

BACK PAPERS.

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

FURTHER PAPERS.

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

[L. & M.
9,000-1-1-95.]

INDEXED.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1412 M

DATED 20th August.

[Despatch Abstract.]

Taxation. Recording ^{copy of} draft notification regarding the levy of certain taxes in the hill Cantonments of the Simla district.

BACK PAPERS.

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FURTHER PAPERS.

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

L. & M. [unclear]

Local & Munl. (189) Department.

CURRENT No. 2311/12

Order No 1412 Mmms 20/8/96

Recorded.

From

The Government of India,
Military Department.

15/8/96

17-8-96

No. 1343 C

Dated 27-7-96

Received 12-8-96

Registered 13-8-96

Enclosures

Spare copies 6 spare copies

SUBJECT.

Copy to the Deputy Adjutant General M.S.C.
Madras Command
for the information of L.G.C.F. Madras
See recent official note in subject.

Forwarding a copy of the draft notification submitted to the Govt. of the Punjab, regarding the levy of taxation in the hill cantonments in the Simla District.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Cantonments.
Taxation.

No. 1373-C.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

Simla, the 27th July 1896.

It is requested that the above heading, with number and date of this communication, may be quoted in any subsequent correspondence on this subject.

To

THE SECRETARY TO THE GOVERNMENT OF THE PUNJAB,
Financial Department.

Sir,

I am directed to acknowledge the receipt of your letter No. 487-A, dated the 7th March 1896, submitting certain correspondence regarding taxation in the hill cantonments of Kasauli, Dagshai, Subathu, Solon and Jutogh.

2. With a view to the assimilation of the taxation in these cantonments, all of which are situate in the Simla District, it is proposed to impose the following taxes in each in lieu of the taxes at present levied, *viz.*—

- (1) a tax on buildings ;
- (2) a tax on menial and domestic servants ; and
- (3) a conservancy tax.

It is further proposed to apply to each cantonment the provisions of sections 49 to 61 (both inclusive), 63, 64 and 201 of the Punjab Municipal Act (XX of 1891) for the assessment and recovery of the taxes so imposed, and draft notifications giving effect to the scheme are at the same time submitted for the approval of the Government of India.

3. In reply I am to state that, under the provisions of section 17 of the Cantonments Act (XIII of 1889), the Governor General in Council is pleased to sanction the imposition of the taxes as proposed and the application of the provisions of sections 49 to 61, (both inclusive) 64 and 201 of the Punjab Municipal Act (XX of 1891). The provisions of section 63 of the Municipal Act in question have been omitted advisedly in view of the fact that the persons from whom the taxes are to be levied, are expressly referred to in the orders directing the imposition of the taxes.

4. As regards the draft notifications submitted with your letter under reply, I am to say that, as the object is to assimilate the taxation in all the five cantonments mentioned, providing for the levy of the same taxes in each and applying the same rules for their assessment and recovery, the Government of India do not see any advantage in issuing a number of separate notifications, and consider that it would be preferable to issue a single consolidated notification, at once, authorising the levy of the desired taxes, applying the requisite provisions of the Act of 1891, and superseding the existing notifications on the subject. It is also thought expedient that the adapted sections of the Act should be set forth *in extenso* with

all the necessary modifications incorporated therein, His Excellency in Council being, as at present advised, of opinion that as a general rule legislation by reference should be avoided whenever it is possible to do so, and that it is unfair to executive officers to throw upon them the task, which ought rather to devolve upon the legislating authority, of constructing the rules and the Act together.

5. A consolidated notification has been prepared on the lines indicated above and a copy is forwarded herewith for the consideration of His Honour the Lieutenant-Governor. Should His Honour be prepared to accept the notification so drawn, it may at once be published; but if it be deemed preferable to issue separate notifications as submitted with your letter under reply and to follow the form already suggested, in accordance, no doubt, with precedent, the Government of India will not object to that plan being adhered to.

I am, &c.,

(Sd.) P. J. MAITLAND,

Secretary to the Government of India.

Copy, with copy of the draft notification, forwarded to—

The Home Department.

The Legislative Department.

✓ The Chief Secretary to the Government of Madras for the information of His Excellency the Governor of Madras in Council.

The Chief Secretary to the Government of Bombay for the information of His Excellency the Governor of Bombay in Council.

The Secretary to the Government of Bengal, Financial Department, for the information of His Honor the Lieutenant-Governor.

The Secretary to the Government of the North-Western Provinces and Oudh for the information of His Honor the Lieutenant-Governor.

The Chief Commissioner, Burma.

The Chief Commissioner, Central Provinces.

The Chief Commissioner, Assam.

The Quartermaster-General in India for the information of His Excellency the Commander-in-Chief in India.

The Lieutenant General Commanding the Forces, Punjab.

The Controller of Military Accounts, Punjab Command.

The Accountant General, Military Department.

By order,

P. J. Maitland

Asst. Secy. to the Govt. of India.

Consolidated draft notification.

