

[L. & M.]
[2,000-12-9-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 2033 M.

DATED 30-11-98.

INDEXED.

[Despatch Abstract.]

Taxes. Stating that Government sees no reason to modify the remarks already passed regarding the assessment collection of — in the Kumbakonam municipality — during 1897-98.

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. 339516

From

Order No. 2033 *Wm* 30/11/98 The Collector,
Tanjore.

The Government sees no sufficient
reason to modify the remarks already passed
in the matter.

No. 4860

18
15/11/98

WT
29 11 98

Dated 30-10-98

Received 4-11-98

Registered

Enclosures 7

Spare copies.

SUBJECT.

Forwarding with remarks letter
from the Chairman, Mmt. Council
Kumbakonam requesting Government
to reconsider its remarks in para
of G.O. 1423 M.O. 15th August 1897
regarding the assessment and
collection of taxation in the Kumbakonam
Mmt. during 1897-98.

To
The Chairman, Mmt. Kumbakonam,
thru the Coll. of Tanjore.

Per
11/12/98

Expectations for revision

BACK PAPERS.

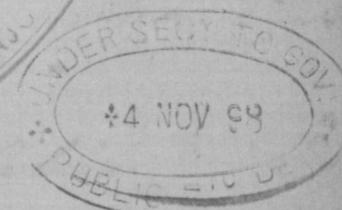
G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

541 m
m. of S
Local & Munl. (1898) Department.

CURRENT No.



From

The Chairman
Municipal Council
Kumbakonam

No. 466.

Order.

Dated 11 October 1898.

Received

Registered

Enclosures

Spare copies

Five.

SUBJECT.

Requesting a reconsideration
the remarks of Government reg
ing the assessment and Collec
of taxation during 1877-78.

[illegible]

Forwarded

As regards collection, it is not
for me to criticize his remarks,
made by Government.

Luci.
Lob. cont.

To The Collector
Tanjore

[illegible]

7
3395/m/98

Proceedings of the Special Meeting of the General
Council, Kumbik Kovans, held on the 23rd
January 1898.

Parent

Dukhy T. S. Sivasamy, Deputy Surgeon, Chaim

a. Rao Bahadur C. Nagajee Rao a. B. 1.

1. *Pennington, Kedar*

" S. A. Subbramanyam Iyer "

Muhammad Tahir Bepi Sahib.

Dr. H. S. Lingamada Ketthar Chungal B. A. B.

u V. J. Chinnasingh Pillai u

S. Vyapun' Dandakov

2 J. S. Linschmiedes Advers

A. Krishnasamy Chettiar

a Dr. C. Borasany, Melhar

Dr. C. Schindler's letter

5. Read E. O. to 1423 by reviewing the admission
15. 8. 98

ation Report of this Municipality for 1892-

Resolution with the Suggestions of Government with

receiving the most careful consideration of the

Council. The Council begs Government to see

Consider their general remark that "the common

and Collection of taxation remain very slack

in para 5 of the order with reference to the remarks

Contained in Clause (2) Para 3 of the same.

(2) With reference to the remarks of Governor

7

Chairman

(True Copy)

Lehrer Schreiner Artz

Chairman

Tanjore Collections,
14th May 1898

J. Twigg Esquire

Ag. Collection of

Tanjore.

Lo

The Chairman

Municipal Council

Kumbakonam

Siri

An examination of the Council's proceedings in the marginally noted Professor Tax appeals of 1897-98 reveals that in most cases reductions and Exemptions have been granted by it in direct contravention of the proviso appended to Schedule A of the amended District Municipalities Act. In a few cases original assessments themselves are much below the minimum prescribed.

6
3395/m/98

that has
of the act. I request that these irregularities may be explained.

I have the honor to be
Sir

Your most abdt. Servt.

(S) J. N. Srinagaram Pillai
For ag Collector

(True Copy)

L. Srinagaram

Chairman

x Proceedings dated 30. 11. 97.

Nos. 1, 104 and 107.

Proceedings dated 17. 2. 98.

Nos. 47 and 718 and 81 and 926.

