[L. & M.
2,000—19-11-96.]

Local & Munl. (1896) Department.

PRINTED.

G.O., No. 1341 L

DATED 24th July 1896

[Despatch Abstract.]

Railway Buildings.

Soliciting the sanction of the Government of India for the imposition of house-tax on the ---- within the limits of certain local fund unions in the Cuddapah and Bellary district.

Read again Order of Government, dated
18 , No.

Back Paper, No of 18

Further Paper, No. of 18

Enclosures.

Current No. 1543. 1544 & 1669 L ~~(& 1543~~ A

Order only with ~~these~~ currents

|| Accd Letter to Govt. of India separately

Statement with ditto.

Press

Please show proof

24/7

Order, &c., of Government—A.

Papers kept out of File for despatch in original (not paged).

Number of copies required.
Order complete. 120
Letter only. 50
Order complete with Letter. 20

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.
R = Print, but not for monthly volume.

COLLECTOR'S OFFICE
20 MAY 18
CUDDAPAH

~~3 P~~ 2 P

Extract from the Proceedings of the Taluk Board, Madanapalli, passed at a meeting held on Thursday the 16th January 1896 at 11 A.M.

PRESENT.

OFFICIALS.

1. J. H. Munro, Esquire, (President)
2. M. R. Ry. Rao Bahadur M. N. Varadachariar Avergal, Tahsildar of Royachoti.
3. Muhummad Aboo Sayed Khan Sahib Bahadur, Tahsildar of Vayalpad.
4. M. R. Ry. K. Singara Chariar Avergal, Sub Assistant Inspector of Schools, Madanapalle Range.

Non-Officials.

1. M. R. Ry. R. C. Ramaiyangar Avergal.
2. " " G. Subba Reddi Garu.
3. " " V. Balaiya Garu.
4. " " K. Venkata Reddi Garu.
5. " " C. Sobhanadri Rao Nayadu Garu.
6. " " Y. Ramaiya Chetty Garu.
7. " " G. Rami Reddi Garu.
8. Khaji Sayed Rafe Sahib.

Grant IV - Miscellaneous.

1. Read G.O., No. 1869 L, dated 9th October 95 and the file of replies received from the Chairmen of all Unions regarding the imposition of house-tax upon Railway premises situated within Union limits.

Resolution - The Board is of opinion that house tax should be levied on Railway premises within Union limits.

(Signed) J. H. Munro
President

(True Copy)

President

Enclosures to Report No. 31/96
F.B.
Dt 17.5.96
Kadiri Union

LECTOR'S OFFIC
20. MAY.-1896
CUDDAPAH

Statement showing the description &c of the South Indian Railway buildings situated in the limits of the Kadiri Union.

Number	Name of the buildings	Description	Class	Amount of tax			Remarks
1	S. I. Railway Station	Built with masonry work and covered with Mangalore tiles and tin plates	I	3	5	4	
2	Public Work Inspector's Office	Masonry work & covered with Mangalore tiles	I	3	5	4	
3	Public work Inspector's Kitchen house and 1 out house	– do – do –	I	3	5	4	
4	Public work Inspector's bungalow	– do – do –	I	3	5	4	
5	Station Master's Bungalow	– do – do –	I	3	5	4	
6	Line man's quarters	– do – do –	I	3	5	4	
7	Railway Apothecary's Kitchen house	Built with bricks & covered with thatched roof	IV	.	10	8	
8	Railway Apothecary's Quarters	– do – do –	II	2	.	.	
9	Trollymen's Qrs.	– do – do –	V	.	5	4	
10	Assistant Traffic Manager's Office	– do – do –	II	2	.	.	
11	– do – Bungalow	do – do –	I	3	5	4	
12	do – Kitchen house and 1 out house	Masonry work & covered with Mangalore tiles	I	3	5	4	
13	Porter's Quarters	do – do –	I	3	5	4	
14	Tank house	– do Masonry work	I	3	5	4	
15	Goods shed	Built with iron posts & covered with tin plates	I	3	5	4	
		Total		41	10	8	

Madanapalle
Taluk Board's Office
Dated 17. 5 – 96

A. Forbes
President

2/1543/96

South Indian Railway Company Ld

Assistant Traffic Manager's Office

Kadiri 11-5-1896.

COLLECTOR'S OFFICE
20 MAY-1896
CUDDAPAH

No. 969/3109

From,
The Assistant Traffic Manager,
Kadiri.

To,
The President, Taluk Board,
Madanapalle.

Sir,

In reply to your No. 31 of 20-3-96, I have the honor to state that the Railway Company makes its own arrangements for lighting and other Conservancy matters and no benefit is likely to be derived by including Kadiri and Vayalpad Stations in the Taluk Board.

I have &c &c &c

(Signed) ~~Not eligible~~ J Shoobridge

Asstt Traffic Manager.

(True copy)

R. Forster.

President

2/18/5

3/1543L/96

Reference on Current No. 31/T.B. of 1896.

DATED 17th May 1896.

In replying, the above should be quoted.

Madanapalle
Taluk Board's Office
Dated 17th May 96

Local & Municipal Dept.
Desp. 19.
CURRENT No. 1543L

COLLECTOR'S OFFICE
20 MAY 1896
CUDDAPAH

Fin 1340L 24/7/96

Enclosures 3

From,

A. T. Forbes, Esquire,
President, Taluk Board,
Madanapalle.

To,

The Chief Secretary to Government,
Local and Municipal Departt.
Madras.

Thro',

The President, District Board,
Cuddapah.

Sir,

With reference to G.O., No. 1869L, dated 9th October 1895, I have the honour to forward herewith an Extract from the Proceedings of the Taluk Board Madanapalle dated 16th January 1896 Resolution No. 1 Misc. in which the Board has resolved that the House-tax should be levied on Railway premises within Union limits.

2. There are (15) fifteen buildings in Kadiri Union belonging to the South Indian Railway Company to be taxed. A statement showing the description &c of the buildings is herewith forwarded

President

forwarded with the representation of the South Indian Railway Company.

3. ~~I request that~~ What I have said in para 3 of my letter Reference out Current No. $\frac{31}{T.B.}$ of 1896 dated 17th May/1896 can be urged also in the case of Kadiri. Three new lamps have been erected since the beginning of the current year between the Railway Station and the entrance to the Village. Moreover, here there is a large dispensary where Railway employés can be attended for the injuries and accidents so common among that class.

+ Cir No 1544

4. I request that you will be good enough to obtain the Sanction of Government for imposing house-tax on the above said buildings.

I have the honour to be,
Sir,
Your Most obedient Servant,

President

18/5

34/34

Local Fund Department

1896

Reference on Current No. 1018-102 of 19
L. F.
DATED 22d May 96
In replying the above should be quoted.

~~From~~

The President
Taluk Board,
Madanapalle

LOCAL & MUNICIPAL DEPT.
~~CURRENT~~ No. 1643 L

To

The Chief Secretary
to Government
Local & Municipal Dept
Madras

Thro' The President
District Board,
Cuddapah

Dated 17th }
desp'd 19th } May 1896
Recd 1 JUN. 96

Reference on C No. 31 T.B. of 96

Enclosures. 36 p.p.

Subject.

Requesting to obtain the Sanction of Government for the imposition of house tax on certain Railway premises situated within the Union limits of Kadiri.

