

13-12-07 ✓
14-9-08 ✓
15-7-00 ✓
3-7-11 ✓

M. 3-98.
Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1201/M

DATED 6-7-98

INDEXED. H.S.
9/7/98

DESPATCHED

[Despatch Abstract.]

Tax on arts

with remarks

Stating that the _____ cannot be imposed on the South Indian and Madras Railway Companies by the Erada Municipality without the previous sanction of the Govt. of India, and that it is not considered desirable to apply at present to the Govt. of India for sanction to the levy of the proposed tax.

BACK PAPERS.

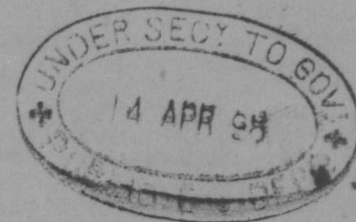
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Local & Munl. (1898) Department.

CURRENT No. 1306 2



To be met pending the issue of
order on Cur No 438. Expedite

From

The Collector of
Coimbatore.

N. No. 707 of 98.
Cur. Rev.

Recd

Order No. 1201 M. M. 6-7-98

Dated 6th April 1898.

In the opinion of Govt.
the tax on arts cannot be imposed
on the Railway Companies referred
to without the previous sanction
of the Govt of India; but as it is
under Contemplation to abandon
Schedule A of the Madras District

Received
Registered
Enclosures/
Spare copies.

SUBJECT.

Municipalities Act IV of 1894, as amended
by Act III of 1897, in favour of the Schedule
Annexed to the Act of 1894, under
which the tax was imposed on
professions and not on incomes,
the Government do not consider
it desirable to apply at present
to the Govt of India for sanction

Forwarding with remarks
letter from the Chairman,
Municipal Council, Erode,
requesting instructions as
to whether the Railway
Companies are liable to
pay professional tax or not.

to. 23/4. 23/4

to levy the proposed tax on the railway companies in question.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Note

For a precedent please see G.O. 1131174 of 23rd June 1898. Flag &

To The Chairman, m.c. Erode
 That the Collr. of Coimbatore
 Public Works (Railway) Deptt
 Dupl. 7/7/98

Local & Munl. (189) Department.

Current No. 707-1898
 CURRENT No.

From Chairman
 Municipal Council Erode

No. 750
 m.c.

Dated 11th March 1898.

Received

Registered

Enclosures

Spare copies



Submitted to the Collector
 Coimbatore.

Signature
 21-3-98
 as m.c. collector.

SUBJECT.

Requesting instructions
 as to whether the Railway
 Companies are liable to
 pay prof. Tax or not.

1629

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 750
mg

Erode Municipal Office,

Dated 11th March 1898

From

M. A. Lakshmi Narayana Aiyar Esq.
CHAIRMAN MUNICIPAL COUNCIL, ERODE.

To

THE

Secretary
to the Government of Madras.
Local and Municipal Department

Sir,

Under the provisions of Section 62 of Act IV of 1884 as amended by Act III of 1897, I requested the Madras and South Indian Railway authorities at Madras and Trichinopoly to let me have the monthly income of the respective Companies from the Erode Railway Station for purposes of assessing them to Profesion Tax. The Agent and Manager of the Madras Railway Company has not as yet sent in any reply, but the Agent of the South Indian Railway Company writes to me to say that he considers it unnecessary to furnish the information I required as by Notifications No. 270 and 136 of 12th June 1890 and 5th April 1893 respectively the Governor General in Council has under the authority of Section 135 of Act IX of 1890 (The Indian Railway Act) declared that every

13
Railway administration shall be liable to pay only such taxes as it was lawfully required to pay during the year ended 30th April 1890. It also says that he is unable to accept any demand for Profession Tax in as much as the South Indian Railway was on 30th April 1890 only liable to pay Profession Tax in one Municipality (i.e.) Trichinopoly.

Section 60 of the amended Act clearly says that if any person exercises in more than one Municipality any such art, profession, trade or calling or holds any such office or appointment he shall be liable subject to the provisions of Section 55, in each of such Municipalities.

Provided that the tax payable in each Municipality shall be fixed with reference to the income derived from the business carried on or the appointment held therein.

The Railway Company comes under Illustration 3 of Section 60 of the Act and I am therefore led to think that the Company is liable to pay the tax on the income which it gets from the business carried on in the Erode Railway Station.

The whole Correspondence was placed before the Council at its meeting held on

22
The 2nd March and the Council resolved to refer the matter to Government for favour of instruction. I have therefore the honor to request that you will be pleased to favour me with the instructions of Government as to how far the views held by me are correct or otherwise.

A copy of the resolution of the Council, on the subject is herewith enclosed.

I have the honor to be

Sir

Your most obedient Servant
K. S. Chinniah
Chairman

11.3.98

Forwarded.

- 48
2. The provisions of the Municipal Act cannot override section 135 of the Railway Act.
 3. Notification No. 270, dated 12th June 1890, in the Gazette of India permits the levy from Railway Companies of all taxes lawfully demanded during the year ended on the 30th April 1890.
 4. As professional tax was but recently introduced in Erode, there is no authority for levying it from the Railway Company.

Coimbatore Collectors' office, 6th April 1898

J. J. Munniah

Extract from the Proceedings of the
Municipal Council, Erode, at its Meeting held
on Wednesday the 2nd March 1898.

Assent.

M R A Lakshmi Narayana Aiyer Esq. / Chairman /
 " L Hirannaipaiyar Esq.
 L G Moore Esquire,
 " P K Kandasamy Esq. Esq. Esq.
 " C Nynathay Mudaliyar Esq.
 " P Samodanam Aiyer Esq.
 " M Venkataramanasamy Aiyer Esq.

No 10. Read letter of the Chairman to the Agent, South Indian Railway regarding the levy of Profession Tax and the reply of the Agent No $\frac{189}{810}$ of 24.2.98 forwarding copies of Government of India Notifications Nos 270 and 136 of 12 June 1890 and 5 April 1893 respectively.

The Matter will be referred to
Government for favour of instructions.
(Signed) R. Lakshmi Narayana Iyer
(True Extract) Charuvar

Rhomboceras

A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.