

L. & M.
2,000-28-16-97.

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2497 M.

DATED 13-11-97

INDEXED. CR

DESPATCHED

[Despatch Abstract.]

P. K. H. H.

in forming incense. Best & Co., Madras,
that in the reference to the point raised ^{by them} in the
respect to their Petroleum Bulk Oil Installation
at Palghat, the Govt. regret they are unable
to give a ruling on the legal construction of an
Act of the Legislature.

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. 3798M

From

Messrs. Best & Co
Madras.

Misc
Order n^o 2497 muni 8/12/97
The Government ^{as yet they are} not liable

No. 10/128.

prepared to comply with the
Petitioners request to give a
ruling on the constitution
of an Act of the Legislature

Dated 2-11-97

Received 3-

Registered

Enclosures

Spare copies.

SUBJECT.

Requesting early ruling on
the point as to how far the
Chairman, M.C., Palghat is
justified in ^{requiring them} to furnish him
with information as to the capital invested in
and the annual income received from the
Petroleum Bulk oil Installation at Palghat

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BEST & Co.

REFER TO

B. P. No. 10 128

Madras, 2nd November 1897

LOCAL & MUNICIPAL DEPT.
3798M

To.
The Secretary,
Government, Local, Municipal, Educational
& Legislative Department
Madras.

Sir,
On the 3rd September we were requested by the
Chairman of the Palghat Municipality in pursuance
of section 62 of the District Municipalities Act II of
1884, as amended by Act III of 1897 to furnish him with
information as to the Capital invested in, and the
annual income received from our Petroleum Bulk oil
Installation at Palghat.

Section 62 of the District Municipalities Act II
of 1884, as amended by Act III of 1897 provides that
the Chairman may require the head of a firm
to forward him a list in writing of all persons
employed by him or employed by such firm to-
gether with a statement of their respective salaries
and trades. It also provides that he may in like
manner require such head to furnish such
particulars

particulars as he may require relative to any Company of which he is the Agent, for the purposes of the said act.

Section 3. of the District Municipalities act of 1884 as amended by Act III of 1897 defines a "Company" as a Company registered under the Indian Companies Act 1882 or under the Acts of Parliament known under the collective title of the Companies acts or incorporated by an act of parliament, or of the Governor-General in Council, or by Royal Charter or Letters Patent.

It also enacts that a "person" shall include any Company or Association, or body of individuals whether incorporated or not.

Our firm not being a Company within the meaning of the Act & the information required by the Chairman being of a strictly confidential nature, and the Chairman in our opinion not being empowered to demand same, we replied to that effect, at the same time stating that our income derived from that part of our business at Palghat is under Rs 500/- per mensem and claiming assessment for the purpose of payment of professional tax, under class II of Schedule A (section 47).

In reply the Chairman under date the 22nd Sept again draws our attention to the provisions of section 62 in respect to a Company, and asks if Rs 5000 is our gross income or net income per annum, and if same is our net income, enquires the amount of our gross income.

We claim assessment under Class IV of Schedule A and it seems to us the Chairman is exceeding his powers, making enquiries of an inquisitorial nature.

To the Collector of the District or a responsible European Officer, we would have no objection to imparting any necessary information for the purpose of assessment, but without wishing to disparage for one moment the members of the Palghat Municipality you will readily conceive that information of the nature required might be misapplied & turned to the detriment of our business by members of the Municipality, or others, interested in the sale of Kerosene oil.

We have therefore the honor to request your early ruling on the point, as to how far the Chairman is justified in his enquiries.

We have the honor to be, Sir,
Your Obedient Servants.


