

L. & M.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1608/n

DATED 21-9-96

[Despatch Abstract.]

Revision of tax-registers

With drawing the remarks and orders as to the revision of the assessment lists contained in para. of G.O. No. 525/n, dated 24th March 1896, reviewing the budget estimate of the Balicut Municipality, and requesting the Supt^g of Revenue Survey to report why the survey of the town of Balicut has been stopped.

BACK PAPERS.

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

FURTHER PAPERS.

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

G.
24.
200-22-4-96.

Papers to be read in proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated

189 , No.

Current No. 1715 M

of 1896, dated 13th June, from

" " 1859 M

" 1896, " 22nd June, "

" " 2482 M

" 1896, " 30th August "

Chairman M. C. Calicut
Kannuram Munn & others
Collector, Malabar.

ORDER. No. 1308 M. Min. of 21-9-96.

From the information before Government it appears that many of the municipal Councillors have been very lightly assessed in respect of their house property, but it is not clear that this was due to their own action.

On reconsideration, therefore, the fact is of opinion that the ~~assessment~~ ^{remarks in regard to} on the Council in para. 3 of G.O. No. 525 M of 24.3.96 was not in the circumstances ^{accompanying} hardly justified, it will now be ~~withdrawn~~.

The revision of the register should however be undertaken at once the result reported to Government.

2. The Supt. of Revenue Survey will be requested to report why the survey of the Town of Calicut has been stopped (from order).

To Chairman M. C. Calicut
" Petitioners
" Supt. Rev. Survey (thru Rev. Supt.)

W. H. D.
17-9-96

17/9/96

293-9-96

C 11/9 C 14/9 C 15/9
R 11/9 R 14/9 R 15/9

Letm DEPARTMENT

C. No. 1715 o 1859 m o 2482 m.

Am

FOR ORDERS.

Submitted to H.E. the Governor
with ref. to Hon W. Bliss' note of
11-5-96 (on revenue)

WSD
11-5-96

11/9/96

Resubmitted to Hon W. Bliss
with ref. to H.E. the Governor's note
within

WSD
11-5-96

14/9/96

It is quite true as stated in
C. 1859 m, a petition from certain
Mund. Councilors of Lahint, that
the Govt. orders, directing the revision of
house land tax registers, said that
the revision of the registers was to be
carried out only on completion of the
Survey of the Town - which has not even
yet been completed. However when
the orders were passed, it was expected
that the Survey wd. be completed
shortly, & the Mund. Council shd.
have reported that the Survey was going
to be so long delayed, as it must have
known that Govt. wanted the registers
revised soon.

Para. 5 of the petition is contrary to
the facts stated in para. 6 of Varada Rao's
remarks on the budget report for 96-97 (u
S. 6. 525m & 24.3.96). Perhaps in
view of the facts now put forward, para. 3
of the budget report for 96-97

Local & Munl. (1896) Department.

CURRENT No. 1715 d/96

From
The Chairman M.
Calicut

No. 655

Dated 13-6-96

Received 17-6-96

Registered

Enclosures

Spare copies

SUBJECT.

How a copy of a
resolution of the M. C. of 1906
reg. the Revenue Division
officer's indorsement on
the budget covering the
embodied in J.O. 525
of 24-3-96.

Costy 8/8.

Resolution of Munt. Council
petition of Munt. Councillors
re. J.O. 525 in d/ 24-3-96

FOR ORDERS.

H. E. THE GOVERNOR.

THE HON'BLE MR. H. W. BLISS, C.I.E.

THE HON'BLE MR. J. GROSE.

+ expression on the conduct of the Council, merely it
would be only doing what is right, to withdraw the
expression. It would seem that many of
the Councillors are not assessed highly enough
in respect of their house property, but it is not
shown that this is due to their own action. And,
after all, disinclination to pay increased taxation is
neither unnatural nor unreasonable.
The question why the Survey is stopped shd. be asked.

14.9.96

Perzwell - Put up draft in
accordance with H.E.'s views &
signature.

