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Local & Munl. (189) Department.

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G.O., No. 1523 M
& 1524 M

DATED 12th Oct 99

INDEXED.

[Despatch Abstract.]

Taxation of Railway buildings & lands - Vizagapatam municipality

Respecting the sanction of the Govt of India to the imposition of the water & drainage tax on buildings & lands in the Railway Colony at Waltair situated within the limits of the Vizagapatam 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.
Ceo 3298 h/99							

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. }
Regd. } 1899.

Enclosures
Spare copies

G.O., No. 1523 M., 12th October 1899.

OCTOBER.

Taxation of Railway Buildings and Lands.

Directing that a letter be despatched to the Government of India requesting sanction to the imposition of the water and drainage tax on buildings and lands in the railway colony at Waltair situated within the limits of the Vizagapatam Municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. B. SURYANARAYANA SASTRI Garu, B.A., B.L., Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 3rd March 1897, No. 208.

With reference to paragraph 3 of G.O., No. 22 M., dated 11th January 1897, I have the honour to submit that arrangements are being made to assess the buildings and lands in the Municipal limits with water-wax from 1st April 1897 as directed therein with the exception of the railway colony. From paragraph 3 of the Resolution of the Government of India printed in G.O., No. 1917 L., dated 27th September 1894, it appears that an application should be made through the Local Government for the sanction of the Governor-General in Council under section 135, sub-section (1), of the Railway Act when any new tax is sought to be imposed on railway buildings, &c., and I therefore request that you will be so good as to obtain the necessary sanction for the levy of water-tax on the railway colony from 1st April 1897.

Submitted.

(Signed) R. GOVINDA RAU,
Huzur Deputy Collector.

4*th March* 1897.

Submitted to Government. There is no reason why the railway buildings should not pay this tax as well as the ordinary taxes which they now pay.

(Signed) W. O. HORNE,
Ag. Collector.

6*th March* 1897.

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The Collector of Vizagapatam is requested to furnish a detailed description of the buildings to which he refers as in the "Railway Colony" with a sketch.

(Signed) G. S. FORBES,
Ag. Secretary to Government.

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To the Collector of Vizagapatam.

From M.R.Ry. P. KRISHNASWAMI NAYUDU Garu, Chairman, Municipal Council, Vizagapatam, to the Secretary to Government, Local and Municipal Department (through the Collector of Vizagapatam), dated 25th November 1897, No. 1669.

As called for in the memorandum of Government, No. 424, dated 30th March 1897, I have the honour to submit herewith a sketch showing the detailed description of the buildings in the railway colony where it is sought to impose the water-tax sanctioned in G.O., Mis. No. 2429 M., dated 5th current.

As the colony is not to be supplied with water at present, the tax sanctioned for Waltair, *i.e.*, 4 per cent., will be levied there.

R.C. No. 1099.

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(Signed) J. S. HEANEY,
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Referred to the Public Works Department with the request that the views of the railway administration and of the Consulting Engineer for Railways may be obtained, as required in paragraph 3 of the Resolution of the Government of India, dated the 17th August 1894, communicated with G.O., No. 469 R., dated 5th September 1894.

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

1*st February* 1898.

To the Public Works Department.

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In reply, I send herewith a copy of the views of the East Coast Railway administration and also a copy of a note by the Consulting Engineer, dated 10th March 1898, in which his views also are expressed.

(Signed) FRANCIS J. E. SPRING,
Joint Secy. to Govt., P.W.D., Railway Branch.

1*st April* 1898.

ENCLOSURES.

From the Manager, East Coast Railway, to the Joint Secretary to Government, Public Works Department, Railway Branch, dated 22nd February 1898, No. 1638.

With reference to your No. 76 R.M. of 15th February 1898, forwarding, for an expression of my views, certain correspondence bearing on the subject of a water-tax proposed by the Municipal Council of Vizagapatam, to be levied upon the railway colony at Waltair, I have the honour to forward, for information, copy of this office No. 10045 of 18th December 1897, to the address of the Director-General of Railways, in which I explained that, although the East Coast Railway has, since April 1894, paid to the several Municipalities heavy taxes on the railway buildings and lands placed within Municipal limits, it has received practically no services from them. Since the date of my report, the only additional service rendered has been the lighting at Bezwada station by one lamp placed at the back of the station.

2. From the penultimate paragraph of letter No. 1669 of 25th November 1897 from the Chairman of the Municipal Council, Vizagapatam, I assume that a tax of 4 per cent. is proposed to be levied on the railway colony, so long as it is not supplied

with water, and that this rate, although it is the maximum assessment [*vide* clause (iii), section 47, chapter III, of Madras Act No. IV of 1884], will probably be increased, should a supply be given.

3. Under the circumstances I am bound to respectfully protest against the imposition of any water-taxes until water be supplied both for the use of the railway and its employés. As the head of the East Coast Railway, I consider it my duty to give my opinion that the railway should, on principles of equity, get a fair return for what it pays, and I believe the fairest way of carrying out this principle is for each railway colony to be treated as a ward and for a fair share of the taxation levied therein to be spent within the ward.

The enclosures to your letter are returned.

From the Manager, East Coast Railway, to the Director-General of Railways, dated 18th December 1897, No. 10045.

In reply to your telegram No. 515 I., dated 30th November 1897, I have the honour to submit a report by the Engineer-in-Chief on Municipal taxation as applied to this railway.

2. The statement furnished by the Engineer-in-Chief (*vide* paragraph 4 of his letter under reference) shows Rs. 13,171-4-9 was paid to the several Municipalities on account of taxes for buildings and land, commencing from April 1894 to date.

