

L. & M.
[2,000-98-10-5]

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 2761 M

DATED 10 - 12 - 97

INDEXED. *cr*

DESPATCHED

[Despatch Abstract.]

Varanasi

In forming the Ch. munl. Council,
Salem, with the remark, that the explanation
offered by the Council, of the large remission
granted under the — cannot be accepted
as adequate or satisfactory.

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. 3932

From The Acting Collector
of Salem

Misc Order no. 2761 Muni 8/10.12.97

The explanation offered by the municipal council, of the large remissions granted under the tax on arts cannot be accepted as adequate or satisfactory. The Government is ~~inclined to~~ agree with the collector in considering that the council has been unduly lenient in granting remissions.

No. 5906.

Dated 10 November 1897

Received

Registered

Enclosures - 3

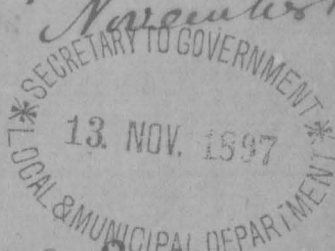
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SUBJECT.

Forwarding the explanation of the Chairman Municipal Council in regard to the remissions on appeal from assessments, under the Profession Tax, given by the Municipal Council.

To the Chairman, M. C. Salem.
Through the Collector.

supd 13/12/97



BACK PAPERS.

G.O.	No.	Department.	Date.
10	1800	h	19-8-97
	1077	h	26-6-97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 5906

SALEM COLLECTOR'S OFFICE,
10th November 1897.

FROM

Mr. H. Moussey Esq.,
Acting COLLECTOR OF

12-11-97

TO

THE SECRETARY TO GOVERNMENT,

Local and Municipal DEPARTMENT,
Madras.

LOCAL & MUNICIPAL DEPT.
3932 h

SIR,

I have the honour to forward the explanation of the Chairman, Municipal Council, Salem called for in para 3 (1) of G. O. No. 1800 h, dated the 19th August 1897 in regard to the remissions on appeal from assessments under the Profession Tax, given by the Municipal Council.

2. The answer is that owing to bad seasons and threat of famine the remissions were unavoidable and very necessary. This reply was so obviously defective that I called for statistics which I now forward. They, I consider, uphold my contention. I admit that between the 1st November and the 20th November there was cause for anxiety as to the state of seasons, that there was a possibility of distress in the

Attungarai and Samakkal Taluks - and that the high prices and stoppage of exports affected most injuriously the meaning population of Salem. But after the 20th November there was not the least cause of anxiety and as far as Salem was concerned there never was a fear of famine; the grain trade was especially brisk.

3. The statistics sent herewith shew that the richer classes alone benefited by the remissions. Of the smaller assesses i. e. those whose pay or salary was between Rs 30 and Rs 100 a month and all retail dealers chargeable under class VIII, 400 persons out of 36⁰³ received relief to the extent of Rs 3,800. Those with fixed pay must have been few and need not be considered. If scarcity affected any it would surely affect the poorest first and must, one would think, have caused several petty retail dealers, especially cloth dealers, to have given up their trade, but

but the Municipality evidently did not find that this was the case. 20 percent of those who appealed (there were only ²⁰~~78~~ appeals) out of the last two classes, got remissions.

4. When we look at the appeals in classes IV, V and VI and compare them with those of the previous year, we find the remissions have steadily risen as the class has fallen - for instance in class VI nearly two thirds got relief, in class V more than three quarters and in class IV every one that asked for it but one man. If the season is responsible for this and for the number of appeals in these classes being so much more than in the same classes the previous year, it is impossible to understand how in class III with the ^{percentage}~~percentage~~ of appeals the same as the previous year the percentage of success in appeals is only

about half that in the previous year. Why
this class should have been not nearly so
much affected as the others I do not know.
I note

that the original assessment was much
lower than last year's original assessment
but this does not help us as the rate per
assessable was the same each year, and any
causes tending to the reduction of incomes
under classes IV, V and VI would also tend
to the reduction of incomes under class III.
Net result among the three highest classes
is, that in 1895-96 there were 122 persons
while in 1896-97 there were only 106 persons
assessed. The original assessment among
the lowest class which yields far more
money than any other class is also
striking. The previous year closed with
3755 persons assessed at Rs 3719. the next
year opened with only 3603 persons assessed
at Rs 3577. As the previous season was an
exceptionally good one, and as assessments
should

should have been made in the first half
of the year long before there was any
talk of a bad season I cannot under-
stand this and think it a point the
Chairman should have explained fully -
it looks as if he had not assessed all he
ought to have done, on the other hand the
heavy reductions on appeals in the higher
classes show that he has either assessed
far too heavily or that the Council has been
unduly lenient when they decided the
appeals. I incline to the latter belief.

