L. & M.
5,000-8-8-96.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1323 M

DATED 10th August 1896

[Despatch Abstract.]

Taxes.

Recording copy of the draft notifications making rules for the assessment and collection of certain ---- recently imposed in the Cawnpore Cantonment.

BACK PAPERS.

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

FURTHER PAPERS.

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

INDEXED.

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 10-8-96

No. 1323/M

When given for copying.

[Despatch Abstract.]

Taxes.

Recording Copy of the draft-notifications making rules for the assessment and collection of certain — recently imposed in the Cawnpore Cantonment.

Forwarded with No 1323 dated 10/8/96

BACK PAPER, No. OF 189 .

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

FURTHER PAPER, No. OF 189 .

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL (not paged).

N.B.—
A — Copy in full
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Copied by UP 1/98

Examined by

Cantonments.

Taxation.

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

No. 1262-C.

GOVERNMENT OF INDIA.

MILITARY DEPARTMENT.

Simla, the 8th July 1896.

To

THE SECRETARY TO THE GOVERNMENT OF THE NORTH-WESTERN PROVINCES AND OUDH,
(*Miscellaneous Department*).

Sir,

I am directed to acknowledge the receipt of your letter No. 185, dated the 10th February 1896, submitting, for approval, three draft notifications making rules for the assessment and collection of certain taxes recently imposed in the Cawnpore Cantonment.

2. It is stated that the proposed rules are adapted from those which it is proposed to make in respect of the corresponding taxes in the Cawnpore Municipality, and that the draft notifications will not be published until the rules for the municipality have been finally sanctioned.

3. The draft rules provide, *inter alia*, that the proceeds of the taxes shall, in the first instance, be credited to the municipal fund; with reference to this the Legal Remembrancer, North-Western Provinces and Oudh, considers that this is objectionable, as under section 21, sub-section (1) of the Cantonments Act (XIII of 1889) such proceeds cannot be credited otherwise than to the cantonment fund. His Honor the Lieutenant-Governor, however, considers that the requirements of the Act are sufficiently met by the rule as it stands, which provides for the credit to the cantonment fund of the share of the proceeds belonging to cantonments, the original credit to municipal funds being merely a preliminary procedure for the custody of the sums realised until the respective shares have been ascertained.

4. With reference thereto, I am to observe, that in cases like the present where the cantonment and the municipality adjoin, the arrangement for collecting terminal taxes, *e.g.*, octroi, by a joint agency for both cantonment and municipality is obviously convenient on administrative grounds. There, however, appears to be some doubt about the legality of crediting to the municipal fund the proceeds of taxes levied under section 17, sub-section (1) of the Cantonments Act. To obviate this difficulty, I am to suggest that the gross proceeds of the taxes be, in the first instance, paid into a joint account, which may take the form of a personal deposit account in the name of the President, or other official, of the Joint Committee, appointed under section 26 of the North-Western Provinces and Oudh Municipalities Act (XV of 1883), and entrusted with the collection of taxes for both cantonment and municipality. When the costs of collection have been deducted, the Joint Committee may determine the proportions payable to the municipality and the cantonment respectively.

The Governor General in Council approves of the issue of the accompanying draft notifications which have been altered accordingly.

5. I am to add that the rules contemplated must be issued and brought into force in the municipality before the notifications herewith forwarded can be issued, and to point out that while the Local Government can make the requisite rules under section 64(1)(*c*) of Act XV of 1883, all such rules are subjected by section 68 of the same Act to the condition of previous publication.

I am, &c.,

(Sd.) P. J. MAITLAND,

Secretary to the Government of India.

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

The Finance Department.

Copy, with copy of the draft notifications forwarded, in continuation of Military Department No. 2015-C, dated 26th October 1895, to—

The Home Department.

The Legislative Department.

The Lieutenant-General, Commanding the Forces, Bengal.

The Controller of Military Accounts, Bengal Command.

The Accountant General, Military Department.

Copy, with copy of the draft notifications and of the letter to which it is a reply, forwarded for information, to—

The Foreign Department.

The Chief Secretary to the Government of Madras.

The Chief Secretary to the Government of Bombay.

The Secretary to the Government of Bengal, Financial Department.

The Secretary to the Government of the Punjab, Financial Department.

The Chief Commissioner, Burma.

The Chief Commissioner, Central Provinces.

The Chief Commissioner, Assam.

The Quartermaster General in India.

By order,

P J Maitland

Asst. Secy. to the Govt. of India.

G. C. Press, Simla.—No. 1311 M. D.—16-7-96—200.

DRAFT NOTIFICATION.