A 18/6 96

N

Sd 28/5/96

Submitted to Govt in reference to G.O. No 1869 L dt 9th Octr /95.

for President
27/5/96

C/ 22/5/96

M. 23/5

27/5

Extract from the Proceedings of the Taluk Board, Madanapalli, passed at a meeting held on Thursday the 16th January 1896 at 11 A.M.

COLLECTOR'S OFFICE
20. MAY.-1896
CUDDAPAH

PRESENT.

OFFICIALS.

1. J. H. Munro, Esquire, (President)
2. M. R. Ry. Rao Bahadur M. N. Varadachariar Avergal, Tahsildar of Rayachoti.
3. Muhammad Aboo Sayed Khan Saheb Bahadur Tahsildar of Vayalpad.
4. M. R. Ry. K. Singarachariar Avergal. Sub Assistant Inspector of Schools, Madanapalle Range

Non-Officials.

1. M. R. Ry. R. C. Ramanujayyar Avergal.
2. " G. Subba Reddi Garu.
3. " V. Balaiya Garu.
4. " K. Venkata Reddi Garu.
5. " C. Sobhanadri Rao Nayadu Garu
6. " Y. Ramaiya Chetty Garu
7. " G. Rami Reddi Garu
8. Khaji Sayed Rafe Saheb.

Grant IV - Miscellaneous.

1. Read G.O. No 1869 L dated 9th October 1895 and the file of replies received from the Chairmen of all Unions regarding the imposition of house-tax upon Railway premises situated within Union limits.

Resolution - The Board is of opinion that house-tax should be levied on Railway premises within Union limits.

(Signed) J. H. Munro,
President

(True copy)

A. Forbes.
President

34

Enclosures to Report No. 31/T.B. of 96

d/ 17.5.96

Vayalpad Union

1/54 ff 9

Statement showing the description &c of the South Indian Railway buildings situated in the limits of the Vayalpad Union.

COLLECTOR'S OFFICE
20 MAY 1896
CUDDAPAH

Number	Name of the building	Description	Class	Amount of tax			Remarks
1	Station Master's office, Telegraph and Store room	Built in Stone with Chunam and roofed with Mangalore tiles	I	3	5	4	
2	Porters quarters	— do- do-	I	3	5	4	
3	Station Master's house	— do- do-	I	3	5	4	
4	Goods-shed-	Built and covered with corrugated iron sheets	II	2	.	.	
5	Tank house	Built with Chunam and Stones	II	2	.	.	
6	Small room for gate watchmen	— do- do-	IV	.	10	8	
		Total —		14	10	8	

Madanapalle
Taluk Board's Office
Dated 17.5.96

R Foster.
President

A/ 18/5

H.C.

CURRENT No. 31 of 1896
Ref T.B.
DATED 1896.

SOUTH INDIAN RAILWAY Co. Ld.

No. 969

ASSISTANT TRAFFIC MANAGER'S OFFICE,

Kadiri 11. V. 1896.

3109

COLLECTOR'S OFFICE
20 MAY 1896
CUDDAPAH

From

The Assistant Traffic Manager
Kadiri

To

The President
Taluq Board
Madanapalli

Sir

In reply to your No. 31 of 20.3.96 I have the honor to state that the Railway Company makes its own arrangements for lighting and other conservancy matters and no benefit is likely to be derived by including Kadiri and Vayalpad Stations in the Taluq Board.

I have the honor to be
Sir
Your most obdt. servant
Asst. Tfc. Manager

3/1544 L/96

2/1544 L/96

Reference on Current No. 31/T.B. of 1896.

DATED 17th May 1896.

In replying, the above should be quoted.

Madanapalle
Taluk Board's Office
Dated 17th May 1896

Loc pal Dept.
CU T No. 1544 L

Recd 19th May 96

Enclosures 3.

COLLECTOR'S OFFICE
20 MAY 1896
CUDDAPAH

From,

A. T. Forbes, Esquire,
President, Taluk Board,
Madanapalle.

To,

The Chief Secretary to Government,
Local and Municipal Departt.
Madras.

Thro'

The President, District Board,
Cuddapah.

Sir,

Adverting to G. O., No. 1869 L, dated 9th October 1895, I have the honour to forward herewith an Extract from the Proceedings of the Taluk Board Madanapalle dated 16th January 1896 Resolution No. 1 Misc: in which the Board has resolved that the house-tax should be levied on Railway premises within Union limits.

2. There are (6) six buildings belonging to the South Indian Railway Company in Vayalpad Union to be taxed. A statement showing the description &c of the buildings is herewith forwarded with the representation of the South Indian Railway Company.

3.

3. The Assistant Traffic Manager's objection to the taxation of the buildings is enclosed. With reference thereto, I must observe that both the Company and each individual serving it who lives at Vayalpád participates with the general public in the improvements made to the town. The expenditure on roads within Union limits encourages traffic and lighting adds security to goods in transit, whilst every employé going to and from his house directly reaps the benefit of both.

4. I request that you will be good enough to obtain the sanction of Government for imposing house-tax on the above said buildings.

I have the honour to be
Sir,
Your Most Obedient Servant
R. Forbes.
President

2J
18/5

32/R

Local Fund Department

1896 101 & 102

Dated 22nd May 96

From, The President
~~Taluk Board,~~
Madanapalle

Local & Municipal Dept.
CURRENT No. 1544 L

To, The Chief Secretary to
Government
Local & Municpl. Depart.
Madras

Thro', The President
District Board
Cuddapah

Recd. 29/5/96

Dated 17th }
Despd. 19th } May 1896
Read 1 JUN 96

Reference on C No. 31/T.B. of 1896

Enclosures. 3 by P.P.

Subject.

Requesting to Obtain the Sanction of Government for the imposition of House tax on certain Railway premises situated within the Union limits of Vayalpad.
(with order)

N.

Apd 28/5/96

Submitted to Govt.
in reference to G.O. No 1869 L.
Dt 9th October 95.
Vijayaraghavachar
~~Vice President~~
For Presdt 27/5/96

C.S.
22/5

R
22/8

Cur Nos 1543 L & 1544 L.

H.M.
Mis

Order

The Government sees no reason to press for the imposition of house-tax in these cases, as the union panchayats practically do nothing towards the conservancy of the railway premises proposed to be taxed.

V.R.
17/6/96

W.W.S.
23.6.96

Please see my note on linked file

Ed. M.D.
30/6/96

A.S.H.
9.7.96

Note In this connection, please see the orders in G.O. No 620 L. Dt 31-3-96 in the linked file.

To The President, District Board, Cuddapah.

Appd
[illegible]

---

10 B

PROCEEDINGS OF THE ~~DISTRICT~~ Taluk BOARD, ~~BELLARY~~ Hospet.

Dated 1st February 1896.

PRESENT.

A L Hannay Esquire President

Official Members

Mr. Rsy M. Bheemacharlu Garu
Tahsildar of Kudligi

" P Rama Rao Garu
Tahsildar of Hadagalli

" A Rungasawmi Naidu Garu
Vice President and Stationary
Sub Magistrate Hospet

Non-Official Members

Mr. Rsy C Hanumantha Gowd garu

" Poligar Venkatraju Garu

" Dharmakartha Venkatappayya Garu

" J Seenambhat Garu

" Mohadeen Saheb.

Resolution No 4

Read this office letter No 3 dated 7-1-96 to the President District Board Bellary requesting to obtain the sanction of Government for taxing the Railway Buildings in the

Read also District Board President's foot note No 025 dated 22-1-96 on the subject.

