

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 165 M

DATED 31st January 1896

[Despatch Abstract.]

Wholesale Dealer or Merchant.

Informing with remark the Chairman,
Municipal Council, Salem that Government is not prepared to define
the application of the term -----.

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BACK PAPERS.

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

FURTHER PAPERS.

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

Papers to be read in Proceedings:—

Again G.O., dated 189 , No.

Current No. 1954 of 189 6 dated 15 January from the Chairman, M. C. Salem.

Current No. of 189 , dated from the

Order.

The Government is not prepared to advise the Municipal Council in this matter. It should take the best legal opinion available and act on its own responsibility.

V.R.
24/1/96

Order No. 165-Menu 8/31-1-96

A person who buys goods in large quantities, sells them again in small quantities to the general public is certainly not, quod hoc, a wholesale merchant, but a retail dealer.

The point is, however, not prepared to ^{define the application} give a definition of the term "wholesale dealer or merchant". On this & all other such points the Council should act on its own responsibility after taking, if necessary, the best legal opinion available.

Pto
To the Chairman, M. C. Salem.
Thro' the Collector.

Dated 1/2/96

WWS

27.1.96

Done

20.1.96

Interpretation of the terms Scholar and
trader + "merchant" —: —

16.5h

C.S.
Misc:

me

Feb 22 1966

Special
Extract from the Proceedings of a General Meeting of the
Municipal Council of Salem held on the 19th October 1895.

PRESENT.

Chairman

MR. A. Pushpanatha Pillai, B.A.
Official Correspondence

Reply: P. S. Ganapathi Aiyar Esq. B.A.
S. Radhakrishnan Esq. B.A.

New Official Committees.

Liped Kaden Salub

Rev. W. S. Sigmund

Wm. Robinson

M.B.Ly: S. Pannipanni Singh B.A. B.L.

P. Sundaram Radical P. 2

L. Buchanan Esq. L. L. D.

18. *Agrostis* *sp.*

„ S. Anandmasam & Mudalar „

» Chatter Nutnam Chatter »

» M. Vanhata Ghallapathi Raja »

11) Alajiri Chhattiar Avergal

» *P. Subramania Chettiar* »

"*A. Thaumassalbatrice*"

1881

Muhammad Sami
B. B. B. B. B.

4. Menad Salus.

Para 2. Read and disposed of the following House and Profession Tax

Appeals: —

(b) Profession Tax appeals

Appeal Petition No. 2 of 1895 of
Muhamad Nura Saifuddin Roshan.

Seven members voted for
and against 2 members not voting.

Carried by the casting vote of
the Chairman that the tax be
conferred as a wholesale merchant.
The question who is to be considered
a wholesale dealer or merchant
to be referred to Government.

(I am Extract)

Chairman

Compd
Sub

No. 45

Salem Municipal Office,

Dated 15 January 1896

FROM

M. E. R.

A. PUSHPANADHA PILLAI, AVERGAL, B.A.,

Chairman, Municipal Council,

SALEM.

To

THE Chief Secretary to Government
Local Municipal Department, Madras
Through the Collector of Salem.

Enclosure

SIR,

I have the honor to submit herewith
for information and orders of Government,
a copy of the resolution of the Municipal
Council of Salem passed at its meeting
held on the 19th October 1895.

2. The term "wholesale trader or
merchant" referred to in Class III of
Schedule A of Act IV of 1884, has nowhere
been defined in the Act. The Municipal
Councillors entertain very different views
as regards the interpretation of these terms.
Some are of opinion that a trader who
deals exclusively in arecanuts and gets
about 100 or 200 bags of nuts from
other towns and sells one or two bags or

For ~~the~~ ^{the} ~~purpose~~ ^{purpose} thereof at a time, should
be treated as a retail trader and not a
wholesale merchant, while others consider
that such dealers should be treated as
wholesale merchants. I have therefore
the honor to request that order of
Government may be obtained as to
the correct definition of the terms
"wholesale dealer or merchant" referred
to in Class III of the schedule above
referred to.

I have the honor to be,

Yours Most Obedient Servant

Chaviman
been defined in the Municipal
Councils or entities very different views
as regards the interpretation of these terms
some are of opinion that a trader who
deals exclusively in groceries and
about 100 or 200 bags of rice, flour
etc.

LOCAL AND MUNICIPAL DEPARTMENT.

CURRENT

COLLECTOR'S

1896

From

THE CHAIRMAN,
MUNICIPAL COUNCIL,
SALEM.

To

THE Chief Secretary
to Government

Local & Municipal Department
Madras

thru - the Collector of Salem.

Dated,

15th January 1896.

No.

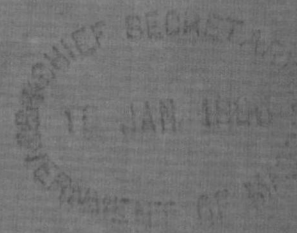
45

ENCLOSURE

One.

SUBJECT.

Soliciting the instructions
of Government on the
question who is to be
considered a wholesale
dealer or merchant.



End. L. No. 1578/1896

Wanted - I don't think
because a man buys a large
quantity to sell in small
quantities he can be con-
sidered a wholesale merchant.
It is those who sell in
large quantities that I
consider wholesale traders.
The word itself (wholesale) shows
this. C. M. S. S. S.

To: The Chief Secy to Govt.
Local & Municipal
Department
Madras

When given for copying
When copied
When examined
When signed

189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER of GOVERNMENT

A A A A A A A

LETTER of GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B. -

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