24.6.07

L. & M.
2,000-8-2-95.

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 661 M

DATED 10th April 1895

[Despatch Abstract.]

Tax on petroleum.

Requesting the President, Municipal Commission, Madras, to report whether the Commissioners are still of opinion that a duty upon kerosine-oil imported into Madras for local consumption would be a satisfactory method of raising a part of the funds that are required and at what rate they would propose to levy the duty.

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] INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 10-4-95
No.
661 M

When given for copying.

[Despatch Abstract.]

Tax on petroleum

Requesting the Pt. Munl.
Commrs. Madras to report
whether the Commrs. are
still of opinion that a duty
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to Madras for local con-
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at rate they would pro-
e to levy the duty

2373

Back Paper, No. of

Further Paper, No. of 189

Read again Order of Government, dated
189 , No. , Miscellaneous.

Enclosures.

Rit.ly to reminder Cir 2373 L/95

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.
B — Not to be copied.
P — Copy abstract only.
Q — Copy heading only.

Copied by

Examined by

G.O. 661a
10-4-95

FROM CIRCULATION.
WITH REMARKS.

[illegible]

To take [illegible] place of [illegible] expenses.
duties [illegible] of tobacco
Easily collected
No fraud
Petroleum still very cheap
Indirect taxation on people
Who will directly benefit
In no way protective
Probably only required for limited
time Cant increase other taxes

In the draft to India it must be shown among other things:–

① that Madras is in an insanitary state & that the Secretary of State & Govt. of India have said so & asked that steps be taken.

② that many schemes for improvements are under consideration or already sanctioned.

③ that additional ordinary taxation is impossible as the taxes are already collected at such & such rates as against the maxima.

④ & that petroleum will still be very cheap.

[illegible] and please put up papers

ing
the

[illegible] expenses.

To take place of [illegible]

Duties

Easily collected

No fraud

Petroleum [illegible] very cheap

Showed taxation on people

who will directly benefit

[illegible] no ways [illegible]

Probably only required for limited

time. Cant increase other taxes

As to ③ give me the maximum rates & the rates now levied.

As to ④ can you find out and show what the price of petroleum per gallon was 10 years or 5 years ago, & what it is now? I believe the price has gone down largely since it has been ~~[illegible]~~ imported in bulk. The letter to India must be the strongest possible, so if any facts figures or arguments suggest themselves please let me know of them

WW 22.3.95

For (1) please see G.Os dd 11.11.92 No. 1851 M, & 4.10.94 No. 1390 M. No papers can be traced to show that the Govt. of India has remarked about the insanitary condition of the City, but the Secretary of State has done so more than once. vide the G.Os above quoted.

For (2) please see G.Os dd 28.7.90 No. 1107 M. 2nd Aug. 93 No. 1000 M, 7th Nov 94 No. 1651 M & 19th Nov. 94 No. 1769 M.

(3) In Madras all the taxes are collected at the maximum rates, except the lighting tax, which is levied at 1¼ pc. against the maximum of 2 pc. For the rates now levied please see G.O. dd 9.3.95 No. 382 M.

(4) The trade returns ~~show~~ give the following as the value of kerosine oil imported into the City from foreign countries :-

	Quantity in gallons.	Value in Rs.	Average rate per gallon Rs	As	Ps
1893.94	3057810	1188485	"	6.	3
1889.90.	2489742	1287855	"	8.	3
1883.84.	826230	355958	"	6.	11.

There is no record to show what the market value of kerosine oil was 5 or 10 years ago, but ~~speaking from memory~~ it may be mentioned that a few years back ordinary kerosine oil was sold in the bazaar ~~was sold~~ at the rate of Rs 3.12.. a tin or 2 annas a bottle while its present cost is only Rs 1-12-.. a tin or one anna a bottle.

V.R
29/3/95

Local & Municipal Dept.
Burma. No. 3326 M.

Judicial DEPARTMENT.—NO. 338 3G/9

FROM

The Secretary to the Chief Commissioner, Burma,

TO

The Chief Secretary to the Government of Madras

Dated Rangoon, the 18 December 1894.

