

INDEXED.

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 823 m

DATED 7-4-97

[Despatch Abstract,]

Taxon arts

Recording letter from the Com. L. & Munl. Dept.,
reporting the result of the revision of the —
in the Munl. Dept. as called for in G.O. No. 1920 and 11-11-96.

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. 1070

Forwarded.

Kanungo
5-3-97



Forwarded. I found that the
work of assessing the tax on
arts had been unsatisfactorily
done. S. S. Murdoch.
Order. 9/3/97. 8/3/97

mini

order No. 823 mini. 7/6/97

Recorded.

V.R.
5/4/97

Agp 17

Dated 4th March 97
Despatched 6th March 97
Received 10-3-1897
Registered 10-3-1897
Enclosures
Spare copies

SUBJECT.

Reports on the financial effect
of taxing people falling under
classes I to VII of Schedule A & also
under I and on arts & states in de-
tail the particulars of assessment
in respect of this tax for 96-97



From

Deputy Municipal Council
Chingleput
The Deputy Collector & Collector
of the District Chingleput

No. 341
86

BACK PAPERS.

G.O.	No.	Department.	Date.
fo	304	de	26-2-97
fo	700	in	26-7-97
Cuo 234 by 97.			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 341
SL

from.

The Chairman

Municipal Council

Chingapat

To

The Secretary to the Local & Municipal Department

Fort Saint George Madras

Through

The Sub Collector & Collector of the District

Chingapat

Sir,

Adverting to para 2 of G.O No 1920 in dated 11-11-96 directing the Council to revise the tax on arts by including classes V to VII as liable to taxation under the act, I have the honor to report that on receipt of the order referred to above, the Council passed a resolution that classes V to VII should not be excluded. Lists were at first classified according to gross income of their shops or places of business presuming that such was the meaning of the words "gross rental". This number included for the most part those paying income tax.

2. The amount of Rs 1000, estimated in the Budget was calculated only upon the taxation of classes I to IV. By inclusion of classes V to VII, the amount estimated is Rs 750, an increase of Rs 750. Notices were issued. Tax payers appealed against the tax. Petitions were sent to a few of the Councillors at whose request a special meeting, was held to discuss the question.

3. The Council was of opinion that "Gross rental" meant "gross rent" and not "gross income" & resolved that the classification of tax payers should be revised accordingly. This matter was referred to the Collector for the opinion of Government. The Collector decided that "Gross rental" meant "gross rent" & not "gross income" & desired that the lists should be revised. By this classification it turns out that men making large profits who have places of business held at low rents, are liable

liable to taxation not commensurate with such profits, and smaller traders with smaller profits pay proportionately higher taxation, as they have shops or places of business at higher rent.

4. By reclassification according to terms of Council's resolution, the amount of estimated income was only 720 instead of 1700.

5. ~~At 1700~~. Meanwhile to show their resentment against the introduction of the Municipal act & to the necessity of any tax the traders protested by closing their shops in order to attract attention of the higher authorities.

6. By the advice of the collector, the amt of the classification was reduced and in some cases an advance still further reduced was made. By these processes, the amt. taken to represent to Rs 627. From this, a sum of ~~Rs 500~~ ^{Rs 500} may be taken remissions & reduction net receipt under tax on arts, professions to represent the first for the second half of the current official year. Trades & calls

I have the honor to be,
Sir,
your most obedt. servant,
Katuailernus.
Chairman

17

When signed

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READ AGAIN G.O., No.
189

DATE _____

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTERS OF GOVERNMENT

STATEMENT WITH DITTO

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