

20-1-26 8/11

Local & Munl. (1899) Department.

PRINTED.

G.O., No. 1414 M

DATED 25-9-99

INDEXED.

[Despatch Abstract.]

Fees

Agreeing in the remarks of the Sub Collector and Collector of Chingleput that the fees prescribed in clauses (1) & (2) of Section 90 of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, may be levied from owners of unregistered carts seized under Section 89, irrespective of the actual charges incurred in their seizure, detention &c.

BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras. LOCAL AND MUNICIPAL

Proof for approval

MR 5/10/99

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 1414 M., 25th September 1899.

SEPTEMBER.

Fees.

Agreeing in the remarks of the Sub-Collector and Collector of Chingleput that the fees prescribed in clauses (1) and (2) of section 90 of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, may be levied from owners of unregistered carts seized under section 89 irrespective of the actual charges incurred in their seizure, detention, &c.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

A/Ly/ From M.R.Ry. M. SUBBAROYALU CHETTIAR, Chairman, Municipal Council, Conjeeveram, to the Secretary to Government, Local and Municipal Department (through the Sub-Collector and the Collector of Chingleput), dated 22nd August 1899, Ref. on No. 196-A—Genl.

I have the honour to state that when an unregistered cart or other vehicle is seized and detained under section 89 of the District Municipalities Act, as amended by Act III of 1897, it has been usual to levy a fixed sum of 8 annas on account of seizure and detention under section 90 (2) of the Act. During his last inspection of the accounts of this office, the auditor remarked that the levy of a uniform rate of 8 annas was illegal and that only the sums actually expended should be collected. When the notes came to me through the Accountant-General for formal reply, I pointed out that the auditor's interpretation of the section was open to question. The Accountant-General, however, holds that his auditor is correct and has asked me to collect only such sums as may actually be incurred. But I am unable to agree with him. The section seems to contemplate the levy of a fixed amount, apparently, on the less and that a portion of the time of the Municipal establishment is taken up thereby affecting Municipal revenue, I request the favour of an authoritative ruling.

2. An extract from the Accountant-General's letter, dated 25th January 1899, No. L.F.D.—716, relating to the subject in question, is herein enclosed.

ENCLOSURE.

From W. J. F. WILLIAMSON, Esq., Assistant Accountant-General and Inspector of Local Fund Accounts, Madras, to the Chairman, Municipal Council, Conjeeveram, dated 25th January 1899, No. L.F.D.—716.

Paragraph 7.—The words "On account of charges incurred" in clause 2 of section 90 of the District Municipalities Act, as amended by Act III of 1897, seem to indicate clearly that no have been actually incurred by the Municipality on that account. It is open to the Chairman to collect as penalty a sum not exceeding the amount of the tax, and this should act as a sufficient deterrent if enforced. The further recovery on account of charges should, apparently, only be made, when expenses are actually incurred. The correct procedure may be noted for the future.

Dis. No. 502-D.

Submitted to the Collector.

2. The point of contention is whether (as the Chairman contends) the fees of one rupee and half a rupee prescribed in section 90, sub-section (1), clause (iii), and of the actual amount of expense incurred, or whether (as the Inspector of Local Fund Accounts lays down) they merely represent maximum rates, the actual amount to be charged being regulated by the actual amount of expenses incurred.

3. The interpretation of the Inspector of Local Fund Accounts is in flat contradiction to the wording of the section. Had the framers of the Act meant what he thinks, they would have said it. Attention is also invited to the modification of this particular provision by section 56 of the Amending Bill published at page 32 of the Supplement to the *Fort St. George Gazette*, dated 2nd April 1895 (finally passed as Amending Act III of 1897), and the Statement of Objects and Reasons reported by the Select Committee in page 8 of their report published in Supplement to the *Fort St. George Gazette*, dated 2nd April 1895, wherein a "lump fee" was proposed expressly "to dispense with accounts of expenses incurred in the seizure and sale of vehicles". This amendment was carried by the Council in page 6 of its proceedings published in Supplement to the *Fort St. George Gazette*, dated 12th May 1896.

(Signed) J. P. BEDFORD,
Acting Sub-Collector.

24th April 1899.

Submitted to the Collector with a copy of Mr. Bedford's endorsement, Dis. No. 502-D, dated 24th April 1899, to the Collector in connection with the same question. I fully concur with Mr. Bedford's opinion.

CHINGLEPUT,
25th August 1899.

(Signed) A. C. Dutt,
Acting Sub-Collector.

No. 114-Munpl.

Submitted for orders of Government. Section 90 (2) of the Madras District Municipalities Act, 1884, as amended by Madras Act III of 1897, clearly indicates that a consolidated sum of 8 annas shall be levied from the owners of carts seized under section 89 in lieu of charges incurred.

2. This communication was first received four months ago and was returned as it was not addressed to Government and was not in the name of the Chairman.

(Signed) D. W. G. COWIE,
Acting Collector.
SAIDAPET,
6th September 1899.

ORDER—No. 1414 M., dated 25th September 1899.

The Government concurs in the views expressed by the Sub-Collector and the Collector in their endorsements.

(True Extract.)

for Ag. Secretary to Government.

To the Chairman, Municipal Council, Conjeeveram.
" all other Chairmen of Municipal Councils.
" all Collectors.
" the Accountant General.

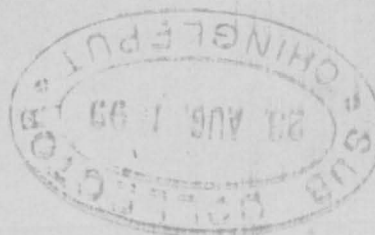
Exd, C. M. Thambusawmy.

Genl. Cur. Regr. (Subordinate Officer)

No. 1948 of 1899
23-8-99

Local & Munl. (1899) Department.

CURRENT No. 2405m



resp

78 HM

From The chairman
Municipal Council
Coimbatore

Order No. 1494 m
25/7/99

The Government concurs in the
views expressed by the Subcollector and the
Collector in their endorsements.

Refom No. 196 A of 98.
Sent

Dated 22nd August 1899.

Received 8 SEP 1899

Registered

Enclosures 1

Spare copies nil



SUBJECT.

Requesting instructions regard-
ing the levy of a fixed sum of
8 annas under section 90(2)
of the Act on account of seizure
and detention of unregistered
Carts seized under section 89

To
The Chairman, Coimbatore
All other Chairmen of Municipal Councils
Collectors
The Accountant General.
24/8/99

Prayer

18/8/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

First copy sent to Press. 29-9-99

Returned for signature. 9-10-99

Despatched in print. 11-10-99
12-10-99

Read again G.O., No.
189

DATED

CURRENT No.

2405m A

with collectors and 18000
etc in full

ENCLOSURES TO C. No.

11 A

ORDER OF GOVERNMENT

A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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IN ORIGINAL.

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