

24-8-26 B/H ✓

INDEXED.
Local & Munl. (1897) Department.

PRINTED.

G.O., No. 1313/m

DATED 31-5-97.

DESPATCHED

[Despatch Abstract.]

Taxes

Directing the Chairman, Munl. Council, Quinter, with remarks, to have the rate tax registers revised without delay, with reference to Schedule A as amended by Act III of 1897 and to bring the revised assessments into force from the current half year.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government { 1897 } of Madras. LOCAL AND MUNICIPAL.

Recd. } *Enclosures*
Regd. } 1897. *Spare copies*

G.O., No. 1313 M., 31st May 1897.

MAY.

Taxes.

Directing the Chairman, Municipal Council, Guntur, with remarks, to have the arts tax registers revised without delay, with reference to Schedule A as amended by Act III of 1897, and to bring the revised assessments into force from the current half-year.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. P. VENKATAKRISHNAYYA NAYUDU Garu, B.A., Chairman, Municipal Council, Guntūr, to the Secretary to Government, Local and Municipal Department, dated 19th May 1897, No. 214.

With reference to section 47 (1) of the District Municipalities Act Amendment Act of 1897 directing the imposition of the professional tax on the income derivable by a person from his profession, I have the honour respectfully to point out that, under the old Act (Madras Act IV of 1884), this tax was levied solely on the profession of a person irrespective of the income he thereby gets. Thinking that it might take some time for the new Act to come into force, I revised the professional tax registers for this half-year in accordance with the old Act and issued orders for the preparation of the necessary bills; but as the new Act has now come into force, I have to guide myself by it and prepare the registers afresh to meet the requirements of the present Act. This, however, involves a good deal of preliminary work before the final preparation of the registers, and, in fact, will keep me engaged with it during the remaining period of this half-year. Under the new Act, I have to issue special notices to all taxable persons (about 1,200 in round numbers) calling upon them for statements of their annual income, and on their receipt I have to satisfy myself of their correctness and then I have to settle the tax to which each is liable. I venture to observe that, if all these preliminaries were to be adopted for immediate application, the collection of this half-year's professional tax would be unusually delayed and section 55 of the Act could not be observed. If, however, the Government be pleased to determine the collection of the tax for the current half-year according to the old Act, this difficulty would be obviated, and there would also be ample time afforded for the convenient working of the provision of the new Act for use during the second half-year. I brought these facts to the notice of the council, and at a meeting held this day it resolved to solicit the orders of the Government before acting on the provision of the new Act.

2. I therefore request that you will be kind enough to favour me with the orders of the Government on this subject.

3. A copy of the resolution of the council passed at the above meeting is herewith submitted.

4. As I suspended action on the matter pending instructions from the Government, I solicit you to deem this urgent and communicate the decision of the Government by wire.

ENCLOSURES.

Memorandum of the Chairman to the Council.

The Madras District Municipalities Act Amendment Act came into force on the 4th May 1897—the date of notification by His Excellency the Governor in Council. As per provisions in this Act there is the following alteration to be introduced:—

The professional tax should be levied according to the revised schedule rates attached to the new Act. In this, the guiding principle in taxing a man is the income he derives from the profession he carries. I have already revised the profession tax register according to the old classification, and if revision be carried on

according to the present Act it will take a good deal of time as I have to get lists of income of all persons liable to be taxed prepared before taxation can be fixed. This will take much time and the collection for this half-year will be unduly delayed. Therefore I wish to know whether the professional tax for this half-year be levied at the old rates or at the rates sanctioned in the new Act. Of course, for the next half-year, there will be no difficulty as by that time the necessary lists will be ready for taxation at the new rates.

This is the most important point that requires our immediate attention.

EXTRACT from the Proceedings of the Municipal Council, Guntūr, at a meeting held on the 19th May 1897.

* * * * *

IX. Read Madras District Municipalities Amendment Act, 1897, with a memorandum of the Chairman thereon.

Resolution.—Recorded. With reference to the difficulty in the matter of professional tax as stated in the memorandum of the Chairman, the Government be respectfully solicited to give its authoritative opinion on the matter.

ORDER—No. 1313 M., dated 31st May 1897.

The Government does not consider that the difficulties pointed out by the Chairman are such as to justify the postponement of the revision of the arts tax registers. The assessments should therefore be revised without delay with reference to the amended schedule, and the revised assessments brought into force from the current half-year.

2. The Chairman's letter should have been marked urgent on the docket, as required in G.O., No. 596 L., dated 1st April 1895.

(True Extract.)

G. S. FORBES,
Secretary to Government.

To the Chairman, Municipal Council, Guntūr.
„ all other Chairmen of Municipal Councils.
„ all Collectors.