3. I may add that up to date the several Municipalities have spent no money in repairing roads, lighting, causeway or doing any other work to railway property within Municipal limits, since the taxation has been imposed. I except Waltair where the Municipality have progressed so far as to faintly light the main road from Waltair to the station during this year. They have, so we have been informed by the Collector, agreed to maintain this and the road to the station from Vizagapatam city, but on being asked to put the roads in order they are endeavouring to evade their responsibilities and excuse themselves from part neglect by raising a technical quibble as to the necessity for some notification which, apparently, it was their duty to issue under the Act when taking over the roads from the railway administration. I may add that the main road and the roads to the railway employés' houses near the workshops were in a frightful state during the monsoon, but nothing has been done to them yet, and even if the Municipality keeps the main roads to the station in repair, I understand they will do nothing to maintain or light the roads past the railway quarters, the tenants of which, however, have to pay Municipal, including professional, taxes.

4. If I may be allowed, I would respectfully criticise the Madras Municipal Act as being unsuited for application to Indian railways which are in a position to do everything required for the convenience and health of the railway employés far better than any Municipality can serve them. Under the Act the railway administrations and the railway employés are bound to pay the taxes under penalties of distraint of their property, whilst the Municipalities are unfortunately and one-sidedly only bound to meet the public wants of the railway and their employés and in fact any community taxed, "provided funds are available." The natural and inevitable result, in my experience, is that all Municipalities are naturally anxious to tax railways and their employés, and being always, with the exception perhaps of one flourishing and well-managed Municipality like Bombay, in an embarrassed pecuniary position, they never have the funds available wherewith to carry out their responsibilities. The consequence is that Indian railways, as a rule, contribute largely in taxes and get no direct services in return. Further it does not seem fair or equitable, as the Collector of Vizagapatam argues it is, that money raised from taxes levied on the railway quarter at Waltair, including heavy taxation on Government buildings and taxes on the railway tenants, should be spent entirely within Vizagapatam city proper or without the railway limits, and that none of it can be claimed for the maintenance of the roads and lighting of Waltair railway property. This latter place, I maintain, should be looked upon simply as a ward of Vizagapatam, and it should by the Act be entitled to some direct return in the shape of a fair share of the money raised within

the ward being spent within its limits. No other cause to my mind is fair or can give satisfaction, but until Government make the Act less one-sided in character, I do not see how railways can obtain a *quid pro quo* for the money paid by them. I am the last person to think that railways should not be taxed; on the contrary I consider that, even if they did all their own Municipal work within their own boundaries, it is right that they should pay some share of the general taxation of the Municipality under which or alongside of which they may have been placed. But, on the other hand, my sense of justice is hurt when, as is so often the case, the whole of the money extracted from the railway, both from the administration and the railway employés themselves, is spent outside of the area taxed.

From the Engineer-in-Chief, East Coast Railway, to the Manager, East Coast Railway, dated 4th December 1897, No. 1418.

[*Municipal Taxation.*]

In reply to your wire L-1 of 1st instant, I have the honour to furnish the following information regarding Municipal taxation at stations on the East Coast Railway.

Under the District Municipalities Act, a Municipality is empowered to levy taxes on houses and lands, the maximum assessment being 8½ per cent. on the rental value.

The Municipalities of the Gódávari and Vizagapatam districts have agreed to 7½ per cent. as the proportion of tax to rent, the rent being fixed at 6 per cent. of the capital cost of the house or building, a statement of capital cost being supplied by the railway. All the railway land is valued at Rs. 10 per acre.

In the Kistna district the rate has been raised in 1897-98 to 6½ per cent. of the rental value against 5 per cent. in 1896-97.

The rents were originally put down at hazard and a protest has recently been made against certain excessive charges of the Bezwada Municipality and the Chairman requested to revise them. For instance, a rental value was assumed of Rs. 480 for the Nizam's officers' rest-house, the capital cost of which is Rs. 3,000 and Rs. 1,200 for the third-class passenger waiting shed at Bezwada—a building which cost under Rs. 1,000. The Collector of Kistna should be addressed to revise the Bezwada Municipal charges in accordance with the much more satisfactory system in force in the Gódávari and Vizagapatam districts, although the assessment in both these districts on the rental value is higher than that of Kistna.

A statement is attached showing the total taxes paid during the last four years to the Municipalities in the Kistna, Gódávari, Vizagapatam and Ganjám districts in return for which absolutely nothing is done for the railway. An attempt has recently been made by the Vizagapatam Municipality to light the main approach road to the Waltair station, but all the roads in the colony used as public thoroughfares and which were originally constructed by the railway are not kept in repair by the Municipality. Only recently the Chairman of the Bezwada Municipality addressed the Executive Engineer, No. 1 Division, requesting him to put in repair the main approach road to the Bezwada station. It so happens that this road is in a better state of repair than any in Municipal limits, but why should not the Municipality be compelled to maintain this road which is used as a public thoroughfare? At Ellore the carts carrying stone for the Gódávari bridge work over less than half a mile of Municipal road which might cost yearly less than Rs. 500 to repair.

The carts usually compound with the Municipality and pay from Rs. 2-8-0 to Rs. 3 per half-year for licenses in lieu of tolls payable under the provisions of the Act, viz., that for every laden cart not so licensed and which enters Municipal limits, a toll of As. 4 is demanded. This toll once paid exempts a cart from further payment of such toll for a period of 24 hours from sunrise to sunrise. There are some hundreds of carts at work and the sum they will pay to the Municipality during the year for licenses will amount to a considerable sum. When we consider that the

railway pays heavy taxes to Municipalities without any return whatever, some action might be taken in the matter of carts conveying material for *bonâ fide* Government works.

In addition to the house and land tax all Municipalities levy a profession tax on railway servants drawing not less than Rs. 30 per mensem.

Note by the Consulting Engineer for Railways, Madras, dated 10th March 1898.