1579/96

sentence) is a bit strong, as
direction under sec 37 (1) of the
it casts an aspersion on the conduct
of the Council. It is not however very
important, as it is evident that the
revision of the registers should be carried
out at once, - it is submitted that the
draft order of "Recorded" may be
approved. The whole question has
arisen mainly out of the standing feud
between Varada Rao & the Council, &
now that the former has gone, ~~matter~~
it is probably settled down a bit.

WHD

4-7-96

The statement referred to in para. 12
of the petition has now been obtained &
is put up (C No. 2482M) in accordance
with C.S. orders. From this it appears that
the Dist. Officer's remarks were
justified.

WHD

9-9-96

I called for the statement alluded
to above and in certain respects
it discloses state of things -
the petition is so double the outcome
of personal feeling against Varada
Rao. Submitted that this may
be recorded.

9/9/96

Jaeger - But I would say the
Survey has been stopped - Also,
as H.E. is going so soon to Calicut
I think he may as well see the
papers

WHD

11/9/96

Extract from the Proceedings of the Municipal
Council, Calicut at a Meeting held
on the 10th June 1896.

Present

Rao Sahab. S. Saraminatha Esq. B.A. Chairman
Mr. D. Ganpat Rao Avaral
" K. Krishnan Nair "
" J. N. Appa Nedunjadi "
" P. P. Karunadara menon "
" K. Kunhamed "
" A. Subramania Esq. "
" P. Krishna menon "
Captain N. A. W. Hamilton
Mr. W. Brown Esq.
W. Morris Esq.
J. Mathai Esq.
G. Zachariah Esq.
J. W. Gomes Esq.

1) Read G.O. N. 525-n. Dated 24th March
1896 reviewing the Calicut Municipal
Budget for 1896-97.

The following resolution was
proposed by Mr. P. P. Karunadara menon
Avaral and seconded by Mr. J. N. Appa
Nedunjadi Avaral and supported by Mr.
P. Krishna menon Avaral.

" The Council has already

taken

taken steps to undertake the revision
of taxes as ordered by the Government.
Having read the endorsement of the
Revenue Divisional Officer the Council
regrets that Mr. Parada has in that
Capacity, should have made the
Government infer that the survey
of the town has been completed after
which alone the Government has
ordered the revision to be commenced
and that the Council vetoed the
revision in spite of the warnings of
Government and thereby induced the
Government to resort to the extraordinary
powers vested in it under section 37
of the act in peremptorily ordering the
revision to be carried out within
a fixed time, while as a matter of fact
the survey of the town has not yet been
completed as seen from letter No 38
dated 15th January 1896 from the
Assistant Superintendent of Survey,
and the Council records its protest
against the personal imputation
made by Mr. Parada as against a
majority of the Councillors in para 7
of the endorsement.
Carried nem con

2) Proposed by Mr. D. Krishna Rao
and seconded by Mr. P. Krishna Rao
and that a Committee consisting of Messrs
P. P. Karmacharya Rao, G. Zachariah
and D. Sampat Rao be appointed
to draft a report upon the remarks of
the Revenue Divisional Officer on the Budget
for 1896-97 to be submitted to Government.

Mr. M. A. Subramania Rao
proposed and Mr. H. A. W. Hamilton seconded the
following amendment.

"That the last proposition passed
by the Council be forwarded to Government
instead of sending a special report."

The amendment was carried by a majority.

(Sd) S. Subramania Rao
Chairman

(Done extract)

S. Subramania Rao
Chairman

N^o 655
1896

Municipal Office
Calicut 13th June 1896

To,

Rao Sahib S. Srinivatha Iyer B.A.
Chairman Municipal Council
Calicut

To,

The Honorable J. J. Price. C. S. I. S. C. S.
Chief Secretary to Government
Local and Municipal Department

Thru the collector of Malabar

Sir,
with reference to the Revenue
Divisional Officer's endorsement N. 29-2.
dated 29th January 1896 on the budget
covering letters embodied in G. O. N. 525-2.
dated 24th March 1896 (Local & Municipal)
I have the honor to forward herewith
copy of a resolution of the Municipal
Council passed at a meeting held on the 10th
instant.

