

15 4.12

G. M.
18-6-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1695 M.

DATED 4-10-98

163(3)

INDEXED.

DESPATCHED

[Despatch Abstract.]

Tax

Communicating to the Municipal Council
of Coonoor opinion of the Advocate-General,
Madras, as to the liability to taxation of lands
cultivated with coffee, tea and cinchona.

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. 2582 M

TO BE RETURNED
WITH REPLY.

From the Chairman
Municipal Council
Coonor

No. 987 of 1-7-98
Order

Referred to the Advocate.
- General for opinion.

No. 240

Dated 13 July 1898

Received

Registered

Enclosures None

Spare copies

H. Tremendous
Secretary to Govt
26.8.98

1.2
15/5/98

SUBJECT.

The Government Solicitor
with a copy of 10853 M.
2.5.98

Submitting for the order of
Government an extract from the
proceedings of the Municipal Council
Coonor, as to the liability to taxation
of lands cultivated with coffee, tea
and Cinchona.

P. J. O.

21/3/98

11/8

2

BACK PAPERS.

G.O.	No.	Department	Date.
to	853	del	2-5-98
to	602	del	18-3-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CR 2582 and 29014/98.

Misc order No. 1695-Mus 4-10-98
H.M. BS

The Advocate General's opinion will be communicated to the Municipal Council of Coonoor.

12 24/1/98
H.T.
26 9 28

N.B. The Adv. Genl. is wrong in one point. The word "harvesting" is habitually used in reference to the gathering of cinchona bark - at least, so I believe -
BS

To
The Chairman, N.C. Coonoor
Thro the collector of the M.L.
Copy to the Chairman, the collector
042 8/10/98

See 63(3) of the Act
No. 240. No. 1695M 3
4-10-98.

Municipal Office,
Coonoor 13th July 1898
LOCAL & MUNICIPAL DEPT.
CURRENT 2582/98
J. A. Marjoribanks Esq.
Chairman Municipal Council
Coonoor

From
112 SEP 1898

To
The Secretary to Government
Local and Municipal Department
(through the collector of Nilgiris)

Sir,
I have the honour to append for the information and orders of Government an extract from the proceedings of the Municipal Council, Coonoor, held on 7th Instant.

2 Extract.
Present
D. W. G. Cowie, Esq.
C. Gray, Esq.
Brigade Surgeon Rt Col W. Price
S. Komarasamy Mudaliar Avargal, and
J. A. Marjoribanks, Esq. Chairman

I Read again G. O. No. 853 M. Mus dated 2nd May 1898 communicating the Advocate General's opinion as to the liability to taxation of certain lands.

Proposed by Mr. Gray and seconded by Brigade Surgeon Lieutenant Colonel Price that the Council decides the opinion of the Advocate General is incomplete as he has not defined what is meant by a crop. According to Webster, the authority referred to by the Advocate General, a crop is defined as "especially the valuable product of what is planted in the earth". This the Council cannot but conclude means that land cultivated with cinchona, Tea and Coffee is agricultural land and therefore not liable to be taxed under Section 63(3). Carried. The Chairman is requested to abstain for the present from levying the tax on lands cultivated with the products named above.

3. The resolution was carried by the votes of the proposer, seconder and Komarasamy Mudaliar I was against the resolution, and Mr. Cowie did not vote.

4. The total extent of land assessed in 1897/98 was acres 2463. 83 at Rs 1. 8 per acre. The said acreage consisted according to the register in the Municipal office of

	acres	cents
Gum and Acacia	448	30
Garden	36	64
Coffee	190	75
Tea	326	28
Cinchona	45	95
Carried over	1044	92

Brought forward	1044	92
Shola	24	78
Potatoes	16	96
Native cultivation	89	21
Grass or waste	1254	96
	2463	83

If from the above the following acreage is deducted as being considered agricultural lands

	a.	c.
Coffee	190	75
Tea	326	28
Cinchona	45	95
Potatoes	16	96
Native cultivation	89	21
	669	15

There will remain an acreage of 1749. 68 to be taxed this year at Rs 1. 8 per acre yielding Rs 2692 instead of Rs 3600 set down in the budget. There will also be a corresponding decrease of about Rs 335 in the water and drainage tax.

I have the honour to be
Sir,

Yours Most obedient Servant
J. M. Arjoribankes
Chairman

Dis on Current N^o 991 of 98.