5. I supposed a comparison between
the figures before and after November 1896
might enable me to see if assessments
were reduced more after the season
was supposed to be so unfavorable than
before that period - but as practically all
appeals were heard after the 1st November though
the assessments should have been
made for the previous half year, no con-
clusion can be drawn either way.

I have the honor to be

Yours most obedient servant

Ch. Monsey
Acting collector

Copied
Slane

+568

[Faint, mostly illegible handwritten text on the left page, possibly bleed-through from the reverse side.]

[Handwritten text at the top of the right page:]
 Received of the Treasurer of the County of ...
 the sum of ...

No.	Amount	Particulars
25	100.00	...
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[Handwritten notes and signatures at the bottom of the right page:]
 3932 Nov 1877
 [Signature]

De ian.

Adolphus
(Chairman)

R.O. 7

Salud

Statement showing the amount of Prof
received in appeal and the amount rem

Class I. 100 Rs	Class II. 50 Rs	Class III. 25 Rs	Class IV. 12 Rs	Class V. 6 Rs
no amount	no amount	no amount	no amount	no amount

95-

96-9

Salisbury Municipal office
8th November 1978

Comp'd
J. H. [unclear]

65

Local & Munl. (1897) Department.

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CURRENT No.

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Endorsament N^o. $\frac{2732}{\text{curr.}}$ d 22. 10. 97

Returned to the Chairman for details

No. assessed under each class.

no of appeal & amount involved in each class

no. of accidents in car has increased

Account limited in each class.

for both 95-96 & 96-97. It is

drum the staff did not attract all classes.

Order. A division should also be made showing

the no. of omission granted up to pre'war. & subsequent to
pre'war. 87 for the year 96-97-2

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Dated 20th October 1897

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Enclosures /

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SUBJECT.

Explaining the Circumstances
under which a remission of
No 1298 was granted by the
Council on appeal under
the Lap marks during the
year 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of a General Meeting of the
Municipal Council of Salem held on the 14th October 1897.
PRESENT.

Chairman.
Mr. S. Pushpanatha Pillai Esq. B.A.
Official Councillors.

" R. Govindaraja Aiyangar Esq. B.A.
Non Officials.

Syed Khadim Sahib

Rev. N. Sengmuller

Mr. J. Karasinga Rao Esq.

" S. Krishnasami Mudaliar Esq.

" Chetti. Muthiam Chettiar Esq.

" W. Venkatachellapathi Aiyar Esq.

A. Shroff Sahib

Mr. S. N. Kashin Chettiar Esq.

" H. Shanmugas Chettiar Esq.

" P. Subramania Chettiar Esq.

Para 2. Read L. O. No. 1800 m dated
19th August 1897 reviewing the
administration report of the Salem
Municipal Council for 1896-97.

With reference to para 3 (1)
of the above, the Council is of opinion
that the remissions granted by the

Committee were unavoidable and
very necessary owing to bad
season and threat of famine,
the condition of the people having
caused great anxiety.

(I am Extract)

When
When
When
When

Read A

Cur

Enc

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I

No. 1694

Salem Municipal office,

Dated 20th October 1897.

FROM

M. R. Ry,

A. PUSHPANATHA PILLAI AVERGAL, B. A.,

Chairman, Municipal Council,

SALEM.

To

THE

Secretary, to Government,
Local and Municipal Department,
Madras.

Enclosure

Through

The Collector,
of Salem.

SIR,

With reference to para 3 (1)
of L. G. No. 1800 M. dated 19th August 1897,
I have the honor to submit herewith, for your
information, a copy of the resolution of the
Municipal Council of Salem, passed at
its meeting held on the 14th instant, explaining
the circumstances under which a sum of Rs. 1298
was remitted by the Council on appeal under the
tax on arts &c., during the years 1896-97.

I have the honor to be

Sir

Yours most obedient servant

A. Pushpanatha Pillai
Chairman

Copy to
L.S.P.

Ca

1902
393

October 1

and the state of affairs in the
country of the people having
been very much improved.

Secretary to Government
Department of the Interior
Washington

With reference to the 2 (1)
of the 10th of October 1891
I have the honor to advise
information, copy of the
Memorandum of the
its contents to the
the various changes made
was reviewed by the
the 10th of October 1891

I have the honor to

3
3932 Nov 11/91

When given for copying
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189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

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

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P = Copy abstract only.
Q = Copy heading only.

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