L. & M.
5,000—19-11-96.

INDEXED.

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1113 h

DATED 7-5-97

[Despatch Abstract.]

Madras Munl Commrs.

Recording Rcpt. of the proceedings of the Munl Commrs of Madras held on 18th & 30th Nov 1896

68

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. (1897) Department.

CURRENT No. 1729.M.

From

THE PRESIDENT,
Municipal Commission,
Madras.

Read

Order No. 1113 M. mis. dt 7.5.97

G. No. 26

Recorded

V.R. 29/4/97

Dated 23rd April 1897

Received 26 APR. 1897

Registered 27.4.97.

Enclosures 4.

Spare copies

N.H.

Perhaps H.H. wd like to read some of these proceedings

S.A.

SUBJECT.

Forwarding full proceedings as also copies of abstract proceedings of the meetings of the Commissioners held on 18th and 30th November 1896.

Haven't the time to go through them. If there is anything of importance which exception shd be taken, please mark & return

VRS 6.5.97

Read

29/4/97 27/4/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Genl. Dept.
13.

MUNICIPALITY OF MADRAS,
General Department,
Madras, 23rd April 1897.

G. No. 26

From

LIEUT.-COL. G. M. J. MOORE, C. I. E.,
President, Municipal Commission.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1729 M

To

The Secretary to Government,
Local and Municipal Department,
Fort Saint George.

SIR,

Enclosure. 5
4

I have the honor to submit herewith for the ----- information of Government full proceedings as also copies of abstract proceedings of the Meetings of the Com-------- missioners held on 18" and 30" November 1896.

I have the honor to be,

Sir,

Your most obedient servant,

G. M. Moore Lt.Col.

President, Munl. Commn.

Proceedings of a Special Meeting of the Municipal Commissioners for the City of Madras, held at their Office Premises No. 22, Errah Bauloo Chetty Street, Black Town, on Wednesday the 18th November 1896, at 5 P. M., under the provisicns of the City of Madras Municipal Acts I and VII of 1884 and II of 1892.

PRESENT:

LIEUT-COL. G. M. J. Moore, C. I. E., *President.*
H. Ormerod, Esq.
M. R. Ry. P. Theagaroya Chetty Garu.
M. R. Ry. R. Palakistnama Chetty Garu.
M. R. Ry. R. N. Pragasa Mudaliar Avargal.
M. R. Ry. Salla Gurusawmy Chetty Garu.
M. R. Ry. M. Venkataramiah Chetty Garu.
M. R. Ry. C. Yetherajulu Naidu Garu.
M. R. Ry. P. M. Sivangnana Mudaliar Avargal.
Cowasjee Eduljee, Esq.
M. R. Ry. P. V. Kistnasawmy Chetty Garu
M. R. Ry. M. Varadarajulu Chetty Garu.
The Hon'ble Mahomed Sheriff Khan Bahadur.
M. R. Ry. M. Ramakistnaiya Pantulu Garu.
J. DeCaster, Esq.
M. R. Ry. V. Varadappa Naidu Garu.
The Hon'ble P. Rungiah Naidu Garu.
M. R. Ry. W. S. Venkataramanjulu Naidu Garu.
M. R. Ry. Rao Bahadur C. Kalyanasundaram Chettiyar Avargal.
M. R. Ry. M. K. Lakshmana Chariyar Avargal.
R. F. Grant, Esq.
M. R. Ry. Rao Bahadur V. Krishnama Chariyar Avargal.
M. R. Ry. C. Tirumalayya Naidu Garu.
M. R. Ry. G. Subramania Iyer Avargal.
Surgeon-Lt-Col. G. L. Walker.
Surgeon-Lt-Col. J. Maitland.
M. R. Ry. V. C. Desika Chariyar Avargal.
M. R. Ry. P. Subramania Iyer Avargal.

Questions and Answers.

THE PRESIDENT :—Gentlemen, it is now 5 o'clock and we may now proceed to the business of the meeting. I will answer the questions put by Mr. S. Gurusawmy Chetty before we go to the business on the agenda paper.

The following are the questions and answers.

Q:—Referring to the proposed revision of assessment in the Second Division, and the President's choosing Messrs. R. N. Pragasa Moodelliar and W. S. Venkataramanjulu Naidu, will the President be pleased to state whether it is in accordance with Section 190 of the Madras Municipal Act I of 1384 to so choose Commissioners from the other Divisions without giving preference to the Commissioners of the 2nd Division ?

A:—I consider it is, I shall explain this more fully later on.

Q:—Will the President be pleased to give the names of the Commissioners who represented to him that the houses in the 2nd Division were under assessed ?

A:—I cannot say for certain who the Commissioners were. I remember one Commissioner telling me that a revision of the 2nd Division would produce an extra lakh. Mr. Varadappah Naidu's suggestions at the Special Meeting on the 26th June, 1895, and a subsequent letter from him pointing to a part of the 2nd Division as under assessed led me to consider a revision desirable.

Q:—Is it true that Messrs. R. N. Pragasa Moodelliar and W. S. Venkataramanjulu Naidu have been in a good majority of cases chosen by the President to hear appeals from Divisions other than those which they represent? Were they chosen on those occasions on the ground that the Commissioners of the Division have declined or were unwilling to sit in the disposal of appeals or without ascertaining from the Divisional Commissioners if they were unwilling to do so?

A:—I have had to fall back upon them on more than one occasion on account of other chosen Commissioners declining to act, and on other grounds.

Q:—In how many cases did *each* of the above named gentlemen sit with the President to hear appeals from March, 1892, up to date?

A:—Mr. Pragasa Moodelliar 5,545. Mr. Venkataramanjulu Naidu 5,866.

Q:—Will the President be pleased to give a statement of the amounts paid to each of the several Commissioners by way of fees for sitting in the hearing appeals from March, 1892, up to date?

A:—Here is the statement.

The statement was handed to the questioner.

The Drainage Committee Report.

THE PRESIDENT :—The first business is the G. O. No. 2140 M. L. & M. dated 21st December 1895, passing orders on the Drainage and the Water Supply schemes for the City of Madras, and the Report of the Committee appointed by the Commissioners thereon.

MR. P. SUBRAMANIA IYER :—I beg to propose " that the report of the Committee be adopted and submitted to Government for sanction." The subject has received considerable attention at the hands of the Committee to whom our best thanks are due for the careful consideration they have given to the subject. This subject has been before the Commissioners for a number of years and it is a matter for congratulation that it has reached a stage when action can be taken to the satisfaction of all parties concerned.

MR. V. C. DESIKACHARIAR :—I have great pleasure in seconding the motion and in doing so I wish to make a few remarks. In reading the G. O. which was kindly handed over to me by the President, I see that while the Government approve of the drainage scheme so far as it has been recommended by the Committee they seem to call for some more details. I would like to know whether it refers to both the schemes or to the drainage only.

THE PRESIDENT :—The Government told the Commissioners that they approved of a certain scheme and asked the Commissioners to submit details. The Commissioners are now asking the Government to re-consider their order and to let them adopt the scheme recommended by the Committee which is different; and if Government approves of this suggestion the details will have to be submitted. First of all you have to get the sanction of Government for the adoption of the scheme.

Mr. V. C. DESIKACHARI :—I thought that the scheme had been adopted by Government.

THE PRESIDENT :—No.

MR. V. C. DESIKACHARI :—Then I do not want to make any further remarks. I merely second the proposition.

RAO BAHADUR V. KRISHNAMACHARIAR :—I should like to know whether the question of letting the sewage of Mylapore into the sea was considered by the Committee.

THE PRESIDENT :—You may depend upon it that has been considered very fully and the Committee came to the conclusion that the Government would not sanction it. It has been strongly written against as far back as 1890 and it will never be accepted by Government. The Committee proposed to carry the sewage of Mylapore eventually right up to the north, where there is no harm in letting it into the sea. In Mylapore we cannot say how the currents will change. The conditions in North Madras are so different to those in Mylapore and it is just possible that by letting the sewage into the sea at Mylapore a stagnant pool of sewage might be formed in front of St. Thomé.

RAO BAHADUR V. KRISHNAMACHARIAR :—If there is a failure in the end, Mylapore will be the first to suffer.

THE PRESIDENT :—We do not anticipate any failure. You may say that in regard to anything. Do you wish to propose any amendment?

