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INDEXED.

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 1988 M

DATED 18-11-96.

[3]

LOCAL AND MUNICIPAL
DEPARTMENT.

Paper taken out of the Records
from the charge of the Record-
keeper.

Press. No.
Miscellaneous.

189

[illegible]

[Despatch Abstract.]

Lat Concurring in the remarks of the
Collector ^{of Godavari} in regard to the assessment
on Railway buildings and land within
the limits of the Godavari district.

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.

C. Nos 2844 & 3050. m.

Misc

From

Order No 1988 dated 18-11-96

The Government concurs in the collector's remarks.

RA
7/11/96

8.17/11/96

The Chairman
Municipal Council
Cocanada

No. 931/20x
97

Dated 8th October 1896

Received 21 OCT 96

Registered

Enclosures nil

Spare copies

SUBJECT.

Soliciting orders from government regarding the revision by collector of the

To the chairman, m.c. Cocanada
thru the collector of godaver
Public Works Department.
Railway land & buildings within the municipal limit

8/11/96
21/11/96

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. 2844

C. No. 2844 + 3050. m.

Misc

From

The Chairman
Municipal Council
Cocacoda

Order No. 1988 dated 18-11-96

The Government con-
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SUBJECT.

Soliciting orders from go-
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revision by collector of the

To the chairman, m.c. Cocacoda
thru the collector of Godavari
Public Works Department.
assessment charged on the
Railway land & buildings
within the municipal limits

21/11/96

BACK PAPERS.

G.O.	No.	Department.	Date.
fo	658	h	25-5-94
fo	206	h	22-2-94
fo	205	h	22-2-94
fo	1917	L	27-9-94
fo	861	h	3-7-93

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal office
Cocanada 8th October 1896
No. 981
97

Mr. K. P. S. Achalapattiger
Chairman, Municipal Council

Cocanada
Municipal Dept.
No. 981
97

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

I have the honor to solicit the
favor of orders, from Government in the
following case.
2. Under section 63, clause ii of Act IV of 1884,
all vacant sites within Municipal limits are
chargeable with land tax, at a rate, not ex-
ceeding 4 annas per 80 square yards, or Rs 15-2-0
per acre. At its meeting held on 6th March 1895,
the Municipal Council resolved, to charge
land tax, on the Railway land at Rs 1 per acre.
Before that date, the Railway line was not

considered taxable, but the omission was then found out. A bill was sent to the Manager, East Coast Railway, for the tax due for 1894-95, with my letter No 1717, dated 22nd March 1895, but he declined to pay the amount for want of a prior notice, required by section 69 of the Act. (Manager's letter No $\frac{4819}{161}$ dated 19th June 1895.) The Council then had no alternative but to write off Rs 206-4-0, the land tax on Railway land for 1894-95, but raised the rate of land tax for 1895-96, to Rs 2 per acre, in its resolution dated 10th July 1895. A notice was then issued to the Manager, of the intended increase of land tax, but he agreed, in his letter No $\frac{8501}{161}$ dated 22nd October 1895, to pay only at Rs 1 per acre. The tax on buildings also was altered in the general revision of the house tax. Bills were sent to the Manager for house tax, and for land tax at Rs 2

for 19172
27-9-94

per acre, under para 2 of resolution No 434 R.V. dated 17th August 1894 of the Government of India, the matter was referred by the Manager to the Collector of Gadavari. After some correspondence, the Collector fixed the rental value of the Railway buildings at 6 percent of the Capital Cost. (Collector's proceedings No $\frac{527}{Eng}$ dated 16th May 1896, and that of the Railway land at Rs 10 an acre.

3. With regard to the station houses not exclusively used for storage of merchandise, and other buildings, the real value is unquestionably fair, but with regard to the goods shed and the Railway land, it is, in my opinion, very low. According to Collector's decision, the Railway land bears a tax of only Rs 0-12-0 an acre, while the Manager himself agreed to pay at Rs 1 an acre. I am sorry that this offer of the Manager was not pointed out to Collector before his decision.

e. 2272
21/10/96

Local & Munl. (1896) Department.

CURRENT No.

From

The Chairman
Municipal Council
Cocacunda

No. $\frac{931}{97}$ 2ax

Order

Dated 8th October 1896

Received 11-11-96

Registered 11-11-96

Enclosures

Spare copies

SUBJECT.

Obtaining orders from govern-
ment regarding the revision
by collector, of the assessment
charged on the Railway land
and buildings within the
municipal limits.

