Local & Munl. (1898) Department.

INDEXED. H.S. 16/7/98

PRINTED.

G.O., No. 1277 M

DATED 15-7-98

DESPATCHED

[Despatch Abstract.]

Tax on arts, professions, trades and callings

Observing that the working of Schedule A appended to the District Municipalities Act as amended has resulted in an alarming decrease of revenue under the head of requesting all municipal Councils to report through the Collectors Concerned, whether a necessity has arisen to revert to the Schedule of the original Act IV of 1854 in order to avert the need of levying a new form of taxation.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1898. *Enclosures*

Regd. *Spare copies*

G.O., No. 1277 M., 15th July 1898.

JULY.

Tax on Arts, Professions, Trades and Callings.

Observing that the working of Schedule A appended to the District Municipalities Act, as amended, has resulted in a large decrease of revenue under the —, and requesting all municipal councils to report, through the Collectors concerned, whether a necessity has arisen to revert to the schedule of the original Act IV of 1884 in order to avert the need of devising a new form of taxation.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

ORDER—No. 1277 M., dated 15th July 1898.

His Excellency the Governor in Council has been obliged to take into serious consideration the working of Schedule A, Madras District Municipalities Act Amendment Act, 1897, regulating the incidence of the tax on arts, professions, trades and callings.

2. The corresponding schedule of the Madras District Municipalities Act of 1884 fixed for the most part, in an absolute manner, the demand leviable from an individual. Thus an abkári renter was assessed in Rs. 50 and an auctioneer in Rs. 25, irrespectively of actual profits. Where there was a sliding scale, it rose or fell according to the paid-up capital of a Joint Stock Company, the pay or salary of a person in public or private employment or the gross rental of the place of business of a trader, though certain classes such as barristers, merchants, bankers, and owners of cotton presses could be assessed on general considerations in either of two categories. The last class imposed a tax of Re. 1 yearly on petty retail dealers, persons on a pay or salary between Rs. 30 and Rs. 50 the month, and a few others.

3. It will be seen that the rate of assessment depended for the most part on factors already known or easily ascertainable. There can be no doubt as to the paid-up capital of a Joint Stock Company, the profession a man exercises, or the pay of a salaried servant, while it is not difficult to determine the gross rental of a place of business, or whether a barrister enjoys a large, a moderate or a small practice.

4. In G.O., No. 1000 M., dated 2nd July 1891, His Excellency in Council, after considering reports from the municipal councils, was of opinion that municipal revenues very necessarily required to be augmented, and that the only means of attaining this end lay in a re-adjustment of the incidence of the tax on arts and professions. After further discussion, there was introduced into the Legislative Council the Bill which afterwards became the Amending Act of 1897.

5. The Select Committee on that Bill considered that the old schedule caused hardship by reason of its inelasticity, and determined to adopt a system of classification with general reference to income. But it feared that mere gradation on a basis of income would result in a considerable loss of revenue, a loss which it attempted to obviate by excluding from the lowest classes the more dignified and more lucrative employments. The schedule recommended on these lines by the committee was in effect adopted by the council.

6. The schedule divides the taxable community into nine classes, the assessment in each case being regulated by income, pay, salary or pension. To it is attached a proviso that no owner of a cotton press shall be placed in any class below class IV, and so on down to class VII with respect to bankers, abkári renters, auctioneers and others.

7. The Act was brought into force so lately as the 5th May 1897, but unfortunately has resulted in an alarming decrease of revenue. Complaints to this effect have been received from nearly every council, but the following figures exhibit the decline in ten typical municipal towns :—

	Net demand in 1896-97.	Net demand in 1897-98.
	RS.	RS.
(1) Salem	11,803	3,867
(2) Conjeeveram	9,920	3,180
(3) Srírangam	3,632	985
(4) Chicacole	2,006	824
(5) Adóni	8,819	2,909
(6) Nellore	6,619	3,092
(7) Masulipatam	9,835	4,537
(8) Mangalore	10,153	5,815
(9) Trichinopoly	12,562	6,692
(10) Palamcottah	2,902	1,471

8. It is clear from these figures that the proviso to Schedule A of the present Act has been inoperative to check a decline in receipts, which, if suffered to prolong itself, must cripple municipal administration.