2500

Proof
10/6/97
Re 11/6/97

Government {1897} of Madras.
LOCAL AND MUNICIPAL.

Proof for approval.

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no number
11/6/97

Recd.	}	1897.	Enclosures
Regd.			Spare copies

G.O., No. 1313 M., 31st May 1897.

MAY.

Taxes.

Directing the Chairman, Municipal Council, Guntur, with remarks, to have the arts tax registers revised without delay, with reference to Schedule A as amended by Act III of 1897, and to bring the revised assessments into force from the current half-year.

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2. The Chairman's letter should have been marked urgent on the docket, as required in G.O., No. 596 L., dated 1st April 1895.

(True Extract.)

Secretary to Government.

To the Chairman, Municipal Council, Guntūr.
" all other Chairmen of Municipal Councils.
" all Collectors.

Exd. A. Raitt.

Local & Munl. (1897) Department.

CURRENT No. 2038

Order.

From

The Chairman,
Municipal Council
Guntur.

No. 214

The Government does not consider that the difficulties pointed out by the Chairman are such as to justify the postponement of the revision of the arts tax registers. The assessments should therefore be revised without delay with reference to the amended schedule and the revised assessments brought into force from the current half year.

Dated 19th May 1897

Received 25 MAY 1897

Registered 25.5.1897

Enclosures 2

Spare copies

SUBJECT.

Soliciting the orders of Government as to whether professions tax for this half year be collected at the old rates or at the rates sanctioned by the new Act.

2. The Chairman's letter should have been marked urgent on the docket as required in G.O. No. 5962, dated 1st April 1895.

1895.

1.2
27/5/97

SJ

28/5/97

By office

Please communicate this order to the Chairman, Guntur by wire as soon as it is passed.

Done

San N

31-5-97

To The Chairman, Municipal Council,
Guntur.
All other Chairmen of Municipal Councils.
Collectors.

27/5/97

G.O.	No.	Department.	Date.
20	1054	h	2-5-97
21	871	h h	8-5-95

G.O.	No.	Department.	Date.

[illegible]

Act. This however, involves a good deal of preliminary
 work before the final preparation of the registers, and in
 fact will keep me engaged with it during the remaining
 period of this half year. Under the new Act, I have to issue
 special notices to all taxable persons (about 1200 in round
 numbers) calling upon them for statements of their annual
 income, and on their receipt, I have to satisfy myself
 of their correctness. I have to satisfy myself
 of their correctness and to observe that if all these
 preliminaries were to be adopted for immediate application,
 the collection of this half-year's professional tax would be unmissably
 delayed, and the 66 of the Act could not be observed. If
 the Government be pleased to determine that the
 law for the current half year should be adopted,
 the difficulty would be obviated, and there would be
 ample time afforded for the Commisary working for the
 provision of the new Act for use during the next year.
 I brought these facts to the notice of the Government at
 a meeting held this day, it resulted to the satisfaction
 of the Government before acting on the subject of the
 new Act.
 I therefore request that you will be kind enough
 to favour me with the orders of the Government on this
 subject. A copy of the resolution of the Council passed
 on this subject is enclosed for your perusal.

Heart does not
 require this - I only
 say that the change
 may require the
 House, I am to
 be sure like the
 Sec 116 of the act
 as amended -

This is not understood.

of the above meeting is herewith submitted.
 I have the honor to be,
 Sir,
 Your most obedient servant,
 J. H. B.

Extract from the proceedings of the Municipal Council, Coimbatore at a meeting held on the 19th May, 1897.

Present
M. V. Venkatakrishna, Esquire B.A. Chairman
W. C. Lewis Esquire
M. R. Khargat Esquire
A. P. Fernandez Esquire
P. Venkataroddy, Esquire B.A.
M. Subbarao Pantulu, Esquire B.A.
T. Mallikharjuna, Pantulu, Esquire B.A.
T. Gummudham, Esquire
A. S. Balamkundes, Esquire
Souragar Mohamed Ibrahim, Sahib, Esquire
Mir Mahbubali, Sahib, Esquire.

X some of all persons liable to be taxed proposed before.
II. Read Madras District Municipalities Act 1894 with a view of the amendments thereon.

Recorded. With reference to the difficulty in the matter of professional tax as stated in the names of the Chairman, the Government has respectfully solicited to give its authoritative opinion on the matter.

X in the way for taxation X
This is the most important (Sd) M. Venkatakrishna, Esquire
(True Extract) 19/5/97
M. Venkatakrishna, Esquire
Chairman 19/5/97

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Chairman 19/5/97