In exercise of the powers conferred by section 17 of the Cantonments Act (XIII of 1889) and with the previous sanction of the Governor General in Council, the Lieutenant-Governor is pleased to impose in the Kasauli, Dagshai, Subathu, Solon and Jutogh Cantonments, respectively, in the Simla District, the taxes described in the first schedule hereto annexed, and further to apply, for the assessment and recovery of the taxes so imposed, the provisions of sections 49 to 61 (both inclusive), 64 and 201 of the Punjab Municipal Act (XX of 1891) in the adapted form set forth in the second schedule.

2. The notifications of the Punjab Government specified in the third schedule are hereby cancelled.

THE FIRST SCHEDULE.

Taxes imposed in the Cantonments of the Simla District.

I.—A tax on buildings payable by the owner and leviable at the rate of seven-and-a-half per cent. on the "annual value" as defined in section 42, sub-section (2), of the Punjab Municipal Act (XX of 1891).

II.—A tax of one-and-a-half rupees *per annum*, payable by the employer, on every menial or domestic servant, not being the servant of a warrant or non-commissioned officer or soldier.

III.—A scavenging tax payable by the occupying owner or the tenant of every house or part of a house provided with a private latrine and leviable at the rate of—

(a) one rupee *per mensem*, if such house is situate beyond bazar or village limits, or

(b) four annas *per mensem*, if such house is situate within bazar or village limits.

IV.—A conservancy tax at the rate of three annas *per mensem* on the occupying owner or the tenant of every house or part of a house not provided with a private latrine.

THE SECOND SCHEDULE.

Sections 49—61, 64 and 201 of the Punjab Municipal Act (XX of 1891) as adapted for the purposes of the assessment and recovery of the taxes specified in the first schedule.

1. No assessment and no charge or demand of any tax shall be impeached or affected by reason of any mistake in the name, residence, place of business or occupation of any person liable to pay the tax, or in the description of any property or thing liable to the tax, or of any mistake in the amount of assessment or tax, or by reason of any clerical error or other defect of form; and it shall be enough in any tax on property, or any assessment of value for the purpose of any such tax, if the property taxed or assessed is so described as to be generally known; and it shall not be necessary to name the owner or occupier thereof.

2. Taxes shall be payable on such dates and in such instalments (if any) as the Cantonment Committee, with the previous sanction of the Deputy Commissioner, may from time to time direct.

3. For all sums paid on account of any tax a receipt, stating the amount and the tax on account of which it has been paid, shall be given by the person receiving the same, on request by the person making the payment.

4. (1) An appeal against the assessment or levy of any tax shall lie to the Deputy Commissioner or to such other officer as may be empowered by the Local

Section 52.

Government in this behalf :

Provided that, when the Deputy Commissioner or such other officer as aforesaid is a member of the Cantonment Committee, the appeal shall lie to the Commissioner of the Division.

(2) If, on the hearing of an appeal under this rule, any question as to the liability to, or the principle of assessment of, a tax arises, on which the officer hearing the appeal entertains reasonable doubt, he may, either of his own motion or on the application of any person interested, draw up a statement of the facts of the case and the point on which doubt is entertained, and refer the statement with his own opinion on the point for the decision of the Chief Court.

(3) On a reference being made under this rule, the subsequent proceedings in the case shall be, as nearly as may be, in conformity with the rules relating to references to the High Court contained in Chapter XLVI of the Code of Civil Procedure.

(4) In every appeal the costs shall be in the discretion of the officer deciding the appeal.

(5) Costs awarded under this section to the Cantonment Committee shall be recoverable by the Committee as though they were arrears of a tax due from the appellant.

(6) If the Committee fails to pay any costs awarded to an appellant within ten days after the date of the order for payment thereof, the officer awarding the costs may order the person having the custody of the balance of the Cantonment Fund to pay the amount.

5. (1) No appeal shall lie in respect of the tax on buildings, unless it is preferred within one month after the publication of the notice prescribed by rule 11

Section 53.

(2) or rule (13) or after the date of any final order under rule 12, as the case may be, and no appeal shall lie in respect of any other tax unless it is preferred within one month from the time when the demand for the tax is made :

Provided that an appeal may be admitted after the expiration of the period prescribed therefor by this rule if the appellant satisfies the officer before whom the appeal is preferred that he had sufficient cause for not presenting the appeal within that period.

(2) No appeal shall be entertained unless the appellant has paid all taxes due from him to the Cantonment Committee up to the date of such appeal.

- (6) No objection shall be taken to any valuation or assessment, nor shall the liability of any person to be assessed or taxed be questioned, in any other manner or by any other authority than is provided in those rules.

Section 54.

7. (1) The Cantonment Committee may, by written communication, call upon any inhabitant of the Cantonment to furnish such information as may be necessary in order to ascertain whether such inhabitant is liable to pay any tax.

Section 55.

(2) If any inhabitant so called upon to furnish information omits to furnish it or furnishes information which is untrue, he shall be punishable with fine which may extend to one hundred rupees.