9. Nor is this the only ground of re-opening the question of the best method of assessing the tax on arts and professions. The Government of India has protested against a form of taxation which trenches upon a ground covered to some extent by the income-tax. The Chamber of Commerce has raised a protest against the inquisitorial proceedings adopted in arriving at the income of mufassal firms, while several municipal councils find themselves in the dilemma of either assessing upon gross income—a course which they regard as doubtfully just—or entering upon the difficult procedure in force under the Income-tax Act and thus accentuating the resemblance of the two taxes and making both more unpopular.

10. For these reasons, His Excellency in Council considers it proper to consult the municipal councils as to whether a necessity has arisen to revert to the schedule of the original Act IV of 1884 to avert the need of devising a new form of taxation. The councils should, within two months of the receipt of these proceedings, deliberate upon the matter, and report the result to Government, through the Collectors, who are requested to forward the replies with statements of their own views.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To all Chairmen of Municipal Councils.
„ all Collectors.

Exd. A. F. Eccleston.

Government {1898} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Recd.	} 1898.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1277 M., 15th July 1898.

JULY.

Tax on Arts, Professions, Trades and Callings.

Observing that the working of Schedule A appended to the District Municipalities Act as amended has resulted in an alarming decrease of revenue under the —, and requesting all municipal councils to report, through the Collectors concerned, whether a necessity has arisen to revert to the schedule of the original Act IV of 1884 in order to avert the need of devising a new form of taxation.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

ORDER—No. 1277 M., dated 15th July 1898.

His Excellency the Governor in Council has been obliged to take into serious consideration the working of Schedule A, Madras District Municipalities Act Amendment Act, 1897, regulating the incidence of the tax on arts, professions, trades and callings.

2. The corresponding schedule of the Madras District Municipalities Act of 1884 fixed for the most part, in an absolute manner, the demand leviable from an individual. Thus an abkári renter was assessed in Rs. 50 and an auctioneer in Rs. 25, irrespectively of actual profits. Where there was a sliding scale, it rose or fell according to the paid-up capital of a Joint Stock Company, the pay or salary of a person in public or private employment or the gross rental of the place of business of a trader, though certain classes such as barristers, merchants, bankers, and owners of cotton presses could be assessed on general considerations in either of two categories. The last class imposed a tax of Re. 1 yearly on petty retail dealers, persons on a pay or salary between Rs. 30 and Rs. 50 the month, and a few others.

3. It will be seen that the rate of assessment depended for the most part on factors already known or easily ascertainable. There can be no doubt as to the paid-up capital of a Joint Stock Company, the profession a man exercises, or the pay of a salaried servant, while it is not difficult to determine the gross rental of a place of business, or whether a barrister enjoys a large, a moderate or a small practice.

4. In G.O., No. 1000 M., dated 2nd July 1891, His Excellency in Council, after considering reports from the municipal councils, was of opinion that municipal revenues very necessarily required to be augmented, and that the only means of attaining this end lay in a re-adjustment of the incidence of the tax on arts and professions. After further discussion, there was introduced into the Legislative Council the Bill which afterwards became the Amending Act of 1897.

5. The Select Committee on that Bill considered that the old schedule caused hardship by reason of its inelasticity, and determined to adopt a system of classification with general reference to income. But it feared that mere gradation on a basis of income would result in a considerable loss of revenue, a loss which it attempted to obviate by excluding from the lowest classes the more dignified and more lucrative employments. The schedule recommended on these lines by the committee was in effect adopted by the council.

6. The schedule divides the taxable community into nine classes, the assessment in each case being regulated by income, pay, salary or pension. To it is attached a proviso that no owner of a cotton press shall be placed in any class below class IV, and so on down to class VII with respect to bankers, abkári renters, auctioneers and others.