In exercise of the powers conferred by section 17, sub-section (2), of the Cantonments Act (XIII of 1889), and with the previous sanction of the Governor-General in Council, the Lieutenant-Governor of the North-Western Provinces is pleased to make the following rules, which are an adaptation of the rules in force in the Municipality of Cawnpore, for the assessment and recovery of the terminal tax on imports and exports in the Cawnpore Cantonment imposed by Notification No. $\frac{76}{XII-152}$, dated the 17th January, 1896 :—

1. No goods liable to import duty under Notification No. $\frac{76}{XII-152}$, dated the 17th January, 1896, other than goods imported for immediate exportation, shall be admitted within the limits of the Cawnpore Cantonment until the said duty, hereinafter referred to as the terminal tax, has been paid at such barriers as exist or may from time to time be established by the Joint Committee, which shall be appointed for the purposes of the levy of the said tax under section 26, sub-section (1), of the North Western Provinces and Oudh Municipalities Act (XV of 1883) :

Provided that no tax shall be levied on goods admitted within the limits of the Cantonment by way of the Municipality of Cawnpore.

2. If no barrier be established at the railway goods sheds, the terminal tax on goods imported or exported by rail shall be collected by the railway authorities on behalf of the Joint Committee.

3. On the importation by road, canal or river of goods liable to the terminal tax, the muharrir in charge of the barrier shall call upon the person in charge of the goods to declare whether they are intended—

(*a*) for consumption, sale or use within the taxable area ; or

(*b*) for immediate exportation from the taxable area.

The importer shall thereupon make a true declaration accordingly.

Note.—The words "taxable area" in these rules include the limits of the Municipality and the Cantonment of Cawnpore.

4. On goods imported for consumption, sale or use the terminal tax shall be paid at once to the muharrir in charge of the barrier, who shall make out a receipt in triplicate, tender two copies to the person in charge of the goods, and retain the third as a counterfoil in the receipt-book.

5. (1) In the case of goods imported for immediate exportation the muharrir in charge of the barrier shall prepare a pass in duplicate specifying the nature and quantity of the goods and the terminal tax leviable, and allow the goods to pass

under the supervision of a guard to whom one copy of the pass shall be given, the other being retained as a counterfoil in the receipt-book.

(2) The guard shall deliver the pass to the muharrir at the last barrier he passes if the goods are exported by road; if they are to be exported by rail, he shall deliver the pass to the goods clerk, who shall endorse thereon particulars of the railway receipt and return the pass to the guard.

(3) If the goods be not exported by road or if they do not reach the railway station before sunset of the same day, the person in charge of the goods and the guard shall give notice to the Terminal Tax Superintendent, and to the muharrir by whom the pass was given, and the person in charge of the goods shall pay the terminal tax thereon.

6. Goods imported for immediate exportation shall be passed through under supervision from one barrier to another or to the railway station at such time as the Joint Committee may fix:

Provided that the goods to be passed through leave the taxable area or reach the railway station before sunset.

7. In the case of goods consigned to Cawnpore by rail, if the person in charge desires to rebook the goods for re-exportation by rail without their leaving the railway station yard, the goods clerk shall enter in the refund form, to be prescribed by the Joint Committee, the number and particulars of the import railway receipt and the amount (if any) of the terminal tax shown therein to have been paid thereon. The goods clerk shall then sign the refund form and deliver it to the person in charge of the goods, who, on presenting it at the office of the Joint Committee, shall receive a refund of the terminal tax (if any) paid.

8. If the importer desires to pass the goods from the railway station yard to a place outside the taxable area, or to another railway station within the taxable area for export by rail, he shall apply in writing to the Terminal Tax Superintendent, and shall submit a copy of the railway receipt uuder which the goods were imported. The Superintendent shall then furnish him with a guard as provided in rule 5.

9. In the case of goods imported by river or canal, the person in charge shall, on arrival of the vessel conveying the goods, report the fact to the muharrir at the barrier.

10. Every person importing goods shall permit any duly authorized official to inspect any receipt in his possession, and shall on demand deliver up the left half of the duplicate receipt (issued at the barrier) to such official. Every such person who is unable to produce the receipt for the same when demanded by any duly authorized official, shall pay the terminal tax for the goods.

11. An officer to be called the Terminal Tax Superintendent, with the necessary subordinate establishment, shall be appointed for, and entrusted with, the collection of the terminal tax under the supervision and orders of the Joint Committee.

