

L. & M.
3,000-1-3-00.

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 853 M

DATED 2-5-98.

INDEXED

DESPATCH

Sub 3(3)

[Despatch Abstract.]

Tax

Communicating to the Municipal Council of
Costacamuend, the Advocate General's opinion on the
question of taxing certain ^{agricultural} lands in Costacamuend.

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

G.O.	No.	Department.	Date.
Cuo	25826/g8		
Lw	1695		4-10-98

CURRENT No. 120014

Again 40 to 60 m of 18.3.98
and cur. to 1200 m

From The Govt Solicitor Madras

N^o 853 **Order** *N^o 853 M. M. of 2/5/98.*

The Advocate General's opinion will be communicated to the Municipal Council of Dotacamund.

No. 190

V.A.
21/4/98

A.T.
27 4 98

Dated 3/1. 3-98

Received /- 4. 98

Registered 2-4-98.

Enclosures

Spare copies.

Forwarding the opinion of
the Advocate General on the
question of taxing certain lands
in Patnamund.

The Chairman. Inval. Council. Ostrom and
his the Coll. of the Pilgrims

Copy to the Chairman, Mutual Council. Known
Sept 3/5/90

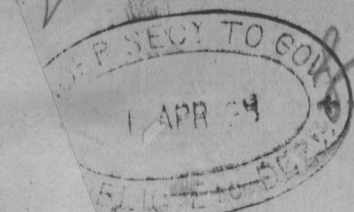
offin note this case

BACK PAPERS.

G.O.	No.	Department.	Date.
10	602	183	183789

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Sec 63(3) of the Madras Act

No 8898

2-5-09

LOCAL & MUNICIPAL

2-5-09 P. I. N. I. O. N. CURRENT

The question in this case is, whether the lands referred to in the correspondence which has passed between the Chairman, Municipal Council, Ootacamund, and the Jaghirdar of Arni are liable to be taxed under the powers conferred by Section 63 of the Madras District Municipalities Act, 1884, as amended by the Act III of 1897. There seems no doubt that the lands in question come within the words of Sub-section (3) (a) as being "lands not occupied by buildings and not appurtenant to any building or attached thereto for use therewith as a garden or pleasure-ground or for the pasturage of animals kept for private use". The question is, are they exempted from the tax by the proviso "that no tax shall be levied under this sub-section upon lands used solely for agricultural purposes"?

2. It is to be observed that only lands used solely for agricultural purposes are to be exempt.

"Agriculture" is defined in Webster's Dictionary (1891 edition) as "the art or science of cultivating the ground, including the harvesting of crops and the rearing or management of live stock"; whilst "tillage" which is given as a synonym for "agriculture" is defined as the operation, practice or art of tilling or preparing land for seed and keeping the ground in a proper state for the growth of crops". The meaning of the word "agriculture" is not defined in the Agricultural Holdings Act, 1883 (46 & 47 Victoria C.61). It seems to me, however, that the word connotes the periodical sowing or planting, and gathering in of crops; and I cannot see how land used for the cultivation of Chinchona, blue gum or other trees can be said to be land used solely for agricultural purposes. As regards the tea and coffee plants, it has been held that a lease of a coffee garden is not an agricultural lease within the meaning of Section 117 of the Transfer of Property Act, 1882, (see I.L.R.17 Madras p.98), and in my opinion lands used as tea or Coffee gardens are not used solely for agricultural purposes within the meaning of Section 63 of the Madras District Municipalities Act. Possibly land used as a

market garden for the purpose of growing vegetables would be land
used for agricultural purposes within the meaning of the Sub-
Section.

3. I am not aware what proportion (if any) of the lands in
question is devoted to growing vegetables &c., but speaking
generally, I am of opinion that the lands described as "lands un-
appropriated to buildings which are cultivated with Chinchona,
blue gum, Melanoylon, acacia, tea, coffee, grass, vegetables, shrubs
of all kinds as well as forest plantations and shola lands" are
not exempt from taxation under Section 63 of the Act. I do not
think it was even the intention of the Legislature that such lands
should be exempt, and I do not think the Courts would construe
the proviso to Section 63 as creating any such exemption.

C. Arnold White.

Advocate General.

Madras)
29th March 1898)

(True Copy)

Ernest Barker

Government Solicitor.

(1898) Department

From Ernest Barclay
Government Solicitor
Madras

To The Secretary to Government
Local & Municipal Department
Madras

N^o 190

Dated. 31st March 1898
Recd

Forwarded with reference to
the Order of Government N^o 602
of this date 18th March 1898
Local Municipal Department
Ernest Barclay
Government Solicitor

When given for copying
When copied 3-2-98 8/11 1898
When examined
When signed 3/5

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

CURRENT No.

ENCLOSURES TO G. No. *

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

ATTACHMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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