

INDEXED. 148

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 432 M.

DATED

8-3-97

[Despatch Abstract.]

Profession Tax

Informing the C.M. & Talukdar that the Govt. is not prepared to advise the Council as to the method of calculating the rate of — to be imposed upon certain merchants of the Mully.

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. 632 M

From

The Chairman,
Municipal Council,
Palghat.

His Order. No. 432 mis. 8. 3-97

The Government is not prepared
to ^{advise} ~~express~~ an opinion on the point
raised. The municipal Council should
take the best legal advice available
and act on its own responsibility.

Dated

13th February 1897

Received

15. 2. 1897

Registered

15. 2. 1897

Enclosures

Spare copies

SUBJECT.

Soliciting orders of Govern-
ment as to the method of
calculating the rate of pro-
fession tax to be imposed upon
Merchants.

Note. For precedents please see G.O's
No 193 M d/ 8th Feb. 1895, and No 1772 M
dated 28th October 1895.

To

The Chairman, Municipal Council, Palghat.

6/2 10/5/97

BACK PAPERS.

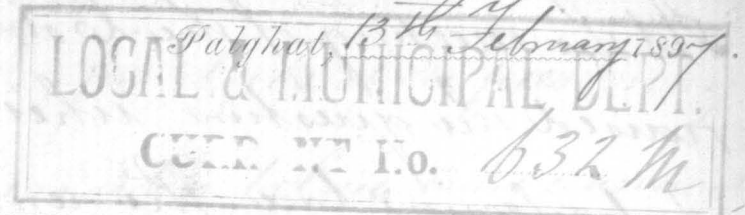
G.O.	No.	Department.	Date.
for	1892	mh	7-11-96
for	700	h	26-7-89

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 667.

MUNICIPAL OFFICE,



FROM,

M. R. Ry.,

P. I. CHINNASAWMY PILLAY AVL., RAO BAHADUR,

Chairman, Municipal Council,

PALGHAT.

TO,

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

I have the honour to submit the following for the orders of Government.

A cloth merchant was assessed Rs 25 under class III of Schedule A of Act IV of 1884. He preferred an appeal to the Council against the classification setting forth as his grounds (1) that he had not sufficient trade to be assessed Rs 25, (2) that the monthly rental of his place of business was only Rs 5 per mensem and (3) that he was liable to be assessed only Rs 3 under class VI. He further admitted that he paid an income tax of Rs 20 in the Tinnevely District, and that he did not pay profession tax in any other Municipality.

At the meeting of the Council a Councillor raised the question whether in calculating the profession tax, the rental paid for the shop or the place of business should not be the only guidance as to the classes in which a person ought to be placed. The Council resolved to refer the matter for the orders of Government.

Present.

Mr. P. Q. A. I. Chinnasawmy Pillay A. R. Bahadur,
Chairman

" A. N. Anantanarayana aiyar Avargal.

" D. Ananta aiyar Avargal.

" N. A. Parameswara aiyar Avargal.

" V. O. Venkitachala aiyar Avargal.

" J. H. Govind Singh Avargal.

10. " Read petition N^o 956 of 96 for
" reduction of certain profession tax
" with Chairman's Memorandum
" thereon.

" The matter will be referred
" to the Government."

2. I beg to submit that in my opinion
the view of the Councillor is not supported

by Act IV of 1884. A merchant trading with a capital of 2 lacs of rupees may have his business at a place whose annual rental may not exceed Rs 36, but he is not therefore to be assessed only Rs 6 or Rs 3 per annum. That in assessing "Merchants" the Chairman is not to calculate the assessment upon the rental is clear from the fact that in classes II and III the word "merchant" stands without any qualification, although the words "Every Hotel Keeper, Boarding House Keeper, Shop Keeper, Manufacturer, artisan or Trades," are qualified with the expression "the gross rental of whose shop or place of business is estimated at Rs or upwards." The Chairman has to calculate the tax upon the rental only in cases in which he is unable to ascertain the magnitude of trade by any other means.

3. Under these circumstances, I beg to solicit orders of Government as to whether in calculating the profession

tax

the rental paid for the place of business
should be the only guidance as to the
classes in which a person ought to be
placed.

I have the honor to be,
Sir,
Your most obedient Servt,
Wm. A. M. P.
Chairman.

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When examined
When signed *973*

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO

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

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