28.7.04

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

Local & Munl. (1895.) Department.

MISCELLANEOUS.

G.O., No. 793 L

DATED 3rd May 1895

[Despatch Abstract.]

Tax.

Stating that the point raised by the President, District Board, Nilgiris, in regard to the liability of bicycles for tolls will be noted for consideration when the Bill to amend Act V of 1884 is being dealt with and transferring the papers to the Legislative Department.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local Fund Department
No. 2153

Nilgiris Dt Bd Office
Ootacamund, 19th Feb 1895.

From

J. D. Rees Esq C. I. E
President Dt. Board
Nilgiris.

To

The Chief Secretary to Government
Local and Municipal Department
Madras.

Sir.

Upon a reference made to me by one of the toll keepers in this district & by the desire of Messrs R. B. Michell and W. H Wilson, I ruled, contra to the opinions held by these gentlemen, that a bicycle was obnoxious to toll under schedule B Madras Act V of 1884, in the sum of 4 anna

In the schedule occurs the following words "On every other vehicle (than those above mentioned) with springs and every palanquin. - - - - 4 annas.

2 In Webster's dictionary, a vehicle is th defined:— 'That in or on which any person or thing is or may be carried as a coach,

Carriage

carriage, wagon, cart, car, sleigh, bicycle &ca; a means of conveyance, specifically, a means of conveyance upon land"

3 It is now represented to me, and not without reason, that 4 annas is a somewhat heavy toll for such a two wheeled vehicle.

For the reasons that a new Bill is before Government, and that my ruling may possibly be considered open to doubt, I have the honour to represent the matter

I have the honour &c.

(sd) J. D. Rees.

Presdt. Dt Bd Nilgiris

Local and Municipal Dept

Current No. 531L

From

The President Dt Board
Nilgiris

No. 2153

Dated 19th } February 1895
Received 21st }

Enclosures.

Subject

Reporting for orders the question of the liability of bicycles for tolls.

For Orders.

The President apparently refers to tolls under the Local Boards' Act V 1884 This expression in the tolls schedule (B) in that Act is "Every other vehicle with springs" and this is the same as that used in the Dt Municipalities Acts' schedule B (rates of taxes) and D (rates of tolls) In Act I of '84 Madras Municipal Act, schedule B (rates of taxes) refers to "every other vehicle with springs" and schedule D (rates of tolls) apparently intends so, though there is a misprint in every edition of it that can be found in the office. The wording of all the schedules may therefore be said to be the same.

The Madras Municipality taxes all bicycles and tricycles Rs 3 per half year as "other vehicles with springs" and in the amended Dt Municipalities Act passed by the select committee they have been expressly included under this description.

The President may, therefore, it is submitted, be told that he is correct in considering a bicycle "Obnoxiou to toll," and that it is competent to the District Board under section 57 (iii) of Act IV of '84 to direct, if they choose, that bicycle need not pay the toll at the maximum rates laid down in the schedule.

2 Perambulators are also "other vehicles with springs" They are expressly exempted from taxation as such under sections 77 and 153 of Acts IV and I of '84 respectively, but in neither of these Acts, nor in Act V of '84 are they ~~not~~ exempt from tolls. Tolls are not, it is believed, collected upon them in practice but

but there is no legal authority for the exception.

The point might, it is submitted, be noted for consideration when the Bill to amend Act IV of 1884 comes up for discussion in Council, and for inclusion with the other amendments already suggested in Act V of 1884.

(Initialled). W. F
8.4.95

Perambulators ought certainly to be exempt from taxation of any sort—at present they come under the law as regards tolls.

(Initialled) J. F. P
24.4.95.

The points raised should be noted for consideration

(Initialled). H. W. B.
25.4.95

Taxes on bicycles & Perambulators

Taxes and tolls on bicycles and perambulators

Order of 3.5-95 No 793 L. Mis.

1 The point raised will be noted for consideration when the Bill to amend Act V of 1884 is being dealt with.

2 The papers will be transferred to the Legislative Department with the Hon: Mr Bliss's note in original.

(Initialled) C. G. T. 27.IV.95 (Initialled) J. F. P. 1.5.95

To

The Presidt. Dt Board Milgiris

" Legislative Departt. with papers in original.