The Board is of opinion that the Railway Buildings should be taxed.

(Signed) A L Hannay
President

(True copy)

For President

District Board office
Bellary 8-6-96

1669

List showing the name and number of the Hospet Railway Station buildings and the probable assessment rent of each

Door No.	Name of building	Probable assessment	Tax		
2965	Goodsshed	3000	5	.	.
2966	Station	5000	5	.	.
2967	Waybridgehouse	200	1	.	.
2968	Menial Quarters	2000	5	.	.
2969	Station Master's Quarter	500	2	.	.
2970	Staff Quarter No I	200	1	.	.
2971	Do Do No II	200	1	.	.
		Total	20	.	.

(Signed) E Stocking
Chairman

(True copy)

For President

2/1669 L/96

Bellary 8.6.96

1/1669 L/96

Ck No. 425

BELLARY DISTRICT BOARD OFFICE,
Dated 16 March 1896.

12/6

Enclosure.

FROM

COLLECTOR AND PRESIDENT,
DISTRICT BOARD,
BELLARY.

To

THE Agent and Manager
Southern Mahratta Railway
Dharwar.

SIR,

In accordance with the orders contained in para 3 of G.O. dated 9th October 1895 No 1869 L regarding imposition of House tax on Railway Premises situated in Local Fund Union limits, the President Taluk Board Hospet informs me that his Board has resolved to impose the tax on the Railway premises situated at Hospet and furnishes me with a statement showing the names of the buildings and the tax proposed to be assessed upon them. I have the honor to requ

District Board

LOCAL FUND DEPARTMENT,
BELLARY DISTRICT BOARD OFFICE

To

The

No.

Dated }
Received } 189 .

Subject.

that you will be good enough to forward to me any representation you have to make on the matter so that I may embody the same in the report to Government I have to submit in connection therewith.

2 A copy of the statement and Resolution above referred to is enclosed.

I have &ca
(Signed) C E Plunkett
Vice President
for President

(True copy)

for President

District Board office
Bellary dated 8th June 1896

No 2897

Southern Maharatta Railway
Company Ld
Agent's Office
Dharwar 20th March 1896

To The Collector and President
District Board
Bellary

Sir,

With reference to your letter No 425 dated 16 Instant, I have the honor to request that you will be good enough to inform me what services are rendered by the Taluk Board at Hospet within and in connection with the Railway premises at Hospet which, in their opinion justifies their considering themselves entitled to recover House-tax from the Railway.

I have &c
J. Brun Murdoch
Agent.

(True copy).

For President

District Bd office
Bellary. 8. 6. 96

Dis No. 322

BELLARY DISTRICT BOARD OFFICE,
Dated 24 April 1896.

138

Enclosure.

FROM

COLLECTOR AND PRESIDENT,
DISTRICT BOARD,
BELLARY.

To

THE Agent and Manager
Southern Maharatta Railw
Company
Dharwar

SIR,

In reply to your letter No 2897 dated 20th March 1896, I have the honor to state that the services rendered by the Hospet Taluk Board in connection with the Railway premises at Hospet are that two pukha feeder roa from Hospet and Chitwadigi respectively are maintained an they are lighted.

2. The Taluk Board has besides resolved to widen the above roads near the Station owing to the heavy traffic there, at a pretty large cost.

3 Any other service which you may recommend in connection with the premises from the union funds will be gladly
by the Taluk B
comp

LOCAL FUND DEPARTMENT.

BELLARY DISTRICT BOARD OFFICE.

I have &c.

(Signed) T. Rama
For President

(True Copy)

To

The

District Bd office
Bellary 8-6-96

For President

Ca

No.

Dated
Received 189

Subject.

No 7767
4380

Southern Mahratta
Railway Company
(Ld)
Agents Office
Dharwar 30' April
1896.

To The Collector & President
District Board
Bellary

Sir, In acknowledging the receipt of your letter No 322 of the 23rd April 1896, I have the honor to enquire whether, in return for maintaining and lighting the feeder roads to Hospet Station, the municipality does not derive income from Octroi dues and wheel tax. If it does, the net receipts must be greatly augmented and not decreased by the presence of the Railway Station, so that any expenditure which the municipality might incur for the upkeep of these roads cannot be considered a sufficient justification for proposing to impose taxes on buildings

buildings within the Railway premises in respect of which no services are rendered by the Municipality

I have &c a

(Signed) A. Burn Murdoch
Major R.E.
Agent

(True copy)

Lebert
For President

District Bd office
Bellary 8-6-96

Cy

6/[illegible] 17/6/96

CR No. 672

BELLARY DISTRICT BOARD OFFICE,
Dated 13 May 1896

16

Enclosure.

FROM

COLLECTOR AND PRESIDENT,
DISTRICT BOARD,
BELLARY.

To

THE Agent & Manager
Southern Mahratta Railway
Company Dharwar

SIR,

With reference to your letter No 7767/4380 dated the 5th Instant, I have the honor to state that Hospet not being a Municipality as referred to by you but a Local Fund Union constituted under Act V of 1884, whose only sources of income under the Act are from House tax and Pandal fees, has nothing to do either with Octroi dues or wheel tax.

2 The expenditure which this Union now incurs for the upkeep of the Railway feeder roads within the limits may therefore be considered by itself a sufficient justification for proposing to impose taxes on buildings within the

LOCAL FUND DEPARTMENT

BELLARY DISTRICT BOARD OFFICE.

To

The

No.

Dated }
Received } 189 .

Subject.

the Railway premises there. If you still think otherwise, any recommendation from you for any additional service to the premises from the Union Funds will be duly considered by the Union Panchayat as well as by the Taluk Board.

2 An early reply is solicited.

I have &c
(Signed) J J Lever
For President

(True copy)

For President

District Bd office }
Bellary. 8. 6. 96 }

No 7767
5413

Southern Mahratta Railway
Company (Ld.)
Agents office
Dharwar 1st June 1896

170
68

To
The Collector and President
District Board
Bellary

Sir,

I beg to thank you for your letter No CR 672 of the 13th May 1896, but regret that I cannot consider the fact of the Union maintaining certain district roads which lead to the Railway station and are therefore described as Railway feeder roads as sufficient grounds for imposing a tax on Railway premises at Hospet for which buildings it is admitted, the Union provides no services.

I have &c
(Signed) J Burn Murdoch
Major RE
Agent

(True copy)

For President

District Board office }
Bellary. 8. 6. 96 }

LO
BELL

To

Th

Dated
Received

3

8/1869 1/1/96

No 6

Hospet Taluk Board Office
Dated 7 January 1896

98

3

From
A L Hannay Esquire
President Taluk Board Hospet

To The President
District Board
Bellary

Sir,

With reference to your foot note No 1654/31-10-95 communicating G O No 1869/9-10-95 I have the honor to state that there is only one union (namely) Hospet in this Board within the limits of which there are Railway Buildings. As there are two roads maintained at Local Fund cost leading to the station I think the Railway Buildings should be charged.

A statement showing the number and names of Railway Buildings together with the tax proposed to be levied is submitted herewith and I request that the necessary sanction of Government may be obtained.

I

I have &c a

(Signed) A Rungasawmy Naidu
for President

(True Copy)

Local & Municipal Dept.
No. 1669 L

C R No 425
to 646

Submitted to the Chief Secretary to Government Local & Municipal Department Madras for orders.

