

20-11-15
29/5/24 B117 ✓

[L. & M.
1,990-1-3-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 602 M.

DATED 18-3-98

INDEXED. *SL*
INDEXED.

see 63 (2)

DESPATCHED

[Despatch Abstract.]

Land Tax. Referring to the advocate General for his opinion the question raised by the Chairman Municipal Council Coatacannund regarding the levy of — on certain cultivated lands inappropriate to buildings.

See

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.

732 M

From

The Chairman,
Municipal Council,
Cotacanamund
No. 4657

Hm
meie
Order
No. 602 mis 8 18/3/98
The question raised

in the Chairman's letter read
above will be referred to the
Advocate General for his opinion.

P.A.
14/3/98

H.T.
15-3

Dated 5th February 1898

Received 9-2-98

Registered

Enclosures one

Spare copies.

SUBJECT.

Land Tax.

Bringing to notice the objection
raised to the levy of the
at 1-8 per acre under sec.
63(3) a + b, and submitting com-
-pendence in view to the opinion
of Government Law Officers
being obtained as to whether the
Municipal Council can, under
the circumstances, levy the tax.

Dulto
To the Government Solicitor.
Depd 21/3/98

17/2

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.

732 M

From

The Chairman,
Municipal Council,
Cotacanamund

No. 4657

Dated 5th February 1898

Received 9-2-98

Registered

Enclosures one

Spare copies.

SUBJECT.

Land Tax.

Bringing to notice the objection raised to the levy of the _____ at 1-8 per acre under Sec. 63(3) a + b, and submitting correspondence in view to the opinion of the Government Law Officers being obtained as to whether the Municipal Council can, under the circumstances, levy the tax.

To the Government Solicitor.
Dated 21/3/98.

4 m
misc
Order
No. 602 misc & 18/3/98
The question raised in the Chairman's letter read above will be referred to the Advocate General for his opinion.

V.R.
14/3/98

H.T. S.
15-3-98

6/11/97

17/2

BACK PAPERS.

G.O.	No.	Department.	Date.
10	186	hsh	25/9/97
	1826	hsh	20/9/97
Lynette Council proceed			
79-297 Page 20			

FURTHER PAPERS.

G.O.	No.	Department.	Date.

NO. 2727

Ootacamund Municipal Office,
7 October 1897.

FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

OOTACAMUND.

To

Enclosures

The Jaghirdar
of Agni.

Sir,

With reference to the Enclosed Notification
no. 1925 dated the 21st August 1897, I have the honor
to note in the margin the lands in your possession
and to inform you that they will be
assessed at Rs. 1.80 per acre, plus water and
drainage tax for the year 1897-98.

I have &c.
sd/ Geo Hannett
Chairman.

No. 589.

Satavizianagran
17 October 1897

To

The Chairman
Municipal Council
Ootacamund

Sir,

With reference to your letter
no. 2727 dated 12th October 1897 together with the
Notification no. 1925, I have the honor to inform
you

on that the Survey field n^o 231 D measuring 66.18
acres comprises lands occupied by and appertaining
to buildings, lands of flower gardens,
lands vegetable garden, tea, Cinchona, She-
gum &c trees and other lands, and to
request you to inform me what kinds of
lands of these are liable to the tax proposed
in your letter under reply, and
what kinds of lands come under Agricultural
purposes which are exempted under Sub-section
of Section 63 of Act III of 1897.

I have re.
Sd/- A. P. Srinivasa Rao
Jagirdar of Anni.

Municipal Office
Ootacamund 21st October 1897.

No. 3039
22. 10. 97
To H.H.H.
A. Vinayapooram Raja Srinivasa Rao Sahib.
Jagirdar of Anni.

Referring to your letter n^o 589
dated the 17th October last. I have the honor to
inform you that "all lands not occupied by
buildings and not appertenant to any building
attached thereto for use thereof as a
garden or pleasure ground or for the pasturage of
animals kept for private use" will be assessed at

Sec. 63. (3) (a)
Act III of 1897.

Supplement Fort St.
George Gazette
of 9th March 1897
Page 58

The Hon. N. Subba
Rao Puntulu said,
in the Legislative
Council, on the 9th
July 1897, viz: that

"in several of the
municipalities we
have a lot of paddy
fields within their
limits used solely
for agricultural
purposes"

as there are no
paddy fields
at Ootacamund
the words "agricul-
-tural purposes"
were inapplicable.

Sd/-
Dear Sir

Re: Woodlands Permanent Patta.

