

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. 3592

From

The Chairman,
Municipal Council,
Mangalore.

Misc

Order. n^o 2370 min 29/10/97

No. 556

The Government is not prepared to advise the Municipal Council in the matter. It should take the best legal opinion available and act on its own responsibility.

Dated 12-10-97

Received 19 OCT. 1897

Registered 9-10-97

Enclosures one only.

Spare copies

SUBJECT.

Tax on Buildings—Soliciting orders regarding the exact meaning of the expression—"Used for public purposes" as used in section 63(1) of the Act for purposes of the —.

Note

For precedent planning on 1092m E 7-11-96

To

The Chairman, Mangalore

24/11/97

24/11/10

BACK PAPERS.

G.O.	No.	Department.	Date.
fo	765	hkh	4-5-95
-	495	L	6-3-91
"	1053	L	11-5-89.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL & MUNICIPAL DEPT.

MUNICIPAL OFFICE,

MANGALORE, 12th October 1897

No. 530

From

M. R. Ry. T. M. Ramakao Avarigal.

Chairman, Municipal Council,

MANGALORE.

To

The Secretary to Government,
Local and Municipal Department
Madras.

Sir,

Enclosures,-
One.

I have the honour to submit the following matter for early orders of Government:-

The Rector of the Saint Aloysius College of the Jesuit Mission, applies for exemption of his college building (excluding the residential portion) from Municipal tax, under section 63(1), exception (a), of the new Municipal Act, No. III of 1897, on the ground that the College is used "for public purposes" and open to all classes, and also because it is classified as a "Public Institution" under the Madras Educational Rules.

Copy of the Rector's letter is herewith submitted.

2. Under

12-10-97.

Chairman M.C.

2. Under the first paragraph of Section I of the said Educational Rules, "Public Institutions include also any schools which receive aid in any form from the State, even when that aid is confined to the benefits of inspection and supervision, as well as those which regularly send their pupils to the examinations held by the Department."

According to this definition, of course, the Saint Aloysius' College is a public institution, as it is in receipt of salary grants from Government under Chapter III of the Grant-in-Aid Code.

3. But, I submit, the College is not a building used for "public purposes" within the meaning of section 63 (1) of the Municipal Act, so long as it collects fees from its pupils (besides getting a Government grant of about Rs 5000 per annum on account of its staff) and is a source of income to the Mission, and cannot, therefore, come under the exceptions provided in the said section.

In my humble opinion, only such properties

properties which are devoted entirely to the benefit or free enjoyment of the public, without any return of income to the owners, are to be exempted from tax.

In the case of Government assessment, school sites belonging even to public bodies, Municipalities and Local Fund Boards, are not exempted because an income is derived from them, more or less and only lands devoted to public purposes, which are not a source of income, have been exempted from assessment—vide G.O. No. 10532, dated 11th May, 1889, paragraph 4. These principles have already been recognised by Government in the case of Municipal assessment under section 63 (1) of Act No. IV of 1884, also—vide G.O. No. 765 M. Mis., dated 4th May, 1895, wherein it is held that the Local Fund quay or bunder at Jeppu, within this Municipality, is liable to tax because an income is derived from it, although the District Board had contended that as "wharves" and

and "jetties" were specifically excepted by the aforesaid section, the land in question was not liable to tax under any circumstances.

4. If the contention of the Rector of the Saint Aloysius' College is to be accepted, then, I submit, all educational and other institutions similarly circumstanced, will have to be exempted from the operation of section 63 of the Act, and this will result in a considerable loss of revenue to the Municipality.

5. As the real or exact meaning of the expression - "Used for public purposes" as used in section 63(1) of the new Act - is not known, I solicit the favour of definite orders of Government on the point.

I have the honour to be,

Sir,

Your most obedient servant,

Y. M. Ramaswami Rao
Chairman, M.C.

M.R.

Copied

Mangalore, 31st July, 1897.
Enclosure to Letter No. 556
12-10-97

From

The Rector, St. Aloysius' College,
Mangalore.

To

The Chairman,
Municipal Council,
Mangalore.

Sir, With reference to your letter No. 304, dated 8th July, 1897 and to your Notice No. 177, dated 19th July, 1897, under section 102 of Madras Act 3 of 1897, I have the honour to state that St. Aloysius' college, so far as it is not used for residential purposes, is not liable to tax under Sec. 63.

Only 22 rooms of the higher storey and one of the ground floor are used for residence. The rest is used for public purposes and open to all classes.

It is classed as a Public Institution under the Educational Rules.

I therefore request that the sum of Rs. 75 herewith sent may be refunded.

I have, &c.,

/Signed/ E. Frachetti, S.P.,
Rector.

/True Copy/

Y. M. Ramaswami Rao

Chairman, M.C.

12-10-97.

Copied

When signed

189

189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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

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