2 The Presidents of Bellary and Adoni Taluk Boards report that there are ~~no~~ no railway buildings within union limits under their Taluk Boards.

3 The Agent and Manager of Southern Mahratta Railway Company protests against the imposition of House tax on Railway buildings within the Union Premises at Hospet.

4 Copies of letters sent to him from this Office in the matter and his replies thereto are enclosed for information.

Bellary
District Board Office
6th June, 1896

J. Ebert
for President

Ctd

LOCAL FUND DEPARTMENT.

BELLARY DISTRICT BOARD OFFICE.

Dated 15 June 1896 CR No. 425

Local & Municipal Dept.
No. 1869 L

To

The Chief Secretary
to Government,
Local & Municipal Dept.,
MADRAS.

Enclosures (8)

Received 11 JUN. 96

Subject.

Submitting for orders with reference to para 3 of G.O. No. 1869 L dated 9-10-95, paper regarding imposition of house tax on Railway Buildings in the Union of Hospet under the Hospet Taluk Board -

(with order)

H.D.
Dis.

Order

The Government sees no reason to press for the imposition of house-tax in this case, as the union panchayat practically does nothing towards the conservancy of the railway buildings proposed to be taxed.

V.R.
17/6/96

23-6-96

It is a question whether as a matter of principle these Railway buildings should be let off. Any Ry. administration will kick at being taxed small

Note

In this connection please see the notes in G.O. No 626 L d/31-3-96

though the amount may be. It is not at all the question "how much do you give me specifically for the tax paid by me"? The question is "is or is not a particular building within union limits." If it is - unless there is some very special reason for letting it off - it should pay. I do not consider that in the case of Ry. buildings any such reason exists.

29/6/96.

To

The President, District Board, Bellary.
[illegible] - Besides, in G.O. 1869 L / 9-10-95 we almost undertook to meet up such cases. It is not, I consider, a question of specific services being rendered to particular buildings, or the occupants thereof, but of general sanitary & other services rendered to the community, of which the inhabitants of these buildings are a part.

30/6/96

25 A.
1,000—21-3-96.

DEPARTMENT

C. No.

I agree with the Hon. Mr. Bliss. The proposal to levy this tax on Railway Buildings must, I believe, be submitted to the Govt. of India.

A.G.H.
9.7.96

FOR ORDERS.

A draft letter to the G. of I. was sent up to me. ~~[illegible]~~ I think as the matter to which the current refers concerns Railways (though not the disposal of in the L & M Dept.) I submit the papers to H.E. the Govr.

The draft has been taken out and retained here.

2/7/96

FOR ORDERS.

H.M.

H.E. the Govr

C 7/7.1

[G. / 24.]
200—5-10-95.

L & M DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

2. Current No. 1544 L of 1896, dated 27th May, from Presdt., Dt. Bd., Cuddapah

3. " " 1669 L " 1896, " 10th June, " " " " Bellary

1. " " 1543 L " 1896, " 27th May, " " " " Cuddapah

ORDER.

The Govt. of India will be addressed.

Letter to Govt. of India

Sir,

With reference to ~~letter No. 480 R.T.~~ ~~dated 28th August 1895~~ their letter Public Works department No. 480 R.T. dated 28th August 1895 from ~~the Under Secy. to the Govt. of India P.W.D.~~ (Railway Traffic) I am directed to request ~~sanction for~~ the sanction of the G. of I. to the imposition of house-tax ~~by the respective local boards~~ on the Railway buildings situated within the limits of the Unions of Kadiri & Vayalpad under the Madanapalle Taluk Board, & Hospet under the Hospet Taluk Board.

2. The Railway Administrations concerned are the South Indian Railway Co. in the case of the first two Unions, & the Southern Mahratta Ry. Co. in that ~~case~~ of the ~~third~~ last, & both ~~of them~~ object to the payment of the tax on the ground that they derive no tangible benefits from ~~they~~

~~local boards by reason~~ of their buildings being situated within Union limits. ~~Copies of their letters on the subject are enclosed.~~

3. His Excellency the G-in-C is, however, of opinion that ~~all~~ ~~Railway~~ Railway buildings, ~~their inhabitants~~ within Union limits ~~are~~ ~~should be~~ fairly liable to taxation, inasmuch as, although in certain instances no specific service may be rendered by the Union authorities, ~~that~~ the occupants of such buildings derive benefit ~~reap the benefits~~, indirectly it may be, from the sanitary & other services rendered to the general community, of which they form a part, & consequently ~~they~~ should not be exempted from the payment of any tax except for very special reasons. These reasons do not exist in the present cases, & therefore His Excellency in Council considers that these Railway buildings should, equally with all other buildings, be compelled to pay taxes ~~& I am to request sanction accordingly~~. Under these circumstances I am to request that sanction may ~~not be withheld to the imposition of house-tax as desired above.~~

(from orders)

WWD

10-7-96

Taxation of Railway Buildings in certain Unions

Let me have a clean copy 14/7

From orders

Other

A. L. the Governor. 15/7

Clean copy submitted.

16/7/96

and consequently that exempt for any special reasons which in the particular instances under reference do not appear to exist such buildings should not be exempted from the payment of taxation

C 20/7

Draft O.K.

1340-41 L
24-7-96

be accorded to the request made in para 1 supra

15/7

G.
24.
500—22-4-96.

Local & Municipal DEPARTMENT.

Papers to be read in proceedings :—

186

Again G.O., dated 189 , No.

Again G.O., dated 189 , No.

2 Current No. 1544 L of 1896, dated 27th May, from President, Dt Bd Cuddapah

3 " " 1669 L " 1896, " 10th June, " " " " Bellary

1 " " 1543 L " 1896, " 27th May, " " " " Cuddapah

ORDER. No 1340 L. d 24/7/96

To The President, District Board, Bellary.
" " " Cuddapah.

Despd. 29/96

+ Despatched
Please do not send a copy of the proceedings to the Govt of India with the letter.
D 24/7

A.H. 21.7.96

The Government of India will be addressed.

× No 1341 L d 24-7-96

Letter to Government of India Home Department.

Sir,

With reference to Mr. Hebbert's letter Public Works Dept (Railway Traffic) No 480 R. T. dated 28th August 1895, I am directed to request the sanction of the Govt of India to the imposition of house tax on the Railway buildings situated within the limits of the Unions of Kadiri and Vayalpad under the Madanapalle Taluk Board, and Hospet under the Hospet Taluk Board.

2. The Railway Administrations concerned are the South Indian Railway Co in the case of the first two Unions, and the Southern Mahratta Railway Co in that

of

of the last, and both object to the payment of the tax on the ground that they derive no tangible benefits from their buildings being situated within Union limits.

3. His Excellency the Governor in Council is, however, of opinion, that Railway buildings within Union limits are fairly liable to taxation, inasmuch as, although in some instances no specific service on their account may be rendered by the Union authorities, the occupants of them derive benefits ~~indirectly it may be~~ from the Sanitary and other ~~services rendered~~ advantages conferred on the General Community, of which they form a part, and consequently that, except for very special reasons, which in the particular instance under reference do not appear to exist, such buildings should not be exempted from the payment of taxation. Under these circumstances I am to request that sanction may be accorded to the request made in para 1 ~~supra~~ of this letter.

A.S.H.

A.S.H.

