31-3-13

26.5-16 & 11

Local & Muni. (189) Departm

PRINTED.

G.O., No. 1067-1068 M

DATED 24-6-96

[Despatch Abstract.]

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

H. P. M.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{3}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{5}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{3}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{15}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{5}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Government {~~1902~~ 1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd. } 1896. *Enclosures*
Regd. } *Spare copies*

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{9}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{10}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

LETTER—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Proof for approval

22.7.02

Stroke off as moved V.R. 23/7/02

No. 1067 M., 24TH JUNE 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Proof for approval

22-7-02

Strike off as usual

23/7/02

No. 1067 M., 24th June 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government

buildings. I beg to be favoured with the orders of Government as to what action I should take.

Enclosure.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{5}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S. to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

Order—No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

No. 1067 M., 24th June 1896.

Letter—No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that these are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., Nos. 1067 &
1068 M

DATED 24th June 1896

[Despatch Abstract.]

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits and addressing the Government of India on the question of exemption from ------- of such buildings in cantonments as are situated within the limits of a Municipality.

reimbursed on public purposes, &c.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
		Cust 621 dy 97					

Again G.O., dated 16th December 1895, No. 2110 a.

Current No. 1090 a. of 1896, dated 30th March from the Collector of Trichinopoly

Current No. of 189 , dated from the

FOR ORDERS.

Please put up a copy of the Cantt. Act as revised to date.

WS
8/5/96

Mem. Copy put up, as requested

WS
6.5.96

I think we should exclude the Cantt. Act from the operation of Act XIII of 1884 (L.C. and Municipal Act). In the imposition of taxation on in Cantts of class (2), Act XIII of 1884 contains no provision. Apparently therefore in such Cantts taxation is imposed under the ordinary Municipal Acts.

In neither class of Cantt. can taxes be imposed on public property, I am

Drop the first

Please see the letter and orders cited in the margin above.

In his letter dated 31st January 1895 cited in this file the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The Cantonment forms part of the Municipality and the buildings therein are exempt from taxation under Act XIII of 1884 (Local Self-Government Act). It was stated in reply to the above letter dated 16th January 1895 that the Chairman of the Municipal Council should be informed that the Cantonment of Trichinopoly is not liable to

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Circ	621	d/f 97					

Again G.O., dated 16th December 1895, No. 2110 Mis.

Current No. 1090 Mis of 1896, dated 30th March from the Collector of Trichinopoly

Current No. of 189 , dated from the

FOR ORDERS.

Please put up a copy of the Cantt. Act as noticed to date.

BS
8/5796

Please see the letter and orders in the f.p. read above. In his letter dated 31st January 1896 in this f.p. the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The Cantonment forms part of the Municipality and the buildings in question are exempt from taxation under f.p. No. 1047 Mis. dy 16th June 1885 on the strength of f.p. No. 1868 Mis. dy 22nd Dec 1888 in which it was stated that Trichinopoly had ceased to be a Cantonment, the Chairman requested the sanction of Govt. for taxing them. The Collector supports the Chairman's proposal.

From f.p. No. 1282 Mis. dy 10th June 1895 and No. 4/3 dy 3rd Dec. 1895 it was found however that Trichinopoly continues to be a Cantonment

Name kept this BS

The latest copy of the Act is put up, as requested

5.5.96

I think we may drop the question of excluding these Govt. buildings from the Cantt. - It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of Cantts:- (1) Those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under S. 17 (1) (b) of Act XIII of 1889 and a regular Cantt. fund formed (S. 21 of the same Act). For the imposition of taxation on in Cantts of class (2), Act XIII of 1889 contains no provision. Apparently therefore in such Cantts taxation is imposed under the ordinary Municipal Acts.

In neither class of cantt. can taxes be enforced on public property, &c.

For the CHIEF SECRETARY.

Please see the portion of the Act marked in red.

Please see also Act XX of 1851 referred to in the 1st para of B.'s minute.

Act XX of 1851 is to enable Municipal Boards to contribute to Cantt. funds, but does not apply to a Cantt. formed under Act XIII of 1889.

The Govt. however, have power under Act XX of 1851 to contribute to a Municipal fund, e.g. the Municipal fund mentioned in B.'s minute.

Before Rao
27.5.96

Draft for the Govt. with amendments
Submitted herewith
19/6
Returned herewith for the Govt. Order
20/6

Cantonment,
the notification by which it was
declared to be a cantonment.
under Act I of 1866 (Madras) not
having been cancelled. the
Chairman & the Collector were
referred to these orders, and the
Collector was requested to submit
in consultation with the Military
Authorities proposals for excluding
the buildings in question from
the limits of the Cantonment so
as to render them liable to Muni-
-cipal taxation.