RAO BAHADUR V. KRISHNAMACHARIAR :—I want the reason for this proposal.

THE PRESIDENT :—The reason is that the Committee did not think it desirable.

RAO BAHADUR V. KRISHNAMACHARIAR :—I think it is proposed to have the sewage Farm temporarily near the Barber's Bridge. Is that considered wholesome.

THE PRESIDENT :—It is not considered unwholesome.

RAO BAHADUR V. KRISHNAMACHARIAR :—I know in the town divisions there is too much fever, and it is considered to be due to the proximity of the farm.

THE PRESIDENT :—There are no dwellings there and further no sewage farms by themselves are unwholesome.

SURGEON LT. COL. WALKER :—A properly worked sewage farm is by no means unwholesome.

The resolution was then put and carried unanimously.

THE PRESIDENT :—We have yet to deal with the Water Supply scheme in considering G. O. No. 2140. The water supply scheme has proposed by Mr. Ellis and Mr. Loane are very much the same. Special attention is drawn by Government to three paragraphs in Mr Ellis report on the Hydraulic Survey of the city. One of the paras refers to sectioning and raising the channel where necessary, another relates to the widening of the channel at Kilpauk as also the safety at Kilpauk, so that should there be any break down at Kilpauk we may turn off the water before it came into the outfall; and the third relates to the cleaning of the pipes. The widening of the channel and the sectioning and the raising of the channel where necessary are intended to increase the flow. Mr. Ellis' estimate is as follows:—

Safety valves Rs. 30,000; removing villages Rs. 50,000, fixing permanent pumps on the Red Hills Rs. 80,000 improvements to mains and cleaning pipes Rs. 1,50,000 making a total of 3 lacs and ten thousand.

THE HON'BLE MR. P. RUNGIAH NAIDU :—That is not before the meeting.

THE PRESIDENT :—Yes, it is mentioned in the G. O.

THE HON'BLE MR RUNGIAH NAIDU :—I do not think the Commissioners can consider this subject at this meeting.

MR. V. VARADAPAH NAIDU :—These papers were not circulated.

THE PRESIDENT :—They have been circulated long ago.

THE HON'BLE MR. P. RUNGIAH NAIDU :—I propose " that the consideration of this subject be deferred."

THE PRESIDENT :—I do not think that a resolution is necessary. In submitting the first resolution to Government, I will say that the Commissioners will send in their proposal about the water supply later on.

SURGEON LT. COL. WALKER:—I wish to propose "That the hearty thanks of the Commissioners be accorded to the Committee for their labours in connection with the submission of this report." The Commissioners, I think, are deeply indebted to the Committee, for the Committee has had a very hard time of it considering that they have gone very thoroughly into the subject. They held no less than 5 meetings one of which was at a distant place called Manally. They have gone most thoroughly into the subject and they have placed it in such a satisfactory way before the Commissioners that it had never been done before. Had it not been for the exertions of the Committee we could not have so much light thrown on the subject.

Mr. P. Subramania Iyer seconded the proposition.

Mr. W. S. Venkataramanjulu Naidu :—Before that proposition is put, I wish to say that I for one fully agree with Dr. Walker that the members of the committee deserve our thanks for the services rendered by them, but I am only afraid that it would be a very inconvenient precedent. I do not think this requires a formal resolution.

Rao Bahadur V. Krishnamachariar :—Apart from that, the Water Supply scheme has yet to be considered.

Surgeon Lt. Col. Walker :—It is under special circumstances that this resolution is proposed.

The motion was put and carried nem com

Revision of Assessment.

The President :—The next business is the following resolution of which Mr Venkataramiah Chetty has given notice :—"That the Commissioners resolve that a Committee consisting of the President, Messrs. Cota Etherajulu Naidu Garu, S. Gurusawmy Chetty Garu, P. M Sivangnana Mudaliar Avargal and myself be appointed to examine and scrutinise the assessment of houses in the 2nd Division now proposed in revision and, pending the report of the Committee, the hearing of the complaints against the said assessment be postponed." Before the resolution is put I wish to say a few words. I consider there is considerable misapprehension abroad not only amongst the rate-payers who are supposed to have been treated so badly in the revision but generally among the public. Even the Commissioners are not aware that this revision of assessment was insisted upon so far back as 1888 when the Act was revised ; when the Commissioners were revising the Act, they proposed that Section 135 should be amended so as to allow assessments to be revised twice in 5 years, subject to re-assessment by Commissioners on any substantial improvement or depreciation of any particular building. The Government order on that was " It seems decidedly inexpedient to lay down that assessment shall only be revised once in 5 years. The procedure proposed can be adopted under the Section as it stands." In view to the policy enunciated by the Commissioners, that procedure has been carried out ever since. The first division was assessed in 1891, the 2nd in 1892-93, the 3rd 1893-94 the 6th and 7th in 1894-95. In 5 years all the divisions have been assessed once. That was the policy enunciated by the Commissioners and it has been carried out. In 1895-96 I thought it desirable to have rest and did not have revision in any division. I suggested that to the Standing Committee and they agreed with me. In view to the reasons that I have already given in my answers and of the fact that it has been repeatedly impressed upon me and publicly stated on one occasion at a meeting in June 1895 that if the Revenue Department supervised all the buildings properly and saw that all under-valued houses in the 2nd division were properly assessed, there would be an increase of revenue by nearly 2 lacs and therefore there would be no necessity for any increase in the taxation to meet the expenses incurred on drainage and water supply schemes in view of these representations I thought it advisable that the 2nd division should be re-assessed. Mark you, that it has not been revised for 5years, so that the policy of the Commissioners that the assessment should be revised once in 5 years was carried out and this was confirmed at the meeting of the 19th October. If there is any hardship in this assessment, why was this agitation not started in April when the assessment was commenced. Not a word was said the whole procedure was done, notices were sent out and the appeal sittings had been notified which I am bound to do under the Act. Then comes the question that the 2nd division is being badly treated. When we come to the assessment itself, what do we find ? Out of 7,831 houses in the 2nd division, assessments were increased of only about 3,694 houses. Out of these 3,694 houses, only 1,707 have appealed against the increased assessment. It seems to me that there can be no hardship in that. Here is another misconception. I now realise what the purport of Mr. Gurusawmy Chetty's remark at the meeting of the 19th October was that on information from the Revenue Officer he learnt that only a portion of the 2nd division was under-rated and the revision set on foot was not a general one but had reference only to a particular locality. That was not the case at all. As a matter of fact only 3694 houses out of 7,831 were found to require increased assessment, but the whole lot of 7,831 has been inspected so that it cannot be contended that it was not a general revision. I really cannot see that there is any hardship in it or that I have been guilty of causing any hardship. I have been carrying out the policy of the Commissioners who went so far as to make a law that it should be done in 5 years. Then as regards that question as to " preference" in Section 190, those words " by preference" are the very words upon which I based my action. If there is preference it must mean there is choice ; to have preference you must have choice and I consider that Section means that all things being equal, the Commissioners of the division should have preference. But I considered in this case all things were not equal and therefore the question of choice and preference came in. Out of 5 Commissioners 2 were unwilling to serve ; they declined