[illegible] 18/7/96

Desp. 4/9/96

Taxation of Railway Buildings in certain Unions.

1544
1669
1543

Draft Orders:

His Excellency the Governor,

(Draft of letter to G. of I. [illegible] being [illegible])

Seen [illegible] 20/7

S.H. C 20/7

NOTE FOR THE ASSISTANT SECRETARY.

In the concluding portion of Mr Hebbert's letter No. 480 R.T., dated 28th August 1895, printed in G.O. No. 1869 L, dated 9th October 1895, it is stated that application for imposing any new tax, not now levied on a Railway Administration, should be submitted with full reasons for imposing the tax and with the views of the Railway Administration affected by the proposal. As in our letter No. 1341 L, dated 24th July 1896, only an abstract of the reasons for imposing the tax and of the views of the Railway authorities is given, it was thought desirable to print the papers in G.O. No. 1340 L, dated 24th July 1896 and to forward a copy thereof to the Government of India. But as no reference to this is made in the letter to India, orders are solicited as to whether this may be done.

V.R.
18/8/96

C.S. for orders.

Submitted that this may be done & para 4 (in pencil) added to the letter to the G. of I. [illegible] 20.8.96

To Madras office [illegible] 21/8/96

No. 1340 L., 24TH JULY 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From A. T. FORBES, Esq., President, Taluk Board, Madanapalle, to the Chief Secretary to Government (through the President, District Board, Cuddapah), dated 17th May 1896, Ref. on Cur. No. 31—T.B.

Adverting to G.O., No. 1869 L., dated 9th October 1895, I have the honour to forward herewith an extract from the proceedings of the Taluk Board, Madanapalle, dated 16th January 1896, Resolution, Mis. No. 1, in which the board has resolved that the house-tax should be levied on railway premises within union limits.

2. There are (6) six buildings belonging to the South Indian Railway Company in Vayalpad Union to be taxed. A statement showing the description, &c., of the buildings is herewith forwarded with the representation of the South Indian Railway Company.

3. The Assistant Traffic Manager's objection to the taxation of the buildings is enclosed. With reference thereto, I must observe that both the Company and each individual serving it who lives at Vayalpad participates with the general public in the improvements made to the town. The expenditure on roads within union limits encourages traffic and lighting adds security to goods in transit, whilst every employé going to and from his house directly reaps the benefit of both.

4. I request that you will be good enough to obtain the sanction of Government for imposing house-tax on the above said buildings.

From A. T. FORBES, Esq., President, Taluk Board, Madanapalle, to the Chief Secretary to Government (through the President, District Board, Cuddapah), dated, 17th May 1896 Ref. on Current No. 31–T.B.

With reference to G.O., No. 1869 L., dated 9th October 1895, I have the honour to forward herewith an extract from the proceedings of the Taluk Board, Madanapalle, dated 16th January 1896, Resolution, Mis. No. 1, in which the board has resolved that the house-tax should be levied on railway premises within union limits.

2. There are (15) fifteen buildings in Kadiri Union belonging to the South Indian Railway Company to be taxed. A statement showing the description, &c., of the buildings is herewith forwarded with the representation of the South Indian Railway Company.

3. What I have said in paragraph 3 of my letter, Ref. on Cur. No. 31–T.B. of 1896, dated 17th May 1896, can be urged also in the case of Kadiri. Three new lamps have been erected since the beginning of the current year between the railway station and the entrance to the village. Moreover, here there is a large dispensary where railway employés can be attended for the injuries and accidents so common among that class.

4. I request that you will be good enough to obtain the sanction of Government for imposing house-tax on the above said buildings.

ENCLOSURES.

EXTRACT from the Proceedings of the Taluk Board, Madanapalle, passed at a meeting held on Thursday, the 16th January 1896, at 11 A.M.

* * * * *

Grant IV—Miscellaneous.

1. Read G.O., No. 1869 L., dated 9th October 1895, and the file of replies received from the Chairmen of all unions regarding the imposition of house-tax upon railway premises situated within union limits.

Resolution.—The Board is of opinion that house-tax should be levied on railway premises within union limits.

STATEMENT showing the description, &c., of the South Indian Railway buildings situated in the limits of the Vayalpad Union.

Number.	Name of the buildings.	Description.	Class.	Amount of tax.		
				RS.	A.	P.
1	Station Master's office, telegraph and store room.	Built in stone with chunam and roofed with Mangalore tiles.	I	3	5	4
2	Porters' quarters	Do. do. do.	I	3	5	4
3	Station Master's house	Do. do. do.	I	3	5	4
4	Goods shed	Built and covered with corrugated iron sheets.	II	2	0	0
5	Tank house	Built with chunam and stones	II	2	0	0
6	Small room for gate watchman	Do. do.	IV	0	10	8
		Total ..	..	14	10	8

STATEMENT showing the description, &c., of the South Indian Railway buildings situated in the limits of the Kadiri Union.

Number.	Name of the buildings.	Description.	Class.	Amount of tax.		
				RS.	A.	P.
1	South Indian Railway station	Built with masonry work and covered with Mangalore tiles and tin plates.	I	3	5	4
2	Public Works Inspector's office	Masonry work and covered with Mangalore tiles.	I	3	5	4
3	Public Works Inspector's kitchen house and one out-house.	Do. do. ..	I	3	5	4
4	Public Works Inspector's bungalow ..	Do. do.	I	3	5	4
5	Station Master's bungalow	Do. do.	I	3	5	4
6	Line man's quarters	Do. do.	I	3	5	4
7	Railway Apothecary's kitchen house ..	Built with bricks and covered with thatched roof.	IV	0	10	8
8	Railway Apothecary's quarters	Do. do.	II	2	0	0
9	Trollymen's quarters	Do. do.	V	0	5	4
10	Assistant Traffic Manager's office ..	Do. do.	II	2	0	0
11	Assistant Traffic Manager's bungalow ..	Do. do.	I	3	5	4
12	Assistant Traffic Manager's kitchen house and one out-house.	Masonry work and covered with Mangalore tiles.	I	3	5	4
13	Porters' quarters	Do. do.	I	3	5	4
14	Tank house	Do. masonry work	I	3	5	4
15	Goods shed	Built with iron posts and covered with tin plates.	I	3	5	4
		Total ..		41	10	8

From J. SHOOBRIDGE, Esq., Assistant Traffic Manager, Kadiri, to the President, Taluk Board, Madanapalle, dated 11th May 1896, No. 969—3109.

In reply to your No. 31, of 20th March 1896, I have the honour to state that the Railway Company makes its own arrangements for lighting and other conservancy matters and no benefit is likely to be derived by including Kadiri and Vayalpad stations in the taluk board.

8/

Submitted to Government in reference to G.O., No. 1869 L., dated 9th October 1895.

(Signed) A. C. TATE,
President.

27th May 1896.

From A. L. HANNAY, Esq., President, Taluk Board, Hospet, to the President, District Board, Bellary, dated 7th January 1896, No. 3.

With reference to your foot-note, No. 1554, dated 31st October 1895, communicating G.O., No. 1869 L., dated 9th October 1895, I have the honour to state that there is only one union, namely, Hospet, in this board within the limits of which there are railway buildings. As there are two roads maintained at local fund cost leading to the station, I think the railway buildings should be charged.

2. A statement showing the number and names of railway buildings together with the tax proposed to be levied is submitted herewith, and I request that the necessary sanction of Government may be obtained.