7. The Act was brought into force so lately as the 5th May 1897, but unfortunately has resulted in an alarming decrease of revenue. Complaints to this effect have been received from nearly every council, but the following figures exhibit the decline in ten typical municipal towns :—

	Net demand in 1896-97.	Net demand in 1897-98.
	RS.	RS.
(1) Salem	11,803	3,867
(2) Conjeeveram	9,920	3,180
(3) Srirangam	3,632	985
(4) Chicacole	2,006	824
(5) Adóni	8,819	2,909
(6) Nellore	6,619	3,092
(7) Masulipatam	9,835	4,537
(8) Mangalore	10,153	5,815
(9) Trichinopoly	12,562	6,692
(10) ~~Vellore~~ Palamcottah	~~7,895~~ 2902	~~6,880~~ 1471

8. It is clear from these figures that the proviso to Schedule A of the present Act has been inoperative to check a decline in receipts, which, if suffered to prolong itself, must cripple municipal administration.

9. Nor is this the only ground of re-opening the question of the best method of assessing the tax on arts and professions. The Government of India has protested against a form of taxation which trenches upon a ground covered to some extent by the income-tax. The Chamber of Commerce has raised a protest against the inquisitorial proceedings adopted in arriving at the income of mufassal firms, while several municipal councils find themselves in the dilemma of either assessing upon gross income—a course which they regard as doubtfully just—or entering upon the difficult procedure in force under the Income-tax Act and thus accentuating the resemblance of the two taxes and making both more unpopular.

10. For these reasons, His Excellency in Council considers it proper to consult the municipal councils as to whether a necessity has arisen to revert to the schedule of the original Act IV of 1884 to avert the need of devising a new form of taxation. The councils should, within two months of the receipt of these proceedings, deliberate upon the matter, and report the result to Government, through the Collectors, who are requested to forward the replies with statements of their own views.

(True Extract.)

for *Secretary to Government.*

To all Chairmen of Municipal Councils.
„ all Collectors.

Ex'd A. ' . Eccleston.

Local and Municipal Department.

Taxon arts, professions &c. in the Mufassal Municipalities

18

P.S Order No. 1277 M dy 15-7-98

His Excellency the Governor in Council has been obliged to take into serious consideration the working of Schedule A, Madras District Municipalities Act Amendment Act, 1897, regulating the incidence of the tax on Arts, Professions, Trades and Callings.

2. The corresponding Schedule of the Madras District Municipalities Act of 1884 fixed for the most part in an absolute manner, the demand leviable from an individual. Thus an Abkari Renter, ~~a merchant and a Banker were each~~ was assessed in Rs 50 and an Auctioneer in Rs 25, irrespectively of actual profits. Where there was a sliding scale, it rose or fell according to the paid-up capital of a Joint Stock Company, the pay or salary of a person in public or private employment or the gross rental of the place of business of a Trader, though certain classes such as Barristers, merchants & Bankers, and Owners of cotton Presses could be assessed on general considerations in either of two categories. The last class imposed a tax of Rupee 1 yearly on Petty Retail Dealers, persons on a pay or salary between Rs 30 and Rs 50 the month and a few others.

Note "Mufassal Municipalities" written in bracket may be omitted, as a merchant and a Banker are also placed under Class III (Rs 25)

Note "merchants and bankers" may be added after "Barristers"

3. It will be seen that the rate of assessment depended for the most part on factors already known or easily ascertainable. There can be no doubt as to the paid-up capital of a Joint Stock Company, the profession a man exercises, or the pay of a salaried servant, while it is not difficult to determine the gross rental of a place of business, or whether a Barrister enjoys a large, a moderate or a small practice.

4. In G.O. No. 1000 M dated 2nd July 1891, His Excellency in Council, after considering reports from the Municipal Councils, was of opinion that Municipal revenues very necessarily required to be augmented, and that the only means of attaining this end lay in a re-adjustment of the incidence of the Tax on Arts and Professions. After further discussion, there was introduced into the Legislative Council the Bill which afterwards became the Amending Act of 1897.

5. The Select Committee on that Bill considered that the old Schedule caused hardship by reason of its inelasticity, and determined to adopt a system of classification with general reference to income. But it feared that mere gradation on a basis of income would result in a considerable loss of revenue, a loss which it attempted to obviate by excluding from the lowest classes the more dignified and more lucrative employments. The Schedule recommended on these lines by the Committee was in effect adopted by the Council.