The Collector in his letter
now above requests to know if
the proposal called for are for
excluding the buildings individually
from the limits of the Cantonment,
which would be difficult seeing
that they are scattered all over the
Cantonment, or excluding the part
of the Cantonment containing the
buildings, in which case the Canton-
-ment would be reduced to less than
half its present size. The Military
Authorities have been consulted
by the Collector yet but he thinks
are not likely to view the latter
proposal with favor, and suggests
that as the taxation of the buildings

India's order in
P.O. 104 F
15.1.84, which, though
they do not say so, would seem
to have been issued under S. 3 of
Act XI of 1881. The effect of these
orders is, however, different in
the two classes of Cantonments. In
Class (1) Cantts the Govt in the Mil.
Dept, assists the Cantt Fund, if
necessary, by a grant in aid
and, even if not, means
exist, under Sl. # 5 of Act XI of 1881,
whereby the Govt may is required to con-
-tribute to the Cantt Fund. One
way or another, therefore, the Govt makes
to the Cantt Fund such a contribution
as is fair considering its position as
an owner of property in the Cantt-
-ment under S. 20(2) of Act XIII of 1889,
however, S. 5 of Act XI of 1881
does not apply to Class (2) Cantts & the
Govt in this case, therefore, the
Govt recovers just liabilities as
an owner of property. This seems
to me extremely unfair -

It occurs to me as possible, & even probable, that when the India Resn in P.O. 104 F 15.1.84 was issued, the case of Class (2) Cantts was not considered - Anyway, I would address India & request that that Resn may be so modified as not to apply to Cantts of that class.

BS
11/5/96

is not likely to bring in any consi-
-derable revenue to the Municipality
the matter may be dropped. He
says that he originally recommend-
-ed the Chairman's proposal under
the impression that Thickinopoly
was no longer a cantonment.

C.S. 30/4/96 In view of the difficulties in the way of taxing these buildings it is submitted that the Coll's recommendation to drop the matter may be adopted - unless it is thought more desirable to previously consult the Mun. Council, in which case the current may be submitted to it for remarks.

W.W.S. 2.5.96 It might perhaps be well to drop the matter for the present at any rate.

10
7/5/96

Order. No. 1067 Mun. dt 24-6-96

On further consideration the Govt of Madras are of opinion that it would be expedient to exclude these Govt buildings from Cantonment limits & therefore the proposal to be

Cantonment,
the notification by which it was
declared to be a Cantonment
under Act I of 1866 (Madras) not
having been cancelled. The
Chairman & the Collector were
referred to these orders, and the
Collector was requested to submit
in consultation with the Military
Authorities proposals for excluding
the buildings in question from
the limits of the Cantonment so
as to render them liable to Muni-
-cipal taxation.

The Collector in his letter
now above requests to know if
the proposals called for are for
excluding the buildings individually
from the limits of the Cantonment,
which would be difficult seeing
that they are scattered all over the
Cantonment, or excluding the part
of the Cantonment containing the
buildings, in which case the Canton-
-ment would be reduced to less than
half its present size. The Military
Authorities have been consulted
by the Collector yet but he thinks they
are not likely to view the latter
proposal with favor, and suggests
that as the taxation of the buildings as

India's order in
P.P. 104 F
15.1.84 which, although
they do not say so, would seem
to have been issued under S. 3 of
Act XI of 1881. The effect of these
orders is, however, different in
the two classes of Cantonments. In
class (1) Cantts the Govt in the Mil.
Dept, assists the Cantt Fund, if
necessary and, even if not, means
exist, under Ss 4 & 5 of Act XI of 1881,
whereby the Govt is required to con-
-tribute to the Cantt Fund. One
way or another, therefore, the Govt makes
to the Cantt Fund such a contribution
as is fair considering its position as
an owner of property in the Cantts -
under S. 20 (2) of Act XIII of 1889,
however, Ss 4 & 5 of Act XI of 1881
do not apply to class (2) Cantts, the
Govt in their case, therefore, the
Govt assists just liabilities as
an owner of property. This seems
somewhat unfair -

It seems true as regards, & it
is probable, that when the
India Resn in P.P. 104 F 15.1.84 was
issued, the case of class (2) Cantts
was not considered - Anyway, I
would address India & request
that that Resn may be so mo-
-dified as not to apply to Cantts
of that class -

WD
11/5/96

is not likely to bring in any consi-
-derable revenue to the Municipality,
the matter may be dropped. He
says that he originally recommen-
-ded the Chairman's proposal under
the impression that Trichinopoly
was no longer a Cantonment

S.P.
29/5/96 In view of the difficulties in
the way of taxing these buildings
it is submitted that the Coll's
recommendation to drop the matter
may be adopted - unless it is thought
desirable to previously
consult the Mun. Council, in which
case the current may be submitted
to it for remarks.