C.R. No. 425.

Submitted to the Chief Secretary to Government, Local and Municipal Department, Madras, for orders.

2. The Presidents of Bellary and Adóni Taluk Boards report that there are no railway buildings within union limits under their taluk boards.

3. The Agent and Manager of Southern Mahratta Railway Company protests against the imposition of house-tax on railway buildings within the union premises at Hospet.

4. Copies of letters sent to him from this office in the matter and his replies thereto are enclosed for information.

BELLARY,
6th June 1896.

(Signed) E. C. RAWSON,
President.

ENCLOSURES.

LIST showing the name and number of the Hospet Railway Station buildings and the probable assessment, &c., of each.

Door number.	Name of buildings.	Probable assessment.	Tax.		
		RS.	RS.	A.	P.
2965	Goods shed	3,000	5	0	0
2966	Station	5,000	5	0	0
2967	Way bridge house	200	1	0	0
2968	Menial quarters	2,000	5	0	0
2969	Station Master's quarter	500	2	0	0
2970	Staff quarter, No. I	200	1	0	0
2971	,, ,, No. II	200	1	0	0
	Total ..		20	0	0

PROCEEDINGS of the Taluk Board, Hospet, dated 1st February 1896.

* * * * *

4. Read this office letter, No. 3, dated 7th January 1896, to the President, District Board, Bellary, requesting to obtain the sanction of Government for taxing the railway buildings in the union of Hospet.

Read also District Board President's foot-note, No. 25, dated 22nd January 1896, on the subject.

Resolution.—The board is of opinion that the railway buildings should be taxed.

From J. H. A. TREMENHEERE, Esq., Collector and President, District Board, Bellary, to the Agent and Manager, Southern Mahratta Railway, Dharwar, dated 16th March 1896, C.R. No. 425.

In accordance with the order contained in paragraph 3 of G.O., No. 1869 L., dated 9th October 1895, regarding imposition of house-tax on railway premises situated in local fund union limits, the President, Taluk Board, Hospet, informs me that his board has resolved to impose the tax on the railway premises situated at Hospet and furnishes me with a statement showing the names of the buildings and the tax proposed to be assessed upon them. I have the honour to request that you will be good enough to forward to me any representation you have to make on the matter so that I may embody the same in the report to Government I have to submit in connection therewith.

2. A copy of the statement and resolution above referred to is enclosed.

From Major J. BURN MURDOCH, R.E., Agent, Southern Mahratta Railway Company (Limited), to the Collector and President, District Board, Bellary, dated Dharwar, 20th March 1896, No. 2897.

With reference to your letter, No. 425, dated 16th instant, I have the honour to request that you will be good enough to inform me what services are rendered by the taluk board at Hospet within and in connection with the railway premises at Hospet which, in their opinion, justifies their considering themselves entitled to recover house-tax from the railway.

From E. C. RAWSON, Esq., Acting Collector and President, District Board, Bellary, to the Agent and Manager, Southern Mahratta Railway Company, Dharwar, dated 24th April 1896, Dis. No. 322.

In reply to your letter, No. 2897, dated 20th March 1896, I have the honour to state that the services rendered by the Hospet Taluk Board in connection with the railway premises at Hospet are that two pukka feeder roads from Hospet and Chitwadigi, respectively, are maintained and they are lighted.

2. The taluk board has, besides, resolved to widen the above roads near the station, owing to the heavy traffic there, at a pretty large cost.

3. Any other service which you may recommend in connection with the premises from the union funds will be gladly considered by the taluk board.

From Major J. BURN MURDOCH, R.E., Agent, Southern Mahratta Railway Company (Limited), to the Collector and President, District Board, Bellary, dated Dharwar, 30th April 1896, No. 7767–4380.

In acknowledging the receipt of your letter, No. 322, of the 23rd April 1896, I have the honour to enquire whether, in return for maintaining and lighting the feeder roads to Hospet station, the municipality does not derive income from octroi dues and wheel tax. If it does, the net receipts must be greatly augmented and not decreased by the presence of the railway station, so that any expenditure which the municipality might incur for the upkeep of these roads cannot be considered a sufficient justification for proposing to impose taxes on buildings within the railway premises in respect of which no services are rendered by the municipality.

From E. C. RAWSON, Esq., Acting Collector and President, District Board, Bellary, to the Agent and Manager, Southern Mahratta Railway Company, Dharwar, dated 13th May 1896, No. 672-C.R.

With reference to your letter, No. 7767—4380, dated the 5th instant, I have the honour to state that Hospet not being a municipality as referred to by you but a local fund union constituted under Act V of 1884, whose only sources of income under the Act are from house-tax and pandal-fees, has nothing to do either with octroi dues or wheel-tax.

2. The expenditure which this union now incurs for the upkeep of the railway feeder roads within the limits may therefore be considered by itself a sufficient justification for proposing to impose taxes on buildings within the railway premises there. If you still think otherwise, any recommendation from you for any additional service to the premises from the union funds will be duly considered by the union panchayat as well as by the taluk board.

3. An early reply is solicited.

From Major J. BURN MURDOCH, R.E., Agent and Manager, Southern Mahratta Railway Company (Limited), to the Collector and President, District Board, Bellary, dated Dharwar, 1st June 1896, No. 7767—5413.

I beg to thank you for your letter, No. 672–C.R., of the 13th May 1896, but regret that I cannot consider the fact of the union maintaining certain district roads which lead to the railway station and are therefore described as railway feeder roads as sufficient grounds for imposing a tax on railway premises at Hospet, for which buildings it is admitted the union provides no services.

ORDER—No. 1340 L., dated 24th July 1896.

The Government of India will be addressed.

[Here enter No. 1341 L., dated 24th July 1896.]

(True Extract.)

Under Secy., P.W.D.,
for Chief Secretary.

To the President, District Board, Bellary.
" " " Cuddapah.

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

For A.S.

Proof for approval

11/8

11/8

Issued

Recd. Press Please strike off

Encl. 11/8/96

G.O., No. 1340 L., 24th July 1896.

JULY.

Please see the note put up

Press Please send forward the order complete with the letter

24/8

Railway Buildings.

Ordering that the Government of India be addressed regarding the imposition of house-tax on the — within the limits of certain local fund unions in the Cuddapah and Bellary districts.

50

No. 1341 L., 24th July 1896.

LOCAL AND MUNICIPAL DEPARTMENT.

Letter—from

The CHIEF SECRETARY to the GOVERNMENT of
FORT ST. GEORGE,

To

The SECRETARY to the GOVERNMENT of INDIA,
Home Department.

Sir,

With reference to Mr. Hebbert's letter, Public Works Department (Railway Traffic), No. 480-R.T., dated 28th August 1895, I am directed to request the sanction of the Government of India to the imposition of house-tax on the railway buildings situated within the limits of the unions of Kadiri and Vayalpad under the Madanapalle Taluk Board, and Hospet under the Hospet Taluk Board.

2. The Railway administrations concerned are the South Indian Railway Company in the case of the first two unions, and the Southern Mahratta Railway Company in that of the last, and both object to the payment of the tax on the ground that they derive no tangible benefits from their buildings being situated within union limits.