6. The schedule divides the taxable Community into nine classes, the assessment in each case being regulated by income, pay, salary or pension. To it is attached a Proviso that no owner

owner of a Cotton Press shall be placed in any class below class IV, and so on down to class VII with respect to Bankers Abkari Renters, Auctioneers and others.

7. The Act was brought into force so lately as the 5th May 1897, but unfortunately has resulted in an alarming decrease of revenue. Complaints to this effect have been received from nearly every Council, but the following figures exhibit the decline in ten typical Municipal towns:-

	Original demand.	Reduced demand.
	Rs	Rs
1. Salem.	14,000	4,000
2. Conjeeveram.	9,830	3,180
3. Srirangam.	3,000	700
4. Chicacole.	2,000	800
5. Adoni.	8,940	3,990
6. Nellore.	6,620	3,150
7. Masulipatam.	9,500	5,000
8. Mangalore.	10,000	5,800
9. Trichinopoly.	12000	7,000
10. Vellore.	9,100	6,470.
10 - Palamcottah	2902	1471

8. It is clear from these figures that the Proviso to Schedule A of the present Act has been inoperative to check a decline in receipts, which, if suffered to prolong itself, must cripple Municipal administration.

9. Nor is this the only ground of re-opening the question of the best method of assessing the Tax on Arts and Professions. The Government of India has protest-ed against a form of taxation which trenches upon a ground covered to some extent by the Income Tax. The Chamber of Commerce

Commerce has raised a protest against the inquisitorial proceedings adopted in arriving at the income of mufassal firms, while several municipal Councils find themselves in the dilemma of either assessing upon gross income -- a course which they regard as doubtfully just — or entering upon the difficult procedure in force under the Income Tax Act and thus accentuating the resemblance of the two taxes and making both more unpopular.

10. For these reasons, His Excellency in Council considers it proper to consult the Municipal Councils as to whether a necessity has arisen to revert to the schedule of the original Act IV of 1884 to avert the ~~necessity~~ need of devising a new form of taxation. The Councils should within two months of the receipt of these Proceedings deliberate upon the matter, and report the result to Government, through the Collectors, who are requested to forward the replies with statements of their own views.

(From orders)

ab 5/7/98

H.T. 9.7.98.

Drafted on note to orders on Cir. 525 in 97-8. 12.98m 1198

To

All Chairman of M. Councils. Copy 3/8/98

" Collectors.

dispd 4/8/98

H. E The G. in C. has been obliged to take into serious consideration the working of Schedule A, Madras Dist. Munic. Amend. Act 1897, ~~regarding~~ regulating the incidence of the Tax on Arts, Professions, Trades & Callings.

2. The corresponding schedule of the Madras Dist. Municies Act of 1884 fixed for the most part in an absolute manner the demand (rateable from an individual. Thus an Abkari Renter, a Merchant, and a Banker, ~~a Barrister & the owner of a Cotton Press~~ were each assessed in Rs. 50, and an Auctioneer in Rs. 25, irrespectively of actual profits. Where there was a sliding scale, it rose or fell according to the paid-up capital of a Joint-Stock Company, the pay or salary of a person in public or private employment, or the gross rental of the place of business of a Trader, though certain classes such as Barristers and Owners of Cotton Presses could be assessed on general considerations in either of two categories. The last class imposed a tax of R. 1-2 yearly on Petty Retail-Dealers, persons on a pay or salary between 30 Rs & 50 Rs the month & a few others.

3. It will be seen that the rate of assessment depended for the most part on factors already known or easily ascertainable. There can as to be no doubt

the paid-up Capital of a Joint Stock Coy, or the
~~what~~ profession a man exercises, or the pay of a Salaried
Servant, while it is not difficult to determine the gross
rental of a place of business, or whether a Barrister
enjoys a large, a moderate or a small practice.

4 In C.O. 1000/10 dated 2. July 1891 H.E. in Council after considering
reports from the Municipal Councils, was of opinion that
Municipal revenues very necessarily required to be augmented, & that the only
means of attaining this end lay in a re-adjustment of the
incidence of the Tax on Arts & Professions. After further
discussion, there was introduced into the Leg. Council the
Bill which afterwards became the Amending Act of 1897.

