

24.6.07
17-3-13 ✓
15.3.20 ✓

INDEXED. *M/S*

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 304 M.

DATED 26-2-97

DESPATCHED

Sent

[Despatch Abstract.]

Act IV of 1884.

Referring to the C. C. Chinnig Report to the G.O. No. 10 M, dt 26th July 1887, on the question raised by him regarding the explanation of a certain term in Schedule of ———.

BACK PAPERS.

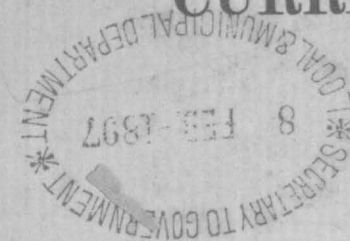
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 499



From

The Collector of Chinghap

Order No 304 Munl. 26-2-97

The Chairman will be Ref No. 27 of 87

referred to go. No 700 M dated 26th July 1887, in which the question raised by him has already been decided by government.

Dated 5-2-97

Received 8-2-1897

Registered 9-2-1897

Enclosures 35

Spare copies

SUBJECT.

Forwarding letter from the Municipal Chairman Chinghap, submitting explanation of term 'gross rental used in Schedule IV of Act IV of 1880

The Chairman Mr. Chinghap has the Colr with a copy of 700 M 26-7-87

a/25/2

Supd. W/3/97

BACK PAPERS

G.O.	No.	Department.	Date.
	80700	h	26-7-87

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office
Chingleput. 4-2-97

No.

From.

The Chairman
Municipal Council
Chingleput

To

The Collector of Chingleput &
Saidapet.

Sir,

With reference to your endorsement current No. 151 of 97 of 11-1-97 returning this office No. 217 of 7: ultimo requesting Government to interpret the phrase "the gross rental of whose shop or place of business" used in classes II, III & IV of Schedule A of Act IV of 1884, I have the honor to state that the term "the gross rental of whose shop or place of business" was taken to mean the gross income of the shop or place of business and the traders were classified accordingly for tax on trades.

2. This is the interpretation put upon the words "gross rental" in other municipalities as is evinced in appendix VI of the General Municipal Review on the administration of the Municipalities in the Madras Presidency for 1894-95 from which it will be seen that in towns like Congeravem, Vellore and Tanjore, the numbers assessed under classes II, III & IV are as given below and can be compared with the ^{original} figures of Chingleput.

	Classes.		
	II	III	IV
Congeravem	No. 24 -	37 -	90
Vellore	No. 13 -	44 -	140
Tanjore	No. 20 -	88 -	180
Chingleput	No. 19 -	86 -	21

3. It is apparent that, if the tax payers under these heads who are mostly ordinary cloth, provision & sundry bazar men, were taxed according to the amount of annual rent they paid for their shops or places of business, it is unfair for these municipalities to have such numbers of assesses not to lose sight of the fact that these numbers include

* Herewith to be returned -

3
494 No. 1807

few of other class of men (viz) Hotel Keepers, Boarding house
Keepers, manufacturers, artisans, Glaziers & Public or Private
Employees described in the Schedule above referred to.

ii. The following facts have also contributed to
strengthen the view adopted in the interpretation of the words.

i. That the word rental is said to be corrupted from
rent-rol, which means a list or account of rents or
income.

ii. That in section 55 of the act where the amount paid
for a building held on lease is meant, the word rent
is directly used in apparent distinction from the word rental
under reference.

iii. That a reference to section 59 of the act in dealing
with the question of a trader only, brings to light the probable
intention of the legislature that the class to which a trader
is placed appears to depend on his aggregate income and
not upon the rent of his shop or place of business.

5. Besides these, the statement of The Sahib Das of Bhin-
pur, who was asked to furnish statistics for the first budget
of this Municipality & who classified the traders of this Town exactly
in the same way, confirmed my belief and assessment was
made in reference to the incomes of traders.

6. I would solicit your early instructions on this point
in the light of the explanations given above, as the lists re-
classifying traders in reference to the view of the Council
with which you agree, are ready for issue & demand
notices will have to be prepared from them.

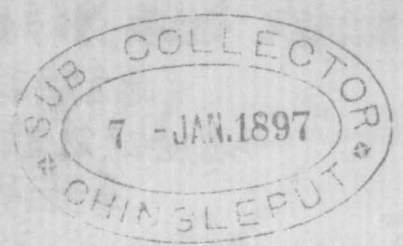
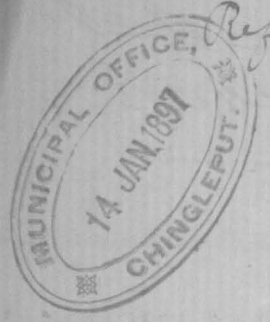
I have the honor to be,
your most obedt servant

Rabindranath
Chairman

* Herewith to be
returned.

Local & Munl. (1897) Department.

CURRENT No.



From Surgeon Major H.A.F. Haskins Esq.
Chairman, Municipal Council, Chingleput

Thro' The Sub. Collector to the Collector of the District.

No. 217

Dated 7-1-97

Received

Registered

Enclosures 1

Spare copies



SUBJECT.

Requesting to interpret the phrase "the gross rental of whose shop or place of business" in Schedule A of the act.

Forwarded

7. B. S. S. S.

Ag. sub. collector
Jan 7. 1. 97

Order.

E

Submitted. Returned.

The Council's interpretation appears to be correct, and the Chairman does not state what the interpretation can possibly be on the part of the Collector.

The Secretary to Government
Local & Municipal Dept.

