

Local & Munl. (1896) Department.

MISCELLANEOUS.

G.O., No. 869 m

DATED 21<sup>st</sup> May 1896

sch

---

[Despatch Abstract.]

Sowcars.

Informing the Lieutenant-General Commanding the Forces, Madras with remark, that the Government is decidedly of opinion that the persons who carry on trades as pawn-brokers and money-lenders are correctly described as ----- but that this opinion should not be accepted as an authoritative ruling.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

Cantonments - Taxation

Gotacamund,

No. 15/15. 357

CURR.

April

1893

1180 m

From

17 APR 35

The Lieutenant-General COMMANDING the FORCES, Madras.

To

The Chief Secretary to the Government  
of Madras.

SIR,

I have the honor to solicit  
a definite ruling as to whether a person  
carrying on the trade of a pawn broker  
in addition to that of a money lender  
can be considered a Sowcar for the  
purposes of taxation under classes II and  
III of schedule A of Madras act IV of 1884.

ENCLOSURES.

2

The above question is raised

as there are at present certain persons  
in the Cantonment of Saint Thomas Mount  
who call themselves, and who are called  
by others Sowcars and whose trade also  
is known as that of a Sowcar, but who  
in reality are pawn brokers and money  
lenders.

3

As Sowcars, these persons  
have been called upon to pay Cantonment  
taxation under class III of schedule A of the

2 copies forwarded  
vide list attached

No III of 1896.

Minutes of Proceedings of the Sanitation Committee, Saint Thomas,  
Mount, passed at its monthly meeting held on Monday the 24<sup>th</sup> Feb/96, at 7. a.m.

Present.

Lieut Coll J. A. Fr. Nutt, R.A. } President.  
Comd<sup>g</sup> the Cantt.

Surg<sup>al</sup> Major J. H. Nicholas, M.D. }  
Sanitary Officer of the Cantt. } Members.  
Shahid Sulaiman Sahib Bahadur }

Lieut T. L. Carmichael, I.S.C. } Members  
Capt. Magistrate } Secretary.

2. Read the following petitions

(a) With regard to professional Tax on Swears.

No 948, of 29-1-96, from Aman mal & 9 others.

Read also:-

No 985, of 14-2-96, from Haidan Agarchand

" 987 " " Hazarimal Bauraj

" 988 " " Aman mal

" 981 " " Balchand

" 989 " " Franzmal

" 983 " " Jesraj

" 982 " " Jetmal

" 993 of 15-2-96 " Amarchand Punamchand & Co

" 986 of 14-2-96 - " Ranatmal.

Read again Resolution No 210 of 20-1-96

Heard arguments of Mr. Remontre on behalf of Petitioners

Resolved. i. The Petitioners are Swears  
ii. They are all to be taxed under Class III, Schedule A  
of Madras Act IV of 1884.



Saint Thomas, Mount }  
10<sup>th</sup> March 1896 }

( True Extract )

Witness Lieut J. L. C.  
Surg. Genl. Committee



act mentioned in para 1, but, as the term "Sowcar" is a wide one and it may not have been the intention of the Legislature to include thereunder persons such as those under reference, it is doubtful whether they have been correctly assessed, and I therefore submit the matter for the orders of Government.

I have the honor to be  
Sir

Your Obedient Servant.

Quilley, Lieut. Genl.  
Commanding the Forces, Madras.

DRA.

Cantonment  
Taxation

OFFICE OF THE CANTONMENT COMMITTEE,

SAINT THOMAS' MOUNT,

10<sup>th</sup> March 1896.

No. 96

From

THE President

CANTONMENT COMMITTEE,

Saint Thomas' Mount,

To

THE Assistant Adjutant-General

Madras District

Fort Saint George

Enclosures.

SIR,

I have the honor to request that you will obtain a ruling from Command Head Quarters, on the following point.

2. There are in this Cantonment certain persons carrying on a trade. They call themselves Sowcars, they are called by others Sowcars, and the trade they carry on is known as that of a Sowcar.

3. When Taxation was introduced into this Cantonment, these persons were called upon to pay taxes under Classes II & III of Schedule A, of Madras Act IV of 1884. Some of them appealed to the Government of Madras on the subject. The Cantonment Committee for some

Reason

reason, which is not recorded, revised the tax notice, and called upon them to pay tax under lower classes. The Madras Government being notified of this fact, decided that there was no reason to go any further into the matter. Thus it remained undecided, whether the Committee were or were not right in calling on these persons to pay tax as Sowcars. vide correspondence commencing with your No 197. B of 15.1.91. *Shew me the correct order*

4. As it became necessary to increase the funds of the Cantonment, it was noticed, that these Sowcars were taxed below the proper amount. Accordingly notices were served on them to pay tax, some in Class II & some in Class III. They appealed to the Cantonment Committee and after investigation, a decision was arrived at, as contained in the accompanying extract from the Committee's proceedings.

5. Attached is a list showing the names of complainants, their income, and the amount they were taxed by the Cantonment Committee. <sup>with one exception</sup> There is no doubt that all these persons carry on the trade of pawn broker, in addition to that of money lender.