WDS
2.5.96 It might perhaps be the
best plan to drop the
matter for the present at
any rate.

10
7/5/96

35

Order. No. 1067 Munis dy 24-6-96

On further consideration the
Govt of India are
Govt consider that it would be
expedient to exclude these Govt
buildings from Cantonment limits
& therefore the proposal to tax

Taxation of public buildings in Cantonments by Municipal Authorities

FOR ORDERS.

1090 M

H.M. 2/10 P.L.O

To the Govt. of Madras (Public Dept.) Dept. 29/10/96

charge them with Municipal taxes. Cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Govt. of India will however be addressed on the question of exemption from taxation of such buildings in cantonments of the same classes which are situated within the limits of a Municipality.

(from orders)

Worked 27.5.96

No 1068 Mmid 24-6-96

Letter to the Sec. to G. of I.

Sir,

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Govt. of India.

A.94 20.6.26

2. From Sec. 17 (1)(a) of Act XIII of 1889 (Cantonments Act) it would appear that there are held to be two classes of cantonments; viz:

(1) Those not included in municipalities

(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, & a regular cantonment fund formed under Sec. 21 of the same Act. For cantonments of class (2) this Act contains no such provision, & in such cantonments taxation must apparently be imposed under the ordinary Municipal Acts. Under the orders contained in the Resolution of the Govt. of India, No 5 — 165-87 of 23rd Dec. 1888, which were presumably issued under Sec. 3 of Act XI of 1881, municipal taxes cannot be levied on public property in either class of cantonments. The effect of this prohibition is, however, different in the two classes of cantonments; for in the first class (1) the Govt., as the Military Dept. assists the Cantonment fund by a grant in aid, if necessary, & even if not, means appear to exist under sec. 5 of Act XI of 1881 of requiring the Govt. to contribute to the fund. In either case therefore in one way or another the Govt. makes to the Cantt. fund such a certain contribution, as the fund is entitled to, considering the position of Govt. as an owner of property in the Cantonment limits.

* Note (not to be copied)
X In GO Nos 104 & 105 15th Jany 1884
This is traversed by the Govt of India —

3. Under sec 20(2) of Act XIII of 1889, as

Exemption from Taxation of Public Buildings & Tricky Cantt.

(From orders)

H.E. the Governor.

1067-1068 L

5 of Act xv of 1881 does not apply to cantonments in class (2). In these therefore the Govt escapes its just liabilities as an owner of property. H.E. the C-in-C. is of opinion that such an exemption is manifestly unfair to the municipalities concerned, & thinks that it is possible that, when the Govt of India Resolution No. 5-165-81 dy 23rd Dec '83 was issued, the case of class cantonments situated within municipalities was not considered. I am therefore to request that the Govt of India may be moved to reconsider this question, & to urge that the recommendation of this Govt that the prefixed Resolution referred to may be so modified as not to apply to cantonments not included in municipalities.

(from orders) 3/6/96

Ltd 27.5.96

Returned [illegible] in order to check certain references

Ltd 18/6/96

Ltd 24/6/96

Ltd 29/6/96

— [illegible] (1) taxation may be imposed

1896

Local & Municipal Dept.

CURRENT No. 1090 M

From

J. Andrew Esqr
Collector of
Trichinopoly

To

The Chief Secretary to
Government
Local & Municipal Dept.
Madras.

Dated 30
Despd 4
Read } March 96 April.

Dy CHIEF SECRETARY 4/96

GOVERNMENT OF MADRAS -5 APR. 1896 Gen.

Rec'd do: 4. (one plan)

Reporting that it is not quite clear whether Government means to suggest that the various Government Buildings should be separately excluded from Cantonment limits or whether the Cantonment limits should be revised and requesting orders of Government.