Note for C. S

May the President be informed that the Government concurs in his ruling and that the whole question will be further considered in connection with the amendment of the Act

---

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

Back Papers, No. of 189

Further Paper, No. of 189

Enclosures.

Current No.

Statement with ditto.

Order of Government

Statement with ditto.

Papers not filed up, being meant for despatch in original (not paged).

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A — Copy in full

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Examined by

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 3-5-95
No. 7932.

When given for copying.

[Despatch Abstract.]

Case

Stating that the point raised by the President, District Board, Nilgiris, in regard to the liability of bicycles for tolls will be noted for consideration when the Bill to amend Act V of 1884 is being dealt with and transferring the papers to the Legislative Department.

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

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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FOR THE CITY OF MADRAS.

nimals

[7]

Miscellaneous.

Local and Municipal Dept.

G.O., dated 3-5-95

No. 793 L.

INDEXED.

When given for copying.

[Despatch Abstract.]

Tax.

Stating that the point raised by the Pt. Dt. Bd. Nilgiris in regard to the liability of bicycles for tolls will be noted for consideration when the Bill to amend Act V of '84 is being dealt with, and transferring the papers to the Legislative Departt.

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

BACK PAPER, No. OF 18

FURTHER PAPER, No. OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Copied by 4/5

Examined by

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cal Fund Department
Rc. 2153

Nilgiri Dt. Boards Off
Ootacamund 19th February

From.

J. D. Rees Esquire C. I. E.
President, Dt. Board
Nilgiris.

To

The Chief Secretary to Government,
Local and Municipal Departmen
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Sir,

Upon a reference made to me by of the toll Keepers in this District by t desire of Messrs. R. B. Michell and W. Wilson, I ruled, contrary to the opinions held by these gentlemen, that a bicycle obnoxious to toll under schedule B. Madras Act V of 1884, in the sum of 4 annas.

In the schedule occurs the following wor "On every other vehicle (than those abov mentioned) with springs and every p quin . . . . 4 an

2. In Webster's dictionary, a vehicle thus defined:— "That in or on which person or thing is or may be, carried,

எச்சரிக்கை:—ஒவ்வொரு அப்பிஷியல் வருஷத்திலும் செப்டம்பர்மீ 30உயிலும் மார்ச்சுமீ 31உயிலும் ஒவ்வொரு ஆறுமாதம் முடிவாகின்றது. ஒரு ஆறுமாதத்தில் 30-நாள் ஒருவர் வசம் இருந்தால் அந்த ஆறுமாதத்திற்கு வரிகட்டவேண்டும். அந்த 30-தினத்திற்கு லைசென்ஸ் அன்னியில் தன்வசம் வைத்திருப்பவர் வரிகட்டுவதுடன் ஒரு மாஜிஸ்ட்ரேட் முன்பாக சார்ஜு செய்யப்பட்டு 50-ரூபாய்க்கு அதிகப்படாத அபராதத்திற்கும் உட்படவேண்டும்.

கட்டைவண்டியாவது அல்லது வில்லில்லாத இதர வண்டிகளாவது இந்த நமூனாவில் சேரவில்லை. அவைகளை முனிசிபல் ஆபீசில் இரண்டு ரூபாய் கட்டணங்கட்டி, பிரதி ஆறுமாத முதல் அல்லது அவைகளை வாங்கின முதல் 15-தினத்திற்குள்ளாக முனிசிபல் ஸ்டோரிலிருக்கும் டிபோவுக்கு ரிஜிஸ்தர் செய்யும்படி அனுப்பவேண்டியது. அப்படிக்கு ரிஜிஸ்தர் செய்யப்படாத கட்டைவண்டி அல்லது இதர வண்டிகளைப் பிடிக்கப்படும். அவைகளை ரிஜிஸ்தர் செய்விக்கத் த[illegible]ருவரும் வரிகட்டுவதுமன்றி ஒரு மாஜிஸ்ட்ரேட் முன்பாக சார்ஜு செய்யப்பட்டு 10-ரூபாய்க்கதிகப்படாத அபராதத்திற்கும் உட்படுவார்கள்.

