

30-4-07

L. & M.
9,000-S-8-9

Local & Munl. (1896.) Department.

MISCELLANEOUS.

G.O., No. 1569/m

DATED 14-9-96.

INDEXED.

[Despatch Abstract.]

Profession Tax Recording letter from the Chairman
Municipal Council Gudiyatham reporting
on the undue reduction by the Council of —
in certain instances, and directing the Collector
not to recommend for re-appointment any
Municipal Councillor who has not performed
his duties in a proper manner.

126/8.

BACK PAPERS.

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

FURTHER PAPERS.

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

Again G.O., dated 189 , No. 12th August from the Chairman M.C. Judiyatham
 Current No. 2354 of 1896, dated from the
 Current No. of 189 , dated

FOR ORDERS.

The Collr. should be careful not to recommend for re-appoint. any municipal C. who has in his opinion not performed his duties in a proper manner. We can order this, but so far as I am concerned, I cannot move the law stands.
 H.S.
 9/9/96

The Government can apparently do nothing in the matter, as, under S.101 of Act IV of 1884, the decision of the Municipal Council on appeal from the Chairman's assessment, is final. As remarked by the Collector in his endorsement such cases as this are very frequent, but Govt. can do nothing beyond censuring the offending councillors, & refusing to re-appoint them on the expiry of their term of office, as was done at Vanganabad (G.O. 2136 M 21.12.95). This is a disgraceful business but Govt. is at present powerless to meet its displeasure in any effective way. The fault is one which the elective system is not free

Order No 1569 Mmtd 14.9.96
 Recorded.
 2. The Collector should be careful not to recommend for re-appointment any municipal Councillor who has in his opinion not performed his duties in a proper manner.
 (from orders) H.S. 11/9/96

W.H.D.
 10-9-96

To the Chairman M.C. Judiyatham
 in Collr. of North Arcot

Supd 16/9/96
 H.S.

12/9/96

*Revenue & Accounts
Gudiyatham Municipal*

FOR ORDERS.

Am.

Local & Munl. (189⁶) Department.

CURRENT No. *2354/m*

Order

From

*The Chairman
Municipal Council
Gudiyatham*

No. *332.*

Dated *12th August 1896.*

Received *17* " "

Registered *18* " "

Enclosures *2.*

Spare copies.

SUBJECT.

*Reporting about the
undue reduction of
profession tax appeals
by the Council for
orders of Government.*

*20/8.
26/8.*

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Car No. 297/96
MUNICIPAL DEPARTMENT.

FROM

M. SUBRAYALU CHETTY GARU,
Chairman, Municipal Council,
Gudiyalam.

TO

THE CHIEF SECRETARY TO GOVERNMENT,
Local & Municipal Department,
Fort St. George.

Through the Divisional Officer.

DATED

DESPATCHED

RECEIVED. 17 AUG. 96

12. 12. 1896

1896

No. 332

Enclosures. 2.

Subject.

Reporting about the
reduction of
Profession Tax appeals
by the Council for orders
of Government.



CURRENT No. 1402. 15. 8. 96.

Forwarded. I agree with
the Chairman

Chairman
13/8/96.

Forwarded!

This is a frequent
Complaint, more especially
in the case of Councils
the members of
which have been partly
appointed by election,
but there is no legal
remedy.

Chittoor } P. B. Dyne.
14. 8. 96 } Collector.

DESPATCHED.
15 AUG. 96

Incl. In Subcapla Cuetty 900

" Ranga found the Acetyl

u. S. Veek ataya Chetty gova

h. Jeder appa modulier ausgleich

" Abbey Church 4000

K. K. Kaliappa Pillai Bangalore

C. V. Subba Rao garu

9. Heard the following Profession Tax appeals for
1896-97.

No.	Name of party.	Amount of Tax	Result of appeal	Remarks.
2	M. Janumeau Saib	25 " "	12 " "	
6	A. Aboul Rahiman Saib	25 " "	12 " "	
7	J. Dostageri Saib	12 " "	6 " "	
9	P. Venkata dasire Setty.	25 " "	12 " "	
10	G. Ramasami Setty	25 " "	12 " "	
29	H. Moosa mau Saib	6 " "	3 " "	Adjournd to the evening
		Signed	In Subreguler Clerk's Chasman	