Refce Mean and enclosure referred to

18/4

COLLECTOR AND MAGISTRATE
7 SEP 95
TRICHINOPOLY

Number in Register of Buildings	Names of buildings	Remarks.
	Civil Buildings	
to 2/4	Post and Telegraph Office at Lalgudi with out-houses	
5 to 35/20	Collectors Cutchery, District Court office, Local Fund office and Revenue Officers Cutchery with out-houses	
36 to 36/9	Superintending Engineers office & circle with out houses	
37	Meteorological observatory office	
38 to 38/2	North sub Dn. office with its out-houses	
39 to 39/5	Executive Engineers office P.W.D. with out-houses	
40 to 40/2	Municipal School with out-houses	
41 to 41/2	Quarters for European Head Constables with out-houses	
42 to 42/8	Police Hospital with iron fencing with out-houses	

43 Police Station at Cantonment.

45 †Police Station at Darbibridge † Is not in Cantonment limits & shd be omitted

46 Village Immunity's Chavady at Ennore

Military buildings

1 to $\frac{1}{3}$ M Grand Magazine with out lines

European Infantry Lines

2 C to $\frac{2}{2}$ C Lib'd barrack inside Verandah with out-lines

3 E1 to $\frac{3}{4}$ E1 Arsenal bomb proof barracks with out lines

Hospital south Infantry Lines

4 N9 to $\frac{4}{8}$ N1 Hospital with out lines

Sergeants Instructors' quarters

$\frac{4}{5}$ to $\frac{5}{2}$ N9. S. I. R. Volunteer Corps with out lines

Place of arms or quarter guard including Verandah with out lines V9 to $\frac{6}{7}$ N9.

North Infantry Lines

N9 to $\frac{7}{10}$ N9. Place of arms with out lines

N9 Magazine and Compound walls

9. Solitary Cells

$\frac{1}{3}$ to $\frac{10}{3}$ N9. Regimental School with out lines

Hospital East and West ward with out lines N9 to $\frac{11}{12}$ N9

Commissariat Office

C to $\frac{12}{3}$ C. Commissariat office with out-lines

Pension Pay officer's quarters with out-lines 3P to $\frac{13}{2}$ P

14 P. Pension pay office

15 M Magazine reserved

Staff quarters.

16 S to $\frac{16}{2}$ S Conductors quarters with out lines

Station Staff Officer's Store room with out lines 17 S to $\frac{17}{2}$ S

18 S to $\frac{18}{3}$ S Station staff office with out lines

'By order'
S. V. Sankara Ayyar
accountant
6/9/95

for Lt. Col. Q. M. G.

PCC 5/9/95

Office, 96.

492

43 Police Station at [illegible] ...ittle out-houses

45 Police Station at Dr[illegible] ...ast ward

46 Village Immoveff's ch[illegible] ...ttle out-houses

Military bu[illegible]

Into $\frac{1}{3}$ m Grand Magazine ...enters with...

European Infantry

2 C to $\frac{2}{2}$ C Lib'd barrack in ...with out-

A

3 E I to $\frac{3}{4}$ E I

COLLECTOR TRICHINOPOLY

Trichinopoly Collector's Office,
30th March 1896.

GENERAL & REVENUE DEPOT
CURRENT No. 2090

Dis. No. 1936 / Rec 1936.

From J. Andrews Esq.
Collector of Trichinopoly

To The Chief Secretary to Government,
Local and Municipal Department,
Madras.

Sir,

With reference to G. O. dated 16th December 1895 No. 2110 M. Mis. (L & M.) I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government Buildings should be separately excluded from Cantonment limits, or whether the Cantonment limits should be revised so as to exclude all that portion which contains the buildings in Question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the Cantonment as is apparent from the sketch which I herewith return. (Vide the 29 houses marked thereon as per list enclosed.) If these buildings are to be separately

excluded, we shall have to demarcate
them all separately and it will not
be altogether convenient to have
so many as 29 pieces of land scattered
here and there throughout the Canton-
-ment but excluded from it. It may
also be doubtful if Trichinopoly
can be treated in such an exceptional
manner for the sake of giving the Muni-
-cipality not many hundreds of Rupees
income in the shape of House Tax. Probably
Bellary and other Municipalities might
make similar claims, and it might
turn out to be a matter affecting all
Municipalities in India which have
Cantonments within their limits.
I have, however, no personal knowledge
of Bellary or other Cantonments, and
hence I do not speak on this point
with any certainty. As to the other
alternative, I have thought it best
not to consult the Military authorities
until I ascertain the intentions of
Government on the point above
mentioned. It appears to me that
it would be easy enough to let the
Military lines remain in the Cantonment
and to exclude from Cantonment
limits all that portion (and it would