வரி கட்டுபவர்களே முனிசிபல் ஆபீசில் பணத்தை கட்டவேண்டியது. அவ்விடத்தில் பணம் வாங்குவதற்காக நியமிக்கப்பட்டிருக்கிற ஷராப்புகள் தவிர வேறொருவரும் ஷை தொகையை வாங்குவதற்கு அதிகாரம் இல்லை. பணத்துடன் அனுப்புகிற கடிதங்களை ரிவினியூ ஆபீசர் அவர்களுக்கு அனுப்பவேண்டும். பிரதிதினமும் காலை 10½-மணி முதல் மாலை 3-மணி வரையிலும், சனிவாரங்களில் காலை 10½-மணி முதல் மாலை 1-மணி வரையிலும் பணம் வாங்கப்படும்.

முனிசிபல் உத்தியோகஸ்தர்கள் மூலமாய் யாதொரு ஆட்சேபணையாவது பிரியாதாவது அல்லது எம்மாதிரியான ரிப்போர்ட்டுகளாவது அனுப்பாமல் இருக்கும்படி கேட்டுக்கொள்ளப்படுகிறது.

ఎచ్చరిక:—ప్రతిసంవత్సరమునందును అర్థసంవత్సరభాగములు సెప్టంబరు నెల 30-తేదితోనున్ను మార్చి నెల 30-తేదితోనున్ను క్రమముగా ముగించుచున్నవి. అర్థసంవత్సరమునందు 30-దినముల అనుభవనమే ఆయొక్క ఆరు నెలల పన్నుకు అర్హులుగా చేయుచున్నది. అట్లు లైసెన్సు లేక 30-రోజులు అనుభవించినవానికి మ్యాజిస్ట్రేటుమునుపు నిరూపించిన పన్నుతోకూడ ౫౦ రూపాయలకు అతిక్రమింపని అపరాధము విధించబడును.

ఈ అర్జీయందు కట్టెబండ్లు ఇతరమైన విల్లులేనిబండ్లు చేరలేదు. వీటిని ప్రతి ఆరు నెలలయొక్క ఆరంభమున ౧౫-రోజులలో మునిసిఫల్ స్టోరునందుండెడు డిపోలో రిజిస్టరుకుగానుపంపి మునిసిపల్ ఆఫీసులో రెండురూపాయలు చెల్లించి పుచ్చుకొనవలయును. అట్లు రిజిస్టరు కానట్టి ఏయొక్క కట్టెబండ్లును విల్లులేనిబండ్లును పట్టుకొనబడును. ఆట్లు రిజిస్టరుచేయుటకుతప్పిన ప్రతిమనిషికిన్ని మ్యాజిస్ట్రేటుమునుపు నిరూపించిన పన్నుతోకూడ ౧౦ రూపాయలకు అతిక్రమింపని అపరాధము విధించబడును.

పన్ను వార్లవల్లనే మునిసిపల్ ఆఫీసునకు పన్ను పంపవలయును, అచ్చట పన్నుతీయుటకు ప్రత్యేకముగా నియమించియుండు షరాపులుతప్ప యితరులు తీయకూడదు. వాటితోకూడ పంపబడు జాబులు రెవిన్యూ ఆఫీసర్ పేరట పంపవలయును. రోజు తెల్లవారి ౧౦½ ఘంట మొదలు సాయంత్రం 3-ఘంటలవరకున్ను, శనివారమునాడు ౧౦½-ఘంటమొదలు మధ్యాహ్నము ౧-ఘంటవరకున్ను, రూకలు తీసుకోబడును.

మునిసిపల్ ఉద్యోగస్తులమూలముగా ఏవిధమైన వాచాఫిర్యాదులు రిపోర్టుమొదలైనవి పంపకుండ యుండవలసినది ముఖ్యమైనకోరికగా యున్నది.

coach, carriage, wagon, cart, car, sleigh,
ycle &c; a means of conveyance, speci-
ally, a means of conveyance upon land."
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For the reasons that a new Bill is
fore Government, and that my ruling
ay possibly be considered open to doubt,
have the honour to represent the matter.

I have &c

Sd/. J. D. Rees.
Presidt D. B. Nilgiris.