Meeting Commenced at 5 P.M. dated 6.8.96

Roll no.	Name of party	Amount of tax	Results of appeal	Remarks
65	H. Minniayalloor	3 " "	1 " "	
239	N. L. Chinnamudaly	50 " "	25 " "	
240	V. Anna Chela mudaly	25 " "	12 " "	
241	R. Jovina mudaly	25 " "	12 " "	
242	T. Kandappa mudaly	25 " "	12 " "	
245	R. Velazhuda mudaly	12 " "	6 " "	
249	N. L. Muralappa mudaly	12 " "	6 " "	
252	H. Minisami setty	12 " "	3 " "	
751	W. Sivasubramanian setty	25 " "	12 " "	
952	Tiruvengadamudaly	12 " "	6 " "	
974	V. Vajjirala setty	6 " "	3 " "	
		x		x

The majority reduced the tax, Chairman, Mr. K. K. Nallappa Pillai and C. V. Subba Row and dissenting.

Proposed by Mr. K. K. Kallappa Pillai as a
Tamil Nadu Committee that the cases in which reductions
have been made in cases noted in the margin
be reported to Government as the taxes have
been unduly reduced by the majority of Committees
Mr. C. V. Subba Rao seconded the proposition

Resolved that the necessary report be
submitted to Government.

[illegible]

The majority towards the tax, Christian, and
 H. K. Halliwell's plan and C. V. Halliwell's
 dissenting.
 Proposed by Mr. H. K. Halliwell's plan and
 Taxider Committee that the case in which
 there has been in case water in the
 has reported to Government as the tax
 been in only reserved by the majority of committee
 Mr. H. K. Halliwell has found the proposition

Statement showing the amount of Pro Tax & Income Tax & the reduction made by the Council

Serial No	Names of parties appealed	Amount of tax assessed and paid for			Chairman's assessment for 1896-97	Income tax assessed by the Council for 1895-96	Council's decision in next meeting 26.8.96	Names of Councilors present.	Names of Councilors dissenting.	Remarks
		1893-94	1894-95	1895-96						
1	2	3	4	5	6	7	8	9	10	11
1	M. Jamme au Sakh	12 00	25 00	12 00	25 00	42 00	12 00	1. Mr. M. Subramulu Chetty Goro		
2	P. Aboul Rahim au Sakh	6 00	12 00	12 00	25 00	35 00	12 00	2. Mr. K. Kallappa Pillai adl		
3	J. Duestageri Sakh	3 00	6 00	6 00	12 00	15 00	6 00	3. Mr. S. Sathya Row Goro		
4	Veekata dasari setty	6 00	12 00	12 00	25 00	56 9 10	12 00	4. Mr. J. Jayappa Mudr adl		
5	G. Ramasami setty	6 00	12 00	25 00	25 00	35 00	12 00	5. Mr. S. Veekata dasari Chetty Goro		
6	H. Mossameau Sakh	3 00	3 00	3 00	6 00	10 00	3 00	6. Mr. G. Abbay Chetty Goro		
7	K. Muniyacherry				3 00		1 00	7. Mr. R. Ranga Gounder auzgal		
8	M. L. Chinnu Mudaly	25 00	50 00	50 00	50 00	153 14 11	25 00	8. Mr. S. Sathya Row Sakh		
9	V. Aruna Chela Mudaly	12 00	50 00	25 00	25 00	87 4 8	12 00			
10	R. Govinda Mudaly	6 00	25 00	25 00	25 00	28 00	12 00			
11	J. Xau Mappa Mudaly	12 00	12 00	12 00	25 00	65 4 5	12 00			
12	R. Velaguda Mudaly	6 00	12 00	12 00	12 00	65 1 8	6 00			
13	M. L. Meerugappa Mudaly	6 00	6 00	6 00	12 00		6 00			
14	K. Muniyacherry				12 00		3 00			
15	W. Sivaruthra appasetty	12 00	25 00	25 00	25 00	35 00	12 00			
16	Tiruvenguda Mudaly	3 00	6 00	12 00	12 00	20 00	6 00			
17	V. Vazura setty	6 00	6 00	6 00	6 00		3 00			

Office of the Municipal Council
 Indee atacee 12 August 1896

Chairman, Municipal Council
 Indee atacee

No 332

OFFICE OF MUNICIPAL COUNCIL,

Gudiyalam, 12th August 1896.