The Chairman to
act on it.

D. S. S. S.
H. A. F. Haskins

Chairman
Municipal Council
Chingleput



Dated 4-2-97

Enclosures 4

Subject

Submitting explanation on the term "gross rental" used in Schedule A of act of 1884

Curry 27 887

Forwarded to Govt. That may be the practice in other municipalities, there is no doubt that the Council's interpretation of the term "gross rental" is correct and I am instructing the

BACK PAPERS

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FURTHER PAPERS.

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No 217
92

Municipal office, Bangalore

7 January 1897

LOCAL & MUNICIPAL DEPT.

CURRENT No. 499

From

Surgen. Major H. A. F. Bailey Esq

Chairman, Municipal Council

Bangalore

To

The Chief Secretary to
Government, Fort St. George

Madam
Thos. The Sub. Collector
Bangalore P.

Sir

In forwarding herewith
a copy of the resolution of the Council
of this date, I have the honor to in-
form you that I have delayed putting
it into force as I have a reasonable
doubt on the interpretation of the word
"rental" put upon it by the majority of
the Council. I therefore request that the
opinion of His Excellency the Governor, may
be obtained as to the correct interpretation
of the phrase "the gross rental of who shops"

or

...should be required
...of business occurring in
Schedule A of the act.

I have the honor to
acknowledge the receipt of
your letter of the 25th inst.
and in reply to inform you that
the same has been forwarded to
the proper authorities for their
consideration.

Yours faithfully,
Ratnailem
Chairman

...for the purpose of
...of the resolution of the Council
...of this date. I have the honor to
inform you that I have already
forwarded a copy of the resolution
to the proper authorities for their
consideration. I therefore beg to
inform you that the same has
been forwarded to the proper
authorities for their consideration.
Yours faithfully,
Ratnailem
Chairman

No. VI 0796-97.

Minutes of Proceedings of the Special meeting of the
Municipal Council held at the Municipal Office pre-
mises on Thursday the 7th January at half past 7 A.M.

Present
Chairman
Surgeon-Major, H. A. F. Hailes M.B.
District Medical & Sanitary Officer
Councillors

- Mr. Sreenivasachariar, Tahsildar.
- Mr. C. R. Chackrapani Syengar, Pleader.
- Mr. P. Ramanyachariar, Pleader.
- Mr. P. Abboy Chettiar at Merchant.
- Mr. G. Rattanachettiar at
- Mr. Balasubharaya Mudaliar at Law.
- Mr. Ahmad Mera Sahib
- Mr. Mahamad Aliar Sahib
- Mr. L. E. Buckley Esq. Sub Collector
- Mr. Andrew.

I. Petitions Nos 131 to 179, 181 & 182, 185 to 187, 189 to 194, 197
203 to 206, 208 to 218, 240 & 241, appealing to the Co-
mmissioner against the decision passed under section 54 of
the act as to the classification of the appellants under this tax ap-
parently under tax on arts, professions, trades & callings.
Most of the appellants under this tax ap-
peared against their being placed in class III of Schedu-
le A as traders on the chief ground that they do not
carry on their trade in a place for which an ag-
gregate rent of Rs 500, is paid.
Proposed by Mr. Chackrapani Syengar

19-29514 98

& seconded by Mrs. Abbey Chetters. That as there is no doubt as to the meaning of the expression "Gross rental of whose shop or place of business" that it means the rent paid or estimated to be paid or which is likely to be paid for the occupation of such shop or place of business, the chairman is requested to classify those liable to profession tax, according to the above definition.

Carried.

Meeting adjourned.

Signed: S. A. F. Hunt M.B.

(True copy)

Chairman

Municipal Office
Chair Dept
7-1-97

Ratna Kumari
Chairman

UP

97

370

153

375

Budget Estimate of taxes leviable under Sec. 47 of Act IV of 1884 in the Chengal Municipality for the Second half year of 1895-96

Taxes

Sub-heads of taxes

assessed

Rate

Amount for half year

Remarks.

II Municipal rates & taxes.

(A) Tax on Arts:

1. Valile practicing in Civil

and Sessions Courts

15 25 .. 187½

2. Valile in other Courts

17 12 .. 102

3. Officials drawing over Rs 1500

1 50 .. 25

4. do. from 800 to 1500

1 25 .. 12½

5. do. 400 to 800

1 12 .. 6

6. do. 200 to 400

4 6 .. 12

7. do. 100 to 200

8 3 .. 12

8. do. 50 to 100

20 2 .. 20

9. do. 30 to 50

20 1 .. 10

10. Traders, manufacturers & getting over Rs 1200

17 50 .. 425

11. do. getting from 500-1200

63 25 .. 787½

12. do. 100-500

55 12 .. 330

13. do. below 500

190 6 .. 570

Buildings

975

These have already been collected by the Union & therefore being the Union Estimate is given in a lump sum.

Taxes on Lands.

Appropriated Lands

7½ P.C. 295

(e) Taxes on vehicle with springs 4 wheels

14 4 8 18

2 wheels

35 3 105 123

(f) do. without springs

178 2 356 356

(g) do. on animal.

74 8 37

Horses

589 8 294

Mule

18 8 9

Asses

88 4 21

Dogs

20 4 5 306

Vepankulan

67500 4 1687

2. Madras

22500 2 225 281

3. Zimshilicandran

do. 1968

4. Conjeeveram

do. 1968

5. Nallur

3366 4 870

6. Melur

1122 2 138

Grand Total

4 837

6. Melur

2 56

Grand Total

do 393 7708

Grand Total

12,397 502 96

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