sahib	10 . .	"	12 . .	VI	3 . .	
68	Abdul Kader Sahib	10 . .	"	12 . .	.	. . .	Exempted
69	M. Mohidin Sahib	10 . .	"	12 . .	VI	3 . .	
70	N. Khundamiyan Sahib		"	12 . .	"	3 . .	
71	N. Shumshudin Sahib	15 . .	"	12 . .	V	6 . .	
72	M. Bavadin Sahib	10 . .	"	12 . .	VI	3 . .	
3	M. Mohamed Kassim Saib	10 . .	"	12 . .	"	3 . .	
	Y. Ismal Sahib	10 . .	"	12 . .	V	6 . .	
	O. Musthan Sahib	10 . .	"	12 . .	Do	6 . .	

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6	M. Muniyappa Goundan	10 . .	IV	12 . .	VI	3 . .	
7	Kandasawmi Goundan	10 . .	"	12 . .	"	3 . .	
8	Anoor Abdul Kader Saib	10 . .	"	12 . .	V	6 . .	
9	Annoo Chetty	10 . .	"	12 . .	"	6 . .	
0	Mohamed Hussain Sahib	- . .	"	12 . .		- . .	Exempted
81	Seyed Sahib	- . .	"	12 . .		- . .	Exempted
2	Bangi Sabja Sahib	15 . .	"	12 . .	V	6 . .	
83	Katteri Chetty	10 . .	"	12 . .	VI	3 . .	
84	Munisawmi Chetty	10 . .	"	12 . .	"	3 . .	
85	V. Abdul Karim Sahib	15 . .	"	12 . .	"	3 . .	
86	K. Kassim Sahib	15 . .	"	12 . .	V	6 . .	
87	Thondia Kassim Sahib	10 . .	"	12 . .	"	6 . .	
88	Thacha Nawab Saib	- . .	"	12 . .	"	6 . .	
89	Kairudin Sahib	10 . .	"	12 . .	"	3 . .	
90	Shroff Chengaza Chetty		V	6 . .	VI	3 . .	
91	T. Ganesa Chetty		"	6 . .	"	3 . .	
92	E. Subther Saib		"	6 . .	"	3 . .	
93	Murugappa Mudaly		"	6 . .	"	3 . .	
94	Bacha Govinda Chetty	10 . .	"	6 . .	"	3 . .	
95	V. Muniappa Chetty		"	6 . .		. .	Exempted
96	Ramalingachari	- . .	"	6 . .		- . .	Exempted
97	M. Thirthamalai Chetty	10 . .	"	6 . .	VI	3 . .	
98	V. Narayanachari		"	6 . .		- . .	Exemp
99	Mathoor Yacoob Saib		"	6 . .		. .	Exem 7
100	Peyotti Abdul Rahiman	10 . .	"	6 . .		- . .	Ex 74
101	Viziaragava Aiyangar	- . .	"	6 . .		- . .	75
102	Shroff Krishna Rao	- . .	"	6 . .		- . .	

24

Local & Municipal Department

1895

1923/Sub

From The Chairman
Municipal Council
Vaniyambady.

To The Chief Secretary
to Government
Local & Municipal Dept.
Through the Collector of Salem.

Dated 30th September
Despatched 1st } October 1895.
Received }

Refer no. 745/Eng

Enclosures. (3)

RECEIVED
-2 OCT 95
G. STOKES

Subject

Reporting for the orders of Government the arbitrary eduction of the tax on arts the Municipal Council nd requesting to cancel Councils' resolution for sons stated with

Humelammal	10 . .	V	6 . .		9 .	
yedu neiyan					. . .	Exempted
Evan Sahib		"	6 . .	VI	3 . .	
aikara Sabju Sahib		"	6 . .		. .	Exempted
dakara Esoof Saib		"	6 . .	VI	3 . .	
appa Rao		"	6 . .	"	3 . .	
inda Rao		VI	3 . .		. . .	Exempted
la Rao		"	3 . .		. . .	Exempted
anieni		"	3 . .		. . .	Exempted
sivaya Mudaly		"	3 . .		. . .	Exempted
gappa Mudaly		"	3 . .		. . .	Exempted
appa Mudaly		"	3 . .		. . .	Exempted
Thambi Mudaly		"	3 . .		. . .	Exempted
chella Mudaly		"	3 . .		. . .	Exempted
appa Naidu		"	3 . .		. . .	Exempted
bdin Sahib		"	3 . .		. . .	Exempted
chari		"	3 . .		. . .	Exempted
gachari		"	3 . .		. . .	Exempted
ch		"	3 . .		. . .	Exempted
Rao		"	3 . .		. . .	Exempted
i Rao		"	3 . .		. . .	Exempted
		"	3 . .		. . .	Exempted
Rao		"	3 . .		. . .	Exempted
Naidu		"	3 . .		. . .	Exempted
Sahib		"	3 . .		. . .	Exempted
×		"	3 . .		. . .	Exempted

×

(Signed) M. Ghose
Chairman

(True Extract ~~Copy~~)

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S.A. Sub
Registrar

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tax will be
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Reporting for

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11

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 28 August 1895.