before and they do not care about the work. The other 3 Commissioners—I say this as a matter of business—I consider, had publicly avowed their hostility to the assessment. One of them seconded a motion to the alteration of the period of assessment to 10 years at the meeting of the 19th October ; three of them have attended a meeting of the rate-payers which was convened to protest against the assessment and one of them proposed a resolution at that meeting. Can it be within the bounds of common sense to suppose that those three are unbiased and unprejudiced enough to sit on the appeals against the very assessments which they have had condemned ? Would any one be allowed to sit as a juror who had practically prejudged a case ? It was on these grounds that I considered the question of choice came in and chose the two Commissioners who I knew would do the work and who had assisted me on occasions that I was left in the lurch when all the Commissioners of a particular division declined to do the work. I maintain—I am legally advised that I am perfectly correct in my interpretation—that " by preference" are the words that justify my action. As regards my action in connection with the request of the Commissioners on Monday to postpone the sitting of the appeal committee my reason for not complying with it—here I must touch on the resolution to a certain extent—is that I consider the resolution in itself is illegal. The Act vests in the executive certain functions and the Commissioners cannot appoint a Committee to interfere in these functions. The particular function in this present case is that under Section 190 the President and two Commissioners are to sit on appeals. They are the only people who can do anything in the matter of appeals subject of course to appeals to the High Court ; and for the Commissioners to appoint a Committee to interfere with those duties is to interfere with prerogatives of the executive, the executive in the present instance being the President and 2 Commissioners. I consider that the latter portion of the resolution in so far as it relates to the postponement of hearing complaints &c. is perfectly illegal and that the tribunal constituted under Section 190 would not be justified in listening to any proposal made by a Committee of that nature. It is a distinct interference with the prerogatives of the executive. Mind you, I am not speaking on my own account. I have had legal advice, I consider the whole of the resolution is badly worded especially the latter portion relating to scrutiny. That portion of the resolution means that they are to scrutinise the assessment of houses in revision ; that is perfectly illegal, because the only people that have anything to do with the revision are the President and the two Commissioners. If it only means that the Commissioners wish to appoint a Committee to examine and scrutinise the assessment of houses in the 2nd division now proposed in revision and if revision of assessment is not referred to as one of the functions of the Committee, then the resolution is inoperative, because the revision is not now proposed but has been actually effected. If this committee is to examine and scrutinise the assessment of houses it does nothing at all because whatever resolution they may pass on their examination and scrutiny that could not be binding on the tribunal expressly formed under Section 190 to sit in appeals in these cases of revision. It is in that view that I said I could not accede to their request knowing as I do that the resolution even if it were passed—I have grave doubts as to whether it is legal or not—can have no effect upon the appeal Committee because their functions are laid down by Law and not even Government can over ride the Act. I considered it best once for all to refuse to postpone the appeal sitting which is obligatory on me under the section. The 16th was the appeal day ; rate-payers were here, the appeal Commissioners were here and I though it just as well to carry out what I am bound to do under the Act. I have no other alternative, as I am bound by the Act. It is nothing to me whether the assessments, of houses are raised or not, I do not care whether rate-payers pay more or less. I have to carry out the provisions of the Act. 24th of October was the last day on which notices were served and appeals cannot be heard within a period of 21 days and therefore the appeal hearing was fixed for the 16th November, exactly after 23 days. The provisions of the Act had to be carried out and that was my reason for declining to postpone the sitting: Even if I did postpone it no earthly good can come out of it, because no resolution of the Commissioners can affect the position of the appeal Committee. The appeal Committee is beyond the Commissioners, it is appointed and constituted by the Act and nobody can over-ride the Act so long as it remains as it is. That is why I refused to accede to the postponement, not because as one of the daily journals accuses me, of autocracy, but because there is not the slightest object in postponing it. It will only lead the Commissioners to suppose that this resolution when passed would have some effect. When I saw the resolution I knew that it could have no effect. Therefore I thought it better in the interests of everybody that we should go on with appeal sittings. Mind you, I am not saying anything in opposition to the Commissioners. It is my duty under the Act to go on with appeals, and until you alter it I am bound by it.

Mr. G. Subramania Iyer :—After the lucid and able exposition of the case, it will help me if you will let me know what percentage of increase has resulted.

THE PRESIDENT :—The total increase as it now stands is 26,300. This may be reduced on appeal. The valuation of the 2nd division last year was Rs. 9,80,818, but the general survey total for it is Rs. 11,53,180, and the gross increase is Rs. 1,72,362. There is an increase of about 15 per cent in the whole assessment. I do hope that Mr. Venkataramiah Chetty will not press this resolution, because I can tell you it is absolutely illegal. If the Commissioners had told me at the beginning of the year that there was a feeling against the revision I would not have taken up the revision but I am bound to carry out the policy of the Commissioners enunciated so far back as 1888. In the natural course of things the revision of the 1st division could have been taken up this year, but in view of the representation made by one of the Commissioners, the 2nd division which was not out of its turn, five years having elapsed since its last revision, was taken up. I cannot see that there is any hardship in that. If the 2nd division had been assessed within the last 5 years, then it might have been a hardship. I had to take up the revision of the 2nd division in view of the fact that has been brought to my notice that a large amount of money could be got out of it. Dr. Varadappa Naidu publicly stated so.

DR. VARADAPPA NAIDU :—I did not say that it was the 2nd division ; what I said was there was no proper supervision on the part of the officers of the Revenue Department and that by proper supervision more money could be got.

THE PRESIDENT:—You said that if the Revenue Officer inspected the godown street there would be a fair gain to the Municipality.

DR. VARADAPPA NAIDU :—That is upon a letter I received.

MR. VENKATARAMIAH CHETTY :—But the godown street is in the 3rd division.

THE PRESIDENT :—Some Commissioners told me either at the Standing Committee meeting or some other meeting that if the 2nd division was properly assessed we would get a lac of rupees.

MR. VENKATARAMIAH CHETTY :—Who said so ?

THE PRESIDENT :—I do not remember.

RAO BAHADUR V. KRISHNAMACHARIAR .—Is the 2nd division to be the milch cow ?

THE PRESIDENT :—The 2nd division can have no cause of complaint as the assessment has not been revised for 5 years.

SURGEON LT. COL. WALKER :—You are not bound to defend yourself in this matter.

THE PRESIDENT :—I am merely giving an explanation, because there has been a considerable misapprehension on the subject. There would not have been any misconception whatever if the Commissioners knew what they had resolved, that the houses should be assessed once in 5 years. You can put the resolution if you like but it can have no possible effect on the Committee.

MR. VENKATARAMIAH CHETTY :—I am greatly obliged to you for the suggestion that in the interests of all parties I should withdraw the resolution. I am deeply grateful to you for the trouble you have put yourself to in giving an explanation to satisfy us that you took up the revision of assessment in the 2nd division in no spirit of hostility towards the rate-payers. But in justice to myself I feel bound to say after certain statements you made in regard to the hostile position which in your opinion we took in the part we took at the meeting held at Pachaiyappa's Hall. I feel bound to state that as one concerned in the proceedings it was in no spirit of hostility that we took up that position. There are various statements you made which unless answered satisfactorily will place us in an awkward position.

THE PRESIDENT :—I dont see that.

MR. VENKATARAMIAH CHETTY :—I hope to be able to satisfy you that it is so.

MR. R. N. PRAGASA MUDALIAR :—Is there any proposition before the meeting ?

THE PRESIDENT :—As President I have certain amount of latitude and I made a statement. I do not think there is any answer necessary. I gave an explanation for the action I took which I thought was quite misconceived by the public and the Commissioners. I thought it was much better

that these things should be put straight. I might have sat quiet and said nothing and when you passed the resolution I might have said " You may pass this resolution but I consider it utterly illegal." But I would much sooner work with the Commissioners and let them see things as they are than allow them to go on discussing and at the end say that I am not going to abide by it as the resolution is illegal.

MR. M. VENKATARAMIAH CHETTY :—I am not quite positive that it is illegal to pass this resolution.

THE PRESIDENT :—It may not be illegal to pass it but it may not have any binding effect.

MR. M. VENKATARAMIAH CHETTY :—It is a different matter altogether whether you give effect to it or not. If in the interests of the rate-payers it is necessary that such a resolution as this should be passed, we must do so and we must not shrink in placing it before you without concerning ourselves much about the ultimate result as regards its disposal. There is no doubt as the President says that the resolution is inaccurately worded. I am very thankful to him for the correction—in fact I am indebted to Dr. Maitland or pointing out that inaccuracy ; what is intended by the resolution is that considering what agitation this revision of assessment has caused it would be best in the interests of all parties concerned that a committee of Commissioners should do the work of assessors and no more. This committee of Commissioners may in the first instance go over the whole division and see what house are undervalued or overvalued or fairly valued, so that it may be ascertained whether the agitation of the rate-payers has any foundation. When that is done, the President may adopt the assessment which under the Act he is entitled to ascertain, and after that is done the usual procedure may be adopted of the President and two Commissioners sitting in appeal, if there are appeals against the assessment. That was the object with which that resolution was sent in. In regard to the legality of this resolution, I think Section 135 of the Act justifies it. I am aware there are sections in the Act which in some way indicate that the Commissioners have not got that power, but at the same time I am not quite sure that those sections negative the power of the Commissioners. It is possible that the two may be reconciled by adopting the view that the Commissioners have certain powers and that the President has also certain powers not inconsistent with the powers of the Commissioners. Under Section 135 it seems to me that the Commissioners have the power of ascertaining the valuation and measurement and assessments and of putting in the facts so ascertained in relation to these matters in the books of assessment which it is their right to maintain.