11/11

5. I pray that this letter may be also
considered in disposing the report of the

Manager East coast Railway, about
Municipal assessment on road at Cocacunda

6. A copy of this report has been
forwarded to the Divisional officer
for submission to you through collector.

I have the honor to be

Your most obedient servant

Asenachalapeth
1370
Chairman

13/11/96

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal office
No. 931 Tax.
97
Cocanada 8th October 1896.

To
CT

Muzay A. Pedachalapatigar B.E.
Chairman, Municipal Council
Cocanada

The Chief Secretary to Government
Local & Municipal Department
Through the Collector and Deputy
Collector, Madras Division
Gadavari

I have the honor to solicit the favour
of orders from Government in the following case
2nd. Under Section 63, Clause II of Act IV of
1884, all vacant sites within Municipal limits
are chargeable with land tax, at a rate not
exceeding 4 annas per 80 square yards, or Rs 1/5-2
per acre. At its meeting held on 6th March 1895
the Municipal Council resolved to charge land
tax on the Railway land at Rs 1/ per acre.
Before that date, the Railway line was not

on their capacity. As reported in my
letter No. 1224 dated 15th February 1896,
to the collector, the shed is generally 80 x 120
for 100 bags per messem. The goods shed is
almost always full and can easily hold
(not less than) 1,50,000 bags. When I
originally assessed the goods shed, at the
general revision, it was not properly valued
in, as it is now. On this account I then
estimated the rental at Rs 360 a month,
on a capacity to hold only 48,000 bags, but
the collector viewed it like any other buildings
and fixed the tax at Rs 252, on a monthly
rental value of Rs 280, which is 6 percent of
the capital cost. Looking to its present
condition and position, and the local rates of
rental, I think the goods shed can be
safely estimated to hold, securely, not less
than 1,00,000 of bags, and to bear a rental value
of Rs 750 a month.

4. Though the rules framed by the Govern-
ment of India under the Railway Act, invest

the collector, with powers to revise the tax,
it is doubtful whether he can so far interfere,
as to reduce the rates of land tax fixed, under
clause 11 of section 63 of act IV of 1884 by the
Municipal Council. Seeing that no provision
is made in the new bill, to reconcile the
provisions of the Municipal Act, with those
of the resolution of the Government of India,
I am, I beg respectfully to submit, led to
think that the position of the collector, in the
matter of Railway taxation is only that of
an arbitrator, and not that of an appellate
authority over the Council.

5. I pray that this letter may be also
considered in disposing the report of the manager
East Coast Railway, about Municipal assessments.

I have the honor to be
Sir,
Your most obedient servant
C. S. Mahalingam
Chairman.

1896/1/19

The first of these is the fact that the
 of the 18th century, when the
 was the first of the first
 of the 18th century, when the

Submitted to the Collector
Avenida Paulista
By Collector
20.10.96

7th Seebühne mit Ex positio ne an der See

2 The Railway buildings and land at
Cocanada having been assessed for the
1st time in 1895-96 by the Cocanada
Municipality, the Manager of the East
Coast Railway considered the municipal
assessment unreasonable and dispro-
portionate to the services rendered by
that body and therefore referred the
matter in his letters nos 690/161 of 23-1-96
and 1143/161 of 8-2-96 to the Collector with
reference to para 2 of Government of
India P. W. D. Resolution No 434 R.T.
dated 17-8-94 for revision of the assessment.

Mr. Brodie enquired of the chairman on what basis or principle the assessment was fixed and decided that it was impossible to value the Railway buildings on the principles on which the Council valued small buildings in the more ~~and~~ populous parts of the town and that the rent value of buildings may fairly be taken at 6 per cent of the Capital cost and of land at Rs 10 per acre — which is the rate of Quit rent or ground rent fixed in the case of rising towns on Government waste land purchased for building purposes and revised the assessment on both buildings and land accordingly. The chairman is of opinion that the position of the Collector is that of an Arbitrator and not that of an Appellate Authority over the Council; but I differ from him because the Collector is appointed



under Sec 135, Sub Sec (2) of the Indian
Railways Act 1890 to enquire
specially into all the circumstan-
ces of each case of assessment
objected to, and determine the sum
which should be paid (vide para 2
of the Resolution of the Government
of India quoted above).

104 H. W. Elphinstone
Ag collector

For Collector

4.11.96

To
The Chief Secretary
to Government Local and Municipal
Department through the
Collector of Gadchhari.

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Shan
Coker
22/10/96

Submitting the Co. and Municipal
Chairman's letter No $\frac{931}{97}$ tax
dated 8. 10. 26 soliciting orders
regarding the revision, by collectors
of the assessments charged on
the Railway land and buildings
within the Municipal limits.

READ AGAIN G.O., No. _____ DATE _____
189 _____

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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

N.B.—

A = Copy in full.
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