PRESENT.

M. Ghose Esquire C.S. Chairman

Official- Councillors

M.R.Ry M. Gurusami Sastriar avl. B.A. Sub Registrar

Non-Official Councillors.

M.R.Ry Narasinga lala avargal

Middaikara Jainulabdin Sahib

Rasulkhan Sahib

× × ×

4. Read G.O. No 1258 M. Mis dated 3rd august 1895 that the proposal of the Municipal Council to abolish the tax on arts and professions cannot be sanctioned.

Recorded. The Collection of the tax will be kept in abeyance until the Council decide the assessment to be levied from

from each person.

x x x

(Signed) M. Ghose
Chairman

(True Extract)

4/3668 M of 95

Reference on No. 745

Eng MUNICIPAL OFFICE VANIYAMBADI.

Dated 30 September 1895.

From
M. Ghose Esquire, C.S.
Chairman, Municipal Council,
VANIYAMBADI.

To
THE CHIEF SECRETARY TO GOVERNMENT
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.
THROUGH THE COLLECTOR OF
SALEM.

Sir,

I have the honor to bring the following subject to the notice of Government and request orders thereon.

2. Government order dated 3rd August 1895 No 1258 M. ~~lais~~ regarding the tax on arts was placed before the council for information at its meeting held on the 28 ultimo. The council by a majority passed the following resolution thereon:

"Recorded. The collection of the tax will be kept in abeyance until the council decide the assessment to be levied from

12

from each person.

(Signed) M. Ghose
Chairman

(True Extract)

Chairman

4
3666 m off

19

13

Reference on No. 745

Eng **MUNICIPAL OFFICE VANIYAMBADI.**
Dated 30 September 1895.

From
M. Ghose Esquire, C.S.
Chairman, Municipal Council,
VANIYAMBADI.

To
THE CHIEF SECRETARY TO GOVERNMENT
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.
THROUGH THE COLLECTOR OF
SALEM.

Sir,

I have the honor to bring the following subject to the notice of Government and request orders thereon.

2. Government order dated 3rd August 1895, No 1258 M. Mis regarding the tax on arts was placed before the council for information at its meeting held on the 28 ultimo. The Council by a majority passed the following resolution thereon:-

"Recorded. The collection of the tax will be kept in abeyance until the council decide the assessment to be levied from

from each person."

I assessed 206 persons to pay taxes amounting to Rs 2487. Out of these, 127 persons preferred appeals against taxes amounting to Rs 1992. Considering the very large number of appeals to be decided by the council I arranged for a special meeting for the purpose which was held on the 27th instant. At this meeting, five non-official councillors, two official councillors and I attended. The name of each appellant was read out and the five non-official Councillors in a body reduced the tax or exempted from taxation in every case except two, on what grounds I am unable to state. But that the councillors acted arbitrarily and partially in deciding these [illegible] will be clear from the following facts.

Two

granted

Two women, who are said to be carry on money-lending business on a more less large scale were totally exempte from taxation on the ground that it w unjust to tax females. One Municipal Councillor who had been assessed at Rs 50 and who has the reputation of being the wealthiest merchant in Vaniyambady was totally exempted from taxation, and another who is also a merchant and money lender had his tax reduced from Rs 12 to Rs 3, no grounds being stated. Several persons who bear the title of "Hakim" (or doctor), were exempted from taxation on the ground that their income was small. One merchant carrying on trade on a capital of nearly one lakh of rupees and paying an income tax on over Rs 6000 was assessed at the same

rate as other merchants possessing
capital of less than Rs 10,000, and
paying a very small income tax—
The profession tax imposed being Rs 25.
Again, a person paying an income tax
of Rs 122-"-" was assessed at Rs 12—
Whereas persons paying an incometax
of Rs 48 & 50 were taxed at Rs 25,
all trading under the same designation
namely "merchants". In a large
number of cases persons paying an
incometax of Rs 50 to 100 were placed
in the same class as those paying
Rs 10.