THE PRESIDENT :—Read Section 125 which lays down that the annual value or amount of tax is to be fixed by the President.

MR. M. VENKATARAMIAH CHETTY :—I am quite aware of Sections 125 and 126. I do not for one moment contend that they do not give power to the President. We must construe those sections with Section 135. If the President has the power to exercise control over assessment and maintenance of books how is it possible that the Commissioners should exercise the same power ? It seems to me that Section 125 can be reconciled with 135 in this view that the President has in the first instance the power to levy assessment if the Commissioners do not choose to interfere with him; then the Commissioners may accept his assessment which may be embodied in the books.

THE PRESIDENT :—I can give you a word of explanation. You must remember that Section 135 is a permissive section, you must bear in mind that the assessment is an annual one under the Law ; that is proved by the fact that every rate-payer has the right to appeal against his assessment every year. But Section 135 instead of insisting that the assessment should be revised annually permits its revision once in 5 years. You must read section 135 with the words " annual assessment."

MR. VENKATARAMIAH CHETTY :—Does it not negative your power ?

THE PRESIDENT :—My power is provided for in Section 131 whereby I may at any time amend the assessment books and the Commissioners are bound to levy an annual assessment but under Section 135 they are permitted not to go to the trouble of revising books every year. Reading Section 135 with Sections 125 and 131 the whole matter is easily understood.

MR. VENKATARAMIAH CHETTY :—I take your explanation, I take it that the Commissioners are not bound to prepare new aasessment books every year, but if they choose to do so they can. If they have that power may they not interfere with you ?

THE PRESIDENT :—No, Section 131 provides for my powers.

MR. M. VENKATARAMIAH CHETTY :—That applies to individual cases and not to a general one.

THE PRESIDENT :—What is the difference ? This Act is very badly worded. You must remember the whole execution of the Act is in the hands of the President.

MR. VENKATARAMIAH CHETTY :—If the Commissioners are not bound to prepare new assessment books, is it not their privilege to say in one year that they would adopt the old ones ?

THE PRESIDENT :—It simply means that they are not bound to prepare new assessment books.

MR. VENKATARAMIAH CHETTY :—The second portion of the section means that they may adopt the valuation of last year. Suppose the Commissioners accept the last year's assessment, are they not right in doing so ?

THE PRESIDENT :—No.

MR. VENKATARAMIAH CHETTY :—I quite admit that I do not understand it.

THE PRESIDENT :—I know that this section is not very clear.

MR. VENKATARAMIAH CHETTY :—It makes the Commissioners appellate judges over your action. That view, I submit with confidence, is the right one.

Mr. G. SUBRAMANIA IYER :—Will you excuse me for a second's interruption as I wish to make an observation. I merely want to say that it appears to a lay mind that the " Commissioners" simply means the " President."

MR VENKATARAMIAH CHETIY :—We need not be concerned with the legality of the resolution or with the question how far the President will feel bound to give effect to it. If you think it advisable to carry this resolution I beg of you to carry it. The reason that I have chosen to put this resolution is not that for one moment we are not conscious of the great sympathy and anxiety on the part of the President that the rate-payers should not be harrassed. My reason for it was to see if the agitation of the rate-payers has any foundation. It might be without foundation ; nevertheless the fact remains that the rate-payers do believe that the revision had been undertaken sooner than would otherwise have been the case at the suggestion of some Commissioners. To some extent that fear has a foundation because the President has announced to us that it was owing to certain remarks of one of the Commissioners whose name he was able to mention and also of another Commissioner whose name he was not able to mention that this revision was undertaken earlier than usual. Their fear is that some houses have been over assessed and some under-assessed. To allay this fear it is not too much to ask that a few of us might constitute ourselves into committee and make the necessary enquiry in what the Commissioners as a body can do under the Act.

THE PRESIDENT :—Not to interfere with the prerogatives under Section 190.

RAO BAHADUR V. KRISHNAMA CHARIAR :—Not even to help you, sir, with their local knowledge and experience.

THE PRESIDENT :—By all means help me.

MR. VENKATARAMIAH CHETTY —We want to help you, although you may not care for it.

THE PRESIDENT :—I want you to help me. If you can tell me which houses are over-assessed and which under-assessed I will see to them.

MR. VENKATARAMIAH CHETTY :—This Committee may be allowed to report to the President what the assessment might be. This we ask so that rate-payers may have confidence. It need not be obligatory on you, sir, to accept the conclusions of the Committee. But we shall content ourselves by placing before the President every information in regard to what may be considered as fair assessment.

THE PRESIDENT :—But that is not your resolution.

MR. VENKATARAMIAH CHETTY :—I told you that my resolution was inaccurate.

THE PRESIDENT :—I must decline to be a member of the Committee.

MR. VENKATARAMIAH CHETTY :—Very well, sir, I will omit it. I propose that Messrs. C. Yethirajulu Naidu, Salla Gurusawmy Chetty, P. M. Sivangnana Mudaliar and myself constitute themselves into a Committee to ascertain the fair rental valuation of buildings in the 2nd Division so as to place the same before the President that he may act upon it to the extent he may feel bound to do so.

SURGEON LT.-COL. WALKER :—I rise to a point of order. Is this not a different resolution from that notice of which notice had been given.

MR. VENKATARAMIAH CHETTY :—Then I propose the resolution, as it has been read by the President. I would again assure the President that it is not intended to interfere with the prerogatives of the President. It is purely optional with the President to accept the Committee's recommendations or not. I might say that I did not conceive the resolution in any spirit of hostility.

THE PRESIDENT :—I never said you did.

MR. VENKATARAMIAH CHETTY :—You have justified the exclusion of myself and others in the 2nd Division from sitting in appeal Committee on the ground that we took up a position of hostility to the assessment.

THE PRESIDENT :—You have prejudged.

MR. VENKATARAMIAH CHETTY :—I can assure you that we have never pledged ourselves to anything.

THE PRESIDENT :—I never said " pledged", but I said you have pre-judged.

MR. VENKATARAMIAH CHETTY :—Pre-judging in particular cases is impossible. It is possible to pre-judge in this way, that the whole of the 2nd Division did not merit a revision. As a matter of fact we were of that opinion long ago.

THE PRESIDENT :—My action is justified.

MR. VENKATARAMIAH CHETTY: —We are of opinion that the division as a whole might not be revised. But certainly we were not of opinion that particular houses were not fairly assessed. I give you that word of explanation to show you that we do not merit the exclusion under this section.

THE PRESIDENT :—I merely told you what I thought.

MR. VENKATARAMIAH CHETTY :—We are thankful to you for having said it or else we might be smarting under the feeling that we have been unjustly excluded.

MR. C. TIRUMALAYYA NAIDU in seconding the motion said :—I would say that the mere silence of an ignorant and illiterate public not appealing when they do not know how or when to appeal or, perhaps, the very existence of an appeal, cannot be taken as the criterion by which public opinion must be gauged with regard to the justice or otherwise of the enhanced assessment.

SURGEON-MAJOR MAITLAND :—I cannot understand whether this Committee should revise the old assessment or the one which has just been carried.

THE PRESIDENT :—I believe it is the present one that is meant—the assessment that is now being sat upon in appeal.

MR. G. SUBRAMANIA IYER :—I do not believe that after the lucid explanation of the case that you have been kind enough to place before us and after the remarks that had fallen from the proposer of the resolution there is much necessity for us to consider this matter. So far as I have been able to understand this matter, the ground on which this proposition had been brought forward has almost dwindled to nothing. What the President has done seems to me to be most legal and the Commissioners have no right to question the legality of the President's procedure as they have no legal status in the matter. So far as I have been able to understand the explanation given by the proposer of this resolution it appears that certain gentlemen interested in house property in the 2nd division want that the revision of assessment should be done in a particular manner satisfactory to house owners. But as you have pointed out they have no status in the matter. The executive have a position given to them by law and we the Commissioners have no status in this matter. I do not see what prevents any of the Commissioners of their own accord from inspecting houses and taking such information as they want for their action and submitting any report they like to the executive for such action as the executive may like to take upon it.