CHIEF SECRETARY 27. DEC. 1894 GOVERNMENT OF MADRAS

SIR,

In reply to your letter No. 1917, dated the 11th December 1894, I am directed to say that the import of petroleum is not taxed by the Rangoon Municipal Committee.

I have the honour to be,
Sir,
Your most obedient servant
C Clowes
for Secretary

al

19

[9]

1917 M.M. 11-12-94

LOCAL AND MUNICIPAL DEPARTMENT.

Local & Municipal Dept.
PR. CURRENT No. 3326 M.

From

The Secretary to
the Chief Commissioner,
Burma.

No. 550.

Dated 18-12-94.
Received 27-12-94.
Enclosures

SUBJECT.

Stating
Informing that the import of petroleum is not taxed by the Rangoon Munl. Committee.

To lie over pending receipt of information from the Govt of Bengal.

PR 11/1/95

W 12.1.95

11/1 a 11/1

Municipal DEPARTMENT.

Municipal BRANCH.

Local & Municipal Dept.
CURRENT No. 232 M

No. 240 M.

From

J. A. Bourdillon, Esqre., C.S.,

Offg: Secretary to the Government of Bengal,

To

The Chief Secretary to the Government of Madras, (Local and Municipal Department).

Calcutta, the 18th January 1895.

CHIEF SECRETARY
23. JAN. 1895
GOVERNMENT OF MADRAS

Sir,

With reference to your letter No. 1917 M. Mis: dated the 11th December 1894, I am directed to state for the information of His Excellency the Governor in Council that the Corporation of Calcutta do not levy any tax on petroleum imported into Calcutta.—

I have the honour to be,
Sir,
Your most obdt. servt.,
J A Bourdillon
Offg: Secretary to the Govt. of Bengal.

C. A. P.—Reg. No. 1077F—2,000—8-6-93.

1583 dd 30-10-94
1597 dd 2-11-94
1917 dd 11-12-94
607 dd 5-5-93

Local & Municipal Dept.
CURRENT No. 232 M

From

The Secretary to the Government
of Bengal

No. 240 M

Dated 18-1-95
Received 23-1-95
Enclosures

SUBJECT.

Stating that the Corporation of Calcutta do not levy any tax on petroleum imported into Calcutta

24/1

N.B.—The reply to this communication should be addressed to the Chief Secretary.

CN. 3326 M &
CN. 232 M

Memorandum.

Dated the 12th February 1895. No. 180
No. ~~232 M~~.

The Board of Revenue (Separate Revenue) is requested to furnish a statement showing the quantity and value of Kerosine oil imported into the City of Madras and exported from it during the years 1891-92, 1892-93 and 1893-94, distinguishing rail borne oil from sea borne oil.

V.P.
5/2/95

W. 6.2.95

To,
The Board of Revenue (Separate Revenue)
through the Revenue Department.

Despd. 12/2

Quantity & value of Petroleum imported into and exported from the City of Madras.

O.M.

180/95

The Board of Revenue (Separate Revenue) is requested to furnish a statement showing the quantity and value of Kerosine oil imported into the City of Madras and exported from it during the years 1891-92, 1892-93 and 1893-94 distinguishing [illegible]

Petroleum oil

Copy & despatch sheep papers to the Sy 11/2

The Board of Revenue (Separate Revenue) [illegible]
through the Revenue Department

Statement shewing the quantity and value of Kerosine oil imported into and exported from, the Madras Sea-port block, by rail, in the years 1891-92, 1892-93 and 1893-94.

Nature of trade	Imports		Exports	
	Quantity I. maunds	Value Rs	Quantity I. maunds	Value Rs
		1891—92		
External (a)	3,065	18,390	59,859	3,59,154
Internal (b)	34	204	107,615	6,45,690
		1892—93		
External	238	1,011	74,186	4,45,116
Internal	18	108	124,521	7,47,126
		1893-94		
External	4	15	55,336	2,62,846
Internal	135	641	1,07,667	5,11,418

(a) Traffic with other British Provinces.

(b) Traffic between the different blocks of the Presidency.

Secretary

1/761 Ms/95

1895
REVENUE DEPARTMENT.
Enclosure No. 1
To Current No. 1572

Statement shewing the quantity and value of Kerosine oil imported into and exported from, the Town of Madras, in the years 1891-92, 1892-93 and 1893-94.