12. The Joint Committee may prescribe the forms to be used for the purposes of these rules and may issue such executive orders as are required for their enforcement. A copy in Urdu and Hindi of these rules and of the schedule of rates at which the terminal tax is levied, shall be posted in a conspicuous place at every barrier and at the Cantonment Magistrate's office, and copies shall be given to each servant of the terminal tax department, who shall on demand show them to any one desiring to see the same.

13. Whoever wilfully commits a breach of rule 1, 3, 4, 5, 6, 8, 9 or 10 shall be punishable with fine not exceeding fifty rupees.

14. Complaints connected with the levy of the terminal tax shall be addressed to the Joint Committee, whose orders thereon shall be final.

17. The terminal tax shall be collected under the supervision and orders of the Joint Committee along with the similar tax imposed in the Municipality of Cawnpore by Notification No. dated the , 1896. The gross proceeds shall in the first instance be deposited in the Treasury at Cawnpore to the credit of a suspense account opened in the name of the Joint Committee, by whom the net proceeds, after deduction of the cost of collection, shall be apportioned between, and placed to the credit of, the Cantonment and Municipal funds respectively.

G. C. Press, Simla.—No. 1311 M.D.—17-7-96.—200.

DRAFT NOTIFICATION.

IN exercise of the powers conferred by section 17, sub-section (2), of the Cantonments Act (XIII of 1889), and with the previous sanction of the Governor-General in Council, the Lieutenant-Governor of the North-Western Provinces is pleased to make the following rules, which are an adaptation of the rules in force in the Municipality of Cawnpore, for the assessment and recovery of the tax on loaded carts and pack animals brought within the limits of the Cawnpore Cantonment imposed by Notification No. $\frac{79}{XII-152}$, dated the 17th January, 1896:—

1. No loaded cart or loaded pack animal liable to the tax imposed by Notification No. $\frac{79}{XII-152}$, dated the 17th January, 1896, shall be admitted within the limits of the Cawnpore Cantonment, except by way of the Municipality of Cawnpore, until the said tax has been paid at such barriers as exist or may from time to time be established by the Joint Committee, which shall be appointed for the purposes of the levy of the said tax under section 26, sub-section (*1*), of the North-Western Provinces and Oudh Municipalities Act (XV of 1883).

2. On loaded carts and loaded pack animals entering the taxable area the tax shall be paid at once to the muharrir in charge of the barrier, who shall make out a receipt in triplicate, tender two copies to the driver and retain the third as a counterfoil in the receipt-book.

Note.—The words "taxable area" in these rules include the limits of the Municipality and of the Cantonment of Cawnpore.

3. Every driver shall permit any duly authorized official to inspect any receipt in his possession and shall on demand deliver up the left half of the duplicate receipt (issued at the barrier) to such official. Every such driver who is unable to produce the receipt for the same when demanded by any duly authorized official, shall pay the tax to which the carts or animals in his charge are liable.

4. The tax shall be collected by the establishment provided for the collection of the terminal tax and subject to the same supervision.

5. The Joint Committee may prescribe the forms to be used for the purposes of these rules and may issue such executive orders as are required for their enforcement. A copy in Urdu and Hindi of these rules and of the schedule of rates at which the tax is levied, shall be posted in a conspicuous place at every barrier and at the Cantonment Magistrate's office, and copies shall be given to each servant of the tax department, who shall on demand show them to any one desiring to see the same.

any octroi receipt in his possession, and shall on demand deliver up the left half of the duplicate receipt (issued at the barrier) to such official. Every such person, who is unable to produce the receipt when demanded by any duly authorized official, shall pay the octroi on the animals.

7. Animals imported for immediate exportation shall be passed through under supervision from one barrier to another at such time as the Joint Committee may fix:
Provided that the animals to be passed through leave the taxable area before sunset of the same day.

8. Any person who has paid octroi under rule 3 or rule 4 may obtain a refund on subsequent exportation by applying to the Joint Committee and producing the animals with the receipt for the octroi paid on them. The Joint Committee, or some person authorized by it in this behalf, shall compare the animals with the receipt, and if the claim appears good shall pass the animals outside the barrier under a guard. The muharrir in charge of the barrier shall certify on the pass that the animals have gone outside the barrier and shall return the pass to the person exporting them, who will be entitled to a refund of the octroi paid on presenting the pass at the office of the Joint Committee.

9. The octroi shall be collected by the establishment provided for the collection of the terminal tax and subject to the same supervision.