[*Proposed taxation of the East Coast Railway at Vizagapatam for water-supply.*]

First of all I must make it clear that when the name Waltair is used it is not the railway colony now under reference that is meant, but the civil station of that name 2 miles away. There has been some confusion about that in the notes on my file. I shall call the *railway colony* by that name.

2. The *railway colony* lies low, and is commanded by the jail reservoir, so that it can be supplied with water, if necessary. Waltair lies high and cannot well be so supplied; and this is a reason for the proposal of the Vizagapatam Municipality to tax it at the rate of only 4 per cent. instead of the 8 per cent. proposed to be levied on Vizagapatam proper.

3. The Municipality propose to levy only 4 per cent. instead of 8 on the railway colony also, but for quite another reason, viz., that *it is not to be supplied with water at present* (see Chairman's letter No. 1669, dated the 25th November 1897).

4. Government of India Notification, No. 270, dated the 12th June 1890, rendered every railway administration at that time in existence liable to pay all taxation lawfully leviable on the 30th April 1890.

5. But the East Coast Railway was not in existence in 1890. It was under construction, but did not become "an administration" as far north as Vizagapatam until July 1893. But since that date it has been notified as being liable to existing taxation—see G.O., No. 658 M., dated 25th May 1894.

6. The law in existence in May 1894 and even three years later, under which the railway was liable to water-tax, was Madras Act IV of 1884 whereby [section 47 (iii)] a maximum water-tax of 4 per cent. could be levied.

7. But though the East Coast Railway was liable to the 4 per cent. maximum just referred to, it has not yet, to the best of my belief, been made liable to the 8 per cent. maximum contemplated [in section 75 (i)] in Act III of 1887.

8. I am familiar with, and indeed to a great extent accept, the arguments about the equity of taxing a portion of a Municipal area for the cost of special benefits conferred on the Municipality in general, even though the area in question does not itself directly share in the special benefits. But in this particular matter of the water-supply it does not seem to be very equitable to tax the railway colony if the water scheme has, as I believe in the case, been specially designed so as to exclude that colony. Naturally the railway administration object strongly, especially as they have their own well and pumps and tank on a considerable scale and could easily extend them so as to give their colony a domestic supply.

9. It seems to me that it would be well if the Municipality were to get into communication with the Railway Manager with a view to ascertaining what water he could be likely to want for locomotive and drinking purposes, and that they should, if not too late, arrange to give the supply desired, and then that the railway colony should be assessed at precisely the same rate as the rest of the town up to 8 per cent. with I suppose a special charge for the locomotive supply.

10. The Manager naturally objects very strongly to paying 4 per cent. for nothing at all, especially as he is already so very heavily taxed for it and gets practically nothing for it except the far away benefit of having a better cleaned and lighted town in his vicinity. I think he is quite right, and that it would be most unfair to tax the railway so highly for a water-supply from which it is deliberately intended that they should derive no benefit. Were it intended to extend the supply to the railway colony, I should advise that by all means they should be taxed to the fullest extent necessary.

Order—No. 1523 M., dated 12th October 1899.

The following letter will be addressed to the Government of India.

[Here enter Letter No. 1524 M., dated 12th October 1899.]

(True Extract.)

M. HAMMICK,
Ag. Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.
" Collector of Vizagapatam (with a plan).
" Public Works Department.

Exd. C. M. Thumbuswamy.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Recd. } 1899. *Enclosures*

Regd. } *Spare copies*

Letter, No. 1524 M., 12th October 1899.

OCTOBER.

Taxation of Railway Buildings and Lands.

Requesting the sanction of the Government of India to the imposition of the water and drainage tax on buildings and lands in the railway colony at Waltair situated within the limits of the Vizagapatam Municipality.

LOCAL AND MUNICIPAL DEPARTMENT.

LETTER—from

M. HAMMICK, ESQ., I.C.S.,

Acting Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

I am directed to forward a copy of the Proceedings of this Government, No. 1523 M., of this date, and to request the sanction of the Government of India to the imposition, under section 75 (1) of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, of the water and drainage tax on buildings and lands in the railway colony at Waltair, situated within the limits of the Vizagapatam Municipality.

2. In January 1897 this Government sanctioned a scheme for the water-supply of Vizagapatam estimated to cost Rs. 4,21,000, and in view to enable the Municipal Council to meet the annual maintenance charges of the scheme and the payments on account of sinking fund and interest on the loan required for carrying it out, directed the levy, from 1st April 1897, of the water-tax on buildings and lands at the rate of 1 per cent. in Waltair and at 4 per cent. in the other parts of the town, which would be directly benefited by the water works. In November 1897 the rate of this tax was raised from 1 to 4 cent. in Waltair and from 4 to 8 per cent. in the other parts of the town, as more money was necessary to meet the charges above referred to. The Municipal Council has accordingly assessed the tax on all buildings and lands in the town, with the exception of the railway colony at Waltair, and it requests that the sanction of the Government of India may be obtained for levying the tax on the railway buildings and lands, under sub-section (1) of section 135 of the Indian Railways Act IX of 1890.

3. The Manager of the East Coast Railway states, that although the railway administration has, since April 1894, paid to the several Municipalities through which the railway passes heavy taxes on its buildings and lands within Municipal limits, it has practically received no services from them, and objects to the imposition of the water-tax on the railway colony at Waltair until water is supplied for the use of the railway and its employés, observing that the railway should on principles of equity get a fair return for what it pays. The Consulting Engineer for Railways, while accepting the arguments about the equity of taxing a portion of a Municipal area for the cost of special benefits conferred on the Municipality in general, even though the area in question may not share those benefits, urges that in the present case it is not equitable to tax the railway colony, if the water-supply scheme has been specially designed to exclude it and that there is great force in the objection of the railway administration to pay the tax in question, especially as it has its own wells, pumps and tank on a considerable scale and can easily extend them so as to give the colony a domestic supply.