Proceedings dated 22. 2. 98.

33 and 797, 155, 162 and 774, 169, and 862, 218 and 744.

Proceedings dated 26. 2. 98.

and 776, 232 and 958, 257, 256, and 707, 275 and 760,

and 887, 297, and 954. 303, 322 and 908, 361 and 928.

Proceedings dated 28. 2. 98.

381 and 966, and 421 and 851.

5-
3395/m/18

No. 401.

MUNICIPAL COUNCILORS' OFFICE

KUMBAKONAM 5th September 1898

FROM

J. S. Srinagaram

CHAIRMAN, MUNICIPAL COUNCIL

KUMBAKONAM.

TO

The Collector of

Tanjore.

SIR,

With reference to your L.C. No. 24 dated
11. 8. 98, I have the honor to state that the cases
mentioned in which the original assessments
were below the minimum prescribed in the
rules and in the books. In 5 of them viz Nos. 366
271, 81 and 155 listed in the margin of your
letter. The original assessments were below the
fixed minimum for the following reasons:
1. Some of the appellants had no income.
2. Some of them were assessed Professional Tax
previous year.
3. Some of them were strictly money lenders
they generally lent money on a small scale
articles and only occasionally on bonds.
In No. 251 referred to, the original assessments
below that prescribed for a hotel keeper in the
rules, as the party assessed was a hotel keeper
on a large scale, but a Cook getting a small income.

that the sale of cooked rice. He paid no income
tax and was assessed professional tax in the
previous year. The assessments in these cases
were fixed according to the circumstances of each
case. The Council, however, exempted 4 of them
from the payment of ^{any} this assessment and reduced
the tax of another.

I have brought out of place for due to add here
that Shandhuwari exercised due care in the pre-
paration of the assessment lists and that the
principal taxes have been treated by a decided
improvement after bringing a deputation into the Council
as Chairmen. In the disposal of the other ap-
peals under reference the Council decided
whether the appellants concerned came under
the class of transients in the strict sense of the
term and were guided often by the statements
of the appellants themselves with respect to their
means. This fact, added also to the circumstances
that the period under reference happens to be the first
year of the new cycle, accounts for the irregularities
noted.

I have the honour to be
Sir
your most obedt servant

(S) S. S. Srinivasaiah

Chairman

(True Copy)

Sd/- Srinivasaiah

Chairman

4
3395/m/98

From

The ag: Collector of
Tanjore

To

The Chairman, ml: Council.
Kumbakonam.

Sir,

Adverting to your letter No ⁴⁰¹/_{5.9.98}, I
have the honor to invite your attention
to the fact that the explanation furnished
therein relates only to cases in which
the original assessments were below the
legal minimum. Instances were also
quoted in this office letter No Ref. on. Cur.
No ²⁰⁴/_{ml} dated 4-5.98, of appeals dis-
posed of by the Council to which the
same remarks applied. As your letter
under reference contained no explanation

and under tax on arts,
however, has fallen considerably short of
expectations for revenue.

request that you will kindly furnish
the same without delay.

I have the honor to be

Sir

Your most obedt Servt

C. J. N. Srinagaram Pillai

For Ag Collector.

(True Copy)

L. Srinagaram

Chairman

3
3395/m/98

No. 465

MUNICIPAL COUNCILORS' OFFICE

KUMBAKONAM 10 October 1898.

FROM

J. S. Srinagaram, Deputy Municipal

CHAIRMAN, MUNICIPAL COUNCIL
KUMBAKONAM.

TO

The Collector of
Tanjore.

SIR,

With reference to your R.C. No. 204
of 98 dated 21st September 1898, I
have the honor to state that the
instances of appeals disposed
of by the Council in which the
assessments were fixed below
the prescribed minimum and
quoted in your letter under reference
are 16 in number.

In 2 of them viz 322 and 303, the Council
exempted the appellants from
the payment of the tax, as in their
opinion these were not strictly house
holders and that they were not getting
an income so as to justify their
being assessed.

In the disposal of the remaining
14 cases the Council made a

now one great monument, the fact
that the period under reference
was the first year of the new
act contributing chiefly to the
same.