I have no hesitation in saying that
all the appeals had been previously
discussed and settled outside by the
non-official Councillors and they fixed
the tax just as they pleased. This
fact will be further clear from the

the fact that as soon as a person's na
was read out, all the non-official Cou
-cillors at once named a sum at
which he should be taxed, and fro
the fact that no less than 127 appea
were disposed of in a little less than
one hour reducing an assessment of
Rs 1992 to Rs 660.

I may here add that at first, the
official councillors and I attempted
to argue and explain to the councillors
that we were assessing these people to
"profession" and not "income" tax and
that we should interfere only when
reasonable grounds were shown. But,
finding that it was quite useless to
dissuade the non-official Councillors
from the opinion they had already
formed we ceased to interfere, as
they were in the majority. I may also
state that as soon as the meeting—

from each per-

closed, a large crowd of persons, who came to know at what Sum they had been assessed Came up to me and complained that their taxes had not been sufficiently reduced Considering that persons who were much richer than they had been either wholly exempted or assessed at a much lower rate. This will show that the people themselves were convinced that the council acted unfairly.

That this tax is most distasteful both to the people and the Councillors, Government, I believe, are fully aware from the Correspondence that has been passing and the numerous resolutions on the subject that have been recorded during the past two years. It was only recently that the Council attempted again to abolish the tax and threatened to resign

and

and their request was not granted b Government, and this no doubt led t great dissatisfaction on the part of t non-official councillors. I am, therefore of opinion that this arbitrary reduc of taxes was adopted, more or less t Satisfy a desire to abolish the tax for which they had attempted and fai Not Satisfied even with reducing th tax from Rs 1992 to Rs 660 they passe a resolution in a body to the effect t the taxes of those, who had not appea be considered by the Council, and s resolved to obtain Government Sanc for it as such a procedure is not warranted by law.

The amount of taxes to which the persons, who have not appealed have bee assessed at is Rs 495; and this together with Rs 660 the demand fixed by the Council make up Rs 1150, which fa short of the budget 20 estimate (Rs 1600) a sum of Rs 450. This I have no doubt is far too small a sum for town like Vaniyambady which possesses some of the wealthiest Mohammadan merchants of Southern India.

Herewith I forward a copy of the list showing the amount at which I had assessed under Section 54(1), the amount of income tax that some of the assessees pay and the figures showing the Council's reduction, together with their resolution referred to above.

And I hope I have sufficiently stated the whole state of circumstances and convinced Government of the fair and arbitrary reduction of tax.

2 I would here draw the attention the Government to the warning given to all municipal 21 Councils in para 12 of the General Municipal Review (G.
No 1847, 1848 M dated 1st December 1894
and request that Government will b
pleased either to cancel the resoluti
of the Council under Section 35 of th
Act and order me to proceed with
the collections on my original assessm
since the half year is almost at
end or will, in accordance with t
provisions of Section 37 of the act ta
steps to revise the tax by appointing
officer for the purpose.

A copy of the resolution of the Coun
dated 28 August 1895 also accomp

I have the honor
Sir
Your most obedien
Ser

Chairm

Proceedings of the Collector of Salem

Read resolution dated 27 September 95 of Municipal Council Vaniyambadi

"The Council by a majority of five votes
"to two resolve that the claims of those
"who through ignorance or other causes
"have failed to appeal against the
"assessment of the Chairman be
"heard without petitions and that
"as such procedure is not warranted
"by law Government sanction for
"it be obtained first."

The Acting Collector observes that the majority who passed the above resolution admit it is not warranted by law vide Section 49 of Act IV of 1884. If it is not warranted by law Government cannot permit a procedure against the law. The sanction of Government even if obtained would be useless. Under the above circumstances the —

Proceedings of the Collector of Salem

Read resolution dated 27 September 98 of municipal Council Vaniyambadi

"The Council by a majority of five votes
"to two resolve that the claims of those
"who through ignorance or other causes
"have failed to appeal against the
"assessment of the Chairman be
"heard without petitions and that
"as such procedure is not warranted
"by law Government sanction for
"it be obtained first."

The Acting Collector observes that the majority who passed the above resolution admit it is not warranted by law vide Section 99 of Act IV of 1884. If it is not warranted by law Government cannot permit a procedure against the law. The sanction of Government even if obtained would be useless. Under the above circumstances the –

to all Municipal [illegible] is in para 13
of the General Municipal Review (G.

acting Collector cancels the
resolution in virtue of the
power given him in Section
35 (1) of the Act.