CURRENT NO. 354

FROM

M. SUBRAYALU CHETTY GARU,

Chairman, Municipal Council,

Gudiyalam.

TO,

The Chief Secretary to Government,
Fort St. George.

THRO.

The Divisional Officer.

Sir,

V. M.

I regret to have to bring to the
Notice of Government for such action as they might
deem fit to take, the following circumstances,
with reference to the Resolution of the Council
passed, in their meeting held on the 6th instant.
(Copy enclosed)

2. In the year 1895-96 the Profession Tax
levied on some of the rich merchants of the
Town was reduced by the Council without any
grounds and others escaped from being properly
taxed for want of sufficient information
regarding the nature and extent of their
profession. I therefore deemed it necessary
to revise the said tax for the current year
see the deserving cases and have accordingly
assessed the individuals named in the

accompanying list after making careful enquiries. They appealed against my assessments and the said appeals were placed for disposal in the meeting held on the 6th inst. and.

3 Before commencing the proceedings I explained to the Council that the estimated incomes under "Tax on Arts" for the year 1896-97 was fixed by the Council in their Budget estimate, at Rs 3,950. 0.0 and passed by Government, in their order no 307 m dated 20th February 1896. and that my assessments amount to about Rs 4200. 0.0, i.e., only Rs 330 in excess of the estimated incomes, and at the same time requested them to be considerate and cautious in disposing of the appeals pending before them as many of the appellants are rich influential merchants of the place and that if they are unjustly let off the Municipal Commission would materially suffer for want of funds.

4 In spite of the aforesaid representation the taxes assessed as shown in Column 6 of the said statement were unjustly reduced. As the accounts shown in Column 8. Out of 8 Councillors present at meeting, 5 Councillors No 4, 5, 6, 7 and 8 formed themselves into a

a majority against Nos 1, 2, and 3 and carried the Resolutions.

5 It will be seen from the accompanying statement that the Profession Tax assessed by me on the said appellants for the current year is very low when compared to the Income Tax imposed on them by the Revenue Department (vide figures in Columns 6 and 7)

6 As per instructions contained in G.O. no 589 m dated 8.5.94 the assessments should be made only on profession and not on incomes and in as much as the taxpayers pay such a high amount of Income Tax to Revenue Authorities, after undergoing a careful scrutiny of their income, much more higher should have been the Municipal assessments. However my assessments, in almost all cases is comparatively far lower than that of the other, which I was obliged to do as the Classes of schedule did not permit me to act otherwise, as there is no intermediate rates between the Ist, IInd, IIIrd & IVth Classes nor could I assess even the deserving ones under I class as they do not trade in "Joint Stock Companies" as required by the said Schedule.

ce/

ce 7 I read the other dissenting
members observing that the Council
have unjustly and unadvisedly reduced the
original assessment, as the tax payers
concerned do not at all deserve any concession,
have proposed the meeting to refer
the matter for the orders of the Government.

8. There are more appeals yet pending disposal and if the Government do not take proper measures, at an early date, I am afraid that there will be a great fall in this branch of Municipal Revenues.

I have the honor to be
Sir

For most obedient Servant

Michaela Elletts
Charmall

When given for copy _____ 157 }
When copied _____ 158 } 189
When examined _____ 159 }
When signed _____ 160 }

AGAIN, No.
189

DATE:

r No.

OSURES TO C. No

LETTER OF GOVERNMENT

A	A	A	A	A	A	A
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OF GOVERNMENT

TA BLEMENT WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A ~~is~~ Copy in full.

Not to be copied

P = Copy abstract only.

Q = Copy heading only.