

FR
[L. & M.]
[9,000-8-8-04.]

Local & Munl. (1895) Department.

MISCELLANEOUS.

G.O., No. 811/m

DATED 8th May 1895.

[Despatch Abstract.]

House-tax.

Stating that the uncollected balance of----for the half-year ending 30th September 1894 at Srivilliputtur must be written off the accounts as irrecoverable and that it does not appear advisable to proceed by civil suit for its realization.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

[7]

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 8-5-95

No. 811.1w

When given for copying.

[Despatch Abstract.]

Home tax

Stating that the un-
collected balance of — for
the half year ending 30th
Sept. '94 at Srivilliputhur
must be written off this
accounts as irrecoverable
and that it does not
appear advisable to pro-
ceed by ^{civil} suit for its re-
covery.

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

BACK PAPER, 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
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Examined by

Ref on case No. 35 of 95
Gene of 95

Timnevelly Collector's Office.
Dated 26 January 95.

From

A. W. B. Higgins Esquire,
as Collector of Timnevelly.

To

The Chief Secretary to Government,
Local and Municipal Department,
Fort St. George.

Sir,

I have the honor to report that out
of a sum of Rs 3470-12-a, the demand
under house tax fixed by the Union Panchayat
of Srivilliputhur for 1894-95, there remains
an uncollected balance of Rs 2006-8-a.
One half of this amount is to be remitted
in accordance with G.O. No. 1867 M. Mis
4-12-94 as
the house tax for the 2nd half year is being
collected by the Municipality.

2 The Chairman of the Municipal Council
requests instructions for the collection of
the moiety of the balance due to the
Panchayat. The sum collected will, under
a resolution of the Taluk Board, be
transferred to the Municipal Fund.

3 I cannot find any section in the Local
Boards Act which applies to the case except
section 128 (1). As the Panchayat which was
the agent of the Taluk Board no longer
exists owing to the conversion of the Union

into a municipality from October last,
the Principal (ie the Taluk Board) takes
its place and possibly the President
of the Taluk Board can now take action
against defaulters under Section 81 et seq
of the Local Boards Act. But it seems
to me doubtful whether the Collection
can be made under the Local Boards Act
when the Act now no longer applies to
the area in which the defaulters
live. Perhaps the only course is to proceed
by Suit which however would hardly be
practicable when the sum to be recovered
in each case is so small.

4. I solicit instructions in the
matter.

I have the honor to be,
Sir,
Your most obedient servant

C. S. H. G. G. G.
Ag: Collector
26-1-95

25-1-95

26-1-95

1867 No 4-12-94
1865 No 10-8-94

1895

Local and Municipal Department.

PR. CURRENT No. 297 M

TINNEVELLY Collector's OFFICE.

From

The

Collector of

Tinnevely.

To

The Chief Secretary to

Government

Fort St. George.

Dated

26

January

1895

Received

Ref. No. 35 26 1895

CHIEF SECRETARY
29 JAN 1895
ENCLOSURE
SUBJECT
GOVERNMENT OF MADRAS

Soliciting instructions in the matter of the collections by the Srivilliputhur Municipality, of the moiety of the balance of house-tax fixed by the Union panchayat of that place.

LOCAL AND MUNICIPAL DEPARTMENT.

Current No. 297 M/95.

From the Collector of Tinnevely.

I don't quite see why the Taluk N. Sh. not recover its dues for the half year ending Sept. 30, 1894 - of course ordinary Civil suits wd. be out of the question. But how about suits in the Court of the V. M. M. or wd. that be more better than it could be worth?

RS
2/2/95

FOR ORDERS.

The Collector is mistaken in supposing that under G.O. d/4th December 1894, No. 1867 M., one-half of the outstanding balance, on the 30th September 1894, of the house-tax assessed by the union panchayat for 1894-95 should be remitted, as that order merely directed the refund of the tax due for the second half year, if it had already been collected by the panchayat. The municipal council has already been told in para. 2 of G.O. dated

dated 15th January 1895,

No. 50 M., which had apparently
not reached ^{the Collector} ~~him~~ when he wrote

his present letter, that the
proposal to credit to the munici-
pal revenues the collection
of the outstandings due to
the panchayat under Act of

1884, was inadmissible
as already pointed out in para.

2 of G.O. d/4th December 1894 No. 1867 M.

It is submitted that this
amount cannot now be col-
lected by the taluk board under
the Local Boards' Act, as that
act is no longer in force in the
town, nor does it seem ad-
visable to recover it by civil
suits.

The following order is suggested:-
1895
30/1/95 " Srivillipattur ceased to be a Union
from the 1st October '94, & the provisions
of the Local Boards Act relating to
Union panchayats & the collection by
them of house tax ceased to be in
force in the town from that date.
Neither the Taluk Board nor the

Municipality are therefore empow-
ered to take steps to realize either
the ~~uncollected~~ Union house tax
for the half-year ending
due ~~up to~~ 1st October which remains
uncollected, or that portion of the
tax which would under other half-year
circumstances have ~~been payable for the~~ ^{been payable for the} ~~past~~ ^{past}
beginning with ~~after~~ the 1st October. The outstanding
balance of the Union House tax is
thus irrecoverable.

2. G.O. dated 4.12.94 No.
1867 M. did not, as the Collector
supposes, direct that half of this
outstanding balance should be remitted.
It merely ordered ^{the refund of} that the Union
house tax due for the half-year
beginning with 1st October '94, if
it had been ~~previously~~ ^{previously} collected by the Panchayat,
should be refunded."

M. 1.2.95
1/2/95

Collection of house tax
Sriwiliputtur Municipality

FOR ORDERS.