(Signed) C. H. Mounsey
Ag: Collector.

(True copy)

H Mounsey
Ag Collector

Copied
E.S.K.
27.11.

DD
28/11

6
3666 M of 95

2000—11-7-94.

Salem Collector's Office,
24th November 1895.

No. 5287

Despatched on 28/11/95

Local & Municipal Dept.
CURRENT No. 3666 M

From
C. H. Mounsey Esqr.
~~G. STOKES Esq.,~~
Ag. Collr. & Dist. Magte. of Salem.

To
The Chief Secretary to Government
Local and Municipal Department
Madras.

SIR,

In forwarding my proceedings
(which speak for themselves) cancelling
the resolution "The council by a majority
"of five votes to two resolve that the
"claims of those who through ignorance
"or other causes have failed to appeal
"against the assessment of the chair-
"man be heard without petitions -
"and that as such procedure is not
"warranted by law government
"sanction for it be obtained first"
I have the honor further to bring to
your notice by extracts from the
chairman's letter the fact that
the council has been acting improperly
in reducing or cancelling the —

assessmant

2 The Chairman states in his
letter No: 745/Aug dated 30 September 95
"Two women who are said to be carrying
" on money lending business on a more
" or less large scale were totally
" exempted from taxation on the
" ground that it was unjust to
" tax females. One municipal
" Councillor who had been assessed
" at Rs 50 and who has the reputation
" of being the wealthiest merchant
" in Vaniyambadi was totally
" exempted from taxation and
" another who is also a merchant
" and money lender had his tax
" reduced from Rs 12 to Rs 3 no grounds
" being stated. Several persons who
" bear the title of 'Hakim' (or doctor)
" were exempted from taxation on the
" ground that their income was small.
" One merchant carrying on trade on
" a capital of nearly one lakh of
" Rupees and paying an income tax
" of over Rs 6000 was assessed at the

"same rate as other merchants possessing
" a capital of less than Rs 10,000 and pay-
" ing a very small income tax, the
" profession tax imposed being Rs 25.
" Again a person paying an income tax
" of Rs 122-u-1 was assessed at Rs 12
" whereas persons paying an income tax
" of Rs 48 and 50 were taxed at Rs 25
" all trading under the same desig-
" nation namely merchants. In a
" large number of cases persons pay-
" ing an income tax of Rs 50 to 100
" were placed in the same class as
" those paying Rs 10."

"I have no hesitation in saying
" that all the appeals had been
" previously discussed and settled
" outside by the non-official councillors
" and they fixed the tax just as they
" pleased. This fact will be further
" clear from the fact that as soon as
" a person's name was read out, all
" the non official councillors at once
" named a sum at which he should
" be taxed, and from the fact that no
" less than 127 appeals were disposed

22

1869 8-11-95 30

Revenue Department.

Local & Municipal Dept.

CURRENT No. 3666 M

From the Collector

and District Magistrate,

Salem.

To.

The Chief Secretary
to Government
Local & Municipal Department
Madras.

G.O. 1258 3-8-95

Dated 24th November 1895

CHIEF SECRETARIAT 29 NOV 1895 GOVERNMENT OF MADRAS

No. 5287
Mu 2

Subject.

Forwarding with remarks proceedings cancelling a certain resolution of the Municipal Council Vaniyambadi.

"of in a little less than one hour "reducing an assessment "of Rs 1992 to Rs 660."

3. I have further the honor to state that some of the non official Councillors submitted their resignation in July, if the profession tax was not abolished. This was reported to Government in the Chairman's letter of the 13th July No: 490. No action has yet been taken on this, but I have now called on the Head Assistant Collector to nominate Councillors whom he can expect to act according to law and on receipt of his reply I will accept the resignation of the 7 members in question and submit my nominations to Government.

I have the honor to be
Sir
Your most obedient servt

C.A. Mounsey

Ag Collector

EB 4/12. 27/11

31

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.
Current No. 3666 M of 1895, dated 24th November '95 from the Collector of Salem.
Current No. of 189 , dated from the

FOR ORDERS.

The Council's action in this case is highly reprehensible, for, after having unsuccessfully proposed to abolish the tax on arts, it passed a resolution on the 28th August 1895, to keep the collection of the tax in abeyance until it fixed the assessment to be levied from each person and then reduced the assessment from Rs 1.992 to Rs 660 arbitrarily without assigning any reasons, in 127 cases in which appeals had been preferred, and also decided by a majority of five to two at a meeting held on the 28th September 1895, to hear without petitions the claims of the other persons who failed through ignorance or other causes to prefer appeals. The Collector has cancelled the latter resolution of the Council under section 35(1) of the District Municipali

Of course this is illegal & the Colr. has rightly cancelled the resolution. His order should be confirmed under s. 35(2)

Municipalities Act, apparently on the ground that it was in excess of the powers conferred on it by law, but there was no necessity for such action as the Council propose to adopt this course, which is admitted by itself to be not warranted by law, only after obtaining the sanction of Government, which can now be refused.