Mr. VENKATARAMIAH CHETTY:—May I ask whether we are entitled to inspect houses in the way that Mr. G. Subramania Iyer suggests?

THE PRESIDENT:—I can give you the power to do that.

Mr. G. SUBRAMANIA IYER:—I do not think that at the present moment we are called upon to record a resolution such as has been put forward before us. If any of the Commissioners wants to help the executive in the manner suggested he has only to apply to you for permission and on that permission he can proceed. The whole question of assessment is a ticklish point in the Municipal Administration. It so happens that 50 per-cent of our revenue is derived from house assessment, a fact which can be seen from the resolution of the Government of India and which is peculiar to Madras and one or two other provinces in the whole empire. Other provinces derive much of their income from the octroi and other duties. I do not know that it will do us much good to manifest too much sympathy with house owners. The house owners cannot but be harassed to some extent, but making allowance for it, I do not think the present procedure is an encroachment upon the privileges and rights of house owners.

SURGEON LT. COL. WALKER:—I beg to oppose the resolution of Mr. Venkataramiah Chettiar on two grounds-firstly because the resolution appears to me to be in direct conflict with the provisions of the Act which is illegal and secondly because it proposes to do a thing which has already been done, that is, the revision of a revision which has already taken place, which is absurd. I will not be a party to an illegal and absurd proposition.

RAO BAHADUR V. KRISHNAMACHARIAR:— I wish merely to call your attention to some of the fallacies brought to our notice. I remember that the words "Commissioners of the Division" were not in the Act 25 years ago, but they were recently introduced because it was thought that nobody outside a particular division would know the tax paying capacity of the residents of that division.

THE PRESIDENT:—I do not think that has anything to do with the resolution.

RAO BAHADUR V. KRISHNAMA CHARIAR:—That has everything to do with the proposition. The Commissioners ought to know what their position is.

THE PRESIDENT:—The resolution before the meeting is the appointment of a committee, but your remarks have nothing to do with it and I must therefore rule you out of order.

RAO Bahadur V. KRISHNAMA CHARIAR:—I would only remark then, on the anomalay that one part of the Act is considered legal while other parts are considered practically illegal.

Mr. S. GURUSAWMY CHETTY:—I propose the following amendment.

"That the word 'President' be omitted and the word 'revised' be substituted for 'proposed in revision.'"

MR. P. M. SIVAKGNANA MUDALIAR seconded the amendment:—

DR. VARADAPPA NAIDU:—I wish to know who is the officer that revised the assessment of the 2nd Division.

THE PRESIDENT:—The Revenue Officer as laid down by Section 37.

DR. VARADAPPA NAIDU:—Is he the Assessor that assessed the houses?

THE PRESIDENT:—The Revenue officer revises the assessment and inspects the houses when necessary.

DR. VARADAPPA NAIDU:—I know that. But who is the officer that he generally sends for reporting the matter to him.

THE PRESIDENT:—The Assessor.

Dr. VARADAPPA NAIDU:—What is the per-centage of houses inspected by the Revenue Officer.

THE PRESIDENT:—Every house.

Dr. VARADAPPA NAIDU:—Has he inspected every house?

THE PRESIDENT:—I decline to answer any more questions.

Mr P. M. SIVANGNANA MUDALIAR:—One of the very cogent reasons for the necessity of having this committee is there is a general cry in the 2nd division even now at any rate among the people the assessment of whose houses has been revised that there is a good deal of undervaluation still. Those houses that have been revised are those that have been already properly taxed and those that are under-taxed still remain under-assessed for reasons known to the executive. If you take the statistics as to the number of houses belonging to Municipal servants and see whether their assessment has been increased, you will find a sufficient reason for the heart-burning among the rate payers of the division.

THE PRESIDENT:—You are treading rather upon dangerous grounds.

Mr. P. M. SIVANGNANA MUDALIAR:—I know of certain houses belonging to Municipal servants which have not been properly valued.

THE PRESIDENT:—Point them out. Why do not the Commissioners point them out?

Mr. P. M. SIVANGNANA MUDALIAR:—It is therefore necessary that every satisfaction should be given to the rate-payers and the only way in which you can give satisfaction is to have a committee consisting of a body of gentlemen who have secured the confidence of the rate payers; and it is not possible in any other way to allay the dissatisfaction that prevails among the rate-payers. Under-assessment of certain houses and increased assessment of certain others upon which the proper assessment has already been levied, is certainly a good ground for heart burning. It is necessary that this corporation should not give room for any such heart-burning unnecessarily. It is therefore necessary that the committee should go into the matter and ascertain whether the houses are under-assessed or over-assessed. Gentlemen, we are told that there is an appeal Committee, but an appeal Committee can only go into those cases where there has been over-assessment. We forget the fact that the appeal Committee has no authority in cases of under-assessment which generally do not come before them. It is therefore absolutely necessary that this committee should be appointed to ascertain whether houses are properly assessed; and if the President does not choose to have any assistance from the report submitted by the committee, it is the unfortunate lot of the rate-payers. That is all we can do; and if nothing more can be done, nevertheless, the rate-payers will have the satisfaction that they have raised their voice and made as much as possible in having their voice heard by the Municipal Board.

MR. P. THEAGAROYA CHETTY:—I quite agree with the remarks of Mr. Sivangnana Mudaliar that it would cause great heart-burning if some houses are under-assessed while others are over-assessed. I think it is in the hands of the Commissioners of the Division if they think that there are many houses that are under-assessed to come forward and point out to the executive such houses so that the President and the Revenue Officer may take the necessary action. As for the other point in regard to houses which are over-assessed the remedy is in the hands of the Commissioners. Our President has pointed out-that is the view I took when I read the proceedings of the meeting at Pachaiyappa's Hall—that some of the Commissioners of the division have prejudged the matter. I may be wrong in my view and if I am wrong I hope to be excused. This resolution coming as it does from a lawyer does not seem to me very proper. This is like the case of a juror in the Court of Sessions. Would you say that any juror who is prejudiced in a particular case is entitled to sit on the jury in that case?

THE PRESIDENT:—You are rather straying from the point. The resolution is about the appointment of a committee.

MR. P. THEAGAROYA CHETTY:—As for the appointment of a committee, if the Committee wants to do that portion of the work that Mr. Sivangnana Mudaliar has pointed out that is, to point out the under-assessed houses, I think we must all agree to it. In 1894-95 when the executive suggested the appointment of 2 more assessors to begin the revision in the 1st division, the members of the Standing Committee and the President agreed that there should be no revision; and even the Commissioners passed a resolution that the people must have some rest. But how the revision of the 2nd division came about I cannot say. I learn from the President that owing to reports from some of the Commissioners he was obliged to take up the revision. I will read to you a small portion of the proceedings of a Meeting of the commission in june 1896 wherein the necessity for such revision is pointed out by Dr. Varadappa Naidu, (Here Mr. Theagaraya Chetty read the speech of Dr. Varadappa

Naidu.) What does Dr. Varadappa Naidu mean by saying that by re-valuation we will get 2 lacs. Is it not that there are many houses which are under-valued and which require revision ? Our President has pointed out a letter written by Dr. Varadappa Naidu wherein he says that there are houses which are undervalued. As to the satisfaction of the rate-payers the President and the 2 Commissioners would see that every satisfaction is rendered to the rate-payers. What is the good of this proposed Committee ? Will they have first of all time to inspect the 7000 houses in the 2nd division ? Without a resolution of this nature the Commissioners can send in a report as to the state of assessment to the President so that it may help the appeal Commissioners and the President in forming their opinion about the assessment. I have no doubt the President will only be too thankful to the Commissioners if they would point out the under-assessed houses.

Dr. VARADAPPAH NAIDU :—I made the remarks referred to by Mr. Theagaroya Chettiar as I thought there was great laxity in the Revenue Department and that the Revenue Officer was not inspecting houses. I said that instead of increasing the house tax to 17½ per-cent we would get the same amount if the supervision was properly done. This I stated when the Commissioners wanted to increase the house tax by 2 per-cent.

Mr. THEAGAROYA CHETTY:—Did the Commissioners propose to raise the tax by 2 per cent ?

MR. W. S. VENKATARAMANJULU NAIDU :—I wish you to contradict the statement that we proposed to raise the tax by 2 per-cent.