297 m

CS.
No. 155
8/2/95

The Collector will be requested
to report whether, having regard
to the nature of the items of
house tax for the half year
ending 30th Sept. which are still
outstanding, it would be
advisable expedient to proceed in
the village municipalities Court for
their recovery.

(from order.)

M 4295

6/2/95

To,

The Colr. of Tinnevely.

Dated 8/2

Tinnevely Collector's Office.
Dated March 1895.
Municipal Dept.
From
CURRENT No. 1223 M

A. W. B. Higgins Esquire,
Collector of Tinnevely.

To

The Chief Secretary to Government
Local and Municipal Department
Fort Saint George

Sir,

In reply to memo no. 155 dated
8th February 1895, I have the honor to state
that the arrears of house-tax for the
1st half year ending 30th September 1894
in the Sriwiliputtur union are reported to
be due from the owners of 4692 houses
most of which were assessed under the 5th
and 6th classes at the rate of four and two
annas respectively.

2. The late Chairman of the Sriwiliputtur
union is reported not to have issued notices
to the house owners as required in clause 1 of
section 81 of the Local Board's Act V of 1884.

St

It is, I submit, very doubtful whether suits
can be preferred in the village munsiffs' courts
under section 13 of Act I of 1889 when the
notices required to be served under the
Local Board Act on the defaulters have
not been served. Apart from the legal
difficulty, it does not appear to be advisable
to file suits in the village munsiffs' court
for the recovery of such small sums as
two annas or four annas, though it might
be worthwhile to do so for larger amounts.

I have the honor to be,

Sir,

Your most obedient servant

Chas. Hoggart

Collector.

65
30-3-95.

CHS
30-3-95.

Enclosure No 155
21/2/95 - 42

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Local Municipal Dept.
1895
1223/11

Department.

CHIEF SECRETARY
-2 APR. 1895
GOVERNMENT OF MADRAS

TINNEVELLY Collector's OFFICE.

From
The Collector of
Tinnevely.

To
The Chief Secretary to
Government
Fort St. George.

Dated 31st March 1895
Received
No.

DEPARTED
31 MAR 95
ENCLOSURE.
SUBJECT.

Reporting that it will not
be advisable to file suits in
the Village Munsiff's Court
for the recovery of the very small
sums of arrears of house tax
for the 1st half year ending
30th September 1894, as fixed by
the Union panchayat of
Sivilliputur:

20

2/4 1/2

LOCAL AND MUNICIPAL DEPARTMENT.

Current Nos. 297 and 1223. M.

From
The Collector of Tinnevely.

FOR ORDERS.

Please see the notes
and orders on the first of the
currents read above.

2. The second current is
in reply to the reference made on the
first. The collector states that
~~the arrears~~ the arrears in question are re-
ported to be due from the owners
of 4,692 houses most of which
are taxed at four and two
annas respectively, that as the
notice required by clause (1) of
Section 81 of the Local Boards
was not given to the defaulters,
it is doubtful whether suits for
the recovery of these arrears can
be

2/4 1/2

he proposed in the Village
Municipal Courts under Section 13
of Act I of 1889 (the Madras
Village Courts Act) and that
apart from this legal difficulty
it does not appear to be ad-
-visable to file suits for
such small amounts, as for
example ~~and has been directed~~
to file suits in the
Village Municipal Courts, although
it may be worthwhile to do so
for large amounts.

1/11 Submitted that the ^{Presi-} Collec-
10/4/95 ^{dent} may be directed to

apply for sanction to write off the
arrears. Their exact amount is
not ascertainable but it ^{ought not to} ~~must~~
be very large since the demand
for the first half year amounts
to only $\frac{Rs\ 3470-12-0}{2} = Rs\ 1735-6-0$
and the collections up to date
are Rs 3470-12-0 - Rs 2006-8-0
or Rs 1464-4-0. If the bulk of
these belong to the first half
year the balance will not be
more than Rs 300 or so. But 4692

~~of~~ defaulters at an average
of 30 annas would be Rs 879-11-0.

The failure of the union authorities

to issue notices in such a large
number of cases seems to
deserve some notice, but perhaps
it is useless remarking it as
they have ceased to hold office.

CPT
23.11.

20
24/4/95

It is evidently of no use attempting
to recover so the only thing that
can be done is to write off

20

Jaque -
Will this measure lead,
however, to the new Municipality starting
in a state of destitution? Suppose
the Budget will show

26/4/95

Budgets for 1895-96 and for the
half year ending 31st March 1895
are submitted. The measure will
not affect the Municipality since
the proposal of the Telang Board to
transfer the balance of house tax
due to them was negatived vide
para 2 of G.O. of 15.1.95 no 504. and
no credit was taken for the amount.

CPT
1.11.

Collection of Union houses
in the Sumbilputter district

FOR ORDERS.

297 + 1223m

Order 485-95 No 811 m

Under the circumstances re-
ported by the Collector it does
not appear advisable to proceed
by civil suit. The uncollected
balance must be written off as
irrecoverable. An application in
the prescribed form should be submitted.
(from order)

Cgr
r.v.

4/5/95

I have been your order within
no need to trouble the Hqs with

4/5/95

Cgr

6.n

To The Collector of Sumbilputter

13/5/95

1/11/95

Draft order for approval and reply
to H.H. query within

Order for the collection of Union houses
in the Sumbilputter district
The Collector of Sumbilputter
is requested to collect the balance of Union houses
in the Sumbilputter district
and to report the result to the Hqs
within the time specified
in the order.

297a
R206/A

When given for copying _____
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When signed _____

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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