5. The Select Commee on that bill considered that the
old Schedule caused hardship by reason of its inelasticity
& determined to adopt a system of classification with
general reference to income. But it feared that mere
gradation on a basis of income would result in a considerable
loss of revenue, a loss which it attempted to obviate
by excluding from the lowest classes the more dignified & more
lucrative employments. The Schedule so recommended
on these lines by the Commee was in effect adopted
by the Council.

6. The Schedule divides the taxable Community into nine classes
the assessment in each case being regulated by the income

pay, Salary or pension. To it is attached a Proviso that no owner of a Cotton-Press shall be placed in any class below Class IV, and so on down to class VII with respect to Bankers, Abkari Renters, Auctioneers & others.

7. The Act was brought into force so lately as the 5th May 1897, but unfortunately has resulted in an alarming decrease of revenue. Complaints to this effect have been received from nearly every Council, but the following figures exhibit the decline in ten typical Municipal towns;

		Original demand	Reduced demand
		Rs	Rs
2.	Conjeeveram	9830	3180
1	Salem	14000	4000
7	Masulipatam	9500	5000
8	Mangalore	10000	5800
6.	Nellore	6620	3150
10	Vellore	9100	6470
5	Adoni	8940	3990
4.	Chicacole	2000	800
9.	Trichinopoly	12000	7000
3	Srirangam	3900	700

9. It is clear from these figures that the Proviso to Schedule A of the present Act has been inoperative to check a decline in receipts which, if suffered to prolong itself, must cripple Municipal administration.

I. Nor is this the only ground of re-opening the ~~pres~~ question of the best method of assessing the Tax on Arts & Professions. The Govt. of India has protected against a form of taxation which trenches upon a ground covered to some extent by the Income Tax. The Chamber of Commerce has raised a protest against the inquisitorial proceedings adopted in arriving at the income of Mufassal firms; while Several Municipal Councils find themselves in the dilemma of either assessing upon gross income – a course which they regard as doubtfully just – or entering upon the difficult procedure in force under the Income Tax Act & thus accentuating the resemblance of the two taxes & making both more unpopular.

10. For these reasons H.E. in Council considers it proper to consult the Municipal Councils as to whether a necessity has arisen to

5 Vict 1842

to the Schedule of the original repealed Act to avert the necessity of devising a new form of taxation. The Councils shd within two months of the recd of these Proceedings deliberate upon the matter, & report the result to Govt through the Collectors, who are requested to forward the replies with statements of their own views.

W. T.

22 Oct 58.

F. A. Kindly check this draft most carefully & submit it half margin typed through P.S.

Done 7/11/58

2.

Tax on acts, professions &c in municipalities.

Local and Municipal Department.

G.O. 2574/97, & 1480/97.

P. S.

Order

In the Madras District Municipalities Act Amendment Act III of 1897, the schedule regulating the assessment of the tax on professions appended to Act IV of 1884, was revised with the object of removing the inequalities of incidence of the tax resulting from its operation, by adopting a uniform standard of income as the basis of assessment. The Government of India, however, objects to the tax on the grounds that it approximates to a salary tax and falls upon a particular class of persons who work for their living and not on those who live on their private means, that it taps the same sources as the general income tax and diminishes the field for general taxation, that the tax is considered by those liable to pay it as a double of the income tax, and that it bears no proportion to the benefits conferred on the tax-payer by the municipality. The Government of India also entertains a special objection to the tax in its incidence on Government servants, as it considers it anomalous to impose a tax for the privilege of exercising their profession in a particular

particular place upon persons in the employ of Government who derive their income from general taxation and are forced by Government to reside and do their duty within municipal limits, and it accordingly recommends the abolition of this tax; but as it is right and reasonable that all persons, military as well as civil, within municipal bounds, should contribute to those funds in correspondence with the municipal services rendered to them, the Government of India suggests that a conservancy tax, such as is imposed in every other province of India, will be a proper and unobjectionable way of raising the equivalent revenue. It is also further stated that the levy of a tax on the salaries of the army, Royal Navy and Royal Indian Marine is improper and that in the opinion of the Government of India, the payment of contribution on account of the tax on the salaries of such officers by the general tax payer throughout India to the funds of the municipalities of this Presidency cannot be justified on principle. In these circumstances, the Government of India requests that the Government of Madras will not desist from devising an alternative method of raising the equivalent income in a manner free from objection.

