

BACK PAPERS.

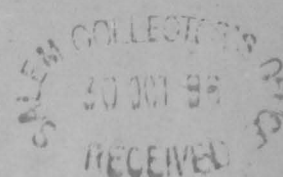
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Local & Munl. (1896) Department.

CURRENT No. 2958



Misc.

Order No 1947 M. C. 13-11-96

The chairman's interpretation of Section 60 of the District Municipalities Act is correct, and the municipal council's resolution of the 11th September 1896 will be cancelled under Section 35 (1) of the District Municipalities Act.

1/11/96

(This shows G.O. 1947 (1885))

From The Chairman
Municipal Council
Danimam bady.
Through the Collector of
Salem.
Ref. No. 692
Petn

Dated 29 October 1896.

Received 2-11-96

Registered 2-11-96

Enclosures

Spare copies

SUBJECT

Requesting orders of Government on the interpretation put by the Council of Section 60 of the District Municipalities Act IV of 1884.

To The Chairman, M. C. Vaniyambadi
thru the Colr. of Salem. 1884
Dated 16/11/96

7/11 2/11/11

The

BACK PAPERS.

G.O.	No.	Department.	Date.
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FURTHER PAPERS.

G.O.	No.	Department.	Date.

Reference on No. 692

MUNICIPAL OFFICE VANIYAMBADI.

Dated 29th October 1896

From Mr. R. P. V. Gopalasami aiyar avaral B.A.
Esquire,

Chairman, Municipal Council,

VANIYAMBADI.

To

THE CHIEF SECRETARY TO GOVERNMENT
LOCAL AND MUNICIPAL DEPARTMENT,
MADRAS.

THROUGH THE COLLECTOR OF
SALEM.

Sir,

I have the honor to forward —
herewith a copy of the Council's resolution
dated 26th October 1896 in order that a
reference be made to Government on the
construction of Section 60 of the District
Municipalities Act IV of 1884.

2. Some of the persons who were assessed
to profession tax by me put in objection
petitions that they are not liable to pay
tax in this municipality under Section 60
of the Madras Act IV of 1884, as they
are assessed at Madras where also they
carry on trade. On prod

receipts for the payment of the tax in
Madras for the same half year during
which tax was demanded. Here, the
Council at its meeting held on the 14th
September last and in which I did not
preside owing to fever granted exemp-
-tion under Section 60 of the act. —
Another objection petition of a similar
nature came before the Council on the
26th October 1896. On my explaining
to the Council the Section on the subject
the Council was of opinion that a —
reference be made to Government.
I am of opinion that the words "Muni-
-cipality" as used in Section 60 of the —
Act must be limited, with reference
to Section 3 (1), to District Municipalities
only, and that it does not include
the City of Madras which is governed
by Act I of 1884. If a person
carries on trade in more than one of
the Mofussil municipalities governed
by Madras Act IV of 1884, he
is

is not liable under this Section to
pay tax in each municipality. The Council
at the meeting of the 14th September —
seems to have been of opinion that
the words "in any other Municipality"
in the said Section include Madras
also although the District Municipalities
Act does not extend to that City. If
this was the meaning of the Legislature
and if it was intended that a person
carrying on trade in Madras as well
as in one of the Mofussil municipal
towns need not pay such tax in both
the places, I beg to point out that
I find no corresponding Section in the
Madras Municipal Act I of 1884.
From this it will be seen that a clear
distinction is drawn by the Legislature
between Madras and other Mofussil
municipal towns. Under these circum-
stances, I consider that persons who
prove that they have paid the tax for
the

the same half year in any municipality (Madras, Bombay &c) other than the District municipalities cannot claim exemption in a mofassil municipality under this section. I therefore beg to be enlightened in the matter for my future guidance.

I may also point out that if my interpretation of the section is correct the Council's resolution ^{dated 14th September} would seem to be illegal and if the Government thinks it necessary, it may be cancelled as ultra vires under Section 35(1) of Act IV of 1884.

A copy of the Council's resolution dated 14th September 1896 on the subject also accompanies.

I have the honor to be

Sir

Your most obedient servant

Chairman

Yours

Extract from the Proceedings of the Municipal Council Vaniyambadi dated 14th September 1896.

PRESENT.

M.R. Q. Sundara Rao Gam Deputy Tahsildar
Non-official Councillors.

M.R. Hanumantha Rao avangab.

" Jayakarna Lala avangab.

" Budda Papaya Chettiar avangab.

Hazi Inadar Sahib

Patel Ahmed Lasim Sahib

3. Read petitions from the following persons stating that they are not liable to pay profession tax (under Section 60 of the municipal Act) as they have already paid tax for the current half year in Madras.

(1) M. Sa Ibrahim Sahib

(2) M. M. Sahib

(3) M. B. Bachamian Sahib

(4) A. E. Venkatapathy Naikar.

Resolution. As these persons are proved to have paid profession tax at Madras for the current half year the tax levied here is cancelled.

(Signed) Q. Sundara Rao
Presiding Councillor

Chairman

Extract from the Proceedings of the Municipal
Council Vaniyambadi dated 26th October 1896.

PRESENT.

M. R. R. I. K. Gopalaswamy Aiyar awangal B.A.
Chairman

Non-Official Councillors.

M. R. R. Hanumanthakao awangal

" Jayakarna Lala awangal

" Budda Papaya Chettiyar awangal

" Bala Gururappa Chettiyar awangal.

Nerivasal Jaffar Sahib.

Hazi A. Madar Sahib

Patel Ahmad Qasim Sahib

4. Read petition from M. Jaimulabdin Sahib
Claiming exemption of profession tax
under Section 60 of Act IV of 1884 on
the ground of his having paid tax in
Madras for the same half year.

Resolution. The matter will be referred
to Government as it is doubtful
whether exemption can be granted
under Section 60.

(Signed) M. Gopalaswamy Aiyar
Chairman

(True Extract)

M. Gopalaswamy Aiyar
Chairman

2
29/5/89

Despatched on 31-10-96

Enclosurement No 5903 dated 30 Oct 96

Forwarded. Looking at the definition of the word "Municipality" in Section 3 of Act IV of 1884, the Contention of the Chairman seems correct provided that the use of the word "Municipality" in Section 60 shows that to so construe it is repugnant to the use of the word as defined in Section 3. This ^{is} a matter of construction of an Act and my opinion upon it may be of no value. But if the general principle of non-taxation if already taxed elsewhere, can be followed in the interpretation of the Act, it would suggest that the use of the word in Section 60 is wide enough to include the Madras Municipality and therefore, to exempt tax payers in the District Municipalities who are already taxed for the profession tax within the Madras Municipality.

C. H. Mowbray
Acting collector

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Shud

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us

When given for copying *11/11/11*
When copied *11/11/11*
When examined *11/11/11*
When signed *11/11/11* 189

READ AGAIN G.O., No.
159 ,

DATED

NT 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.--

A = Copy in full.
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Press
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	Department.	C. No.	Year.			
31.7.01	h	1989	1901	<i>AB</i>		
22/8/01	m	2204	1901	<i>Det</i>	8/7/02	<i>o</i>
22-12-01	unusual	unusual			9/7/03	<i>o</i>