

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1462 M.

DATED 17-8-98.

See 63 (3)

RECEIVED

INDEXED.

[Despatch Abstract.]

Tax

Declining with remark to
approve the proposal of the Townwell
Munl. Council to impose diff.
rates of — on irrigated & on
unirrigated land in the municipality.

BACK PAPERS.

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

FURTHER PAPERS.

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

[G.]
26
250-18-2-98.

LOCAL AND MUNICIPAL DEPARTMENT.

C. No. 1932 M. and 2297 M.

SUBJECT.

Reduction in the rate of the tax on nunga lands in the Tinnevely Municipality

No. 1462 Missd 17/8/58
FOR ORDERS.
The Govt cannot approve of the proposal to impose different rates of tax on irrigated & on unirrigated land. Such a course would be inadvisable as well as of doubtful legality.

AT 15-8-98

To The Chairman, R.C. Tinnevely
thru the Collector
Dtd 20/8/98

In the first of the letters read above, the Municipal Council of Tinnevely requested the sanction of Government to reduce the rate of the tax on nunga lands from 7½ per cent of their annual value, at which rate all the lands in the town are taxed, to 6¼ per cent, from 1st April 1899, on the ground that the assessment on them at the present rate of 7½ per cent was nearly four times the road cess usually charged on nunga lands and was in consequence felt to be a great hardship. The Chairman, who was thereupon requested to report how the proposal would affect the finances of the Municipality, states in his second letter that the proposed reduction in

in the rate of the tax on nunga lands will result in a ~~decrease~~ of only Rs 34 in the revenue of the municipality.

2. In the first place, it has to be observed that the reasons assigned for the proposed reduction in the rate, viz. that the municipal tax on nunga lands is nearly four times the land-tax is not valid. The land-tax is levied on lands in Local Fund areas, and considering the innumerable benefits in the shape of good roads, lighting, sanitation, water-supply & enforced by land owners within municipal limits which their neighbours within the Local Fund areas do not, it is not unreasonable that they should be required to pay more in proportion to such benefits. Again, it does not appear that the levy of the land tax at different rates on different classes of lands is contemplated by the Act. Under section 63 of Act IV of 1884, it was held that the levy of the tax on buildings and lands at different rates

the Sec 42 of the statement of objects & reasons printed on page 19 of the 25th 24-2-93 D

rates and the exemption of lands from taxation, while the house-tax was levied, were inadmissible and the amendment of this section Act III of 1897, was made with the main object of legalizing these measures. The only class of lands in respect of which section 63 of the amended act authorizes the levy of the tax at a different rate from that imposed on others is that referred to in sub-section (3) of this section. In the absence therefore of any other provision in the act, authorizing the levy of the tax at different rates on different classes of lands, such a course appears to be inadmissible. It is therefore submitted that the Council's proposal cannot be approved.

V.R
12/5/93

Local & Munl. (1898) Department.

CURRENT No. 1932

Submitted

Christy & Co. Collector

Immunell Collection Office

Dated 12 June 98

to 1-11-98

To The Secretary
Local & Municipal Department
Madras
Through the Revenue Divisional
Officer, Tanjore

From The Chairman
Municipal Council
Tanjore

Refce Order 730 of 27-6-98

The Chairman is requested
to report how this proposal will
affect the finances of the municipality.

VA 7/6/98
20/6/98

Dated 24th May 1898.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Requesting & accord.
Sanction for levy of
land tax on Kuzja
lands at 6 1/4 p. on the
annual rental from
the Official year
1898-99.

To The Chairman. Re Immunell
sup-27/6/98

21/7/6

16/6.

28/8

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the proceedings
of the Municipal Council of Sumburgh
dated the 16th May 1898 at 7 PM
No 3.

Present
Officials.

Mr. P. Venkata Saray. Pillai Amargal
Tahsildar

Hon Officials.

P. D. Hailasam Pillai Amargal.
Chairman Delegate

S. K. Sumanarayappa Pillai Amargal.

Seni Asari Amargal.

Sumanalai Kumar Asari Amargal.

Para V. Read letter No. 630 from
16.4.98
the Head Quarters Deputy Collector
returning the resolution of the 24th
January 1898 regarding the levy
of land tax at 6 1/2 p.c. on the
Annual Rental.

Resolved that

Enclosure
to letter No
84

on of the 24th
May 1898 regarding the
levy of tax on Kungu land.
the word "pudi" he substituted
for "en" in the expression
"in the rent" and the word
"Kungu" he inserted between
"on" & "land".