THE PRESIDENT :—There was no question about raising the tax by 2 per-cent.

DR. V. VARADAPPA NAIDU :—It was mentioned in committee.

THE PRESIDENT :—That is not the point. I think it was only myself that wanted to increase the House tax.

Mr. VENKATARAMIAH CHETTY:—I only wish to say a word in regard to Mr. Theagaroya Chetty's observation that what is proposed may be done individually without a proposition. I have only to say that in the first place none of us will have the courage to enter into other people's hoses and in the second place if a committee does the work it will be done more promptly and efficiently than when it is done by an individual. With regard to Dr. Walker's remarks that it is illegal and absurd I beg of you to proceed on the hypothesis that it is legal. For nothing is lost thereby and no harm is caused. It may be illegal, but for that we are not indebted to Dr. Walker, as the President has already said so ; and I do not think that Dr. Walker's authority on a question of law is greater than that of the President. Whether it is absurd or not it is for the Commissioners to decide. I beg of you to pass this resolution for the reason that it would allay the feelings which I cannot describe in better language than that which has been used by Mr. P. M. Sivangnana Mudaliar.

MR. PRAGASA MUDALIAR:—When I entered this room I intended to occupy your time for half an hour, but after the lucid explanation of the President regarding the present state of things and the procedure adopted by him from the very beginning up to the present time, I think it is superfluous for me to add anything further to those remarks. But in my humble opinion both the resolution itself and the amendment are *ultra vires* and that they cannot be enforced. Mr. Venkataramaiah Chetty wants us to support the resolution on the hypothesis that the President will be good enough to concede to a thing like that being done, because it would be productive of good feeling. The President has told us in plain words that even if we pass this resolution it would not be binding upon him and that it would be perfectly useless to carry out this resolution.

The amendment was put to the vote and lost, 9 voting for and 12 against it.

M. R. Ry. V. Varadappa Naidu Garu, supported by M. R. Ry. P. M. Sivingnana Mudaliar Avergal, called for a poll.

The poll was taken with the following result :—

Pro.

M. R. Ry. C. Thirumalaya Naidu Garu.
M. R. Ry. P. M. Sivangnana Mudaliar Avargal.
M. R. Ry. Salla Gurusawmy Chetty Garu.
M. R. Ry. M. Venkatramiah Chetty Garu.

M. R. Ry. C. Yetherajulu Naidu Garu.
M. R. Ry. M. Varadarajulu Chetty Garu.
The Hon'ble P. Rungiah Naidu Garu.
M. R. Ry. Rao Bahadur V. Krishnama Chariyar Avargal,
M. R. Ry. V. Varadappa Naidu Garu.

Con.

M. R. Ry. Rao Bahadur C. Kalyanasundaram Chettiar Avargal,
The Hon'ble V. Mahomed Sheriff, Khan Bahadur.
M. R. Ry. R. N. Pragasa Moodeliar Avargal.
M. R. Ry. G. Subramania Iyer Avargal.
M. R. Ry. P. Theagaroya Chetty Garu.
M. R. Ry. M. K. Lakshmana Chariar Avargal.
M. R. Ry. R. Balakistnama Chetty Garu.
Surgeon-Lieutenant-Colonel J. Maitland,
Surgeon-Lieutenant-Colonel G. L. Walker,
H. Ormerod Esq.
R. F. Grant. Esq.
M. R. Ry. P. V. Kistnasawmy Chetty Garu.

The original resolution was put to the meeting and lost.

Mr. S. GURUSAWMY CHETTY :—In as much as the divisional Commissioners say that they were not hostile or opposed to individual cases of assessment but were simply present at the meeting and that they still offer their services may I know if the President will accept them ?

THE PRESIDENT :—I will put two of you, which of you will come ? There were several cases in which you (Mr. Gurusawmy Chetty) said that you could not come at 12 o'clock.

MR. GURUSAWMY CHETTY:—Myself and Mr. Sivangnana Mudaliar can sit. On Saturdays I am practically disengaged.

The meeting terminated.

1729. M. of 1897

Proceedings of a General Meeting of the Municipal Commissioners for the City of Madras, held at their Office Premises, No. 22, Errah Bauloo chetty Street, Black Town, on Monday, the 30th November 1896, at 5 P. M., under the provisions of the City of Madras Municipal Acts I and VII of 1884 and II of 1892.

PRESENT:

LIEUT-COL. G. M. J. Moore, C. I. E., *President.*
H. Ormerod, Esq.
M. R. Ry. P. Theagaroya Chetty Garu.
M. R. Ry. R. Balakistnama Chetty Garu.
M. R. Ry. R. N. Pragasa Mudaliar Avargal.
M. R. Ry. Salla Gurusawmy Chetty Garu.
M. R. Ry. M. Venkataramiah Chetty Garu.
M. R. Ry. C. Yetherajulu Nayudu Garu.
M. R. Ry. P. M. Sivangnana Mudaliar Avargal.
Cowasjee Eduljee, Esq.
Haji Mahomed Abdul Hadi Badsha Sahib.
M. R. Ry. P. V. Kistnasawmy Chetty Garu.
M. R. Ry. M. Varadarajulu Chetty Garu.
The Hon'ble V. Mahomed Sheriff Khan Bahadur.
M. R. Ry. M. Ramakistnaiya Pantulu Garu.
J. DeCaster, Esq.
E. H. Elliot, Esq.
M. R. Ry. V. Varadappa Naidu Garu.
The Hon'ble P. Rungiah Naidu Garu.
M. R. Ry. W. S. Venkataramanjulu Naidu Garu.
M. R. Ry. Rao Bahadur C. Kalyanasundaram Chettiyar Avargal.
M. R. Ry. M. K. Lakshmana Chariyar Avargal.
M. R. Ry. Rao Bahadur V. Krishnama Chariyar Avargal.
M. R. Ry. C. Tirumalayya Naidu Garu.
M. R. Ry. G. Subramania Iyer Avargal.
Surgeon-Lieut-Col. J. Maitland.
M.R.Ry. V. C. Desika Chariyar Avargal.

Mr. B. Lovery.

THE PRESIDENT:—Before beginning the proceedings, I have to inform you that Mr. Lovery who has vacated his seat at the last meeting through non-attendance has written to say that he wishes to resign, as his failing health would not permit him to resume his duties as a Commissioner.

It was resolved not to re-instate him under the circumstances.

The Tramways Company.

THE PRESIDENT:—The first business before the meeting is theMemorial from the Attorneys to the Trustees for the Debenture Holders, Madras Electric Tramways Company, praying for an extension of time to 6th October 1900 for the completion of Sections 4, 5 and 6 of Tramways.

Mr. PRAGASA MUDALIAR:—What Sections have been completed ?

THE PRESIDENT:—Sections 1, 2 and 3.

Mr. P. THEAGAROYA CHETTY:—What time do they ask ?

THE PRESIDENT:—Till 1900. Time will be up by 1898.

Mr, THEAGAROYA CHETTY:—I propose that the time be granted as the Tramways Company have done good work up to the present.

Mr. J. DECASTER seconded the proposition.

Mr. PRAGASA MUDALIAR:— I should like to know if the Articles of Association provide for a local committee.

THE PRESIDENT:—You must remember that you are not dealing with the original Tramway Company who drew up the original articles of Association, but you are dealing with the Trustees to the Debenture Holders who under the articles have taken over all their rights and liabilities as mortgagees. I think the original Tramway Company did promise certain share-holders to give an advisory committee. But the question is whether this new company can appoint an advisory committee. If Mr. Theagaroya Chetty does not mind and if anybody proposes it, it will be a very good thing. As we are making a considerable concession I think it will not be out of place if we strongly recommend that an advisory committee should be appointed in Madras.

Mr. PRAGASA MUDALIAR:—I propose it.

Mr. THEGAROYA CHETTY:—I have no objection to propose it myself.

THE PRESIDENT:—The question is whether you can make it a condition with these people. I have no doubt you can make it a condition with the original Tramway Company (Here the President read Clause 38 of the Articles of Association). Do you think you can make it a condition with these people?

Mr. GURUSAWMY CHETTY:—Yes. As the grant is in our hands, we can make any condition.

Mr. V. C. DESIKACHARRY:—If the original company was unable to do it, these people cannot do it. Upon the last occasion it was said that the Articles of Association did not permit it.