2. The Chairman requests the Government to cancel the resolution of the council under section 35 and to order him to proceed with the collections on his original assessments or to take steps for revising the assessment by appointing a special officer for the purpose under section 37. Both these proposals, however appear to be inadmissible.

13/12/95

The Municipal Council appear to have acted in a very childish way with regard to these assessments under the Tax on Arts. It is not however clear how their action can be interfered with. Under sec. 35 (ii) Govt. can cancel the order of the Council, if the execution of the order is likely to cause annoyance

X It most certainly is

Yes, at present

18/12/95

to any person lawfully employed. The Chairman reports that other assessees who were not exempted complained of the action of the Council, & were no doubt considerably annoyed. If it is considered that ^this is stretching the meaning of the section too far, nothing apparently can be done, & the Council's order must stand. Under sec 35 (iii) the Collector's order cancelling the resolution of 28.9.95 may be confirmed by Govt., & he may be directed to accept the resignations of the councillors, & submit fresh nominations as soon as possible.

W.W.D. 13.xii.95

This appears to be a most disgraceful business but there seems nothing to be done except to accept all the resignations tendered and not to allow ~~[illegible]~~ any of this lot to be ~~[illegible]~~ nominated again. Govt. could of course dissolve the Municipality and reconstitute it but this would be much too extreme a measure to adopt.

16.12.95

34

3 many years been hopefully employed. The Chairman reports that the [illegible] who were not present [illegible] confirmed of the action of the Council, were no doubt considerably annoyed.

It is considered that, in stretching the meaning of the section too far, nothing apparently can be done & the Council's vote must stand. Under sec 35(1) the Collector's order cancelling the resolution of 28.9.95 may be confirmed by Govt. & he may be directed to accept the resignations of the Councillors, & submit nominations for vacancies [illegible]

The appointments made [illegible] the President himself and then [illegible] to be [illegible] all the Councillors [illegible] and let a [illegible] of the [illegible] to be [illegible] again. Govt. [illegible] to issue [illegible] the [illegible] [illegible] in [illegible] a [illegible] staff.

FOR ORDERS.

3666 M

H.M. [illegible]

A 35

[G./24.]
1,000—15-11-95.

DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 189 , No.
Again G.O., dated 189 , No.
Current No. 3666 M of 1895, dated 24th Novr, from Collector of Salem
" " " 189 , " , "
" " " 189 , " , "

ORDER. No 2136 Muns, 21-12-95

The Collectors' order cancelling the Council's resolution of the 27th Septr 1895 will be confirmed under sec. 35(2) of Act IV of 1884.

2. The Chairman's request that Govt. will either cancel the Council's resolution, revising the profession tax assessment, under ~~sec~~ 35(1), or else appoint ~~a special~~ some person under sec. 37(2) to again revise the assessment, cannot be complied with, as the Govt. considers that the ~~resolution~~ action of the Council, although ~~worthy of censure~~ most discreditable, ~~is~~ was not of such a nature as to justify action being taken under these sections, & must be allowed to stand.

3. The Collector should now accept the resignation tendered by the ~~[illegible]~~ Councillors, referred to in para 3. of his letter, & submit nominations for the vacancies thus caused. He should also note the names of the

3

five councillors, who disposed of the profession-tax appeals ~~in such an arbitrary manner~~, & ~~take care~~ be careful that they ~~shall~~ ~~are~~ are not again ~~be~~ submitted for an Office nomination as Councillors, ~~as by~~ which their conduct in this case has clearly ~~their action in this case they have~~ shown that they are absolutely unfitted ~~to~~ which ~~shown themselves to be absolutely~~ ~~unfitted for such a position~~.

20/12/95

(from orders)

W W
19 xii. 95

Vau badi Mun!. Council –

Profession-Tax.

3666 m.

OM ORDERS.

C. S.

2136 m

To
The Chairman M. C. Vaniyambadi
thro' the Coll'. of Salem.
Despd 23/12/95

Lamelbd O.

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n G.O., No. DATED
89 ,

No.

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s not filled up, being meant for despatch
in original.

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A = Copy in full.
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