be much more than half) which is west
of the Railway except perhaps the Hospital
and Magazine (Buildings Nos. 4 and 1), but
I scarcely think that the Military
Authorities would view this proposal
with favour. In asking for permission
to levy House tax on these buildings, the
Council was labouring under the
erroneous impression that Trichinopoly
had ceased to be a Cantonment,
and in endorsing their recommendation
I was under a similar impression
which was only removed by G. O.
dated 16-12-95 No. 2110 M. Mis.
Had I been aware of the real facts
of the case, I would not have been
prepared on the information before me,
to recommend that Trichinopoly
should be treated differently from
other Municipalities. I may here
mention that although Trichinopoly
is a Cantonment, the only portion of the
Rules and Regulations framed under
the Cantonment Act that applies is
Chapter VI which only relates to the
registration of Vital Statistics, (vide
Article 1969 of the Army Regulations)
so that for all practical purposes

Trichinopoly is not a Cantonment
save in name. To raise now this
Question of House Tax on the Govt. —
buildings will most probably raise
the Question as to whether or not Tri-
chinopoly should be made a Cantonment
de facto or whether it should be even in name
reduced to less than half its present
size by limiting it to the portion
East of the Railway, or in such other
way as might be found desirable
after full Consideration. This is a
serious Question, especially in the case
of an important town like Trichinopoly
which Contains one of the largest Civil
Establishments of South India, including
the very large Railway Staff of European,
Eurasian and native Trichinopoly Employees.
All things Considered I think it is
as well to leave matters as they are,
for the present at least, and to abstain
from levying House Tax on the Govt.
buildings. I beg to be favoured with
the orders of Government as to what
action I should take.

I have the honour to be,
Sir,
Your Most obed.t Servant,
V Ramasawmy
for Collector.

...pen for carrying ...
...d ...
...examined ...
...signed ...
} 189

...AIN G.O., No. DATED
...189 ,

...ENT No.

...OSED TO G. No.

...F GOVERNMENT	A	A	A	A	A	A	A
...TER OF GOVERNMENT.							
...MENT WITH DITTO.							
...ERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.							

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.

to Press.

signature

in print

No. PAID

Logan

Logan (Strait)

Print notes also please

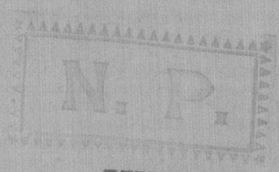
Alex Print in full
Isaac Not to be printed
P de Peyst abstract only
Q-ss Print heading only

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.



JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constable, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{5}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{5}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

LETTER—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

N. P.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{3}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{8}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{4}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{2}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this. H. W. B[LISS]. The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

N. P.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{3}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{5}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{8}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

N. P.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{3}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{10}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{1}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{1}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{3}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8-5-96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

N. P.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{3}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{2}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Local and Municipal Department.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to 2/7
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to 35/28
Superintending Engineer's office, VI Circle, with out-houses ..	36 to 36/8
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to 38/2
Executive Engineer's office, Public Works Department, with out-houses	39 to 39/5
Municipal school with out-houses	40 to 40/2
Quarters for European head constables, with out-houses ..	41 to 41/2
Police hospital with iron fencing, with out-houses	42 to 42/3
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to 1/3 M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to 2/4 C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to 3/4 E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to 4/16 N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to 5/2 N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to 6/7 N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to 7/10 N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to 10/8 N.I.
Hospital east and west ward, with out-houses	11 N.I. to 11/12 N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to 12/2 C.
Pension Pay officer's quarters with out-houses	13 P. to 13/2 P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to 16/5 S.
Station Staff officer's store-room with out-houses	17 S to 17/2 S.
Station Staff office with out-houses	18 S. to 18/3 S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{5}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

LETTER—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{7}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{2}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{3}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{5}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{3}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{2}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{2}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{2}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

LETTER—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 5 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{3}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{38}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{2}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{3}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{2}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{2}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

N. P.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{2}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{3}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{4}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{5}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8-5-96.

I have kept this. The latest copy of the Act is put up as requested.
H. W. B[LISS].

W. W. PHILLIPS.,
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

N. P.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper :—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{2}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{2}$
Police station at cantonment	43
* Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{3}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{15}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{2}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Local and Municipal Department.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8-5-96.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

Letter—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165–81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24th JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30–4–96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. Phillips.
2–5–96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. Price.
7–5–96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[liss].
8–5–96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this. The latest copy of the Act is put up as requested.
H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this. The latest copy of the Act is put up as requested.