4. His Excellency the Governor in Council, however, considers that the contention of the railway administration that the water-tax should not be levied on the railway buildings and lands because they are not actually supplied with water is

untenable, inasmuch as the water-tax is not an equivalent for water supplied to individuals or specific premises, but a rate levied and collected in order to pay for what is a benefit to the whole community. The civil station of Waltair, although it is not actually supplied with water, pays a water-tax of 4 per cent. for the indirect benefits arising from the water-supply to Vizagapatam, and in the opinion of this Government, it is but fair that the railway colony at Waltair, whose case is similar to that of the civil station, should also pay a tax of 4 per cent. I am directed to state in this connection that as the income from the levy of the water-tax in the whole town including the railway colony has been counted upon in financing the water-supply scheme, the Municipal Council of Vizagapatam may find it difficult to provide the funds required for the liquidation of the loan and for meeting the annual charges of the scheme, if the railway colony is not taxed. In these circumstances, I am to request that the sanction asked for in paragraph 1 of this letter may be accorded.

I have the honour to be,

Sir,

Your most obedient servant,

M. HAMMICK,

Ag. Secretary to Government.

FORT ST. GEORGE,
12th October 1899.

Exd. C. M. Thumbuswamy.

12/10/99

✓ Proof

90 Government (1899) of Madras.

LOCAL AND MUNICIPAL.

V.E

Proof for approval.
Strike off as marked
V.R.
12/10/99

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 1523 M., 12th October 1899.

OCTOBER.

Taxation of Railway Buildings and Lands—~~Vizagapatam Municipality.~~

Requesting ~~the~~ sanction ~~of the Government of India~~ to the imposition of the water and drainage tax on buildings and lands in the railway colony at Waltair situated within the limits of the Vizagapatam Municipality.

Directing that a letter be despatched to the Govt. of In[dia]

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Submitted.

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Huzur Deputy Collector.

Submitted to Government. There is no reason why the railway buildings should not pay this tax as well the ordinary taxes which they now pay.

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2. From the penultimate paragraph of letter No. 1669 of 25th November 1897 from the Chairman of the Municipal Council, Vizagapatam, I assume that a tax of 4 per cent. is proposed to be levied on the railway colony, so long as it is not supplied

with water; and that this rate, although it is the maximum assessment [*vide* clause (iii), section 47, chapter III, of Madras Act No. IV of 1884], will probably be increased, should a supply be given.

3. Under the circumstances I am bound to respectfully protest against the imposition of any water-taxes until water be supplied both for the use of the railway and its employés. As the head of the East Coast Railway, I consider it my duty to give my opinion that the railway should, on principles of equity, get a fair return for what it pays, and I believe the fairest way of carrying out this principle is for each railway colony to be treated as a ward and for a fair share of the taxation levied therein to be spent within the ward.

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3. I may add that up to date the several Municipalities have spent no money in repairing roads, lighting, causeway or doing any other work to railway property within Municipal limits, since the taxation has been imposed. I except Waltair where the Municipality have progressed so far as to faintly light the main road from Waltair to the station during this year. They have, so we have been informed by the Collector, agreed to maintain this and the road to the station from Vizagapatam city, but on being asked to put the roads in order they are endeavouring to evade their responsibilities and excuse themselves from part neglect by raising a technical quibble as to the necessity for some notification which, apparently, it was their duty to issue under the Act when taking over the roads from the railway administration. I may add that the main road and the roads to the railway employés' houses near the workshops were in a frightful state during the monsoon, but nothing has been done to them yet, and even if the Municipality keeps the main roads to the station in repair, I understand they will do nothing to maintain or light the roads past the railway quarters, the tenants of which, however, have to pay Municipal, including professional, taxes.

4. If I may be allowed, I would respectfully criticise the Madras Municipal Act as being unsuited for application to Indian railways which are in a position to do everything required for the convenience and health of the railway employés far better than any Municipality can serve them. Under the Act the railway administrations and the railway employés are bound to pay the taxes under penalties of distraint of their property, whilst the Municipalities are unfortunately and one-sidedly only bound to meet the public wants of the railway and their employés and in fact any community taxed, "provided funds are available." The natural and inevitable result, in my experience, is that all Municipalities are naturally anxious to tax railways and their employés, and being always, with the exception perhaps of one flourishing and well-managed Municipality like Bombay, in an embarrassed pecuniary position, they never have the funds available wherewith to carry out their responsibilities. The consequence is that Indian railways, as a rule, contribute largely in taxes and get no direct services in return. Further it does not seem fair or equitable, as the Collector of Vizagapatam argues it is, that money raised from taxes levied on the railway quarter at Waltair, including heavy taxation on Government buildings and taxes on the railway tenants, should be spent entirely within Vizagapatam city proper or without the railway limits, and that none of it can be claimed for the maintenance of the roads and lighting of Waltair railway property. This latter place, I maintain, should be looked upon simply as a ward of Vizagapatam, and it should by Act be entitled to some direct return in the shape of a fair share of the money raised within

the ward being spent within its limits. No other cause to my mind is fair or can give satisfaction, but until Government make the Act less one-sided in character, I do not see how railways can obtain a *quid pro quo* for the money paid by them. I am the last person to think that railways should not be taxed; on the contrary I consider that, even if they did all their own Municipal work within their own boundaries, it is right that they should pay some share of the general taxation of the Municipality under which or alongside of which they may have been placed. But, on the other hand, my sense of justice is hurt when, as is so often the case, the whole of the money extracted from the railway, both from the administration and the railway employés themselves, is spent outside of the area taxed.

From the Engineer-in-Chief, East Coast Railway, to the Manager, East Coast Railway, dated 4th December 1897, No. 1418.

[*Municipal Taxation.*]

In reply to your wire L-1 of 1st instant, I have the honour to furnish the following information regarding Municipal taxation at stations on the East Coast Railway.

