

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. 2685 M.

From

The Collector,
Vizagapatam.

No. 2061

Misc
Order No. 1709 dated 10/10/98

The Government is pre-
pared to advise the Municipal Council
in this matter. It should take the best
legal advice available and act on its own
responsibility

K.R.
4/10/98

K.1.
6.10.98

Dated 7th August 1898.

Received

Registered

Enclosures Current No. 2481 M, returned

Spare copies.

SUBJECT.

Forwarding letter from the Chair-
man, Municipal Council, Bini-
lipatam, requesting the opinion
of Government on the question of
remitting the profession tax
assessed on the British India
Steam Navigation Company and British
Insurance Co. for the second half of
1896-97 and the first half of 1897-98.

For precedent, please see Sago no 662 M J.
28.3.98

To The Chairman, M.C. Binlipatam

Thru the Collector of Vizagapatam
PWP 213/10798

G.O.	No.	Department.	Date.

G.O.	No.	Department.	Date.

CURE 26.85 m

Cur. No. 2061 of 1897
COLLECTOR'S OFFICE, VIZAGAPATAM.

Inwonderd

Mr. Wm. C. C. C.
Collection

J. R. Ed

Order.

From

h a a

K. Dehla-ha laen
Duntulegaru
chawmeen ne
Dinlipaten

No. 106

Dated

5th August 98

Received

Registered

Enclosures

Egglest

Spare copies

SUBJECT.

Requesting opinion regarding
the refund of the Profession
tax assessed on British
India. Steam Navigation
Company + Indonema
Company for the 2nd half
of 96-97 and the 1st half
97-98.

-7 AUG 1898

G.O.	No.	Department.	Date.
			8/1

G.O.	No.	Department.	Date.

CURRENT No. 2481 In.

From In A Ay Kpochlachala
Puntulu garu
Chairinau Ine
Pimlipata

N^o. 884 of 1-8-98
Order.

Returned to the Chairman
for resubmission through the collector
as required in G.O. No. 116217, dated Da
4th September 1893. Re

No. 106

Dated 16. 7-98

Received 22 JUL 1898

Registered

Enclosures (8) right

Spare copies

SUBJECT.

Requesting orders regarding the
refund of the Profession tax
assessed on British India Steam
navigation company & Triton
Insurance company for the
half of 96-97 and the 1st
of 97-98. .. -

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

(D) True Copy of the Judgment forwarded by the
 Appellate Civil
 Before Sir Arthur G H Collins Kt., Chief Justice and Mr Justice
 Benson Municipal Council Cochin
 (Defendant)
 (Petitioner)
 Royal Insurance Company Limited
 1897
 September 10-24

Stuart Hall & Co
 Bimlipatam Bimlipatam 3rd April 1897

The Chairman
 Municipal Council
 Bimlipatam

Sir
 In reference to the enclosed demand note
 for Profession tax for B. & S. Co for half year ending
 September 97, we have the honor to send you herewith
 telegram from the Tellicherry Municipality of a
 payment of the tax there and under the circumstances
 we have to claim exemption from the tax in Bimlipatam.
 Profession tax receipt will be sent you as soon as
 received from Tellicherry.
 Please return the telegram after perusal.

We have the honor to be
 Sir
 your most obedient servant
 for Stuart Hall & Co
 (Sd) J. J. Griffin
 Agents B & S Co.

(In reply)
 Municipal Office
 Bimlipatam
 16th July 1898

M. K. K. K.
 K. K. K. K.

BACK PAPERS.

G.O.	No.	Department.	Date.

(D) True Copy of the Judgment forwarded by the agent

Appellate Civil

Before Sir Arthur J. H. Collins Kt., Chief Justice and Clerk of the
Benson Municipal Council Coconada
(Defendant)
(Petitioner)

1897

September 10-24

Royal Insurance Company Limited

British India Steam Navigation Company Limited

Stuart Hall & Co

Agents

Bimlipatam 9th April 1897

The Chairman

Municipal Council

Bimlipatam

Sir

In continuation of our letter of 3rd Inst.,
we have the honor to send you herewith Triplicate
receipt from the Tellicherry Municipality of payment of
the Tax there and under the circumstances we beg to claim
exemption from the Tax in Bimlipatam.

Please return the receipt after perusal
as we have to forward it to Nasulipatam.

We have the honor to be

Sir

Your most obedient servants

P. Stuart Hall & Co

(S) J. J. Griffin

agents.