H. W. B[LISS].

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Government {1896} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

G.O., &c., Nos. 1067, 1068 M., 24th June 1896.

JUNE.

Taxation.

Disapproving, with remark, the proposal of the Trichinopoly Municipal Council to levy taxes on Government buildings situated within cantonment limits, and addressing the Government of India on the question of exemption from — of such buildings in cantonments as are situated within the limits of a municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From J. ANDREW, Esq., I.C.S., Collector of Trichinopoly, to the Chief Secretary to Government, Local and Municipal Department, dated Trichinopoly, 30th March 1896, Dis. No. 544, Rev.

With reference to G.O., Mis. No. 2110 M., dated 16th December 1895, I have the honour to inform you that it is not quite clear whether Government means to suggest that the various Government buildings should be separately excluded from cantonment limits, or whether the cantonment limits should be revised so as to exclude all that portion which contains the buildings in question. I do not imagine that the former course is intended as the buildings are pretty well scattered all over the cantonment as is apparent from the sketch which I herewith return (*vide* the 29 houses marked therein as per list enclosed). If these buildings are to be separately excluded, we shall have to demarcate them all separately, and it will not be altogether convenient to have so many as 29 pieces of land scattered here and there throughout the cantonment but excluded from it. It may also be doubtful if Trichinopoly can be treated in such an exceptional manner for the sake of giving the municipality not many hundreds of rupees income in the shape of house-tax. Probably, Bellary and other municipalities might make similar claims, and it might turn out to be a matter affecting all municipalities in India which have cantonments within their limits. I have, however, no personal knowledge of Bellary or other cantonments, and hence I do not speak on this point with any certainty. As to the other alternative, I have thought it best not to consult the military authorities until I ascertain the intentions of Government on the point above mentioned. It appears to me that it would be easy enough to let the military lines remain in the cantonment and to exclude from cantonment limits all that portion (and it would be much more than half) which is west of the railway except, perhaps, the hospital and magazine (buildings Nos. 4 and 1), but I scarcely think that the military authorities would view this proposal with favour. In asking for permission to levy house-tax on these buildings, the council was labouring under the erroneous impression that Trichinopoly had ceased to be a cantonment, and in endorsing their recommendation I was under a similar impression which was only removed by G.O., Mis. No. 2110 M., dated 16th December 1895. Had I been aware of the real facts of the case I would not have been prepared, on the information before me, to recommend that Trichinopoly should be treated differently from other municipalities. I may here mention that, although Trichinopoly is a cantonment, the only portion of the rules and regulations framed under the Cantonment Act that applies is chapter VI which only relates to the registration of vital statistics (*vide* article 1969 of the Army Regulations) so that for all practical purposes Trichinopoly is not a cantonment save in name. To raise now this question of house-tax on the Government buildings will most probably raise the question as to whether or not Trichinopoly should be made a cantonment *defacto* or whether it should be even in name reduced to less than half its present size by limiting it to the portion east of the railway, or in such other way as might be found desirable after full consideration. This is a serious question, especially in the case of an important town like Trichinopoly which contains one of the largest civil populations of South India, including the very large railway staff of European, Eurasian and native

employés. All things considered, I think it is as well to leave matters as they are for the present at least, and to abstain from levying house-tax on the Government buildings. I beg to be favoured with the orders of Government as to what action I should take.

ENCLOSURE.