3. His Excellency the Governor in Council is, however, of opinion that railway buildings within union limits are fairly liable to taxation, inasmuch as, although in some instances no specific service on their account may be rendered by the union authorities, the occupants of them derive benefit from the sanitary and other advantages conferred on the general community, of which they form a part, and consequently that, except for very special reasons—which in the particular instance under reference do not appear to exist—such buildings should not be exempted from the payment of taxation. Under these circumstances, I am to request that sanction may be accorded to the request made in paragraph 1 of this letter.

Ks 2

I have the honour to be,
Sir,
Your most obedient servant,

Under Secy., P.W.D.,
for Chief Secretary.

Ootacamund,
24th July 1896.

Exd. A. Raitt.

Regr. No.

HOME 1896 DEPT.

[ ]

From the Government of
Fort St. George.

For A.S.

Proof for approval.

12/8

Issued

Recd. *Encl.*

Letter, No. 1341 L., 24th July 1896.

Pass

Please [illegible] the corrections

24/8

JULY.

Railway Buildings.

Soliciting the sanction of the Government of India for the imposition of house-tax on the — within the limits of certain local fund unions in the Cuddapah and Bellary districts.

No. 1340 L., 24th July 1896.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers :—

From A. T. FORBES, Esq., President, Taluk Board, Madanapalle, to the Chief Secretary to Government (through the President, District Board, Cuddapah), dated 17th May 1896, Ref. on Cur. No. 31—T.B.

Adverting to G.O., No. 1869 L., dated 9th October 1895, I have the honour to forward herewith an extract from the proceedings of the Taluk Board, Madanapalle, dated 16th January 1896, Resolution, Mis. No. 1, in which the board has resolved that the house-tax should be levied on railway premises within union limits.

2. There are (6) six buildings belonging to the South Indian Railway Company in Vayalpad Union to be taxed. A statement showing the description, &c., of the buildings is herewith forwarded with the representation of the South Indian Railway Company.

3. The Assistant Traffic Manager's objection to the taxation of the buildings is enclosed. With reference thereto, I must observe that both the Company and each individual serving it who lives at Vayalpad participates with the general public in the improvements made to the town. The expenditure on roads within union limits encourages traffic and lighting adds security to goods in transit, whilst every employé going to and from his house directly reaps the benefit of both.

4. I request that you will be good enough to obtain the sanction of Government for imposing house-tax on the above said buildings.

From A. T. FORBES, Esq., President, Taluk Board, Madanapalle, to the Chief Secretary to Government (through the President, District Board, Cuddapah), dated, 17th May 1896 Ref. on Current No. 31–T.B.

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2. There are (15) fifteen buildings in Kadiri Union belonging to the South Indian Railway Company to be taxed. A statement showing the description, &c., of the buildings is herewith forwarded with the representation of the South Indian Railway Company.

3. What I have said in paragraph 3 of my letter, Ref. on Cur. No. 31–T.B. of 1896, dated 17th May 1896, can be urged also in the case of Kadiri. Three new lamps have been erected since the beginning of the current year between the railway station and the entrance to the village. Moreover, here there is a large dispensary where railway employés can be attended for the injuries and accidents so common among that class.

4. I request that you will be good enough to obtain the sanction of Government for imposing house-tax on the above said buildings.

Enclosures.

Extract from the Proceedings of the Taluk Board, Madanapalle, passed at a meeting held on Thursday, the 16th January 1896, at 11 a.m.

* * * * *

Grant IV—Miscellaneous.

1. Read G.O., No. 1869 L., dated 9th October 1895, and the file of replies received from the Chairmen of all unions regarding the imposition of house-tax upon railway premises situated within union limits.

Resolution.—The Board is of opinion that house-tax should be levied on railway premises within union limits.

Statement showing the description, &c., of the South Indian Railway buildings situated in the limits of the Vayalpad Union.

Number.	Name of the buildings.	Description.	Class.	Amount of tax. RS. A. P.
1	Station Master's office, telegraph and store room.	Built in stone with chunam and roofed with Mangalore tiles.	I	3 5 4
2	Porters' quarters	Do. do. do.	I	3 5 4
3	Station Master's house	Do. do. do.	I	3 5 4
4	Goods shed	Built and covered with corrugated iron sheets.	II	2 0 0
5	Tank house	Built with chunam and stones	II	2 0 0
6	Small room for gate watchman ..	Do. do.	IV	0 10 8
		Total ..	..	14 10 8

Statement showing the description, &c., of the South Indian Railway buildings situated in the limits of the Kadiri Union.

Number.	Name of the buildings.	Description.	Class.	Amount of tax. RS. A. P.
1	South Indian Railway station	Built with masonry work and covered with Mangalore tiles and tin plates.	I	3 5 4
2	Public Works Inspector's office	Masonry work and covered with Mangalore tiles.	I	3 5 4
3	Public Works Inspector's kitchen house and one out-house.	Do. do. ..	I	3 5 4
4	Public Works Inspector's bungalow ..	Do. do.	I	3 5 4
5	Station Master's bungalow	Do. do.	I	3 5 4
6	Line man's quarters	Do. do.	I	3 5 4
7	Railway Apothecary's kitchen house ...	Built with bricks and covered with thatched roof.	IV	0 10 8
8	Railway Apothecary's quarters	Do. do.	II	2 0 0
9	Trollymen's quarters	Do. do.	V	0 5 4
10	Assistant Traffic Manager's office ..	Do. do.	II	2 0 0
11	Assistant Traffic Manager's bungalow ..	Do. do.	I	3 5 4
12	Assistant Traffic Manager's kitchen house and one out-house.	Masonry work and covered with Mangalore tiles.	I	3 5 4
13	Porters' quarters	Do. do.	I	3 5 4
14	Tank house	Do. masonry work	I	3 5 4
15	Goods shed	Built with iron posts and covered with tin plates.	I	3 5 4
		Total ..		41 10 8

From J. SHOOBRIDGE, Esq., Assistant Traffic Manager, Kadiri, to the President, Taluk Board, Madanapalle, dated 11th May 1896, No. 969—3109.

In reply to your No. 31, of 20th March 1896, I have the honour to state that the Railway Company makes its own arrangements for lighting and other conservancy matters and no benefit is likely to be derived by including Kadiri and Vayalpad stations in the taluk board.

Submitted to Government in reference to G.O., No. 1869 L., dated 9th October 1895.

(Signed) A. C. TATE,
President.

27th May 1896.

From A. L. HANNAY, Esq., President, Taluk Board, Hospet, to the President, District Board, Bellary, dated 7th January 1896, No. 3.

With reference to your foot-note, No. 1554, dated 31st October 1895, communicating G.O., No. 1869 L., dated 9th October 1895, I have the honour to state that there is only one union, namely, Hospet, in this board within the limits of which there are railway buildings. As there are two roads maintained at local fund cost leading to the station, I think the railway buildings should be charged.

2. A statement showing the number and names of railway buildings together with the tax proposed to be levied is submitted herewith, and I request that the necessary sanction of Government may be obtained.

C.R. No. 425.

Submitted to the Chief Secretary to Government, Local and Municipal Department, Madras, for orders.

2. The Presidents of Bellary and Adóni Taluk Boards report that there are no railway buildings within union limits under their taluk boards.

3. The Agent and Manager of Southern Mahratta Railway Company protests against the imposition of house-tax on railway buildings within the union premises at Hospet.

4. Copies of letters sent to him from this office in the matter and his replies thereto are enclosed for information.

(Signed) E. C. RAWSON,
President.

Bellary,
6th June 1896.

Enclosures.