I have the honor to be,
Sir,

Yours most obedient servant

Srinivatha Iyer

Chairman

From.

The Chairman,
Municipal Council
Calicut

Forwarded

Shree
Ag. 10/6/96

15-6-96

The Chief Secretary to
Government
Local and Municipal Dept.

4/11/96

Order
Recorded.

Dated 13th June 1896
Recd. 15th June 1896
Recd. 17 JUN 96

N. 655
1896

25-6-96

Refd. 27-7-96 29-6-96

17/11/96

Please see Cus 1859/4/96
in the linked file
1/7/96

Forwarding copy of a
resolution of the municipal
Council dated 10th June 1896
by sending the Revenue Divisional
Officer's endorsement on
the Budget Committee letter
embodied in G.O. N. 525 M.
dated 24th March 1896.

With order 25-6-96

Local & Municipal Dept.
CURRENT No. 1859 M

To,

The Chief Secretary,
to the Government of Madras.

SIR,

We, the undersigned members of the Calicut Municipal Council beg leave to bring to the notice of Government, a few facts in connection with paragraphs 2 to 8 of the Revenue Divisional Officer's (Mr. T. Varada Rao) endorsement on the Budget Report for 1896-97, which led the Government to pass the following Order:—"In the circumstances stated in paragraphs 2 to 8 of the Revenue Divisional Officer's endorsement and in paragraph 4 of the Collector's, and in view of the embarrassed state of the Municipal finances, the intervention of Government appears to be urgently called for in the matter of the revision of taxes, so long unnecessarily delayed. Under section 37 (1) of the Act, a period of 4 months from the date of receipt of the order will accordingly be fixed within which the assessments must be revised &c."—G. O. No. 525 M. dated 24th March 1896.

2. Section 37 of the Act authorizes the Government to interfere only "when the Municipal Council has made default in performing any duty," so that the fact that the Government has interfered under section 37, pre-supposes that the Government is satisfied of the default of the Calicut Municipal Council in the matter of the revision of the house and land taxes. Before proceeding further, we beg to assure the Government that our object in making this representation is not to put off or object to the revision which has been ordered to be carried out, but to respectfully point out to the Government how it has been misled into exercising the extraordinary powers vested in it, by the representations of the then Revenue Divisional Officer, Mr. T. Varada Rao, who was also the Chairman of the Municipal Council.

3. In the Administration Report for 1893-94. Mr. Varada Rao himself in proposing a general revision of taxes, suggested in para 4 that "the most convenient opportunity for revision will be after the termination of the survey of the town which is now in progress. With the land registers in hand the work of revision of demand registers can be performed with ease and at the same time thoroughly." And the Government in reviewing the said report, ordered that "the revision of the tax registers referred to in paragraph 4 of the Chairman's report should be taken in hand as soon as the survey of the town is completed and the result reported to Government."—Para 3 (1) of G. O. No. 1201 M. dated 4th September 94.

4. Then again, in para 3 of the Administration Report for 1894-95 Mr. Varada Rao stated as follows:—"The revision of the demand registers which was pointed out in my last Administration Report to be imperative both in the interests of the

"Municipality and the rate payers, was not taken up during the year, as the survey of the town has not been yet completed. It is expected however, that this work will have to be undertaken in the current year." And the Government in reviewing the said report again ordered:—"The revision of the registers of these two taxes should as already directed in paragraph 3 (1) of G. O. No. 1201 M dated 4th September 1894, be taken in hand as soon as the survey of the town is completed and the result should be reported to Government"—para 3 (1) of G. O. No. 1614 M dated 7th October 1895.