Names of buildings.	Number in the register of buildings.
Civil Buildings.	
Post and Telegraph office at cantonment with out-houses ..	2 to $\frac{3}{7}$
Collector's cutcherry, District Forest office, Local Fund office, and Assistant Collector's cutcherry with out-houses	35 to $\frac{35}{28}$
Superintending Engineer's office, VI Circle, with out-houses ..	36 to $\frac{36}{9}$
Meteorological Observatory office	37
North sub-division office with its out-houses	38 to $\frac{38}{2}$
Executive Engineer's office, Public Works Department, with out-houses	39 to $\frac{39}{5}$
Municipal school with out-houses	40 to $\frac{40}{2}$
Quarters for European head constables, with out-houses ..	41 to $\frac{41}{2}$
Police hospital with iron fencing, with out-houses	42 to $\frac{42}{3}$
Police station at cantonment	*43
Police station at Dark's bridge	45
Village munsif's chavady at Tennore	46
Military Buildings.	
Grand magazine with out-houses	1 M. to $\frac{1}{3}$ M.
European Infantry Lines.	
Tiled barrack in side verandah, with out-houses	2 C. to $\frac{2}{7}$ C.
Arsenal bomb proof barracks, with out-houses	3 E.I. to $\frac{3}{4}$ E.I.
Hospital South Infantry Lines.	
Hospital with out-houses	4 N.I. to $\frac{4}{18}$ N.I.
Sergeant Instructor's quarters, South Indian Railway Volunteer Corps, with out-houses	5 N.I. to $\frac{5}{2}$ N.I.
Place of arms, etc., quarter guard including verandah, with out-houses	6 N.I. to $\frac{6}{7}$ N.I.
North Infantry Lines.	
Place of arms with out-houses	7 N.I. to $\frac{7}{16}$ N.I.
Magazine and compound wall	8 N.I.
Solitary cells	9 N.I.
Regimental school with out-houses	10 N.I. to $\frac{10}{3}$ N.I.
Hospital east and west ward, with out-houses	11 N.I. to $\frac{11}{12}$ N.I.
Commissariat Office.	
Commissariat office with out-houses	12 C. to $\frac{12}{3}$ C.
Pension Pay officer's quarters with out-houses	13 P. to $\frac{13}{2}$ P.
Pension Pay office	14 P.
Magazine reserved	15 M.
Staff Quarters.	
Conductor's quarters with out-houses	16 S. to $\frac{16}{2}$ S.
Station Staff officer's store-room with out-houses	17 S to $\frac{17}{2}$ S.
Station Staff office with out-houses	18 S. to $\frac{18}{3}$ S.

* Is not in cantonment limits, and should be omitted.

ORDER—Mis. No. 1067 M., dated 24th June 1896.

On further consideration, the Government is of opinion that it would not be expedient to exclude these Government buildings from cantonment limits, and therefore the proposal to charge them with municipal taxes cannot be approved, as in no other way could this taxation be legally carried out under existing circumstances.

2. The Government of India will, however, be addressed on the question of exemption from taxation of such buildings in cantonments as are situated within the limits of a municipality.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Collector of Trichinopoly.

LETTER—Mis. No. 1068 M., dated 24th June 1896, to the Secretary to the Government of India, Home Department.

A question having arisen lately in this Presidency as to the exemption from municipal taxation of public civil buildings, situated within the limits of a cantonment, which itself forms part of a municipality, I am directed to submit the following remarks on the subject for the consideration of the Government of India.

2. From section 17 (1) (*a*) of Act XIII of 1889 (Cantonments Act), it would appear that there are held to be two classes of cantonments; viz.—

(1) Those not included in municipalities.
(2) Those included in municipalities.

In class (1) taxation may be imposed under the above section, and a regular cantonment fund formed under section 21 of the same Act. For cantonments of class (2) this Act contains no such provision, and in such cantonments taxation must apparently be imposed under the ordinary municipal law. Under the orders contained in the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, which were presumably issued under section 3 of Act XI of 1881, municipal taxes cannot be levied on public property in any cantonment. The effect of this prohibition is, however, different in the two classes of cantonments, for in class (1) the Military Department assists the cantonment fund by a grant-in-aid, if necessary, and even if not, means appear to exist under section 5 of Act XI of 1881 of requiring the Government to contribute to the fund. Therefore in one way or another, the Government makes to the cantonment fund such a contribution as the fund is entitled to, considering the position of Government as an owner of property within cantonment limits.

3. Under section 20 (2) of Act XIII of 1889, section 5 of Act XI of 1881 does not apply to cantonments in class (2). In these, therefore, the Government escapes its just liabilities as an owner of property. His Excellency the Governor in Council is of opinion that such an exemption is manifestly unfair to the municipalities concerned, and considers it possible that, when the resolution of the Government of India, No. 5—165-81, dated 23rd December 1883, was issued, the case of cantonments situated within municipalities escaped notice.

4. I am, therefore, to request that the Government of India may be moved to reconsider this question, and I am to submit the recommendation of this Government that the resolution referred to may be so modified as not to apply to cantonments included in municipalities.

J. F. PRICE,
Chief Secretary.

Revised proof for approval

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., MIS. Nos. 1067, 1068 M., DATED 24TH JUNE 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found, however, that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector, in his letter read above, requests to know if the proposals called for are for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case, the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

W. W. PHILLIPS.
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

W. W. PHILLIPS.
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.

Proof for approval.