(True Copy)

Municipal Office

Bimlipatam

16th July 1898

M. Lalachalan

Chairman

BACK PAPERS.

G.O.	No.	Department.	Date.

(D) True Copy of the Judgment forwarded by the agent

Appellate Civil

Before Sir Arthur G H Collins Kt., Chief Justice and Mr Justice
Benson Municipal Council Kocanada
(Defendant)
(Petitioner)

Royal Insurance Company Liverpool

1897

September 10-24

(A)

no. 332

Municipal Office Bencalawan
15th December 1897

From

M R D K. B. Kidaelalau Bencalawan
Bencalawan Bencalawan

To

The Agent, British Foreign Marine Insurance Co.
British Insurance Co Bencalawan

Sir,

I request to bring to your notice that the Profession
tax due on your company for the 1st half of 1897/98
has not been paid or there is sufficient cause for non-payment
although the said tax has been duly demanded in writing
and 8 months have elapsed since the service of the notice
of demand. You are well aware that the taxes due to
this Municipality are payable within 15 days from the
service of notice. The notice in question was served upon
your company on the 1st April 97. The delay in payment
is highly objectionable under the law. I therefore request
you will be good enough to pay the taxes due on British
Foreign Marine Insurance Company and British Insurance
Company at your earliest convenience.

I have the honor to be
Sir

Your most obedt servant

(S) K B. Kidaelalau
Bencalawan

M. Kidaelalau
Bencalawan

(True Copy)

Municipal Office
Bencalawan
11th Decr 1897

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248

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2481 M

BACK PAPERS.

G.O.	No.	Department.	Date.

(D) True Copy of the Judgment forwarded by the
 Appellate Civil
 Before Sir Arthur G H Collins Kt., Chief Justice and Clerk of the
 Borneo Municipal Council Borneo
 (Defendant)
 (Petitioner)
 Royal Insurance Company Limited
 1897
 September 10-24

(B)
 The Borneo Municipal Council
 Borneo
 Sir,

With reference to your letter No 322 of
 15 instant, we have the honor to inform you that
 we have been instructed by Messrs Hall Wilson & Co
 Borneo to pay the Municipal Profession taxes
 on British & British & Foreign Marine Insurance
 Companies for half year ending 30th September 1897
 under protest. We also give you notice that we
 reserve the right of claiming refund of the full
 amount, should the High Court of Malacca decide
 in favor of the Insurance Companies.

Our receipt of your bills in duplicate we will
 pay you the amount under protest

We have the honor to be
 Sir,

Your most obedient servant
 P Stewart Hall & Co
 (Sd) A J Griffin

(True Copy)

Md. Alachalau

Borneo

Municipal Office
 Borneo
 16th July 1898

5
 2481 m/98

G.O.	No.	Department.	Date.

Appellate Civil

(Defendant)

(Petitioner)

✓

Royal Insurance Company Liverpool

1897

September 10-24

h0337 (b)

Municipal Office
Bristol

17th December 1897

Ham

Н. И. Р. Н. В. Милославский
Сквозь все

Devotional

Le

The agent, British Foreign and Marine
Insurance Company & Pilot
Insurance Company.

Bimelpatun

Sar,

With reference to your letter of 18th Instant I request to inform you that I cannot under any circumstances, credit how tender protest (after eight months have elapsed since the service of the notice of demand) the profession tax due on your companies for the 1st half of 1897-98 as it is strictly objectionable under the law. I further have to state that I cannot wait any longer unless the payment is made at once ~~on~~ early date. The bill collector who is collecting profession tax is directed once more to demand you for payment.

I have the honor to be
your most ^{tr}oist servt.

Municipal Office
Buenos Aires
16th July, 1898

(Lencobu) (Sg) K. P. Kila chalam
M. Lila chalam
Wheewewame

G.O.	No.	Department.	Date.

Appellate Civil

(Petitioner)

1897

September 10-24

Royal Insurance Company Liverpool

Thuart Stoll & Co
Agents for the
British India Steam Navigation Co. Ld.
Universal Marine Insurance Comp.
North British & Mercantile Insurance Co.
Agents for Lloyd's

Benlipatam 8th February 1898

The chairman
Municipal Council
Bundelapur.

Sir

We have the honor to enclose you copy of a letter received by Messrs Hall Wilson & Co from the chairman Municipal Council Bocunda, which will explain itself.