Years.	Imports.		Exports.	
	Quantity Gallons.	Value Rs.	Quantity Gallons.	Value Rs.
1891-92	3,812,677	16,99,213	92,186	43,818
1892-93	2,714,989	11,27,467	6,018	2,824
1893-94	3,073,605	11,96,160	5,994	2,903

Board of Revenue,
(Separate Revenue)
Madras.
19th February 1895.

Assistant Secretary.

W.R.

Exd. R.S.

2/761 M of 95

1895
REVENUE DEPARTMENT.
Enclosure No. 2
To Current No. 1572

Proceedings of the Board of Revenue

(Revenue Settlement, Land Records and Agriculture.)

Dated 25th February 1895.
No. 1015 Mis

READ Proceedings of the Board of Revenue Separate Revenue Department, dated 19th February 1895, No 420 Routine, transferring to the Settlement Department a statement shewing the imports of kerosine oil into and exports from Madras by sea during the last 3 official years for submission to Government along with similar information for rail-borne oil, with reference to the endorsement from Government, Revenue Department, dated 14th February 1895, No 694 Mis.

Resolution.

Submitted to Government together with

a statement shewing the

uantity and value of kerosine

oil imported into and exported

from Madras City by rail.

(True Extract)

Secretary

To

The Secretary to Government,

Revenue Department

with statements.

xd

~~Revenue~~ 1895. Dept.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

~~Local & Municipal Dept.~~

R. CURRENT No. 761 M

Current Number 1572.

To

The Secretary to Government

Revenue Department

*CHIEF SECRETARY * GOVERNMENT OF MADRAS — 2 MAR 1895

GOVERNMENT OF MADRAS — 26 FEB 95 — SEPARATE DEPARTMENT

Recd 26 Febry

No. of Enclosures 2

Proceedings, dated 25th February 1895.

No. 1015 Mis

Subject.

Submitting to Government Proceedings of the Board of Revenue, Separate Revenue Depts. transferring to this office a statement shewing the imports into & exports from Madras by sea of kerosine oil with a statement of Rail-borne Trade in the same during the last 3 official years.

~~Letter~~ an endorsement

28/2

(Sett. 20—2,000—3-9-94.)

Local & Munici. Dept.

CURRENT No. 761 M

Endorsement No. 933 Mis.

Transferred to the Local and Municipal Deptt.

J. Wilson

Secretary to Government.

Fort St. George
2d March 1895

RS
28-2-95

8/3

29/3

Currents

L & M. DEPARTMENT.

No. 8

3326 M. of 1894
~~and~~ 232 M. of 1895
and 761 M. "

From

Dated 189 .

FOR ORDERS.

Please see note for orders in G.O.
1917. M.
11. 12. 94

As directed by C.S. on his note on the slip in that G.O. Bengal & Burma were asked about the taxation of petroleum in Calcutta and Rangoon. The currents are their replies, & say that petroleum is not taxed in either city.

The question whether it should be taxed in Madras is for orders.

[redacted]

The Board of Revenue (Separate Revenue) was asked to supply the figures of imports & exports in order that those compiled from the Trade Returns in the office might be checked. ~~Their~~ Its reply is put up. This shows that the figures in the office's statement are correct for rail-borne oil, & approximately correct for sea-borne.

WC. 12. 3. 95

~~[illegible]~~ Neither the Calcutta, Bombay or Rangoon Municipalities ~~tax~~ tax kerosene and it is not at all likely that India would stand an attempt to tax it here. The idea must I fear be abandoned

13/3/95

A tax of an petroleum wd. cost practically nothing to levy, for the Cust. Dept wd. collect it along with the Cust. duty; and it wd. be simple to guard against excessive refunds & fraud therein because we shd. only give refunds on exports by rail. It wd. yield a considerable revenue & I wd. ask India whether it wd. object to the measure.

15/3/95

Yes, India should be asked

18/3

I do not suppose that India will consent for a minute – but we might ask. This Municipality is very poor & I think we might make out a good case on the ground of poverty.

W
21 Mar

× The office's figures tally exactly with those furnished by the Bd.

Taxation of Petroleum
Imported into the City
of Madras. ~

H.M. recd.