Signed P. M. Kailasam Pillai
Chairman delegate

True extract

P. M. Kailasam Pillai
Chairman delegate

RECEIVED
DEPUTY COLLECTOR
28 MAY 93

Extract from the proceedings of
the Council of the Municipal
Committee dated the 24th January 1898
at p. 30. I. No. 26.

Present
Officials

M. R. S. Raghaviah Amargal
Revenue Officer in Charge of
Municipal Committee

Hon. Officials

" Dalauz Sheethappa Mudaliar
Amargal Chairman

" Kanuaz Kellazappa Pillai Amargal

" S. Sunda Charlu Amargal

" Renu Asari Amargal

" R. V. Venkata Chalam Amargal

" P. M. Kailasam Pillai Amargal

" S. Palanisami Mudaliar Amargal

" S. Santhia Kumaran Pillai Amargal

" Ramana Sani Pillai Amargal

" S. P. Pichayyan Amargal

" S. K. Sumanthappa Pillai Amargal

Para III Read Chairman's Memo regarding

the assessment of land tax to Muzza
lands and also Muzza from Mrs T
Rama-lamby. Mudaligar and Anargal
together with that from Mrs P.P.
Rachoomany Arz and Anargal &c
Councillors on the same subject

Enclosure
to letter No
84.

Read letter No 2354
dated 4-1-98 from the collector
regarding the assessment of
land tax on the Budget estimates
for 1898-99.

Resolved that the tax
on lands for full half year of
1897-98 be levied as in the last
year & in the next official year,
the tax will be levied at $6\frac{1}{2}$
per cent on the annual rental -
& the necessary Government sanction
will be obtained.

Signed A. Laloo, Chertharappa
Mudaligar Chairman
(See extract)

P. on Railasow villa
Chairman delegate

No 84



Sannewally Municipal

24th May 1898

LOCAL & MUNICIPAL DEPT.

From

The Chair Man
Municipal Council
Sannewally.

To

The Secretary
to the Government of
Madras.

Re 630
Submitted
H. S. S. S.
29598

(Through the Revenue Divisional Officer
Sannewally)

Sir
I have the honor to
state that the levy of land tax
on Muzza lands at $7\frac{1}{2}$ per
cent on the annual value is
nearly four times the fixed cess
usually charged on Muzza lands.

and is in consequence felt to be
a great hardship. The Council
has therefore resolved at their
meetings held on the 24th January
1898 and on the 16th May 1898
that the land tax on Munja
lands should be levied at
6 1/2 per cent on the Annual
rental from 1898-99.

Copies of
the Resolu-
tions
submitted
therein

I therefore request
that you will be so good as to
accord sanction for levying
the land tax at 6 1/2 per cent
on the Annual rental from
the official year 1898-99.

I have the honor to be
Sir

Yours Most Obedient Servant

P. M. Railasaw
Chairman
Municipal Council

Local & Munl. (189) Department.

CURRENT No. 2297

Order

From The Chairman
Municipal Council
Tinnevely

No. 266

Dated 6th July 1898
Received 9th July 1898
Registered
Enclosures
Spare copies.

SUBJECT.

Reporting on the effects
of reduction of the rate of
land tax on the finances
of the Municipality

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Tinnevely Municipal Office,

8c No. 2667

6. July 1898.

FROM

THE CHAIRMAN,

Municipal Council

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2297

TINNEVELLY.

TO

THE Secretary to Government

Local & Municipal Department
Madras.

SIR,

With reference to your memo No. 730 of 27 June 1898, I have the honor to inform you that the assessment on the nungah lands @ 7 1/2 per cent of the annual rental would amount to Rs 204-6-2. If levied at 6 1/2 per cent, it will be Rs 170-5-2, thus causing a loss of Rs 34-1- only to the finances of the Municipality.

I have the honor to be

Sir,

Your Most Obedient Servant

P. on Railasaw Kicai

CHAIRMAN. Delegate

1898.

TINNEVELLY MUNICIPAL OFFICE.

From

THE CHAIRMAN,
Municipal Council,
Tinnevely.

To

THE Secretary to Government

Dated } July 1898
Issued }

No. 266 of 1898

Enclosure.

Reduction in the rate of land
- tax - Regarding on the
effect of - on the finances
of the municipality.

When given for copying _____
When copied _____
When examined _____
When signed _____ 19/8

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.

STATEMENT WITH DITTO.

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

N.B. -

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