You will see that this Municipality has been illegally taxing the Triton & British & Foreign Marine Insurance Co., with profession Taxes and we now request you will be good enough to refund fees, at your earliest convenience the taxes amounting to Rs 200/- which we have paid under protest as under.

2nd Half year ending March 1897 £1 100/-

1st Half year ending September 1877 Rs 100/-

Rs 200/-

we have the honor to be

Per

Your most obedient servants

J. Stewart & Co.

(Yd) F. J. Griffin
(Transfer) J. M.

for
M. Litchalam

Chlorine

Municipal Office
Beverly Mass.
16th June, 1898

G.O.	No.	Department.	Date.

Appellate Civil

(Petitioner)

1897
September 10-24

Royal Insurance Company Liverpool
(Plaintiff) Respondent

(2)

no 1453

Municipal Office
Bocanada 31st January 90

From

M R Dy K Dzhakarie from
Khartoum Municipal Council
Soudan

Le

Messrs Hall Willson & Co.

Locuada

See,

Referring to your letter No 21 dated 26 January '90
I have the honor to inform you that the appeal preferred
by the Council against the decision of the Sub-Court
regarding the liability of Laying insurance companies
under the old act, was dismissed by the High Court.

I have the honor to be
Sir,

your most obedt servant
(sd) R Perazju
Chairman

(Transcopy)
(Initialed) P. S. H. & Co

JJQ
 (True copy)

Municipal Office
Newport
16th July 1898

М. Килчалар
Лехаванне

G.O.	No.	Department.	Date.

Appellate Civil

(Petitioner)

1897

September 10-24

Royal Insurance Company Liverpool
(Plaintiff) Respondent

(Plaintiff) vs. Defendant
District Municipalities Act act^{IV} of 1884 (Madras) Profession
tax English Insurance company carrying on business by agents in
India. The Plaintiff was an English Insurance company which
carried on business at Coconada by its agents, merchants of
that place at the business premises of the agents. The municipal
council of Coconada having levied profession tax on the plaintiff,
this suit was brought in 1896 to recover the amount.

Held that the tax^{had} been illegally levied, and that the plaintiffs were entitled to a decree for its refund.

Petitioner under Small cause courts act, section 25, praying
the Single Court to revise the proceedings of Krishna Rao
Subordinate Judge of Coconada in Small cause suit no 81
1896.

The Plaintiffs were the Royal Insurance Company, Limited, Liverpool. They had no place of business of their own at Cocanada, but Messrs Wilson & Co merchants of that place, acted ^{as} their agents there. Defendants were the Municipal Councillors, Cocanada, who had levied from the plaintiffs Rs 50/- on account of profession tax under the District Municipalities Act (clear us) Act IV of 1884.

The present suit was brought to recover the amount so levied.

The Subordinate Judge passed a decree in favour of the Plaintiff.
The Defendants preferred this revision petition
Mr. S. Subramanian for appellants.

Mr. A. C. Stolson and Mr. R. F. Grant for respondents.
Judgment. The decision of the subordinate judge
is right. The case is exactly similar to that reported
as corporation of Calcutta. V, Standard Marine Insurance
(1) which construes the substantially similar provisions
of Bengal act II of 1888. We concur in the reasoning
the learned judges in that case and must hold that

J. L. R Vol 22
Calcutta.
Page 581.

the plaintiff company was not liable to any tax under Schedule A of the Madras District Municipalities Act IV of 1884.

We can only gather the intimation of the Legislature from the language it uses in its enactments and that language does not make the plaintiffs company liable to the tax levied from them by the defendant municipality.

We may observe that in the recent revision of the act by Madras Act III of 1897, the Schedule has been amended so as to include every company, no matter what may be the business carried on by it, but this revision cannot have retrospective effect so as to legalize the levy of the tax under the former act.

On the contrary, the change of language is significant as indicating that the Legislature considered the provisions of the old act defective.

We dismiss the petition with costs.

(True copy)

Municipal Office
Madrass
16th July 1898

M. Lalachalam
Clerk

24/8/98

No 106

Municipal Office

Ben Lysalau 16th Aug 98
LOCAL & DIST
2481 m

From

At R. Raj A. R. Achalam Achalam
chairman municipal council Buiapatam

L

The Secretary to Government
Local and Municipal Departments.
Madras.

Gr.

I have the honor to request

You will be good enough to consider the following facts and favour me with an early reply.

