

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 103/M

DATED 19th June 1896

[Despatch Abstract.]

Municipal Council.

Cancelling, under section 35 (1) of the District Municipalities Act, resolution of the Bimlipatam --- remitting a portion of house tax collected from a certain individual.

BACK PAPERS.

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

FURTHER PAPERS.

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

1896
Local & Muzfl Dept

Know
M. V. Venkataswami Sastri
Chennai C.C.
Puducherry

To
The Chief Secretary to Govt
Fort St. George, Madras

the
order

Despatched 27.5.96
Received 1 JUN. 96
Assured.

The Municipal Council's
action in having remitted a portion
of the tax in this case is clearly
unauthorized. Its resolution No. XII
dated 13th May 1896, will accordingly
be cancelled under Sec. 35(1) of the
District Municipalities Act.

Letter No 107 of 26th May 1896
Enclosure one.

1.9
9/6/96
W.D.
W.D. 9/6/96
12
15/6/96

Subject.

Submitting copy of resolution & requesting
the Govt. to issue an order whether the refund
sanctioned by the Council can be made.

To
The Chairman, M.C. Benlipalam
Despatched 26/6/96

No 107

From

M.R. By M. Venkata Chellam Pantulu Jann

Chairman Municipal Council

Pondicherry.

To

The Chief Secretary to Govt.

Fort St George Local Municipal Dept.

Madras.

Sir,

In submitting herewith copy of resolution passed by the Municipal Council at their meeting held on 13th Inst. I have the honor to inform you that certain Councillors interfere with the executive functions of the Municipality and thus put in obstacles in the due discharge of the office of Chairman. The case now under reference does not form in my humble opinion, one of the questions that can be decided by a Council as the petitioner never objected to the tax being assessed on the building but questions the right of the Chairman in collecting the full tax Rs 7.3.4 due on the building. I am of opinion that such a resolution as to refund 2/3 of the tax to the petitioner is not justifiable in the present case. I shall therefore be kind enough to place the matter before Govt. and communicate to me their orders whether I can refund the tax as resolved by the Council. I would not have referred the matter to Govt. lest the Govt. might remark that refunds should not have been made without reference to Govt. vide G.O. No 1775-M (Mis) dated 22nd Oct. 1895. If the Councillors thus interfere with the executive functions of the Chairman I am afraid to represent that the collection of Municipal dues will suffer. Soliciting the favor of an early reply.

I have the honor to be,

Sir,

Yours most obedt. Servant

M. Venkata Chellam
Chairman

Copy of resolution passed by the Municipal Council Pondicherry at their meeting held on 13th May 1896.

XII Read petition dated 24th March 1896 presented by Karada Swamy reporting that the tax on Karada Venkanna's building was recovered from him illegally as he is not the only owner or occupier. Note: The Chairman brings the following circumstances to the notice of the Council for their consideration. The building was registered in the name of the father of the present petitioner who never applied to the Chairman for transferring the same in his name. The present petitioner and his brother Mangayya some time ago requested the Chairman to transfer the building in the names of their wives. This could not be done as the tax due on the building was not paid. Demand notices were served on the sons of the late K. Venkanna in whose name the building was registered. During previous years the tax was written off at the recommendation of the Councillors to whom the arrears lists were referred for report. At this stage all this during the last discussion at the Legislative Council the Honorable Advocate General gave out his opinion that it is practically impossible to charge on the land which was not known to the public and would not be known to the purchaser and he thought that there was ample provision in the Act for collecting the tax due firstly by restraint, secondly by prosecuting the owner and thirdly by proceeding civilly against him and therefore there was no necessity for the amendment proposed by the Hon. Mr. C. Subba Row Pantulu. So we can recover the tax from the petitioner as owner, and son of the late K. Venkanna. In any Court of Justice if there are more than one joint debtors the amount of the decree can be collected from any one and the Court has nothing to do with the others, so the tax can be collected from K. Swami and it was his lookout to proceed against the other owners if any. In these circumstances the petition has to be rejected. He says that no demand notices were served on him whereas in his petition of 11th Decr 1895 he quotes the number of the demand notice. Had he not had the demand notice with him he could not have quoted the number as there are no door numbers in this Municipality

and the number noted by him exactly tallies with the register. If the party thinks that the Chairman has collected the tax illegally he can proceed against him under Sec. 262 clause 3. In the humble opinion of the Chairman the Council has not the jurisdiction to entertain the petition as it is not appeal against the assessment under Sec. 97 clause II.

Read also the opinion expressed by the Chairman of the Vizagapatnam Municipality stating that we can recover the tax under the circumstances from the petitioners.

Out of 8 Councillors present 5 Voted for refund of 2/3 of the amount collected from the petitioners while 3 Councillors (Messrs V. Sastry Chetty, A. B. N. Chellam Danthelam & M. Venkata Chellam Danthelam) are of opinion that the refund cannot be sanctioned as they consider the collection is not illegal in as much as every portion of the house is responsible for the tax. The other five give their reasons to the effect that the house belongs to 3 different persons individuals all of whom are in a position to pay the tax separately.

Sd/ M. Venkata Chellam
Chairman & Co.

True copy

Municipal office
Vizagapatnam
26th May 1896

Sd/ M. Venkata Chellam
Chairman & Co.
Gd.

N.B. —
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26th May 1896