Forwarded.

2. There is some force in the resolution of the Council: and looking at the definition of "Crop" contained in Webster, the authority quoted by the ^{Advocate General} Government Solicitor in connection with the definition of Agriculture, it would appear that lands cultivated with tea, coffee and Cinchona are agricultural lands. But under Indian Law Reports XVII Madras pp. 98 & 99, leases of coffee lands are decided not to be agricultural leases: so that an authoritative ruling appears to be necessary on the point.

Nilgiri Collector's Office.

Ootacamund 26 July 1898
28/7/98

W. Dutt
Ag. Collector.

Memo No 987 of 1-9-98

Referred to the Adv-General for remark.

H. Tremenhare
Secy to Govt

2 to 198

[25]
500-31-3-98.

LOCAL AND MUNICIPAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G.O. No. 602 M., dated 18th March 1898 ^{also} Read the following paper:—

From the Government Solicitor, Madras, N^o 190 dated 31st March 1898, forwarding the opinion of the Advocate General on the question of taxing certain lands in Ootacamund.

Order, N^o 853 M. No., dated 2nd May 1898.

The Advocate-General's opinion will be communicated to the Municipal Council of Ootacamund.

(True Extract)

Signed H. Tremenhare

Secretary to Govt.

To, The Chairman, Muni. Council,
Ootacamund, through the
Collector of the Nilgiris.

Copy to the Chairman, Muni. Council,
Coonoor.

(True Copy)

H. Tremenhare

First Secretary to Govt.

8
Local & Munl. (189) Department.

CURRENT No. 2901 Mb

From The Govt. Solicitor
Madras

Order

No. 389

Dated 9-9-98

Received 12-9-98

Registered

Enclosures

Spare copies.

SUBJECT.

Forwarding the Advocate General's
opinion as to the liability to
taxation of lands cultivated
with Coffee, tea and Cinchona,
with reference to the Bdlt of Govt
no 987 of 1st Sept 98. Local & Munl.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

9
O P I N I O N
CURE 24th 1898

1. I have considered the extract from the proceedings of the Municipal Council, Coonoor, held on July 7th. I see no reason to modify my opinion of March 29th. The question I then had to consider was the construction of the words "lands used solely for agricultural purposes" as contained in the proviso to Section 63 (3) of Act IV of 1884. In my opinion, I referred to the definition of "Agriculture" in Webster's Dictionary - Webster's definition of "Agriculture" contains the word "crops", and it is suggested that my opinion of March 29th is incomplete because I have not "defined what is meant by a crop" The word "crop" does not occur in the Section in question. The question I had to consider was, taking the section as a whole, what was the reasonable construction to place on the words "lands used solely for agricultural purposes", Webster's definition is of course not authoritative, but was merely referred to as an illustration. But I may point out that the expression used in Webster's definition is the harvesting of crops. Cinchona, tea and Coffee can scarcely be said to be "harvested". The word "crop" is not confined to the products of agriculture. It is equally appropriate to the products of horticulture, e.g. Mango crop.

2. With regard to the doubt which I expressed in my opinion of March 29th as to whether land used as a market garden for the purpose of growing vegetables would be "land used solely for agricultural purposes", I may point out that Sections 54 and 61 of the Agricultural Holdings Act make that Act apply to "holdings either wholly agricultural or wholly pastoral or partly agricultural and partly pastoral, or wholly or partly cultivated as market gardens &c." thus clearly drawing a distinction between land used for agricultural purposes and land used for market garden purposes.

C. Arnold White

Advocate General

Madras

8th September 1898

(True copy)

Ernest Benda

Government Solicitor.

(1898) Department

From Ernest Barclay
Government Solicitor
Madras

To
The Secretary to Government
Local & Municipal Department
Madras

N^o 389

Dated 9th September 1898
Recd 12 SEP 1898

Encls. 3

Forwarded with Enclosures with
reference to the endorsement of
Government N^o 987 dated 1st Sept
1898 Local Municipal

Ernest Barclay
Government Solicitor

Given for copying _____
Copied _____ 189 .
Examined _____
Signed _____ 7/10

IN G.O. No. _____, DATED
89 .

No.

REFS TO C. No.

OF GOVERNMENT

A A A A A A A

OF GOVERNMENT.

MENT WITH DIITO.

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

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