Under the District Municipalities Act, a Municipality is empowered to levy taxes on houses and lands, the maximum assessment being 8½ per cent. on the rental value.

The Municipalities of the Gódávari and Vizagapatam districts have agreed to 7½ per cent. as the proportion of tax to rent, the rent being fixed at 6 per cent. of the capital cost of the house or building, a statement of capital cost being supplied by the railway. All the railway land is valued at Rs. 10 per acre.

In the Kistna district the rate has been raised in 1897-98 to 6½ per cent. of the rental value against 5 per cent. in 1896-97.

The rents were originally put down at hazard and a protest has recently been made against certain excessive charges of the Bezwada Municipality and the Chairman requested to revise them. For instance, a rental value was assumed of Rs. 480 for the Nizam's officers' rest-house, the capital cost of which is Rs. 3,000 and Rs. 1,200 for the third-class passenger waiting shed at Bezwada—a building which cost under Rs. 1,000. The Collector of Kistna should be addressed to revise the Bezwada Municipal charges in accordance with the much more satisfactory system in force in the Gódávari and Vizagapatam districts, although the assessment in both these districts on the rental value is higher than that of Kistna.

A statement is attached showing the total taxes paid during the last four years to the Municipalities in the Kistna, Gódávari, Vizagapatam and Ganjám districts in return for which absolutely nothing is done for the railway. An attempt has recently been made by the Vizagapatam Municipality to light the main approach road to the Waltair station, but all the roads in the colony used as public thoroughfares and which were originally constructed by the railway are not kept in repair by the Municipality. Only recently the Chairman of the Bezwada Municipality addressed the Executive Engineer, No. 1 Division, requesting him to put in repair the main approach road to the Bezwada station. It so happens that this road is in a better state of repair than any in Municipal limits, but why should not the Municipality be compelled to maintain this road which is used as a public thoroughfare? At Ellore the carts carrying stone for the Gódávari bridge work over less than half a mile of Municipal road which might cost yearly less than Rs. 500 to repair.

The carts usually compound with the Municipality and pay from Rs. 2-8-0 to Rs. 3 per half-year for licenses in lieu of tolls payable under the provisions of the Act, viz., that every laden cart not so licensed and which enters Municipal limits, a toll of As. 4 is demanded. This toll once paid exempts a cart from further payment of such toll for a period of 24 hours from sunrise to sunrise. There are some hundreds of carts at work and the sum they will pay to the Municipality during the year for licenses will amount to a considerable sum. When we consider that the

railway pays heavy taxes to Municipalities without any return whatever, some action might be taken in the matter of carts conveying material for *bonâ fide* Government works.

In addition to the house and land tax all Municipalities levy a professional tax on railway servants drawing not less than Rs. 30 per mensem.

Note by the Consulting Engineer for Railways, Madras, dated 10th March 1898.

[*Proposed taxation of the East Coast Railway at Vizagapatam for water-supply.*]

First of all I must make it clear that when the name Waltair is used it is not the railway colony now under reference that is meant, but the civil station of that name 2 miles away. There has been some confusion about that in the notes on my file. I shall call the *railway colony* by that name.

2. The *railway colony* lies low, and is commanded by the jail reservoir, so that it can be supplied with water, if necessary. Waltair lies high and cannot well be so supplied; and this is a reason for the proposal of the Vizagapatam Municipality to tax it at the rate of only 4 per cent. instead of the 8 per cent. proposed to be levied on Vizagapatam proper.

3. The Municipality propose to levy only 4 per cent. instead of 8 on the railway colony also, but for quite another reason, viz., that *is not to be supplied with water at present* (see Chairman's letter No. 1669, dated the 25th November 1897).

4. Government of India Notification, No. 270, dated the 12th June 1890, rendered every railway administration at that time in existence liable to pay all taxation lawfully leviable on the 30th April 1890.

5. But the East Coast Railway was not in existence in 1890. It was under construction, but did not become "an administration" as far north as Vizagapatam until July 1893. But since that date it has been notified as being liable to existing taxation—see G.O., No. 658 M., dated 25th May 1894.

6. The law in existence in May 1894 and even three years later, under which the railway was liable to water-tax, ~~and~~ Madras Act IV of 1884 whereby [section 47 (iii)] a maximum water-tax of 4 per cent. could be levied.

7. But though the East Coast Railway was liable to the 4 per cent. maximum just referred to, it has not yet, to the best of my belief, been made liable to the 8 per cent. maximum contemplated [in section 75 (i)] in Act III of 1887.

8. I am familiar with, and indeed to a great extent accept, the arguments about the equity of taxing a portion of a Municipal area for the cost of special benefits conferred on the Municipality in general, even though the area in question does not itself directly share in the special benefits. But in this particular matter of the water-supply it does not seem to be very equitable to tax the railway colony if the water scheme has, as I believe in the case, been specially designed so as to exclude that colony. Naturally the railway administration object strongly, especially as they have their own well and pumps and tank on a considerable scale and could easily extend them so as to give their colony a domestic supply.

9. It seems to me that it would be well if the Municipality were to get into communication with the Railway Manager with a view to ascertaining what water he could be likely to want for locomotive and drinking purposes, and that they should, if not too late, arrange to give the supply desired, and then that the railway colony should be assessed at precisely the same rate as the rest of the town up to 8 per cent. with I suppose a special charge for the locomotive supply.

10. The Manager naturally objects very strongly to paying 4 per cent. for nothing at all, especially as he is already so very heavily taxed for it and gets practically nothing for it except the far away benefit of having a better cleaned and lighted town in his vicinity. I think he is quite right, and that it would be most unfair to tax the railway so highly for a water-supply from which it is deliberately intended that they should derive no benefit. Were it intended to extend the supply to the railway colony, I should advise that by all means they should be taxed to the fullest extent necessary.