Before the Municipal Act came into force, I beg to say that it had been the custom in this Municipality to levy professional taxes from joint stock companies, ranking them in the 1st class and that, according to the old Municipal Act Sec, 60 if they proved the fact of their professional taxes being paid in other Municipalities, they were exempted from paying the same in this Municipality.

2 Accordingly The B. F. S. & Co. company, British Foreign Marine Insurance company & Triton Insurance company were being taxed at £100/- per annum, and they were used to be exempted from paying the professional taxes in this Municipality, when they produced the receipts ^{shown} to the fact that they had paid such taxes in other Municipalities.

3 As hitherto done, I beg to say that the above companies were taxed for the half year ending 31st March 97 and for the half year ending 30th September 97. The latter was done in the month of April 97, when the new Act had not come into force (ie) in the month of April 97. Of these three companies, the B. I. S. & Co. company having paid the professional tax in another municipality and produced the receipts to that effect, was exempted from paying the same by the Council here.

(4) The Triton Insurance Company + British Foreign and Marine Insurance Company were taxed for the 2nd Half year ending 31st March 97 and accordingly demand notices were served to them on the 1st October 96.

On the 23rd February 97 after a lapse of five months, the above two companies while paying Rs. 100/- due to this Municipality on their profession, requested the council to deposit the same on their credit and the amount was accordingly deposited.

But seeing that the financial year 96-97 was coming to a close, they did not prefer an appeal to the council according to Sec 97 of the Madras District Municipalities Act IV of 1884, and the amount was credited to the proper Head.

5 For the 1st Half year ending 30th September 97 Heg Bray, that the bills were issued in favour of the three companies in the month of April 97 and the demand notices were served when the fact of the new act which was brought into force in the month of May 97 was not known.

The B.D. Co. company was exempted from the payment of the tax on the production of a receipt from other Municipalities. As the Professional tax of the British Foreign Marine Insurance company and Briton Insurance company had remained unpaid till the 15th December 97, a letter having the mark A was sent to the agent of the companies. The agent, in reply to the above letter, sent the letter marked B, upon which the letter marked C, was sent to the agent. This decided the affair and the tax was instantly paid.

6 Again, on the 8th February 98, the agent of the British Foreign and Marine Insurance company and Briton Insurance company while requesting the council to refund Rs 200/- which was the tax imposed on them for the 2nd Half of 96-97 and the 1st Half of 97-98, forwarded the letter marked D of the chairman Municipal Council, Coconada and a copy of the judgement of the High Court.

For the following reasons no refund was made by the council as requested.

6(1) For the 2nd Half year ending 31st March 97 — Heg Bray that, for refunding the amount paid by the companies for the 2nd Half of 96-97, they did not fulfil the conditions laid down in sections 56 + 99 of the

British Municipalities Act IV of 1884,
(2) 1st Half year ending 30th September 97

Bills were issued as usual to the said three companies for the 1st Half of 97. 98 in the month of April 97 when the fact of the new Act which was brought into force in the month of May 97, was not known either to the Council or to the companies. Before the fact was known, the B.S.M. company was exempted from the payment of the tax on the production of receipts from another municipality under sec 60 of the old Act. Then it was announced on the 4th day 1897 that the new Act, came into force. Till the 17th December 97 the taxes of British Foreign Marine Insurance company & Triton Insurance company remained unpaid. Apart from this, they did not either intimate the cause of such protracted delay or petition the Council to reduce the tax. Section 60 of the new Act clearly shows that such companies have no right to claim for exemption and no appeal was made by them according to sec 99 of the said new Act.

The Council in its meeting dated 23rd May last came to the conclusion that the refund prayed for by the agent of these companies cannot be made & that British India Steam Navigation Company is requested to pay Rs 50 which was the amount exempted when the fact of the new Act being come into force, was not known and resolved that the whole affair with the conclusion arrived at in the meeting should be referred to Government for disposal.

8 I beg to say that all copies of the correspondence that passed between the Council & those companies are herewith enclosed.

9 In conclusion I request you will be good enough to consider the whole affair and kindly let me know whether the amount is to be refunded or not.

I have the honor to be
Sir

Your most obedient servant,
W. L. Achalau
Bham an Bie.

When given for copying
 When copied
 When examined
 When signed 12/10

189

READ AGAIN G.O., No.
 189

, DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

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

A A A A A A A