5. The first and the only occasion on which the matter of the revision came before the Council was at its last Budget meeting on 20th January last, when Mr. Varada Rao proposed to "take credit for an excess of Rs. 450C under the head of taxes on buildings and lands on the understanding that the said increase may be expected to accrue from the contemplated revision." Thus the question before the Council was, whether or not to take credit for that excess. Several points were brought out in the discussion; such as, that even if the revision could be carried out in the course of the year, it would not be possible to realize the taxes at the revised rates within the year and so on. It was also pointed out by some of the Councillors that the usual period of 5 years had not elapsed from the date of the last revision. The Council ultimately decided not to take credit for the excess amount as proposed by Mr. Varada Rao. It was, at the same time, suggested that the main question of revision could be brought up at a subsequent meeting. It will therefore be seen that the general question of the revision of taxes was neither put to nor vetoed by the Council.

6. We beg to submit that the matter of a revision of taxes was not discussed as a controversial question between the Municipal Council and the Chairman—Divisional Officer, as he is seen to have latterly treated it and that the nature of the discussion which took place at the Budget Meeting has not been fully indicated in the Budget Report, in which, the mention of the 5 years' rule alone happened to find a place. This rule was laid down by Government by G. O. Nos. 155 A and 155 B M. dated 15th February 1888 (the general review for 1886-87) in para 12 of which the Government directed that the house and land tax registers of every Municipality should be revised at least once every five years, and has recently been introduced into section 66 of the Act as amended by section 45 of the Bill now pending before the Legislature.

7. Then we find Mr. Varada Rao in para 4 of his endorsement, questioning the soundness of the contention of the Municipal Council based upon this 5 years' rule, by stating that the assessments imposed in 1892-93, which are still in force, were regulated according to the rental values ascertained in 1890; but in the same para we find it stated that the revision which was commenced in October 1890, had not been completed even on the 19th September 1891. Hence it is clear that the assessments imposed in 1892-93 were not regulated according to the rental value ascertained in 1890, but upon the result of the revision which was completed towards the close of 1891. Therefore under the 5 years' rule, the proper time to levy the revised assessments will be in 1897-98, in the budget of

which year alone any excess anticipated from a revision of demand registers can be taken credit for. No doubt, the revision should be taken in hand in the current year, so that the assessments at the revised rates may be levied from the next year. It will be seen that the Council never objected to it, but only disallowed a proposal to take credit for the anticipated excess in the Budget for the current year and some of the Councillors suggested that the question of a general revision might be taken up at a subsequent meeting. We beg to submit therefore that even under the 5 years' rule, the Municipal Council is not to blame for not agreeing to Mr. Varada Rao's proposal to take credit for the excess anticipated from a revision of taxes, in the Budget for 1896-97.

8. In considering the main question of a revision of the demand registers, in the light of both the orders of Government referred to in paras 3 and 4 above, the very first point arising for determination is whether the survey of the town has been completed. If it had been finished and the Chairman had proposed to carry out the revision as ordered by Government, and the Council had nevertheless disallowed it, Mr. Varada Rao would have been perfectly justified in telling the Government that "the Council vetoed the revision in spite of the warnings of Government," (para 3 of his endorsement) and that "the vital question of the revision of taxes had been obstinately shunted" (para 10 of the endorsement) and the Council would not have had any the slightest reason to complain of or to be grieved at the interference of the Government under section 37 of the Act, treating the Calicut Municipal Council as a defaulter and remarking that the revision had been "so long unnecessarily delayed".

9. We beg leave to state that Mr. Varada Rao appears to have been fully aware of the condition precedent to the commencement of the revision under the orders of Government and with a view to ascertain whether that condition had transpired he is seen to have addressed the Assistant Superintendent of Survey on the subject some time before the Budget Meeting which was on the 20th and the 21st January last. The following is the full text of the reply received from the Survey Department.

Survey Office,
Camp-Kuttiyom
Dated 15-1-96.

From Mr. J. F. ALLEY,
Sub-Assistant,
M. Survey No. III. Party.

To THE CHAIRMAN OF,
Calicut Municipality,
Calicut.