10. The Joint Committee may prescribe the forms to be used for the purposes of these rules, and may issue such executive orders as are required for their enforcement. A copy in Urdu and Hindi of these rules and of the schedule of rates at which the octroi is levied, shall be posted in a conspicuous place at every barrier and at the Cantonment Magistrate's office, and copies shall also be given to each servant of the octroi department, who shall on demand show them to any one desiring to see the same.

11. Whoever commits a breach of rule 1, 2, 3, 4, 5, 6 or 7 shall be punishable with fine not exceeding fifty rupees.

12. Complaints connected with the levy of the octroi duty shall be addressed to the Joint Committee, whose orders thereon shall be final.

13. The octroi duty shall be collected under the supervision and orders of the Joint Committee along with the similar duty imposed in the Municipality of Cawnpore by Notification No. , dated the , 1896. The gross proceeds shall in the first instance be deposited in the Treasury at Cawnpore to the credit of a suspense account opened in the name of the Joint Committee, by whom the net proceeds, after deduction of the cost of collection, shall be apportioned between, and placed to the credit of, the Cantonment and Municipal Funds respectively.

G. C. Press, Simla.—No. 1311 M. D.—16 5-96.—200.

No. 185 OF 1896.

FROM

THE SECRETARY TO GOVERNMENT,
N.-W. PROVINCES AND OUDH,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
MILITARY DEPARTMENT.

Dated Allahabad, the 10th February 1896.

SIR,

MISCELLANEOUS DEPT.

I AM directed to acknowledge the receipt of your letter No. 2015C., dated the 26th of October 1895, conveying the sanction of the Government of India to the imposition, under section 17(1) of the Cantonments Act, 1889, of the marginally noted taxes in the Cawnpore Cantonment, and requesting the submission of rules for their assessment and collection for the approval of His Excellency the Governor-General in Council.

Tax on imports and exports.
Tax on vehicles and animals.
Octroi on cattle, goats, and pigs.

2. In reply, I am to forward ten copies of the notifications* issued by this Government imposing the taxes in question. I am also to forward three draft notifications making rules for the assessment and collection of the taxes.

*No. 76, dated the 17th January 1896.
No. 79, dated the 17th January 1896.
No. 82, dated the 17th January 1896.

3. The rules for the assessment and collection of the taxes are adapted from those which the Government proposes to make in respect of the corresponding tax in the Cawnpore Municipality as required by section 17(2) of the Cantonments Act (XIII of 1889). The Cantonment rules will not be notified until those for the municipality have been finally sanctioned. The following alterations have been made in the municipal rules to adapt them to the cantonment:—

(1) The words "Cantonment Committee or Joint Committee" have been substituted where necessary for the references to Municipal authorities in the original rules; and a note has been inserted explaining the meaning of the term "Joint Committee."

(2) The words "Cantonment," "Cantonment Magistrate's Office," and "Official" have been substituted for the words "Municipality," "Town Hall," and "Municipal Official" in the Municipal rules.

(3) Provision has been made† for the credit of the cantonment share of the taxes.

† Rule 17, tax on imports and exports.
Rule 9, tax on vehicles and animals.
Rule 15, octroi on cattle, &c.

4. With reference to the last of these alterations, I am to say that the Legal Remembrancer, North-Western Provinces and Oudh,

any octroi receipt in his possession, and shall on demand deliver up the left half of the duplicate receipt (issued at the barrier) to such official. Every such person, who is unable to produce the receipt when demanded by any duly authorized official, shall pay the octroi on the animals.

7. Animals imported for immediate exportation shall be passed through under supervision from one barrier to another at such time as the Joint Committee may fix:
Provided that the animals to be passed through leave the taxable area before sunset of the same day.

8. Any person who has paid octroi under rule 3 or rule 4 may obtain a refund on subsequent exportation by applying to the Joint Committee and producing the animals with the receipt for the octroi paid on them. The Joint Committee, or some person authorized by it in this behalf, shall compare the animals with the receipt, and if the claim appears good shall pass the animals outside the barrier under a guard. The muharrir in charge of the barrier shall certify on the pass that the animals have gone outside the barrier and shall return the pass to the person exporting them, who will be entitled to a refund of the octroi paid on presenting the pass at the office of the Joint Committee.

9. The octroi shall be collected by the establishment provided for the collection of the terminal tax and subject to the same supervision.

10. The Joint Committee may prescribe the forms to be used for the purposes of these rules, and may issue such executive orders as are required for their enforcement. A copy in Urdu and Hindi of these rules and of the schedule of rates at which the octroi is levied, shall be posted in a conspicuous place at every barrier and at the Cantonment Magistrate's office, and copies shall also be given to each servant of the octroi department, who shall on demand show them to any one desiring to see the same.

