

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1761 M.

DATED 18-10-98.

INDEXED.

[Despatch Abstract.]

Profession Tax. Informing the chairman, Municipal Council, Cochin that Government is not prepared to consult the Law Officers on the question of recovery of — due to the Council from persons who are residents in Native Cochin & that the Council should take legal advice & act on its own responsibility.

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. (189) Department.

CURRENT No. 306346

C no. 574 98

COCHIN

22 SEP-1898

DEPUTY COLLECTOR

From

The Chairman
Municipal Council, Cochin

No. 698.

Order

Rf on Cms 372
Mies

Submitted to the Collector of
Malabar.

Abraham A. D. D. D.
By Collector.

Cochin
23/9/88 }

Dated 23rd September 98.

Received 15 OCT. 1898

Registered COLLECTOR

Enclosures 2. 26 SEP. 1898

Spare copies. MALABAR

SUBJECT.

Mies Order No 1761 Mies
18/10/98
The Government is not
prepared to consult the law

officers on the questions raised
by the Municipal Council. The
Council should take legal advice
and act on its responsibility.

V.R.
13/10/98

17 10 98

To The Chairman, M.C., Cochin
thru the Coll. of Malabar

Soliciting Government the
opinion of Law Officers
regarding the recovery of Profession
Tax due from persons who are
residents of Native Cochin.

13/10/98

BACK PAPERS.

G.O.	No.	Department.	Date.
No	539	let	24-4-93

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Cochin 1st September 1898.

To,
Ed. G. Gover Esq^{rs}

Chairman Municipal Council

Cochin.

Sir,

With reference to your letter No 591 of the 29th ultimo, we have the honor to submit our opinion thereon. As to the first point we consider the parties mentioned in the list to be liable to pay the tax since they carry on their trade within Municipal limits and we are of opinion that it is the test of liability irrespective of the place of residence. As to the 2nd point we have the honor to refer you to Sec 103 of the Municipal Act whereby the Chairman is authorized to prosecute the defaulters before a Magistrate. The original list is herewith returned.

We have &c
Sd/- G. F. Pereira
Sd/- J. R. Augustus.
Councillors

(True Copy)

Ed. G. Gover
Chairman

Extract from the Proceedings of a Meeting of the Municipal Council,
Cochin, held on the 14th Sept. 1898.

3. Tax Collector Parido's report regarding non-execution
of certain warrants with Council's remarks thereon.

Resolved that the Chairman be requested to refer to
Government for opinion of Law Officers.

sg. A. G. Gover.

Chairman

(True Copy)

Alexand. G. Gover

Chairman

Municipal Office
 23rd September 1898
 No. 698 LOCAL & MUNICIPAL DEPARTMENT
 CURRENT No. 3063

From, Alfred G. Gover Esquire
 Chairman Municipal Council,
 Cochin.

To, The Secretary to Government
 Local & Municipal Department.

Madras.
 Thro' The Revenue Divisional Officer
 Cochin.

Sir,
 I have the honour to inform you that 10 warrants have been issued from this Office for the realization of Profession tax due from certain Native Merchants residing at Mattancherry outside the Municipal Limits and were returned by the Tax Collector on the ground that they possess no moveables or business premises within Municipal Limits, and therefore it was impossible to realize the amount.

2. This report was sent to the Divisional Councillors for opinion on the matter which was duly submitted by them, a copy of which is herein enclosed.

3. At a Meeting of the Principal Council held on the 14th Instant, it has been resolved that Government be addressed to solicit the

Opinion

3063/m/98

opinion of Law Officers of Government as to
the powers of the Municipality in the matter

The facts of the case are as follows:-

The persons assessed are Merchants and
Brokers having no residence nor place of business
within the Municipality or British India but
living and carrying on business in that part of
the town of Cochin which is within the Native
State of Cochin.

The Merchants of necessity have to clear
their imported goods at the British Custom
House which is within the Municipal limits.
The Council has no means of knowing what
income is derived by them from their trade with
that portion of their goods which so passes through
the British Custom House nor of knowing how
such goods are disposed of whether in British
India or in the Native State of Cochin or Travancore.

The Brokers do business with firms
within the Municipal limits as well as with
firms ^{and} ~~within~~ the Native State, but the Council
has no means of knowing what proportion
of their business is with the one and the

other. The Council desires to know whether
these Merchants and Brokers are legally assessable
to Profession Tax by the Municipality and
if so whether upon their whole trade or only
upon

upon such part (if it could be ascertained) as
concern the goods passing through the British
Custom House in the one case and the business
done with firms in the Municipality in the other
case.

I have the honour to be,

Sir,

Your Most Obedt. Servant

Alfred G. Gorn

Chairman

Forwarded.

Calicut
29.9.58

Warran
Ag. Collector

[Faint, illegible handwritten text, likely bleed-through from the reverse side of the page.]

When given for copying _____
When copied _____ } 189
When examined _____
When signed _____

READ AGAIN G.O., No. _____, DATED _____
189 .

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DIITTO.

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