I have at last been able to obtain
a copy of the Madras Municipalities Act
as amended.

The clause which refers to lands is
as follows:-

"(3) In the case of-

(a) lands not occupied by
buildings and not appertenant to any
building

at Rs. 1-8- per acre.

2. The Registers in the Municipal
Office show that you possess 99.50 acres of
land. Allowing acres 13.32 as occupied by
buildings &c the balance is acres 66.18 which
it is proposed to assess.

3. There is no land which
falls within the category of "Agricultural
purposes".

I have re.
Sd/- Geo. Hammett
Chairman

Ootacamund
1st December 1897.

H. H. the Jagirdar of Anni.
Sathianthianagaram.

produce raised or received by him fit to be
taken to market or
" (iii) the sale by a cultivator or receiver
of rent-in-kind of the produce raised or
received by him when he does not keep a
shop or stall for the sale of such produce,
or

"(c) any building owned and occupied
by the receiver of the rent or receiver of any
such land as is referred to in clause (a)
or by the cultivator, or the receiver
of that rent in kind of any land with
respect to which or the produce whereof
any operation mentioned in clause (b) is carried on.

"Provided that the building is on
or in the immediate vicinity of the land
and is a building which the receiver of
the rent or receiver or the cultivator or receiver
of the rent-in-kind, by reason of his connection
with the land, requires as a dwelling house,
or as a store-house, factory or other out building"

It is certainly not the practice
of collectors to distinguish between the fields of
a ryot, the garden of market gardeners, and
the estate of planters. The gains from all such
sources are exempted.

Under the circumstances, I think that
you should not pay the tax without further
careful consideration.

Yours faithfully
Sd. A. S. Goddell

"Borne Copies"

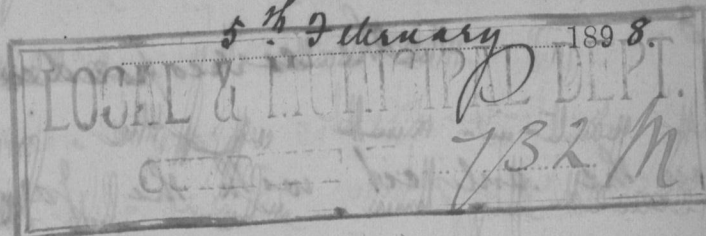
M. Ramaswami
Chairman

No. 4657

5-2-98

Ootacamund Municipal Office,

5th February 1898.



FROM

THE CHAIRMAN,

MUNICIPAL COUNCIL,

OOTACAMUND.

To

Enclosures

The Secretary to the Government
Local and Municipal Department
Fort Saint George

Through the Collector of the Nilgiris.

Sir,

On the introduction of the Municipal Amend-
ment Act III of 1897 in May last application was
made to the Government, in letter No 662 dated the 17th
May 1897, for levying

"The rate of Rs 1-8-0 per acre on lands under
the new Section 49-63(3) a and b."

And the Government in para 4 of their
order No 1626 M. Mis dated 20th July 1897, sanctioned
the levy of the tax on lands unappropriated to buildings
and on lands occupied by native huts at the rate
of Rs 1-8-0 per acre."

2. Upon proceeding to levy the tax on lands
unappropriated to buildings objection has been
raised to the Municipality doing so, on the ground
that the proviso to section 63(3) declares that

"no tax shall be levied under this sub-
section upon lands used solely for agricultural
purposes", and that no tax is leviable on land
cultivated with Cinchona, blue gum, and other
trees, tea, grass and vegetable.

3. The correspondence which has passed on the subject with the Jaghirdar of Arni together with the opinion of his counsel Mr Cowdell on the subject is submitted for the consideration of the Government in view to the opinion of their law officers being obtained as to whether, under the objection raised, the Municipal Council can levy the rate of tax sanctioned on lands appropriated to buildings which are cultivated with

6 in chana,

Blue gum,

Melanorrhiza,

Acacia,

Tea,

Coffee,

Grass, vegetables, shrubs of all kinds, as well as forest plantations and shala lands.

I have the honor to be,

Sir,

Your most obt. servant,

W. Rammert
Chairman

Copy of the above letter 17/2/98

Forwarded. The question raised is one of general interest, while in the municipalities of Ootacamund and Coonoor it is of considerable financial importance. The question is whether "agriculture" includes arboriculture and horticulture.

6th Feby. 1898

H. Altman
Ag. Collector

When given for copying _____
When copied _____
When examined _____
When signed 19/3 } 189 .

READ AGAIN G.O., No.
189 ,

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

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.