THE PRESIDENT:—That might be with reference to the Board. But this is a committee to work with Messrs. Arbuthnot & Co. I am in a position to say that these people are quite prepared to do it.

Mr. V. C. DESIKACHARRY:—The question is whether they have the power.

THE PRESIDENT:—If they have no power, they will say so.

Mr. J. DECASTER:—There is no doubt whatever about their power to have an advisory board, because they have attempted to have one at the beginning and I was myself asked to join the board. I have no doubt that an advisory board can be created but the thing is whether we could propose or suggest it.

Mr. VENKATARAMANJULU NAIDU:—Is there any guarantee that the mortgagees will be able to lay down the other sections by 1900? What is the use of granting them time if they are to renew their application for time. That has been our past experience.

MR. DECASTER:—That was the experience with the original Tramways Company. But these are the trustees.

THE PRESIDENT:—Here read the letter from the Trustees wherein they promised to complete the sections by 1900.

Mr. W. S VENKATARAMANJULU NAIDU:— If they are to complete the lines by 1900 they ought to begin the work some time before.

THE PRESIDENT:— Directly they get the time extended while they will find the funds.

Mr. W. S. VENKATARAMANJULU NAIDU:— I think it will be better in the interests of the company and in our own interests if there is any guarantee that the work should be commenced in time for them to be able to finish it by 1900.

Mr. ELLIOT:— What is the use of this advisory committee and why should we make this suggestion?

THE PRESIDENT:—Because to a certain extent we have to look after the interests of the public in the Tramways Company. There is no doubt that the public did want it at one time.

Mr. ELLIOT:—Will the appointment of this board ensure the completion of the line within the prescribed time?

THE PRESIDENT:—I cannot say if anything will ensure it.

Mr. M. VENKATARAMIAH CHETTY:—At one time they objected to the appointment of the board.

THE PRESIDENT:—But this is a committee.

RAO BAHADUR V. KRISHNAMACHARIAR:—We have a perfect right to ask for this. The public did ask for it. In regard to the want of safety which Mr. Venkataramanjulu Naidu urged, I think every pie spent in this country is well spent.

THE HON'BLE MR. P. RUNGIAH NAIDU:—Let them finish one by 1898 and the remainder by 1900.

RAO BAHADUR V. KRISHNAMACHARIAR:—That condition is desirable.

MR. M. VENKATARAMIAH CHETTY:—They ought to be able to finish the line within the time asked for.

THE PRESIDENT:—They will have first to raise more money and it will take sometime before they get it.

The proposition was then revised in the light of the above discussion and Mr. Theagaroya Chetty moved it. The proposition runs in these terms:—

"That the extension applied for be recommended to Government on the condition that one of the remaining three sections be completed by 6th October 1898 and another, by 6th October 1899, and that an advising committee of shareholders be appointed in Madras to act with the Attorneys to the Trustees."

The proposition was then put and carried.

Exemption of Government Buildings &c.

THE PRESIDENT:—Now we come to the G. O. No. 1832 M., dated 29th October 1896, referring to Municipal Commissioners and others for opinion, Bill to exempt Government buildings and lands from the operation of Municipal Laws. I do not know whether the Commissioners have gone into it, but personally it seems to me that the Bill is framed in a way that nobody understands what it means. The objects and reasons given are plain. What the Government of India object to is that we should have the power to call for plans and other particulars under Section 265 before the buildings are constructed, on the ground that they have qualified men to carry out the work. There is nowhere said anything in the Bill about the exemption of Government buildings from taxation. The Bill merely talks of the erection of Government buildings. But the heading of the Bill is as given by the Government of India "A Bill to provide for the exemption from the operation of Municipal Laws of Government buildings." The Government of Madras in its order gives the Bill the following title: "A Bill to exempt Government buildings and lands from Municipal taxation." I do not approve of this at all and I have therefore drafted the following resolution which I now propose:

"That the Commissioners are of opinion that the Bill as it stands is too vague; while the Municipality was willing to exempt the Government buildings from the building regulations, it could not approve of their exemption from all Municipal Laws."

The building regulations begin at Section 262 and extend to section 302 of the Act.

THE HON'BLE MR. P. RUNGIAH NAIDU:—Why not we put in these sections?

THE PRESIDENT:—We cannot do that because it is an imperial Bill.

MR. S. GURUSAWMY CHETTY seconded the resolution.

THE PRESIDENT:—What they really want is that the secrets of imperial defence should not be exposed to public eye. It shows you only how badly the Bill is worded and how stupid some people are by putting "Exemption from Municipal taxation," when there is not a word about it in the Bill.

MR. VENKATARAMANJULU NAIDU:—In Bombay the Government buildings are exempted from local taxation.

MR. VENKATARAMIAH CHETTY:—Does the Local Government say anything in its covering letter?

THE PRESIDENT:—No.

SURGEON LT. COL. MAITLAND:—It is only the heading that is vague and not the Bill.

THE PRESIDENT:—I think I will stick to the Bill. Because we are to give our opinion on the Bill and not the title. Therefore I have no objection to alter it.

SURGEON LT. COL. MAITLAND:—In the provisions laid down in the Bill there is nothing to object to.

MR. GURUSAWMY CHETTY:—I will suggest the word 'misleading' instead of 'too vague.'

This was agreed to and the resolution was altered thus and adopted:

"That the Commissioners are of opinion that the title of the Bill as it stands is misleading; while willing to exempt such buildings from such of the building Regulations which require notice to be given of intention to construct or repair, they cannot approve of their exemption from all Municipal law."

The Proceedings of the Standing Committee.

THE PRESIDENT:—Now we come to the proceedings of the Standing Committee dated 16th and 28th October and 6th November 1896.

MR. VARADAPPA NAIDU:—In the proceedings of the 28th October the tender of Messrs. Goddard Massey and Warner for Incinerators has been accepted exclusive of boilers, cremators, steam jets. I wish to know who is to pay the royalty whether the Municipality or the contractor? What about the Garlic and Co?

THE PRESIDENT:—We have nothing to do with Messrs. Garlic & Co. There is no royalty to be paid as Messrs. Garlic & Co.'s tender was not accepted.

MR. VARADAPPA NAIDU:—What is the amount of security taken for the fulfilment of the contract?

THE PRESIDENT:—No security has been taken. We have not yet accepted the tender.

MR. VARADAPPA NAIDU:—Have they sent any earnest money with their tender?

THE PRESIDENT:—No. The arrangement is being made with Messrs. King & Co.

MR. VARADAPPA NAIDU:—What is the limit of time given to the contractor to finish the work?

THE PRESIDENT:—No limit, these tenders are only for materials which they have to ship out. We have to invite tenders hereafter for construction.

MR. VARADAPPA NAIDU:—Have they tried any of their Incinerators.

THE PRESIDENT:—Yes. There are 3 at Karachee.

MR. VARADAPPA NAIDU:—Have you received any report from Karachee.

THE PRESIDENT:—No. Mr. Ellis has seen them.

MR. VARADAPPA NAIDU:—Do they work well.

THE PRESIDENT:—Yes.

MR. VARADAPPA NAIDU:—Or will they prove a failure?

THE PRESIDENT:—I cannot say that, any more than I can say that the Tramway will be a failure.

MR. VARADAPPA NAIDU:—But you reported favourably on the incinerator at Bombay.

THE PRESIDENT:—These people have got the greatest number of incinerators and I do not think there is any fear of a failure.

The proceedings were recorded.

The meeting terminated.

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MINUTES of the PROCEEDINGS of a SPECIAL MEETING of the MUNICIPAL COMMISSIONERS for the CITY of MADRAS, held at their Office Premises, No. 22, Errah Bauloo Chetty Street, Black Town, on Wednesday the 18th November 1896, at 5 P.M., under the provisions of the City of Madras Municipal Acts I and VII of 1884 and II of 1892.