Order—No. 1523 M., dated 12th October 1899.

The following letter will be addressed to the Government of India.

[Here enter Letter No. 1524 M., dated 12th October 1899.]

(True Extract.)

Ag. Secretary to Government.

To the Chairman, Municipal Council, Vizagapatam.
" Collector of Vizagapatam.
" Public Works Department. (with a plan)

Exd. C. M. Thumbuswamy.

Government (1899) of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

Strike off as ordered V.R. 12.10.1899

Recd.	} 1899.	*Enclosures*
Regd.		*Spare copies*

Letter, No. 824 M., 12th October 1899.

OCTOBER.

Taxation of Railway Buildings and Lands—Vizagapatam Municipality.

Requesting sanction to the imposition of the water and drainage tax on buildings and lands in the railway colony at Waltair situated within the limits of the Vizagapatam Municipality.

LOCAL AND MUNICIPAL DEPARTMENT.

Letter—from

M. HAMMICK, Esq., I.C.S.,

Acting Secretary to the Government of Madras,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Sir,

I am directed to forward a copy of the Proceedings of this Government, No. M., of this date, and to request the sanction of the Government of India to the imposition, under section 75 (1) of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, of the water and drainage tax on buildings and lands in the railway colony at Waltair, situated within the limits of the Vizagapatam Municipality.

2. In January 1897, this Government sanctioned a scheme for the water-supply of Vizagapatam estimated to cost Rs. 4,21,000, and in view to enable the Municipal Council to meet the annual maintenance charges of the scheme and the payments on account of sinking fund and interest on the loan required for carrying it out, directed the levy, from 1st April 1897, of the water-tax on buildings and lands at the rate of 1 per cent. in Waltair and at 4 per cent. in the other parts of the town, which would be directly benefited by the water works. In November 1897, the rate of this tax was raised from 1 to 4 cent. in Waltair and from 4 to 8 per cent. in the other parts of the town, as more money was necessary to meet the charges above referred to. The Municipal Council has accordingly assessed the tax on all buildings and lands in the town, with the exception of the railway colony at Waltair, and it requests that the sanction of the Government of India may be obtained for levying the tax on the railway buildings and lands, under sub-section (1) of section 135 of the Indian Railways Act IX of 1890.

3. The Manager of the East Coast Railway states, that although the railway administration has, since April 1894, paid to the several Municipalities through which the railway passes heavy taxes on its buildings and lands within Municipal limits, it has practically received no services from them, and objects to the imposition of the water-tax on the railway colony at Waltair until water is supplied for the use of the railway and its employés, observing that the railway should on principles of equity get a fair return for what it pays. The Consulting Engineer for Railways, while accepting the arguments about the equity of taxing a portion of a Municipal area for the cost of special benefits conferred on the Municipality in general, even though the area in question may not share those benefits, urges that in the present case it is not equitable to tax the railway colony, if the water-supply scheme has been specially designed to exclude it and that there is great force in the objection of the railway administration to pay the tax in question, specially as it has its own wells, pumps and tank on a considerable scale and can easily extend them so as to give the colony a domestic supply.

4. His Excellency the Governor in Council, however, considers that the contention of the railway administration that the water-tax should not be levied on the railway buildings and lands because they are not actually supplied with water is

untenable, inasmuch as the water-tax is not an equivalent for water supplied to individuals or specific premises, but a rate levied and collected in order to pay for what is a benefit to the whole community. The civil station of Waltair, although it is not actually supplied with water, pays a water-tax of 4 per cent. for the indirect benefits arising from the water-supply to Vizagapatam, and in the opinion of this Government, it is but fair that the railway colony at Waltair, whose case is similar to that of the civil station, should also pay a tax of 4 per cent. I am directed to state in this connection that as the income from the levy of the water-tax in the whole town including the railway colony has been counted upon in financing the water-supply scheme, the Municipal Council of Vizagapatam may find it difficult to provide the funds required for the liquidation of the loan and for meeting the annual charges of the scheme, if the railway colony is not taxed. In these circumstances, I am to request that the sanction asked for in paragraph 1 of this letter may be accorded.

I have the honour to be,

Sir,

Your most obedient servant,

Ootacamund, *Ag. Secretary to Government.*
October 1899.

Exd. C. M. Thumbuswamy.

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated 189 , No.

Current No. 1061 M of 1897, dated 6th March 97 from the Collr Vizagapatam
" 4404 M " 25th Nov 1897 " Chairman, Mun. C. V
Current No. 1238 M of 1898, dated 18 April 1898 from the Public Works

Hm

Perhaps chaff please get the fade out clearly, with date etc

24-viii-98

SUBJECT.

Levy of the municipal water tax on the railway buildings & lands in Waltair

FOR ORDERS.

K

In G.O. No. 22 M. dated 11th January 1897, a scheme for the water-supply of Vizagapatam estimated to cost Rs 4,21,000 was sanctioned, and the municipal Council was directed to levy the water tax on buildings in the town, at the rate of one percent in Waltair, and at 4 per cent in the other parts of the town which would be directly benefited by the water-works.

C. In the first of the letters read above, the Chairman of the municipal Council of Vizagapatam stated that arrangements had been made to assess the water-tax on all buildings and lands in the town with the exception of the railway Colony at Waltair, and requested that the Sanction of the Govt. of India might be obtained for levying the tax on the railway buildings and lands, under the Resolution

tract Govt. No. 434 R.T. dated 17th August 1894.

2. In the meantime, the municipal Council of Vizagapatam having represented that more funds were necessary to meet the annual payments for the liquidation of the loan & for the maintenance Charges of the scheme, the rate of the watertax to be levied in Waltair was raised from 1 to 4 per Cent of the annual value of buildings and lands, and that in the other parts of the town from 4 to 8 per Cent, which is the maximum prescribed in the D. Municipalities Act, as amended, and in the second letter read above, Sanction was requested for the levy of the enhanced rate of the tax on the railway Colony.