22-7-02

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 1067, 1068 M., DATED 24th June 1896.

From the Collector of Trichinopoly, dated 30th March 1896, Cur. No. 1090 M.

~~NOTES CONNECTED WITH G.O., No. 1067 M., DATED 24TH JUNE 1896.~~

For orders—

Please see the notes and orders in Government order read above.

In his letter, dated 31st January 1895, in this Government order, the Chairman of the Municipal Council of Trichinopoly raised the question of taxing certain public buildings in the Trichinopoly Cantonment. The cantonment forms part of the municipality, and the buildings in question are exempt from taxation under G.O., No. 104, Financial, dated 15th January 1884. On the strength of G.O., No. 1860, Financial, dated 22nd August 1883, in which it was stated that Trichinopoly had ceased to be a cantonment, the chairman requested the sanction of Government for taxing them. The Collector supported the chairman's proposal.

From G.Os., No. 1282, Financial, dated 10th June 1884, and Nos. 413 and 414, Judicial, dated 3rd March 1892, it was found however that Trichinopoly continues to be a cantonment, the notification by which it was declared to be a cantonment under Act I of 1866 (Madras) not having been cancelled. The chairman and the Collector were referred to these orders, and the Collector was requested to submit in consultation with the military authorities proposals for excluding the buildings in question from the limits of the cantonment so as to render them liable to municipal taxation.

The Collector in his letter read above requests to know if the proposals called for ~~or~~ for excluding the buildings individually from the limits of the cantonment, which would be difficult seeing that they are scattered pretty well all over the cantonment, or for excluding the part of cantonment containing the buildings, in which case the cantonment would be reduced to less than half its present size. The military authorities have not been consulted by the Collector yet, but he thinks they are not likely to view the latter proposal with favour, and suggests that as the taxation of the buildings is not likely to bring in any considerable revenue to the municipality the matter may be dropped. He says that he originally recommended the chairman's proposal under the impression that Trichinopoly was no longer a cantonment.

S.A.
30-4-96.

In view of the difficulties in the way of taxing these buildings, it is submitted that the Collector's recommendation to drop the matter may be adopted, unless it is thought desirable to previously consult the Municipal Council, in which case the current may be forwarded to it for remarks.

Phillips/ W. W. ~~PARSONS.~~
2-5-96.

It might, perhaps, be the wisest plan to drop the matter for the present at any rate.

J. F. PRICE.
7-5-96.

Please put up a copy of the Cantonment Act as revised to date.

H. W. B[LISS].
8-5-96.

I have kept this.
H. W. B[LISS].

The latest copy of the Act is put up as requested.

Phillips/ W. W. ~~PARSONS.~~
9-5-96.

I think we may drop the question of excluding these Government buildings from the cantonment. It seems that it would be a much more complicated business than I thought.

I think, however, that we should raise the question of their exemption from taxation. So far as I can make out, there seem to be two classes of cantonments—(1) those not included in municipalities, and (2) those included in municipalities. In class (1), of which the Mount is an example, taxation may be imposed under section 17 (1) of Act XIII of 1889, and a regular cantonment fund formed (section 21 of the same Act). For the imposition of taxation in cantonments of class (2), Act XIII of 1889 contains no provision. Apparently, therefore, in such cantonments taxation is imposed under the ordinary Municipal Acts.

In neither class of cantonment can taxes be imposed on public property, under India's orders in G.O., No. 104 F., dated 15th January 1884, which, though that does not say so, would seem to have been issued under section 3 of Act XI of 1881. The effect of these orders is, however, different in the two classes of cantonments. In class (1) cantonments, the Government, in the Military Department, assists the cantonment fund, if necessary, by a grant-in-aid; and, even if not, means exist, under section 5 of Act XI of 1881, whereby the Government is required to contribute to the cantonment fund. One way or another, therefore, the Government makes to the cantonment fund such a contribution as is fair considering its position as an owner of property in the cantonment. Under section 20 (2) of Act XIII of 1889, however, section 5 of Act XI of 1881 does not apply to class (2) cantonments; and in this case, therefore, the Government escapes its just liabilities as an owner of property. This seems to me extremely unfair.

It occurs to me as possible, and even as probable, that when the India Resolution in G.O., No. 104 F., dated 15th January 1884, was issued, the case of class (2) cantonments was not considered. Any way, I would address India and request that that resolution may be so modified as not to apply to cantonments of that class.

H. W. B[LISS].
11-5-96.