

28-5-07
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[L. & M.
1,000-1-0-08.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 724 M.

DATED 4-4-98

INDEXED. *SA*

DESPATCHED

[Despatch Abstract.]

appeal against profession tax - Agreeing with the
Collectors of Vizagapatnam in considering that no
appeal against profession tax for the second
half year imposed by the Vizagapatnam municipality
lies to the council.

BACK PAPERS.

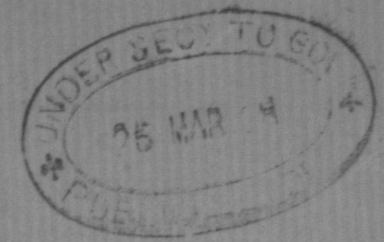
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1898) Department.

CURRENT No. 1129^m.



From

The Collector,
Vizagapatam.

Secy
Munl
Order No. 724 Munl & 4/4/98

The Government agrees
with the Collector.

Re No. 455.

VR
31/3/98

2/4/98

Dated 19th March 1898.

Received

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SUBJECT.

Submitting letter from the Municipal
Chairman, Vizagapatam requesting
to favour him with an authoritative
ruling whether an appeal against
profession tax for the second half year
lies to the Council.

To
The Chairman, No. Vizagapatam
thru the Secy
2/4/98

11/4/98
21/4/98
2/5/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL & MUNICIPAL DEPT.
1129.M-

Dr. 455-

As the chairman insists, his letter is submitted to Government for Orders, although both the questions submitted by him appear to be perfectly plain and to admit of only one answer. The chairman has been informed that it does not seem worth while to trouble the Government in this matter.

W. M. M. M.

V. J. J. J. J.

Dated 19-3-88

Depd 21-3-88

Acting Collector.
Cg.

Vizagapatnam
Municipal Office
Dated 10th March 1898.

10323

From

M R R

P. Krishnaswamy Naidu Gam L.M.S.
Chairman, Municipal Council,
Vizagapatnam.

To The Acting Collector,
Vizagapatnam.

Sir,

With reference to your letter no 650 dated
4th instant, I have the honor to state that
your reply is silent on the question raised
in para 3 of my letter no 148, dated 21st February
1898 addressed to the Secretary to Government
Local and Municipal Department.

I request therefore that my letter above
quoted be forwarded to Government for
orders.

I have &c
(Signed) P. Krishnaswamy
Chairman M.C.

(True Copy)

W. D. Horne
Acting Collector.

Dir. no. 650.

Vizagapatnam,
Collector's Office,
4th March 1898.

To The Municipal Chairman,
Vizagapatnam.

Sir,

Referring to your letter no 148 dated 21st February
1898 addressed to the Secretary to Government,
Local and Municipal Department, I have the
honor to inform you that I have no doubt a tall
that no such appeal can lie. The tax is a yearly one.
The Assessee has already appealed to the Council
against his assessment for the year and the
Council has modified it. There can be no
further appeal to the Council against its
own orders. I do not propose to submit
your letter to Government unless you insist
on it, as the matter is so plain as not to be
worth troubling Government about.

I have &c

(Signed) W. D. Horne.
Acting Collector.

(True Copy)

W. D. Horne

Ag. Collector.

No. 148

VIZAGAPATAM MUNICIPAL OFFICE,

Dated 21 February 1898

From

M. R. RY. P. Krishnapurani Naidegaru L. M. S.

~~B. SURYANARAYANA SASTRI GABU B.A., B.L.~~

CHAIRMAN, MUNICIPAL COUNCIL,

VIZAGAPATAM.

To.

The Secretary to Government
Local and Municipal Department
Fort Saint George
(Through the Divisional Office).

Sir,

A person exercising his trade or calling within the municipal limits is taxed by the Chairman under Secs. 53, 54 and 56 under class II. An appeal is lodged by him before the Council under Sec. 97 against this classification for the first half year. The Council modifies the tax to one under class III. As the tax is a yearly one (Sec. 47), and is collected in two equal instalments, (Sec. 55) the profession tax register is corrected accordingly, and the demand notice for the second half year is issued with the tax as modified by the Council; against this an

an appeal is lodged before the Council.

2. In Sub sec 1 Section 97 relating to appeals, it is stated, that an appeal lies to the Council against Chairmans proceedings under sec. 54. In the case above stated the proceedings of the Chairman have been modified by the Council on appeal and if an appeal is lodged for the second half, the appeal will be against the Councils' Proceedings.

3. In Section 101 it is stated "that an assessment or demand of any tax, when no appeal is made shall be final." A person accepts the classification of the Chairman under sec 54. and the demand thereon for the first half year. He chooses to appeal against the same classification for the second half year not on the ground that he has not exercised his profession for 60 days but on the ground that his income has diminished.

4. I have the honor to request to be favored with an authoritative ruling whether

an

an appeal for the second half year lies to the Council under the circumstances above stated.

I have the honor to be,

Sir,

Your most obedient servant

Wm. Watson

Chairman

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