Vidago. No. 2429 m. M. 5-11-97

D.

3. The Public Works Department to which the papers were forwarded with the request that the views of the Railway administration Concerned and of the Consulting Engineer for Railways might be obtained, as required in para. 3 of the Govt of India Resolution dated 17th August 1894, transmits with the Endorsement read above, Copies of a letter from the Manager of the East Coast Railway and of a note by the Consulting Engineer on the

in Endorsement No. 122 Dated 1st July 98. E.

J.

the subject.

4. The Manager of the East Coast Railway submits a Copy of his letter to the Director General for Railways, dated 18th December 1897, in which he explains that although the East Coast Railway had Since april 1894, paid to the Municipalities heavy taxes on railway buildings and lands placed within municipal limits, it had practically received no Services from them, and he protests against the imposition of any water-tax until water is Supplied both for the use of the Railway and its employés stating that the Railway should on principles of Equity get a fair return for what it pays and that the fairest way of Carrying out this principle is for each railway Colony to be treated as a ward and for a fair share of taxation levied therein to be spent within the ward. The Consulting Engineer for Railways, while fully supporting the Contention of the Manager, observes that the railway Colony of Waltair [illegible] and is Commanded by the jail reservoir, So that it Can be Supplied with water therefrom, if necessary, while the Civil Station of Waltair lies high and Cannot well be so supplied.

F.

Vide his letter dated 22nd July 98 Gr.

Vide his note dated 10th March 98. H.

that although this will be a good ground
for the proposal of the Vizagapatam
Municipality to tax the former at the
latter
rate of only 4 per cent instead of at
8 per cent proposed to be levied on
present
Vizagapatam proper, yet its proposal
to levy the tax at 4% on the Railway
Colony also is based on quite another
reason viz: that it is not to be supplied
with water at present. He however
accepts the arguments about the equity
of taxing a portion of a municipal
area for the cost of special benefits
conferred on the municipality in general
even though the area in question may
not share in those benefits, but states
that in the present case it does not
seem to be very equitable to tax the railway
Colony, if the water scheme had been
specially designed to exclude it, and that
the Railway administration object strongly,
especially as they have their own well,
pumps and tank on a considerable
scale and could easily extend them so
as to give their Colony a domestic
supply; and he accordingly suggests
that it would be well if the municipality
were to get into communication with
the railway manager with a view to
ascertaining what water he would be
likely

in G.O. no. 1074 M. L.
21-7-90

likely to want for locomotive and
drinking purposes, and that if it
should arrange to give the supply
desired, the railway Colony may be
assessed at precisely the same rate
as the rest of the town up to 8%
with a special charge for locomotive
supply. The Consulting Engineer
further points out that under Govt of
India notification No. 270, dated 12th
June 1890, every railway administration
in existence at that time was declared
liable to pay all taxes lawfully leviable
on the 30th April 1890, that although the
East Coast Railway came into exis-
tence only in July 1893, it has been
made liable to the existing taxation
under the Govt of India notification
printed in G.O. No. 65 & M, dated 25th
May 1894, that the law in force in
May 1894 and even three years later
was the Madras Act IV of 1884,
whereby a maximum water-tax of
4 per cent could be levied and that
although the East Coast Railway
was liable to the 4% maximum
just referred to, it has not yet, to the
best of his belief been made liable to the
8% maximum contemplated by the amending Act
III of 1897.

5. The questions for Consideration in this Case are

(1) Whether the Sanction of the Government of India is necessary for the levy of a watertax of 4 per Cent on the annual value of buildings Lands in the railway Colony at Waltair, and

(2) If so, whether there are sufficient grounds to justify a recommendation being made to the Govt of India for Sanction to levy the tax.

6. Question No 1. Under Section 135 of the Indian Railways Act IX of 1890, a railway administration cannot be taxed under the D^t Municipalities or Local Boards Acts Same under the orders of the Government of India.

7. In its notification No. 270 dated 12^th June 1890, the Govt of India declared every railway administration liable to pay only such of the taxes as were lawfully demanded of them by the local bodies during the year ended on the 30^th April 1890 and in 1893, a further notification was issued by the Govt of India declaring inter alia the liability of every railway administration to pay a local authority in respect of any railway or portion thereof opened within the local area since 30^th april 1890 or opened thereafter the following taxes: —

L.

Vide the notification in fo. no. 658m T. 25-5-94

"(1) When such administration was during any part of the year ended on the 30 "April 1890, taxed by such local authority "in respect of any railway or portion of "railway * * * * the same taxes * * "as were actually levied from such "administration by such local authority "during such year" and

"(2) When such administration was not "during any part of such year taxed or "taxable by such authority in respect of "any such thing as aforesaid, all such "taxes and at such rates of taxation, as "such administration would have been "liable to if such railway or portion "of railway had been open * * * * * * "prior to the said 30^th April 1890."

"The liability imposed by this "notification shall be deemed to have "arisen * * * * as from the date on "which such railway * * * * was so opened"

8. The East Coast Railway came into existence in Vizagapatam in July 1893, and the whole of the railway Colony was included within the municipal limits in September 1896 - Vide Go. No. 1544 M. dated 10^th September 1896. The law governing the levy of the water tax at this time was Act IV of 1884 as the maximum rate of the tax preser...

