

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. 985 M



From

The Accountant General,
Madras

49m

For Order

No. L.F.D.
794

It does not appear that remissions of taxes on vacant houses, can be granted except in accordance with the provisions of Section 72(2) of the Act.

Dated 4th March 1898.

Received 7-3-98

Registered 7-3-98

Enclosures

Spare copies

128
19/3/98 M. L. ss. 69. A. 72. 73.

SUBJECT.

I fancy it is very common for Chairmen not to pay house-

-tax on vacant houses, & it

seems rather a convenient

arrangement. - The Act however

doesn't sanction this. It sup-

-poses punctual payment, then

notice of vacancy, then a refund.

The A.G. has found out a Chairman

who simply excused payment of an empty

house & wants for to say the

Chairman is wrong. I suppose

Enquiring whether the provisions of Sec. 72(2) of the District Municipalities Act, are applicable to buildings unoccupied from the date of completion.

he doesn't think the Chairman is technically wrong. But it is hardly a matter for the Audit Dept. to interfere in by hunting out the error.

18/3. 23/3/98 P.T.

BACK PAGE.

See
order No. 680 dated 31-3-98

The Government considers
that the Chairman's action was technically
incorrect.

2. It is however observed that the
matter is hardly one for the audit de-
partment to interfere in, beyond point-
ing out the error.

(From orders)

18
29/3/98

38-5-98

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

To. The Chairman M. C. Ootacamund
through the Collector of the District
Accountant General.

2/4/98

LOCAL FUND DEPARTMENT.

Fort St. George,
Accountant-General's Office,
4th March 1898.

No. 2-7-8
794
985h

From

J. C. Harrison Esquire,

ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Local and Municipal
Department,
Fort St. George.

SIR,

I have the honour to enquire whether the
provisions of section 72(2) of the District Muni-
cipalities Act are applicable to buildings un-
occupied from the date of completion. The case
in point is that of a house at Ootacamund
named "Kenselworth" which was completed in
April 1896, and was vacant during the whole
of the ensuing half year. The special notice
required by section 69 of the act was issued
by the Chairman on the 1st June, and the
assessment for the first half of 1896-97 was
demanded on the 9th September, when the
owner or agent asked for the withdrawal of the
demand on the ground that the building had
never been rented. In reply the Chairman informed
him that he should have reported the date
of completion and non-occupation, from the

1st April, but added, "as I happen to be personally acquainted with the non-occupation of the house since the date of its completion, the vacancy will be acknowledged from the 1st April."

This seems contrary to the provisions of section 72(2) of the act, which lays down that no person shall be entitled to such refund unless he, at or about the time the building became vacant, gave notice of such vacancy to the Chairman. The latter however contends that the house was not vacant in the sense contemplated by section 72, but as the remission was presumably granted under that section, its provisions must apparently be held to apply. The point is one for the decision of Government.

I have the honour to be,

Sir,

Your most obedient servant.

L. Martin

Accountant General.

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READ AGAIN G.O., No.

189

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILLED UP, BRING MEANT FOR DESPATCH
IN ORIGINAL.

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