PRESENT:

Lieutenant-Colonel G. M. J. Moore, C.I.E.—*President.*
H. Ormerod, Esq.
M.R.Ry. P. Theagaroya Chetty Garu.
M.R.Ry. R. Balakistnama Chetty Garu.
M.R.Ry. R. N. Pragasa Mudaliar Avargal.
M.R.Ry. Salla Gurusawmy Chetty Garu.
M.R.Ry. M. Venkataramiah Chetty Garu.
M.R.Ry. C. Yetherajulu Naidu Garu.
M.R.Ry. P. M. Sivangnana Mudaliar Avargal.
Cowasjee Eduljee, Esq.
M.R.Ry. P. V. Kistnasawmy Chetty Garu.
M.R.Ry. M. Varadarajulu Chetty Garu.
The Hon'ble V. Mahomed Sheriff, Khan Bahadur.
M.R.Ry. M. Ramakistnaiya Pantulu Garu.
J. DeCaster, Esq.
M.R.Ry. V. Varadappa Naidu Garu.
The Hon'ble P. Rungiah Naidu Garu.
M.R.Ry. W. S. Venkataramanjulu Naidu Garu.
M.R.Ry. Rao Bahadur C. Kalyanasundaram Chettiyar Avargal.
M.R.Ry. M. K. Lakshmana Chariar Avargal.
R. F. Grant, Esq.
M.R.Ry. Rao Bahadur V. Krishnama Chariyar Avargal.
M.R.Ry. C. Tirumalayya Naidu Garu.
M.R.Ry. G. Subramania Iyer Avargal.
Surgeon-Lieutenant-Colonel G. L. Walker.
Surgeon-Lieutenant-Colonel J. Maitland.
M.R.Ry. V. C. Desika Chariyar Avargal.
M.R.Ry. P. Subramania Iyer Avargal.

No. 1.

G.O., No. 2140 M. (L. & M.), dated 21st December 1895, passing orders on the Drainage and the Water-supply schemes for the City of Madras, and the Report of the Committee appointed by the Commissioners thereon.

Proposed by M.R.Ry. P. Subramania Iyer Avargal and seconded by M.R.Ry. V. C. Desika Chariyar Avargal—

"That the report of the Committee be adopted and submitted to Government for sanction."

Carried *nem. con.*

Proposed by Surgeon-Lieutenant-Colonel G. L. Walker and seconded by M.R.Ry. P. Subramania Iyer Avargal—

"That the hearty thanks of the Commissioners be accorded to the Committee for their labours in connection with the submission of this report."

Carried *nem. con.*

No. 2.

M.R.Ry. M. Venkataramiah Chetty Garu moved the following resolution, of which he had given notice:—

"That the Commissioners resolve that a Committee consisting of the President, Messrs. Cota Etherajulu Naidu Garu, S. Gurusawmy Chetty Garu, P. M. Sivangnana Mudaliar Avargal and myself be appointed to examine and scrutinise the assessment of houses in the 2nd Division now proposed in revision and, pending the report of the Committee, the hearing of the complaints against the said assessment be postponed."

M.R.Ry. C. Tirumalayya Naidu Garu seconded.

To this as an amendment M.R.Ry. Salla Gurusawmy Chetty Garu proposed and M.R.Ry. P. M. Sivangnana Mudaliar Avargal seconded—

"That the word 'President' be omitted and the word 'revised' be substituted for 'proposed in revision.'"

The amendment on being put to the meeting was lost.

M.R.Ry. V. Varadappa Naidu Garu, supported by M.R.Ry. P. M. Sivangnana Mudaliar Avargal, called for a poll.

The poll was taken with the following result:—

Pro.

M.R.Ry. C. Tirumalayya Naidu Garu.
M.R.Ry. P. M. Sivangnana Mudaliar Avargal.
M.R.Ry. Salla Gurusawmy Chetty Garu.
M.R.Ry. M. Venkataramiah Chetty Garu.
M.R.Ry. C. Yetherajulu Naidu Garu.
M.R.Ry. M. Varadarajulu Chetty Garu.
The Hon'ble P. Rungiah Naidu Garu.
M.R.Ry. Rao Bahadur V. Krishnama Chariyar Avargal.
M.R.Ry. V. Varadappa Naidu Garu.

Con.

M.R.Ry. Rao Bahadur C. Kalyanasundaram Chettiyar Avargal.
The Hon'ble V. Mahomed Sheriff, Khan Bahadur.
M.R.Ry. R. N. Pragasa Mudaliar Avargal.
M.R.Ry. G. Subramania Iyer Avargal.
M.R.Ry. P. Theagaroya Chetty Garu.
M.R.Ry. M. K. Lakshmana Chariyar Avargal.
M.R.Ry. R. Balakistnama Chetty Garu.
Surgeon-Lieutenant-Colonel J. Maitland.
Surgeon-Lieutenant-Colonel G. L. Walker.
H. Ormerod, Esq.
R. F. Grant, Esq.
M.R.Ry. P. V. Kistnasawmy Chetty Garu.

The original resolution was put to the meeting and lost.

The meeting terminated.

G. M. J. MOORE, Lieut.-Col.,
President, Municipal Commission.

Municipal Office, Madras,
November 1896.

MADRAS: PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

MINUTES of the PROCEEDINGS of a GENERAL MEETING of the MUNICIPAL COMMISSIONERS for the CITY of MADRAS, held at their Office Premises, No. 22, Errah Bauloo Chetty Street, Black Town, on Monday the 30th November 1896, at 5 P.M., under the provisions of the City of Madras Municipal Acts I and VII of 1884 and II of 1892.

PRESENT:

Lieutenant-Colonel G. M. J. Moore, C.I.E., *President.*
H. Ormerod, Esq.
M.R.Ry. P. Theagaroya Chetty Garu.
M.R.Ry. R. Balakistnama Chetty Garu.
M.R.Ry. R. N. Pragasa Mudaliar Avargal.
M.R.Ry. Salla Gurusawmy Chetty Garu.
M.R.Ry. M. Venkataramiah Chetty Garu.
M.R.Ry. C. Yetherajulu Naidu Garu.
M.R.Ry. P. M. Sivangnana Mudaliar Avargal.
Cowasjee Eduljee, Esq.
Haji Mahomed Abdul Hadi Badsha Sahib.
M.R.Ry. P. V. Kistnasawmy Chetty Garu.
M.R.Ry. M. Varadarajulu Chetty Garu.
The Hon'ble V. Mahomed Sheriff, Khan Bahadur.
M.R.Ry. M. Ramakistnaiya Pantulu Garu.
J. DeCaster, Esq.
E. H. Elliot, Esq.
M.R.Ry. V. Varadappa Naidu Garu.
The Hon'ble P. Rungiah Naidu Garu.
M.R.Ry. W. S. Venkataramanjulu Naidu Garu.
M.R.Ry. Rao Bahadur C. Kalyanasundaram Chettiyar Avargal.
M.R.Ry. M. K. Lakshmana Chariar Avargal.
M.R.Ry. Rao Bahadur V. Krishnama Chariyar Avargal.
M.R.Ry. C. Tirumalayya Naidu Garu.
M.R.Ry. G. Subramania Iyer Avargal.
Surgeon-Lieutenant-Colonel J. Maitland.
M.R.Ry. V. C. Desika Chariyar Avargal.

No. 1.

Memorial from the Attorneys to the Trustees for the Debenture Holders, Madras Electric Tramways Company, praying for an extension of time to 6th October 1900 *for the completion of Sections* 4, 5 *and* 6 *of Tramways.*

Proposed by M.R.Ry. P. Theagaroya Chetty Garu and seconded by Mr. J. DeCaster—

"That the extension applied for be recommended to Government on the condition that one of the remaining three sections be completed by 6th October 1898 and another by 6th October 1899, and that an advising committee of shareholders be appointed in Madras to act with the Attorneys to the Trustees."

Carried.

No. 2.

G.O., No. 1832 *M., dated 29th October* 1896, *referring to Municipal Commissioners and others for opinion Bill to exempt Government Buildings and Lands from the operation of Municipal Laws.*

Proposed by the President and seconded by M.R.Ry. Salla Gurusawmy Chetty Garu—

"That the Commissioners are of opinion that the title of the Bill as it stands is misleading; while willing to exempt such buildings from such of the Building Regulations which require notice to be given of intention to construct or repair, they cannot approve of their exemption from all Municipal Law."

Carried.

No. 3.

Proceedings of the Standing Committee, dated 16*th and* 28*th October and* 6*th November* 1896.

Recorded.

The meeting terminated.

G. M. J. MOORE, Lieut.-Col.,
President, Municipal Commission.

Municipal Office, Madras,
December 1896.

MADRAS: PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.