List showing the name and number of the Hospet Railway Station buildings and the probable assessment, &c., of each.

Door number.	Name of buildings.	Probable assessment. RS.	Tax. RS. A. P.
2965	Goods shed	3,000	5 0 0
2966	Station	5,000	5 0 0
2967	Way bridge house	200	1 0 0
2968	Menial quarters	2,000	5 0 0
2969	Station Master's quarter	500	2 0 0
2970	Staff quarter, No. I	200	1 0 0
2971	" " No. II	200	1 0 0
	Total ..		20 0 0

Proceedings of the Taluk Board, Hospet, dated 1st February 1896.

* * * * *

4. Read this office letter, No. 3, dated 7th January 1896, to the President, District Board, Bellary, requesting to obtain the sanction of Government for taxing the railway buildings in the union of Hospet.

Read also District Board President's foot-note, No. 25, dated 22nd January 1896, on the subject.

Resolution.—The board is of opinion that the railway buildings should be taxed.

From J. H. A. TREMENHEERE, Esq., Collector and President, District Board, Bellary, to the Agent and Manager, Southern Mahratta Railway, Dharwar, dated 16th March 1896, C.R. No. 425.

In accordance with the order contained in paragraph 3 of G.O., No. 1869 L., dated 9th October 1895, regarding imposition of house-tax on railway premises situated in local fund union limits, the President, Taluk Board, Hospet, informs me that his board has resolved to impose the tax on the railway premises situated at Hospet and furnishes me with a statement showing the names of the buildings and the tax proposed to be assessed upon them. I have the honour to request that you will be good enough to forward to me any representation you have to make on the matter so that I may embody the same in the report to Government I have to submit in connection therewith.

2. A copy of the statement and resolution above referred to is enclosed.

From Major J. BURN MURDOCH, R.E., Agent, Southern Mahratta Railway Company (Limited), to the Collector and President, District Board, Bellary, dated Dharwar, 20th March 1896, No. 2897.

With reference to your letter, No. 425, dated 16th instant, I have the honour to request that you will be good enough to inform me what services are rendered by the taluk board at Hospet within and in connection with the railway premises at Hospet which, in their opinion, justifies their considering themselves entitled to recover house-tax from the railway.

From E. C. RAWSON, Esq., Acting Collector and President, District Board, Bellary, to the Agent and Manager, Southern Mahratta Railway Company, Dharwar, dated 24th April 1896, Dis. No. 322.

In reply to your letter, No. 2897, dated 20th March 1896, I have the honour to state that the services rendered by the Hospet Taluk Board in connection with the railway premises at Hospet are that two pukka feeder roads from Hospet and Chitwadigi, respectively, are maintained and they are lighted.

2. The taluk board has, besides, resolved to widen the above roads near the station, owing to the heavy traffic there, at a pretty large cost.

3. Any other service which you may recommend in connection with the premises from the union funds will be gladly considered by the taluk board.

From Major J. BURN MURDOCH, R.E., Agent, Southern Mahratta Railway Company (Limited), to the Collector and President, District Board, Bellary, dated Dharwar, 30th April 1896, No. 7767-4380.

In acknowledging the receipt of your letter, No. 322, of the 23rd April 1896, I have the honour to enquire whether, in return for maintaining and lighting the feeder roads to Hospet station, the municipality does not derive income from octroi dues and wheel tax. If it does, the net receipts must be greatly augmented and not decreased by the presence of the railway station, so that any expenditure which the municipality might incur for the upkeep of these roads cannot be considered a sufficient justification for proposing to impose taxes on buildings within the railway premises in respect of which no services are rendered by the municipality.

From E. C. RAWSON, Esq., Acting Collector and President, District Board, Bellary, to the Agent and Manager, Southern Mahratta Railway Company, Dharwar, dated 13th May 1896, No. 672-C.R.

With reference to your letter, No. 7767—4380, dated the 5th instant, I have the honour to state that Hospet not being a municipality as referred to by you but a local fund union constituted under Act V of 1884, whose only sources of income under the Act are from house-tax and pandal-fees, has nothing to do either with octroi dues or wheel-tax.

2. The expenditure which this union now incurs for the upkeep of the railway feeder roads within the limits may therefore be considered by itself a sufficient justification for proposing to impose taxes on buildings within the railway premises there. If you still think otherwise, any recommendation from you for any additional service to the premises from the union funds will be duly considered by the union panchayat as well as by the taluk board.

3. An early reply is solicited.

From Major J. BURN MURDOCH, R.E., Agent and Manager, Southern Mahratta Railway Company (Limited), to the Collector and President, District Board, Bellary, dated Dharwar, 1st June 1896, No. 7767—5413.

I beg to thank you for your letter, No. 672-C.R., of the 13th May 1896, but regret that I cannot consider the fact of the union maintaining certain district roads which lead to the railway station and are therefore described as railway feeder roads as sufficient grounds for imposing a tax on railway premises at Hospet, for which buildings it is admitted the union provides no services.

Order—No. 1340 L., dated 24th July 1896.

The Government of India will be addressed.

[Here enter No. 1341 L., dated 24th July 1896.]

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the President, District Board, Bellary.
" " " Cuddapah

Exd. A. Raitt.

Govt. of {1896} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd. Encl.

G.O., No. 1340 L., 24th July 1896.

JULY.

Railway Buildings.

Ordering that the Government of India be addressed regarding the imposition of house-tax on the — within the limits of certain local fund unions in the Cuddapah and Bellary districts.

No. 1341 L., 24th July 1896.

LOCAL AND MUNICIPAL DEPARTMENT.

Letter—from
The CHIEF SECRETARY to the GOVERNMENT of
FORT ST. GEORGE,

To
The SECRETARY to the GOVERNMENT of INDIA,
Home Department.

Sir,

With reference to Mr. Hebbert's letter, Public Works Department (Railway Traffic), No. 480-R.T., dated 28th August 1895, I am directed to request the sanction of the Government of India to the imposition of house-tax on the railway buildings situated within the limits of the unions of Kadiri and Vayalpad under the Madanapalle Taluk Board, and Hospet under the Hospet Taluk Board.

2. The Railway administrations concerned are the South Indian Railway Company in the case of the first two unions, and the Southern Mahratta Railway Company in that of the last, and both object to the payment of the tax on the ground that they derive no tangible benefits from their buildings being situated within union limits.

3. His Excellency the Governor in Council is, however, of opinion that railway buildings within union limits are fairly liable to taxation, inasmuch as, although in some instances no specific service on their account may be rendered by the union authorities, the occupants of them derive benefit from the sanitary and other advantages conferred on the general community, of which they form a part, and consequently that, except for very special reasons—which in the particular instances under reference do not appear to exist—such buildings should not be exempted from the payment of taxation. Under these circumstances, I am to request that sanction may be accorded to the request made in paragraph 1 of this letter.

I have the honour to be,
Sir,
Your most obedient servant,

J. F. PRICE,
Chief Secretary.

Ootacamund,
24th July 1896.

Exd. A. Raitt.

Regr. No.

HOME 1896 DEPT.

[ ]

From the Government of
Fort St. George.

Issued

Recd. *Encl.*

Letter, No. 1341 L., 24th July 1896.

JULY.

Railway Buildings.

Soliciting the sanction of the Government of India for the imposition of house-tax on the — within the limits of certain local fund unions in the Cuddapah and Bellary districts.

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ENCLOSURES TO C. No.

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LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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