

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

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1125 M

DATED 6th July 1896

[Despatch Abstract.]

License fee.

Requesting the Lieutenant-General Commanding the Forces
Madras to amend the draft rules for the assessment and recovery
of ----- in cantonments in the light of certain remarks now made.

BACK PAPERS.

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

FURTHER PAPERS.

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

Pomamallee
Pallavaram
Saint Thomas Mount
Vazianagram
Wellington

2134

6.2.96

ENCLOSURES.

Warrantments - Taxation.

Ootacamund,

No. B/B 172

2001 Warrantments 2 April 1896

CURRENT No. 1152

From

The Lieutenant-General COMMANDING the FORCES, Madras.

To

The Chief Secretary to the Government
of Madras.

SIR,

With reference to O.S.N. 213 M. No.

of the 6th February last, I have the honor to submit herewith for the approval of Government and submission to the Government of India, a draft notification containing the rules which it is considered desirable should be in force in the Warrantments named in the margin, for the assessment and recovery of the taxes sanctioned in Government of India letter N. 96 C dated 11th January 1896

I have the honor to be,
Sir

Your obedient servant
Christy M. M. M.

Lieut. General.

Commanding the Forces, Madras

Local Dept.

CHRE 1182 M

From the Lieutenant General
Commanding the Forces,
Maddras

No. 15/3472
1896

Dated 13-4-96

Received 17-4-96

Enclosures 1

SUBJECT.

Submitting for the approval
of Government and submission to
the Government of India a draft
notification containing the rules
to be introduced in the Cantonments
for the assessment and recovery
of certain taxes.

Current No. 1182 M of 1896, dated 13th April

From

FOR ORDERS.

In its letter No. 96.C, dated 11th
January 1896, disposed of in G.O. No. 215M
dated 6th February 1896, the Government
of India sanctioned the imposition of
certain license fees in the Cantonments
of St. Thoms' Mount, Pallavaram, Poonamallee,
Vizianagaram and Wellington, and pointed
out that unless there was some reason
for considering further action to be un-
necessary, a draft notification to be
issued under Section 17 Subsection (2)
of the Cantonments Act, making rules for
assessment and recovery of these taxes
should be submitted for its approval.

2. The Lieutenant-General Commanding
the forces, was thereupon requested to
state whether any further action was
necessary in the case, and if so, to
forward a draft notification on the
lines indicated by the Government of
India.

3. With the letter read above, the

Lieutenant-General forwards a draft notification prescribing certain rules, which call for the following remarks:-

The rules follow closely the wording of sections 188 and 189, of the Madras District Municipalities Act IV of 1884. No.1 of the rules lays down that applications for licenses should be made to the President of the Cantonment Committee or the Officer Commanding and rule 3, authorizes him to grant or refuse, in his discretion, such licenses and to suspend or cancel them. Rule 4 provides that appeals against orders refusing, suspending or cancelling licenses under Rule 3, shall lie to the President or the officer commanding (i.e) to the same officer by whom the original orders were passed. As the Officer Commanding is also the President of the Cantonment Committee, it is submitted that rules 1 to 3 may be amended by omitting the words " or the Officer Commanding " and that Rule 4 may be altered so as to provide that appeals against the orders of the President under Rule 3, shall lie to the Cantonment Committee.

2. As Section 267 of the District Municipalities Act does not contain any provisions for the recovery of license fees, the Lieutenant General may be asked to frame some rules on the subject. Sec 269 is probably

meant. This section lays down that all taxes for the recovery of which no special procedure is laid down shall be recovered as if they were taxes due to the Municipal Council.

* Vide clause 8 chapter II of the draft Cantonment Code.

Note

The ruling of No 1222 am dated 31st July 1895, which was put up with C.O. 1091 in 1896, had to be awaited.

The wording as sent down of India has been entered in the margin of the rules.

The wording of rule VI is objectionable vide letter of the Govt. of India in G.O. 1415 dt 26.2.96 marked with blue pencil.

These points may, if it is submitted, be returned to the L.G.C. with the above remarks & a request to amend them accordingly.

W.D. 23.6.96 H.D. 28/6/96

C.S.

Order No 1120 Mm 27/6/96

The draft notification will be returned to the District Commr. Madras with the request that it may be reconsidered with reference to the following remarks:-

(1) Rules 1 & 3 lay down that the President of the Cantonment Committee, or the officer commanding the Cantonment, shall deal with applications for licenses, while rule 4 prescribes that appeals from against orders passed under rule 3 shall lie to the same officer, thus making the original & the appellate authority the same. It would therefore be advisable to substitute "the Cantonment Committee for the President of the Cantonment Committee or the Officer commanding the Cantonment" as the appellate authority.

Choice. If the officer commanding is made the original authority, as suggested in the note for orders, in headquarters stations the officer commanding the district would have to deal with Cantonment Committee questions, then he is not supposed to do according to Chap II sec 8(1) of draft Cantonment Code marked with red ink.

(2) The wording adopted at the end of rule 5 has been objected to by the Govt of India in a similar case, in its resolution No 1580 of 30.10.95, & the following amendment suggested:
 "For ~~and to a further fine~~ "after conviction during which the offence is continued" read "after the date of the first conviction, on which the accused is subsequently convicted of having persisted in committing the offence."

(3) Section 267 of Act IX of 1884 does not contain any provisions for the recovery of licence fees. Sec. 269, in which ~~it is laid down~~ ^{probably intended}, which provides that all rents, fees, etc for the recovery of which no special provision has been made in the Act, shall be recoverable in the same manner as if they were taxes due to the Muz. Council under the Act.

(from orders)

W.D. 2-7-96
 20 3/7/96

The Lieutenant General Commanding the Forces, Madras, with copy of G.O. No. 1415 of 26th Feb 1896.
 Draft notification dated 27/2/96

Rules for the assessment & recovery of licence fees in Cantonments

8-15-95
 20-96

FOR ORDERS

1182 h.

Hue
 C.S.

1120 h.

R.

Then given for copying
 Then copied
 Then examined
 Then signed

189.

AD. GAIN G.O., No. 189,

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

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