

5-3-87

[L. & M.]
[2100-3-8-96.]

Local & Munl. (189 5) Department.

MISCELLANEOUS.

G.O., No. 575/m

DATED 1st April 1895.

[Despatch Abstract.]

Bill.

Recording G.O., Legislative Department, communicating to the Select Committee Proceedings of the Local and Municipal Department transferring papers regarding the levy of conservancy taxes in cantonments.

BACK PAPERS.

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

FURTHER PAPERS.

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

14TH MARCH 1895, No. 19, LEGISLATIVE.

GOVERNMENT OF MADRAS.

LEGISLATIVE DEPARTMENT.

READ—the following papers :—

G.O., dated 25th January 1895, Mis. No. 123 M., Local and Municipal.

Read—the following paper :—

From Colonel G. SIMPSON, Officiating Quarter Master General, Madras Army, to the Secretary to Government, Military Department, dated Ootacamund, 18th December 1894, No. 2490-B. (Accounts—Cantonments).

With reference to O.G., No. 6264, dated 13th October 1894, I am desired to submit the accompanying copy of a letter * from the Quarter Master General in India regarding the practice in vogue in Bengal in connection with the imposition of conservancy taxes in cantonments, and to convey His Excellency the Commander-in-Chief's recommendation that, if practicable, the Madras Municipal Acts may be so amended as to admit of the tax in question being levied in cantonments in this Command.

ENCLOSURE.

From the Quarter Master General in India, to the Quarter Master General, Madras Army, Ootacamund, dated Simla, 15th November 1894, No. 4363-B.

Cantonments—Taxation.

In reply to your No. 2104-B., dated the 26th ultimo, regarding the imposition of conservancy taxes in cantonments in the Madras Presidency, I am directed by His Excellency the Commander-in-Chief to explain as follows :—

2. Under section 17 (1) (a) of the Cantonments Act (XIII of 1889), any tax can be imposed in a cantonment, which, under any enactment in force at the time, can be imposed in any municipality under the same local Government. In Bengal certain of the Municipal Acts in force authorize the imposition of conservancy taxes in municipalities and consequently under the provision of the Cantonment Act above quoted they can be and are imposed in various cantonments in this presidency.

3. In Madras, however, neither of the municipal enactments in force empower† the imposition of such taxes in municipalities and therefore in accordance with the present law‡ regarding cantonment taxation there is no power to impose conservancy taxes in cantonments in Madras as stated by the Advocate-General in his opinion dated 20th September 1894.

4. I am to remark, with reference to the concluding portion of paragraph 3 of your letter under reply, that the Madras cantonment rules framed under Act I of 1866 have no bearing on the question at issue, the existing law on the subject of cantonment taxation being the Cantonment Act before quoted.

5. His Excellency desires me to suggest that, with a view to meeting the difficulty, the Madras Government should be approached with a view to an amendment of the Municipal Acts.

No. 7873, Military.

Transferred to the Local and Municipal Department.

22nd December 1894.

(Signed)

D. J. S. McLEOD, Col.,
Offg. Secretary to Government.To the Local and Municipal Department, with of copies P.G.
No. 6264, dated 13th October 1894 and
P.G. No. 1128, dated 21st February 1894.Order—dated 25th January 1895, Mis. No. 123 M., Local and Municipal.
Retransmitted to the Military Department.

2. It is not entirely clear which of the provisions of the Bengal Municipal Acts the Quarter Master General in India desires to see embodied in the corresponding law in this presidency. It may, however, be pointed out that the imposition of a house-tax based upon the gross annual rent for which the houses within cantonment limits might reasonably be expected to let would, under section 17 (1) (a) of the Cantonment Act and sections 63-65 of the Madras District Municipalities Act IV of 1884, be legally permissible, and would appear to provide the funds that are required in a manner which (except in the case perhaps of cantonments within municipal limits) is not open to objection.

(True Extract.)

(Signed)

J. F. PRICE,
Chief Secretary.To the Military Department,
with papers in original.

G.O., dated 2nd March 1895, Mis. No. 340 M., Local and Municipal.

Read—the following:—

Endorsement No. 918, Military, dated 16th February 1895.

Retransmitted to the Local and Municipal Department with the following remarks:—

(1) A house-tax has already been imposed in the Cantonments of St. Thomas' Mount, Pallavaram, Poonamallee and Vizianagram under the orders of Government noted in the margin and steps are also being taken to increase the revenue of these cantonments by the levy of license fees—vide Proceedings of Government, No. 1047, dated 11th February 1890, Military.
No. 3593, dated 29th June 1891, Military.

No. 7215, dated 22nd November 1894, copy enclosed.
(2) The Commander-in-Chief desires that conservancy fees should also be levied in the cantonments in this presidency as is now done in Bengal under the combined operation of the Cantonments Act XIII of 1889 and the Bengal Municipal Act III of 1884 [section 86, clause (f)]. Until however such fees are leviable in any municipality under the control of the local Government under the Municipal Acts in force, they cannot be levied in any cantonment subject to such control under the Cantonments Act, 1889. His Excellency, therefore, now recommends that the Madras Municipal Acts be so amended as to admit of such fees being levied in the cantonments in this presidency which are outside municipal limits.

(3) It is understood that the Madras District Municipalities Act, 1884, is now under revision and the present would therefore seem to afford a most convenient opportunity for the Commander-in-Chief's proposal being taken into consideration.

(Signed)

D. J. S. McLEOD, Col.,
Offg. Secretary to Government.

To the Local and Municipal Department.

Order—dated 2nd March 1895, Mis. No. 340 M., Local and Municipal.

The papers will be transferred to the Legislative Department with the request that the proposals of the Military Department may be referred to the Select Committee on the Bill to amend Act IV of 1884 for consideration.

(True Extract.)

(Signed)

J. F. PRICE,
Chief Secretary.To the Legislative Department,
with file of papers in original.
,, Military Department.

ORDER—dated 14th March 1895, No. 19, Legislative.

Communicated to the Select Committee.

(True Extract.)

Under Secy. to Government.

To the Select Committee.
,, Local and Municipal Department.

Local & Municipal
Gobt. of {1895} Madras.
LEGISLATIVE.

Issued

Recd.

Encl.

G.O., 14th March 1895, No. 19.

MARCH.

Bill to amend Act IV of 1884 (The
Madras District Municipalities Act).

Communicating to the Select Committee
Proceedings of the Local and Municipal Depart-
ment transferring papers regarding the levy of
conservancy taxes in cantonments.

Order

Recorded.

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

ENCLOSURES.

CURRENT No.

STATEMENT WITH DIITC.

ORDER OF GOVERNMENT

STATEMENT WITH DIITC.

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BACK PAPER, No.

OF 189

FURTHER PAPER, No.

OF 189

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INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED

1-4-95

No.

575m

When given for copying.

[Despatch Abstract.]

Will

Recording G.O.D.
to the Select Com.
Committee Props of the Lt M
rept. transferring papers
regarding the levy of con-
servancy taxes in canton-
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189

READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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