Li. No

THE PRESIDENT OF THE MUNICIPAL COMMISSION FOR THE CITY OF MADRAS.

Application for License for Vehicles with Springs and for Animals

for the (2 / 1894-95) half-year ending 31st March 1895.

Description of Vehicles and Animals.	No. in possession for which License is sought.	For the half-year. Rate for each.		For the half-year. Total Tax.	
		RS.	A.	RS.	A.
I. 4-wheeled Vehicle with springs drawn by two or more Horses		10	0		
II. 4-wheeled Vehicle with springs drawn by a Horse, Mule, Bull or Bullock, or by two or more Horses under thirteen hands, or by two or more Mules, Bulls or Bullocks		5	0		
III. 2-wheeled Vehicle with springs drawn by one or more Horses, Mules, Bulls or Bullocks		3	0		
X IV. Every other Vehicle with springs X		3	0		
V. Horse over thirteen hands		5	0		
VI. Horse of, or under thirteen hands, or Mule		2	8		
VII. Horse of, or under eleven hands		1	0		
VIII. Bullock or Bull		0	8		
IX. Male Buffaloe		0	8		
X. Ass		0	4		
XI. Dog		0	8		
		RUPEES.			

Date ______ 189 . Signature ______

Residence No. ______ Street.

Caution.—The half-yearly periods terminate respectively on the 30th of September and 31st of March in each official year. Possession for thirty days in the half-year creates the liability for the half-year. Any person in possession for such thirty days without a License will be subject to a penalty not exceeding Fifty Rupees in addition to the Tax on conviction before a Magistrate.

This application does not include Carts or other wheeled Vehicles without springs, which should be sent to the Depôt at the Municipal Stores to be registered within 15 days from the commencement of every half-year, or of possession, with a fee of Two Rupees to be paid at the Municipal Office. Any Cart or Vehicle not so registered will be liable to seizure, and every person omitting to register same is liable to a fine not exceeding Ten Rupees in addition to the Tax on conviction before a Magistrate.

Payments must be sent by the Tax-payers themselves to the Municipal Office where no person other than the shroffs specially employed for the purpose is authorized to receive them, and letters accompanying same should be addressed to the Revenue Officer. Payments will be received between 10-30 A. M. and 3 P. M., and on Saturdays between 10-30 A. M. and 1 P. M.

It is especially requested that no verbal objection or complaint or report of any description be sent through Municipal Employés.

R. No. (V. & A. T.) 72.

7,000

LOCAL AND MUNICIPAL DEPARTMENT.

Local & Municipal Dept.
CURRENT No. 531 L

From The President
District Board
Nilgiris.

No. 2153

Dated 19th }
Received 21st } February 1895
Enclosures

SUBJECT.

Reporting for orders the question of the liability of bicycles for tolls.

H.M.

For orders

The President apparently refers to tolls under the Local Boards' Act V of 1884. The expression in the tolls schedule (B) in that Act is "Every other vehicle with springs", and this is the same as tha
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The point might, it is submitted, be noted for consideration when the Bill to amend Act IV of 1884 comes up for discussion in Council, and for inclusion with the other amendments already suggested in Act V of 1884.

Initialled/. W.F.
8/4/95.

Perambulators ought certainly to be exempt from taxation ~~of~~ any sort. at present they come under the law as regards tolls.

Initialled/. J.F.P.
24/4/95.

The points raised should be noted for consideration.

Initialled/. H.B.
25/4/95

Taxes on bicycles & perambulators

Taxes and tolls on
bicycles and perambulators

Hill (for orders)

Order d/ 3.5.95 No. 793 L. Rus.

1. The point raised will be noted for consideration when the Bill to amend Act V of 1884 is being dealt with.

2. The papers will be transferred to the Legislative Department with the Hon: Mr. Bliss's note in original

Initialled/ C.G.T.
27.IV.

Initialled/ J.F.P.
1.5.95

To
The President, Dt. Bd., Nilgiris.
The Legislative Department with papers in original.
Do/Vr. 8/5/95

Note for C.S.

May the President be informed that the Government concurs in his ruling and that the whole question will be further considered in connection with the amendment of the act