"Reference letter No. 268/9 $\frac{1}{10}$ requesting to inform whether the survey of the whole of the Municipality is completed.
"No. 38.

"Sir, "I have the honor to inform you that the survey of the Calicut Municipality has been stopped and it is not likely it will be completed even this year.
I have the honor to be,

Sir,
Your most obedient Servant.

(Signed) ALLEY,
Sub-Assistant M. Survey No. III. Party."

10. We beg most respectfully to bring to the notice of Government, that Mr. Varada Rao has omitted to make any mention in his elaborate endorsement, of the matter referred to in the foregoing paragraph, and left it to be irresistibly inferred by the Government that the survey of the town had been completed and that the Council nevertheless vetoed the revision and thereby made the Government believe that there was a case of default against the Calicut Municipal Council, necessitating the interference of Government under section 37 of the Act. If Mr. Varada Rao thought that the revision of taxes should not any longer be put off even though the survey is not finished, or is not likely to be finished soon, he could have so stated and if his views seemed acceptable, the Government would have so ordered in the ordinary course of business, without any reflections on the Council's conduct and without giving occasion for any damaging criticism in the public press. (N. B.—Soon after the publication of the G. O. reviewing the Budget, the Madras Mail of the 5th May last, published a note that "the Calicut Municipal Commissioners seem to pursue a policy of obstruction and thwart Government and its official Chairman as far as possible &c. &c."). It is this aspect of the matter that has pained us considerably and but for it the Order of Government would have been submitted to in silence.

11. As regards the matters referred to in paras 5 and 6 of Mr. Varada Rao's endorsement, they are at present only pure assumptions and have yet to be verified after the completion of the revision. All that we can submit at present, is that the existing assessments are not generally so very inadequate as they have been represented to be. If there had been any striking cases of improper assessment, section 71 of the Act gives the Chairman, ample powers of rectification and Mr. Varada Rao could have exercised them in the course of the three years of his Municipal administration.

12. In para 7 of the Revenue Divisional Officer's endorsement which, we regret to add, has been cited by Government as having influenced it in its decision, Mr. Varada Rao imputes unworthy motives to the majority of the Councillors for their alleged unwillingness to enter upon a revision and does so under the colour of a statement which is not printed along with the G. O. reviewing the Budget. Without knowing or the means of knowing what this statement is, under what circumstances and for what purpose, it was prepared, or which the Councillors are who are included in it, we can do no more than express our deep-felt regret at finding that a responsible officer of Government is thus allowed to bring a very serious and damaging charge against the Councillors in the discharge of their duties without any opportunity being afforded to those concerned to offer their explanation and that a charge brought under such circumstances should have carried any weight with it. It was only lately that we had to approach Government with a similar grievance which was disposed of by G. O. No. 812 M. dated 11th May 1896.

13. As soon as the manuscript order of Government was received towards the end of March last, the Council unanimously approved of the Chairman's proposal to appoint proper officers to carry out the revision as ordered by Government.

5
However, the Revenue Divisional Officer's endorsement on which the order of Government was based, was not before the Council or within its reach then, the further consideration of the G. O. was deferred. Accordingly when the printed order came up before the Council at its meeting on the 10th Instant, the following resolution was passed.

"The Council has already taken steps to carry out the revision as ordered by the Government. "Reading the Revenue Divisional Officer's endorsement, the Council regrets that Mr. Varada Rao in "that capacity, should have made the Government infer that the survey of the town had been completed after which alone the Government had ordered the revision to be commenced, and yet the Council "vetoed the revision in spite of the warnings of Government and thereby induced the Government "to resort to the extraordinary powers vested in it under section 37 of the Act in peremptorily ordering the revision to be carried out within a fixed time, while, as a matter of fact, the survey of the town has not yet been completed as seen from letter No. 38 dated 15th January 1896 from the Assistant Superintendent of Survey and the Council records its protest against the personal imputation made by Mr. Varada Rao against a majority of the Councillors in para 7 of his endorsement."