6. The Committee wish to be informed whether the taxation imposed by them is correct, or whether all or any of the persons should be taxed on a lower scale, and if so, what scale.

I enclose the herewith  
Sir  
Yours most obedt Servt

J. C. F. Nutt *Deputy Col R.A*  
Presdt. Cantonment Committee

STAFF  
RECEIVED  
12 MAR 96  
Dy. No. 1280  
MADRAS DISTRICT.

No 905 B  
To

Diary No. 702  
Recd. 18 MAR 1896  
Branch B

The Dy. Adjutant General  
Madras Command  
Cotacamund

Forwarded for favor of orders.

2. The term "Sowcar" is a wide term and perhaps it was not the intention of the Legislature to include persons carrying on the trade of pawn broker and money lender because they are called "Sowcars".

3. <sup>1893</sup> The Madras Govt order referred to  
in the latter part of para 3 is P. M. G. No 1346  
dated the 5<sup>th</sup> March 1891 received under  
your No 659-B dated the 12<sup>th</sup> idem. This order  
gives no clue as to what action Govt would  
have taken if the profession tax imposed  
on Sowcar Amance Mulla had not been  
reduced from Rs 25 to Rs 3 per annum.

4. For the foregoing reasons I would  
request that a definite ruling of Govt.  
may be obtained.

Edward Seward

Brigadier General.  
Commanding Madras Dist

D.S.

Fort St. George  
16<sup>th</sup> March 1896

2/  
1182 w/96

Let me see draft.

815796

From the Lieutenant General  
 Commanding the Forces,  
 Madras.

His  
 Highness

Order

The Government is  
 not prepared to express an opinion  
 on the point raised.

30.4.96

No. B/B. 357  
 1896.

Dated 11-4-96.

Received 17-4-96.

Enclosures 2.

SUBJECT.

Requesting that a definite  
 ruling may be laid down  
 as to whether a person who  
 carries on the trade of a  
 pawn broker can be called  
 a Soucar.

With order

Note. It is pretty clear that a money lender  
 & pawnbroker is a "Soucar". It has  
 however been the principle of Govt. not  
 to express an opinion on these matters in  
 the case of Mun. Councils. Should this  
 also apply to a Govt. Committee consisting  
 of Govt. servants? It is submitted that Govt.  
 should tender advice to its own employees.

There seems no doubt that the  
 Assessments are correctly made  
 on the parties as Soucars.  
 Whether Govt. should say so is  
 another question. The Com.  
 Committee is not composed of  
 employees of this Govt.

There can be no doubt, I think,  
 that these persons are Soucars.  
 To reply as drafted to the L. G. C.  
 would in my opinion be giving offence.  
 I would say that Govt. certainly thought  
 the persons described were Soucars,  
 but that it must be understood that  
 The Lieutenant Genl. Comd. the Forces,  
 Madras.

Papers to be read in proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated

189 , No.

Current No. 1180 m

of 1896, dated 11. April, from Lieut-Genl. Comm-<sup>r</sup> the Forces, Madras.

" "

" 189 , " , "

" "

" 189 , " , "

ORDER. No. 869 mms of 21.5.96.

The Govt. is decidedly of opinion  
 that the persons referred to are  
 correctly described as "Soucars",  
 but as this opinion must not  
 be accepted as an <sup>authoritative</sup> final ruling,  
 as Govt. is not <sup>legally</sup> vested with powers  
 to interpret the law, & therefore  
 cannot guarantee the acceptance  
 of its views by the Courts of law.  
 (from orders)

11.5.96

16/5/96

The Lieutenant Genl. Comd. the  
 Forces, Madras

Supd. 22/5/96

Question re definition of "Saucer"

11/20/96

21-5-96  
869/m

FROM ORDERS.

C.S.

H.M.

Saucer

Informing the Lt. General  
Commanding the Force,  
Madras with remark  
that the Govt is decidedly  
of opinion that the  
persons who carry on  
trades as pawn-brokers  
& money-lenders are usually  
described as — but  
that this opinion should  
not be accepted as an  
authoritative ruling.

Unit 2

READ AGAIN ORDER OF GOVERNMENT, DATED  
189, No. , MISCELLANEOUS.

BACK PAPER, No.

OF 189

FURTHER PAPER, No.

OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH  
IN ORIGINAL (not paged).

N.B.—

- A — Copy in full
- B — Not to be copied
- P — Copy abstract only
- Q — Copy heading only

Copied by

Examined by

Sud

**INDEXED.**  
*Miscellaneous.*

LOCAL AND MUNICIPAL DEPT.

G.O., DATE 21-5-96  
No. 869/m

*When given for copying.*

[Despatch Abstract.]

Soucars

Informing the Lt. General  
Commanding the Forces,  
Madras with remark  
that the Govt. is decidedly  
of opinion that the  
persons who carry on  
trades as pawn-brokers  
& money-lenders are correctly  
described as — but  
that this opinion should  
not be accepted as an  
authoritative ruling.

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.—

A = Copy in full.  
B = Not to be copied.  
P = Copy abstract only.  
Q = Copy heading only.