8. (1) The Cantonment Committee shall cause an assessment-list of all buildings on which the tax on buildings is imposed to be prepared, containing—

Section 56.

- (a) the name of the street or division in which the building is situated;
- (b) the designation of the building, either by name or by number, sufficient for identification;
- (c) the names of the owner and occupier, if known;

- (d) the annual value, area or length of frontage on which the building is assessed; and
- (e) the amount of the tax assessed thereon by the Committee.

(2) For the purpose of preparing the list, the Cantonment Committee may require the owners or occupiers of the buildings to furnish it with the returns of the measurements and of the rent or annual value.

9. Where the assessment-list has been completed, the Cantonment Committee shall give public notice thereof, and of the place where the list or a copy

Section 57.

thereof may be inspected; and every person claiming to be either owner or occupier of any building included in the list, and any agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge.

10. (1) The Cantonment Committee shall at the time of the publication of such assessment-list give public notice of a time, not less than one month there-

Section 58.

after, when it will proceed to revise the valuation and assessment; and in all cases in which any building is for the first time assessed, or the assessment thereof is increased, it shall also give notice thereof to the owner or occupier of the building.

(2) All objections to the valuation and assessment shall be made in writing before the time fixed in the notice, or orally or in writing at that time.

11. (1) After the objections have been enquired into and the persons making them have been allowed an opportunity of being heard either in person

Section 59.

or by authorized agent, as they may think fit, and the revision of the valuation and assessment has been completed, the amendments made in the list shall be authenticated by the signatures of not less than two members of the Cantonment Committee, who shall at the same time certify that no valid objection has been made to the valuation and assessment contained in the list, except in the cases in which amendments have been entered therein; and, subject to such amendments as may thereafter be duly made, the tax so assessed shall be deemed to be the tax for the year commencing on the first day of January next ensuing, as also, in the case of a tax then imposed for the first time, for the period between the commencement of the tax and such first day of January.

(2) The list when amended under this section shall be deposited in the Cantonment Committee's office and shall there be open during office-hours to all owners or occupiers of buildings comprised therein, or the agents of such persons, and a public notice that it is so open shall forthwith be published.

12. (1) The Cantonment Committee may at any time amend the list by inserting the name of any person whose name ought to have been inserted, or by

Section 60.

inserting any building which ought to have been inserted, or by altering the assessment on any building which has been erroneously valued or assessed through fraud, accident or mistake, after giving notice, to any person interested in the amendment, of a time, not less than one month from the date of service of such notice, at which the amendment is to be made.

(2) Any person interested in any such amendment may tender his objection to the Cantonment Committee in writing before the time fixed in the notice, or orally or in writing at that time, and shall be allowed an opportunity of being heard in support of the same in person or by authorized agent, as he may think fit.

13. It shall be in the discretion of the Cantonment Committee to prepare a new assessment-list every year, or to adopt the valuation and assessment contained in the list for any year, with such alterations as may in particular cases be deemed necessary, as the valuation and assessment for the year following, giving the same notice of the valuation and assessment as if a new assessment-list had been prepared.

Section 61.

14. (1) When any sum is due on account of a tax payable in respect of

Section 64.

any property by the owner thereof, the Cantonment Committee shall cause a bill for the amount, stating the property and the period for which the charge is made to be delivered to the person liable to pay the same.

(2) If the bill be not paid within ten days from the delivery thereof, the Committee may cause a notice of demand to be served on that person; and, if he does not, within seven days from the service of the notice, pay the sum due, with any fee leviable for the notice, or show sufficient cause for non-payment, the sum due, with the fee, shall be deemed to be an arrear of tax.

(3) The amount of every such arrear, besides being recoverable in the manner hereafter provided by rule 15, shall, subject to any claim on behalf of Her Majesty, be a first charge on the property in respect of which it is payable, and shall be recoverable, on application made in this behalf by the Cantonment Committee to the Collector, as if the property were an estate assessed to land-revenue and the arrear were an arrear of such revenue due thereon:

Provided that nothing in this rule shall authorize the arrest of a defaulter.

15. Any arrears of any tax recoverable by the Cantonment Committee

Section 201.

under these rules may be recovered, on application to a Magistrate having jurisdiction within the limits of the Cantonment, or in any other place where the person from whom the money is claimable may for the time being be resident, by the distress and sale of any moveable property within the limits of his jurisdiction belonging to such person.

THE THIRD SCHEDULE.

Punjab Government Notifications cancelled.

Notification No. 270, dated the 29th January 1896.	
" " 1371, " 22nd June 1887.	
" " 1706, " 1st August 1887.	
" " 2084, " 11th September 1888.	
" " 729, " 6th April 1891.	
" " 731, " 6th April 1891.	
" " 2217, " 22nd December 1892.	
" " 2249, " 22nd December 1892.	
" " 1506, " 18th August 1894.	
" " 1508, " 18th August 1894.	
" " 1709, " 26th September 1894.	

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READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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LETTER OF GOVERNMENT

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