It was then proposed by one of us (K. Krishnan Nair) and seconded by another (P. Krishna Menon) that a committee of three members be appointed to draft a report setting out the full facts of the case, for submission to Government. An amendment then moved by one of the Councillors (Mr. M. A. Subrahmaniam Iyer) and seconded by another (Captain Hamilton) to the effect that the resolution above mentioned, be submitted to Government instead of a separate report, having been carried by a majority of seven against six, the motion for a separate report dropped.

14. As, however, we think that the bare resolution without the explanation of facts and the examination of papers which preceded it, is insufficient to place the circumstances fully before the Government and to afford the necessary data for it to dispose of the matter, we have taken upon ourselves the liberty of submitting this memorial, for which we respectfully beg to be excused.

In conclusion, we most respectfully beg that the Government will be pleased to consider the facts set out in this memorial in passing orders on the resolution which will be submitted by the Calicut Municipal Council, touching the matter in question.

We beg to remain,
Sir,

Your Most Obedient and
Humble Servants

Calicut

22nd June 1896.

P. Krishna Menon
P. Krishna Menon

P. Krishna Menon
K. Krishnan Nair
M. Subrahmaniam Iyer
Captain Hamilton
D. Ganesan

Handwritten notes in the left margin of the left page, including the word "Lithology" and other illegible scribbles.

10. In the morning

Spencer
Calcutta
1850

Tr.
e

Handwritten notes on the right page, including the word "Lithology" and other illegible scribbles.

CURRENT No. 1859h.

FROM

1. P.P. Karunakara Menon.
2. K. Krishnan Nayar
3. M. Chuppu Menon
4. G. Zachariah
5. J. M. Appa Keddumjadi
6. D. Ganpat Rao.
7. P. Krishna Menon.
8. P. A. Krishna Menon.

Municipal Councillors,
Olicut.

 T_0

THE CHIEF SECRETARY,
to the Govt. of Madras.

CHIEF SEC. T. A. June 1896.
 1896.
 E. H. M. N. L.

Budget Report.

Bringing to the notice of Government certain facts shewing the impropriety of the Revenue Divisional Officer's endorsement on the _____ of the Calicut Municipality for 1896-97.

17154 1859 2m

$$\frac{K_m}{9msec}$$

Order
Recorded

Lucy
1.7.96

[28]

N.B.—The reply to this communication should be addressed to the Chief Secretary.



LOCAL AND MUNICIPAL DEPARTMENT.

Memorandum.

Dated the 15th Sept 1896.

No. 963

The collector of Malabar is requested to obtain and submit as soon as possible a copy of the statement referred to in para 7 of the Revenue Divisional Officer's endorsement on the budget of the Calicut Municipality for '896-97.

18
1976 hnd
10-8 9/6

File retained here

Let me see if I can find
 the use of this word
 Kings up to me without
 the paper that I require
 of the Chamberlain
 I am sure you will
 have no trouble in
 getting the money
 I am sure you will
 have no trouble in
 getting the money

11/2/96

Calling for a stall for
the Collector of Malabar

(with slip from C.E.)

963
15/8/96

see,

Local & Munl. (1896) Department.

CURRENT No. 2482 M

From

The Collector of
Malabar

Order

No. $\frac{137M}{1310}$

Dated 30th August 1896

Received 4 SEP 96

Registered

Enclosures one.

Spare copies.

SUBJECT.

Forwarding copy of the statement
referred to in para 7, of the Revenue
Divisional Officer's endorsement
on the budget of the Calicut
Municipality for 96-97.

59 2/7/96

No 13724
810

Malabar Collectors Office
Camp Madakamcherri
30 August 1896.

Local Municipal Dept.

From No. 2482 M

J. H. Dance Esq.

of Collector of Malabar

To

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

Sir,

With reference to Official
Memorandum dated the 15 instant
No. 963, I have the honor to submit
herewith a copy of the statement
therein called for.

I have the honor to be,
Sir,

Your most obedt servant,

[Signature]

of Collector.

[Signature]