I have the honor to be
Sir
Yours most obedt Servant
(S) J. S. Sivasamy ayyan
Chairman

(True copy)
J. S. Sivasamy ayyan
Chairman

[Faint handwritten text, mostly illegible]

Chairman

2
3395/m/98

4
3395/m/98

501

No. 466.

MUNICIPAL COUNCILORS' OFFICE

KUMBAKONAM 11th October 1898

FROM

J. S. Sivasamy ayyan

CHAIRMAN, MUNICIPAL COUNCIL
KUMBAKONAM.

TO

The Secretary to Government

Local & Municipal Department

SIR,

These are the Sub-collector, The Collector of...

In submitting for the kind con-
sideration of Government the resolution of the
Council dated 23rd September 1898, I have the
honour to state that the Collections of the year
under report were marked by a decided
improvement has pointed out in paras 5 to 7
of the Administration Report for 1897-98. The
demand and the Collections under tax on
buildings were Rs 12870 and Rs 17274. 6. 5. re-
spectively against Rs 12300. 12. 0 and Rs 17398. 5. 0 of the
previous year and represent the largest amounts
in the annals of this Municipality. The Collec-
tions under tax on lands, Vehicles, Carts & Cattle so
marked by an equally decided im-
provement. The demand under tax on arts,
however, has fallen considerably short of
expectations for reasons...

now one great monument, the fact
that a administration report for 1897-98. But the
was Collections have been there been brought, though
ach remission on a considerable scale, were made
save by the Council. The report referred to by the
Collector in his Endorsement on the adminis-
tration report for 1897-98 has been submitted
in this office on ⁴⁰¹ 5.9.98. That Correspondence
Copies of which are herewith submitted, will
show that the cases in which the original assess-
ments were fixed below the legal minimum, were
only fixed on drunken and that satisfactory
Explanation is given for the same therein.
I beg to add also that the assessment and
the Collections have much improved after
my advent into the Council as Chairman,
that Careful Scrutiny has always been exer-
cised in assessing buildings, lands & Professions
and in improving the income under other
sources, such as Private Stairs, &c. and that
the incidence of taxation is now 4.0.8 per head
shown in para 3 of C. C. No. ²⁴⁴ 2.11.97. The highest
on the record of this Municipality - fully bear
out this statement.

In these Circumstances, I beg that Council
will be pleased to reconsider their re-

assessment and Collection of taxation.
I have the honour
to be, Sir,
your obedient servant,
L. S. Swasawmy, Esq.
Chairman

Respectfully
I beg to inform you that the
assessments and collections for the year 1897-98
have been completed and the total amount
collected is Rs. 1,20,000. The assessment
for the year 1898-99 is now being prepared
and will be ready for the Council's consideration
in the month of November next. I have the
honour to be, Sir, your obedient servant,
L. S. Swasawmy, Esq.
Chairman

Dis No 4860 of 1898
Rev

Enclosures 5

LOCAL & MUNICIPAL DEPT
CURRENT No. 3395

Forwarded.

2. With reference to the 2nd para of the Resolution I beg to quote from the Sub Collector and Chairman.

3. In forwarding to the Chairman some remarks made by the Acting Collector Mr. Aylmer on observing that 78^{out of} 84 Appeals had been successful, the Sub Collector said "I believe I said something of the kind and I have certainly noticed that the taxes are simply reduced on the statement of the objector without any manner of Evidence"; and in his letter No 213 dated 18th April 1898, the Chairman remarked "It Cannot be asserted that in the disposal

3395-10/98

4. The reports of the Chairman on the Assessment of the Profession Tax alluded to in para B (1) of G. O. No 1423 M — dated 15th August 1898 are forwarded as Enclosures to the Chairman's letter.

Re Sept 3. 11. 96

signed 11

189

MEASURES TO C. No.

OF GOVERNMENT

OF GOVERNMENT

ST WITH DITTO.

FILED UP, BEING MEANT FOR DESPATCH
ORIGINAL

A = Copy in full.
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