11. Whoever commits a breach of rule 1, 2, 3, 4, 5, 6 or 7 shall be punishable with fine not exceeding fifty rupees.

12. Complaints connected with the levy of the octroi duty shall be addressed to the Joint Committee, whose orders thereon shall be final.

13. The octroi duty shall be collected under the supervision and orders of the Joint Committee along with the similar duty imposed in the Municipality of Cawnpore by Notification No. , dated the , 1896. The gross proceeds shall in the first instance be deposited in the Treasury at Cawnpore to the credit of a suspense account opened in the name of the Joint Committee, by whom the net proceeds, after deduction of the cost of collection, shall be apportioned between, and placed to the credit of, the Cantonment and Municipal Funds respectively.

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MILITARY DEPARTMENT.

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*No. 76, dated the 17th January 1896.
No. 79, dated the 17th January 1896.
No. 82, dated the 17th January 1896.

3. The rules for the assessment and collection of the taxes are adapted from those which the Government proposes to make in respect of the corresponding tax in the Cawnpore Municipality as required by section 17(2) of the Cantonments Act (XIII of 1889). The Cantonment rules will not be notified until those for the municipality have been finally sanctioned. The following alterations have been made in the municipal rules to adapt them to the cantonment:—

(1) The words "Cantonment Committee or Joint Committee" have been substituted where necessary for the references to Municipal authorities in the original rules; and a note has been inserted explaining the meaning of the term "Joint Committee."

(2) The words "Cantonment," "Cantonment Magistrate's Office," and "Official" have been substituted for the words "Municipality," "Town Hall," and "Municipal Official" in the Municipal rules.

(3) Provision has been made† for the credit of the cantonment share of the taxes.

† Rule 17, tax on imports and exports.
Rule 9, tax on vehicles and animals.
Rule 15, octroi on cattle, &c.

4. With reference to the last of these alterations, I am to say that the Legal Remembrancer, North-Western Provinces and Oudh,

to whom the draft rules were forwarded for opinion, has expressed a doubt as to the legality of the proposal that the proceeds of the taxes shall, in the first instance, be credited to the Municipal Fund on the ground that, under section 21(1) of the Cantonments Act, 1889, such proceeds cannot be credited otherwise than to the Cantonment Fund. The Lieutenant-Governor, however, considers that the requirements of the Act are sufficiently provided for by the rule as it stands. The rules provide for the credit to the Cantonment Fund of the share of the proceeds belonging to Cantonments. The original credit to Municipal Funds is merely a preliminary procedure for the custody of the sums realized until the respective shares of the municipality and cantonments have been ascertained. The arrangements made by the Cantonment and Municipal authorities for the collection of the taxes could not be conveniently worked if effect were given to the objection of the Legal Remembrancer, and the procedure proposed is not, in the Lieutenant-Governor's opinion, opposed to the intention of the Act.

5. The rules, as approved by the Cantonment Committee, have been examined by the Legal Remembrancer, and have, where necessary, been altered to give effect to his criticisms with the exception of that referred to in the preceding paragraph. I am accordingly to ask that His Excellency the Governor-General in Council may be moved to sanction the issue of the draft notifications appended. As the taxes have been imposed with effect from the 1st of March next, the Lieutenant-Governor would be glad if sanction could be conveyed by telegram in time to allow of the rules being notified and brought into effect by that date.

6. I am to add that since the rules were prepared the question of the legality of the arrangements for the collection in certain cases of the tax on imports and exports by the Railway authorities has been raised. On this point a separate reference has been made to the Government of India.

I have the honor to be,

SIR,

Your most obedient servant,

J. O. MILLER,

Secy. to Govt., N.-W. P. and Oudh.

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LOCAL AND MUNICIPAL DEPARTMENT.

Local & Municipal Dept.
CURRENT No. 2262

From

The Government of India,
Military Department.

N
misc Order No. 1323 Mmisc/1896

Recorded.
V.A
6/8/96
W.H.D
8.8.96

No. 1262-C

Dated 8-7-96

Received 29-7-96

Enclosures 6 spare copies

SUBJECT.

Forwarding copy of the draft notifi-
ions making rules for the assessment
collection of certain taxes recently
osed in the Cawnpore Cantonment.

Copy to the Deputy Adjutant General
Madras Command.
Dept. 15/8/96

/ with order

Mis a/520

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READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

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

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[L. & M. 50]

1,000—2-11-03.

LOCAL AND MUNICIPAL DEPARTMENT

G.O., No. 1323 Mr. , dated 10—8— 1903.

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