L&M. DEPARTMENT.

No.

From

Dated 189 .

FOR ORDERS.

It is submitted that before India is writte to the Commissioners had perhaps bette be asked whether they still view the propo to tax petroleum favourably.

The correspondence on which the orde in these papers have been passed originate in a remark in the notes in G.O. $\frac{1583.M}{30.10}$ that ~~if~~ as the Tobacco Duties had failed ~~were done away~~ ~~with~~ some other source of revenue must be looked for, & that taxation of petroleum had been suggested.

The Commrs. themselves suggested this taxation originally, vide G.O. $\frac{607.M.}{5.5.93}$, but it is not known whether they still wish for i & the letter to India would have more to go upon if they now ask for its introduction

If this reference be ordered, there remains for consideration the form in which it should be made.

In G.O. $\frac{1681.M.}{7.11.94}$ on Mr. Cousins' schemes the Commrs. were told to conside what steps should be taken to deal with night soil and rubbish, & it was said that upon receipt of their proposals the Govt. w. consider how the necessary funds could be raised. It is believed that the Committee which is sitting upon this are going to propose that a part at any rate of Mr. Cousins' drainage scheme — the main sewers & pumping stations — may be erected, so that there will at any rate be a backbone for any further improvements that funds will permit, beginning ~~for~~ a system may be that the existing sewage farms Municipal limits may be done away , & the existing side drains taken into the main drain & given that fall which is so necessary to keep them clean, & which can only be secured by an underground sewer. These proposals wd. cost a considerable sum. There are also the cinerators upon which the Sanitary Board is now reporting (G.O. $\frac{1769 M.}{19.11.94}$), & the water-supply & Cooum schemes. Estimates for the whole of these should be ready at about the same time, & it wd. perhaps be better to wait & see about how much they would all cost, & consider the financial difficulty all at one time.

If this suggestion be approved the reference to India might perhaps wait till then, when a clearer statement of the case would be possible. One objection to this would perhaps be that the delay necessary for getting India's orders would again delay final disposal of the question.

If this suggestion is not approved, the Govt. may now say to the Commrs. that it is evident that a lot of money will have to be raised in the near future, & that they are requested to consider whether a tax on petroleum would not be a good way of paying for some of it.

3/4/95

Taxation of Petroleum in Madras City.

Note for H.M.

I think we may do this without waiting for more detailed infn. — We know already that much more money is needed than can be raised without some fresh tax

4/4/95

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6 [G/24.]

DEPARTMENT.

Papers to be read in Proceedings :—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

Current No. of 189 , dated from

Current No of 189 , dated from ✓

D/ 10-4-95 No 661 [illegible]

ORDER.

In G.O. dated 7th Nov. 94 No. 1651 M the execution of Mr. Cousins' scheme for improving the water-supply of Madras, and a scheme for purifying the Cooum were sanctioned; ~~the~~ the Municipal Commissioners have subsequently requested sanction to a proposal to erect cinerators to ~~destroy~~ consume the rubbish collected in the City; it ~~is~~ is probable that some improvements in the method of disposing of the town sewage will also be ~~to~~ eventually necessary; and a loan of four lakhs has recently been raised by the Commissioners for expenditure upon water-supply mains. All these schemes will require a larger sum of money to carry them out than can be set aside from the ordinary annual revenue of the Municipality, & ~~it appears to be unav~~ the imposition of ~~some~~ additional taxation appears to be unavoidable, the more so that the Tobacco Duties have not fulfilled the expectations that were formed of them.

2. The ~~Commr.~~ Prest. ~~of the Commn.~~ will accordingly be requested to ~~consider~~ report whether the Commissioners are still of the opinion

L[illegible] in their resolution of the
[illegible]h 1893, embodied in G.O.
5th May 1893 No. 607 M. that
duty upon kerosine oil imported
to Madras for local consumption
would be a satisfactory method of
raising a part of the funds that are
~~[illegible]~~ required, and if so, at
what rate they would propose to levy
the duty.

5.4.95 (from orders)

9/4/95

Tax on Petroleum

Cs.

(from orders)

661 M

Despatch with
papers together
10/4

To,
The President M.C. Madras.

Despd 10/4/95

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.

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