2. As regards the proposal to levy a scavenging cess, sections 216-224 of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, contain much more effective provisions than were before available for the conduct of private scavenging operations, and if those sections are properly worked, the cleansing of privies and of the interiors of the houses occupied by the better classes will, the Government considers, be sufficiently provided for. The lower classes, however, have no privies in their houses, which often consist of but a single room, and they throw the sweepings of their houses into the streets, though they may of course be made to throw them into the dustbins, whenever a sufficient number is made available. As to foecal matter, the lower classes go outside for purposes of nature and may can only gradually be led to resort to the public latrines. More public latrines, however, will have to be provided before greatly more stringent police and magisterial action to compel people to use them will be of avail. His Excellency the Governor in Council therefore considers the imposition, in the meantime, of a scavenging cess to be inadvisable. Moreover, in view of the fact that it would probably not be possible to charge less than four annas a month or Rs 3 per annum on every house, the imposition of the cess would be oppressive to numbers of poor people and therefore difficult to collect, especially as no exemption could be allowed under section 63 (5) of the Act.

3. The only other form of taxation which does not obtain in this Presidency and which might probably serve as a substitute for the profession tax is the octroi duty. The question of introducing this tax has been the subject of consideration by this Government on more than one occasion

occasion and in 1891, when the suggestion emanated from the Government of India, this Government considered that in view of the strong objections raised by municipal Councils against the measure, its introduction was inadvisable. His Excellency the Governor in Council is still of opinion that the octroi is a pernicious tax and would lead to great discontent and that its introduction is therefore inexpedient. Nor does the Government consider it advisable to raise the rate of the tax on buildings and lands still further, while to render compulsory the fees now levied for private scavenging would not materially increase the revenues as the work to be done and paid for would be increased pro tanto.

4. While therefore no new form of taxation could be devised as a substitute for the profession tax, it is evident that the schedule of the tax on arts as revised by Act III of 1897, under which the tax is assessed on income, and not on professions, is open to certain grave objections. The amended Act was brought into force on the 4th May 1897 and during the short time it has been in operation, Complaints have been received from almost every Municipal Council that the operation of the revised schedule of the tax on arts has caused a decline in the revenue derived from that tax, which, in some cases, has been considerable, amounting to more than one half of the original demand, so much so that some of the Municipal Councils have had to increase the rates of the other taxes in order to raise the necessary funds for meeting the deficit which would otherwise occur in

G.O. No. 1054 M. X. 2-5-97

in the municipal accounts. Again, the Act has left it an open question whether the tax should be assessed on the gross or the net incomes derived from the several trades, professions &c liable to taxation. To assess the tax on the gross income we would be hardly fair, while if the assessment is based on the net income, all the difficulties and disadvantages which are felt in the assessment of the income tax at once crop up, with less satisfactory means of solving them than in the case of that tax, and the inevitable result of this will be, that the tax would be looked upon by the tax payers as a double of the income tax, pure and simple, and it would therefore become very unpopular. In these circumstances, it appears to Government that in the interests of the municipalities in this Presidency, the enforcement of the revised schedule of the tax on arts is extremely undesirable and inexpedient and that it would be best to revert to the old schedule which was annexed to Act IV of 1884. So far as the Government is aware, the tax assessed under that act was not more unpopular than any other tax; it was effective and not inquisitory to any great extent. Before however taking any steps in this direction, His Excellency the Governor in Council wishes to be favoured with the opinion of the Municipal Councils on this proposal, the replies being submitted through the Collectors.

/From orders/

All Chairmen, of M. Councils.
,, Collectors.

V.R
10/6/98

Jh 7-98 (Order complete 250

First copy sent to Press. 16-7-98

Returned for signature. 1-8-98

Despatched in print. 3-8-98
4-8-98

Number of copies required. { Order complete. / Letter only. / Order complete with Letter.

Read again G.O., No. 189 . Dated

Current No.

Enclosures to C. No.

Order of Government ... A

Letter of Government.

Statement with ditto.

Papers not filed up; being meant for despatch in original.

N.B.—
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.