I

...erein was 4 per Cent on the annual
...lue of buildings and lands, which is
...e rate now proposed by the municipal
...uncil to be levied on the Railway Colony.
...It is observed, however, that even if the E.C.
Railway had been in existence in Vizagapatam
prior to the 30th April 1890, it would
not have been liable to the municipal water-tax
the year ended on the 30th April 1890, —
seeing that the railway Colony was
included within the municipal limits
only in September 1896, and the
Advocate-General has expressed the opinion
in another Connection®, that "when a
new municipality is started so as to
include an already existing railway
within its limits, the Railway ad-
ministration is not liable to taxation
in aid of the funds of the new
local authority, unless the Govr. General
in Council, in pursuance of Section
135 (1) of the Indian Railways Act,
1890, has declared the railway adminis-
tration to be liable" and that "neither
the notification of July, 21st, 1890, nor
the notification of April 5th, 1893,
apply to the case of taxation in aid of
the funds of a new municipality." The
case of the East Coast Railway in
Vizagapatam seems to be governed by
... opinion above quoted, in as much as

® Vide his opinion in G.O. No. 617 M dated 4th May 99. Flag J1.

the inclusion of the Railway Colony
within municipal limits, long after
it came into existence, is as it
were the creation of a new muni-
-cipality so as to include the
Railway. Moreover, the water tax
was not actually levied in the Vizaga-
patam municipality in the year ended
30th April 1890, and even if the E.C. railway
had been constructed prior to that
date (& included within municipal limits)
the municipal water tax would not
have been lawfully demanded from
it. In these circumstances, it
is submitted, that the sanction of
the Govt. of India should be obtained
for the proposed levy of the water tax
in the railway Colony of Waltair.

Question No. 2. The objection of the
Railway authorities to the imposition
of the municipal water tax on the railway
buildings and lands is based mainly on
the ground that it is not fair to
levy it unless the railway Colony is sufficiently
supplied with water. But, it is observed,
that the water-rate® is not an equiva-
-lent for water supplied to indivi-
-duals or specific premises, but a
rate to pay for what is a benefit
to the whole Community, a
bri...

® Vide the Hon's note in G.O. No. 71 M d 19.1.93

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principle, the soundness of which has been accepted by the Consulting Engineer. Moreover, the municipal Council of Vizagapatam having counted upon the income from the levy of this tax in the whole town including the railway Colony, in financing the water-supply scheme, it may probably find it difficult to provide the funds required for the liquidation of the Govt loan & for meeting the annual maintenance Charges of the works if the railway Colony is not to be taxed.

10. The question of applying to the Govt of India for Sanction to levy the municipal water and drainage tax at the enhanced rate provided in the amended Act, has been dealt with in Go. No. 893 m. dy 26th June 99.

V.R
14/8/99

It is submitted that the G.O. may be addressed: The Railway buildings at the Rail Colony should now be taxed at present for water, but because it is taxed with the buildings at Waltair and they have to pay the 4 p.c. water tax for the general benefit to the whole Community by the new water supply - if the railway building remain outside the municipal limits they cannot be liable to pay the same taxes as to rest of the municipal area. There is no reason for exempting them -

24. VIII 99.

as Waltair is taxed 4 p.c. for indirect benefits arising from the water supply to Vizag. wh. pays 8 p.c. for the direct benefit, so it is fair that the Ry. colony should pay 4 p.c., being in similar case with Waltair. Appln should therefore be made to India. The case should be clearly put.

ACT 23.8.99.

Cccs 1061 & 4404 m. of 97 & 1238 m. of 98.

Local and Municipal Department.

14

Taxation of Railway buildings and lands in Waltair, Vizagapatam Municipality.

P. S.

ORDER. No. 1523 m 11/6 12-10-99

The following letter will be addressed to the Government of India :-

29.9.99 (From order)

To,

The Chairman, Municipal Council, Vizagapatam. 12/6

" Collector of Vizagapatam. with a plan

" Public Works Department. 10 Sept. 20/10/99

Letter No. 1524 m 12/10/99

From

The Secretary to the Government of Fort Saint George,

To

The Secretary to the Government of India, Home Department.

Sir,

1523 m/ 3.9.99 29.9.99

I am directed to forward a copy of the Proceedings of this Government No. 1 M of this date and to request the sanction of the Government of India to the imposition under section 75 (1) of the Madras District Municipalities Act IV of 1884, as amended by Act III of 1897, of the water and drainage tax on buildings and lands in the Railway Colony at Waltair, situated within the limits of the Vizagapatam Municipality.

2. In January 1897, this Government sanctioned a scheme for the water supply of Vizagapatam estimated to cost Rupees 4,81,000, and in view to enable the Municipal Council to meet the annual maintenance charges of the scheme and the payments on account of sinking fund and interest on the loan required for carrying it out, directed the levy from 1st April [illegible] of the water tax on buildings and

15 lands

Go. no. 22 m. 11-1-97 K.

lands at the rate of 1 per cent. in Waltair and at 4 per cent. in the other parts of the town, which would be directly benefited by the water works. In November 1897, the rate of this tax was raised from 1 to 4 per cent. in Waltair and from 4 to 8 per cent. in the other parts of the town, as more money was necessary to meet the charges above referred to. The Municipal Council has accordingly assessed the tax on all buildings and lands in the town, with the exception of the Railway Colony at Waltair, and it requests that the sanction of the Government of India may be obtained for levying the tax on the Railway buildings and lands, under sub section (1) of section 135 of the Indian Railways Act IX of 1890.

fp. no. 2429m M. 5-11-97

3. The Manager of the East Coast Railway states, that although the Railway administration has since April 1894 paid to the several Municipalities through which the Railway passes heavy taxes on its buildings and lands within Municipal limits, it has practically received no services from them, and objects to the imposition of the water tax on the Railway Colony at Waltair until water is supplied for the use of the Railway and its employés, observing that the Railway should on principles of equity get a fair return for what it pays. The Consulting Engineer for Railways, while accepting the arguments about the equity of taxing a portion of a Municipal area for the cost of special benefits conferred on the Municipality in general, even though the area in question

Vide his letter dated 22nd July/98 G.

Vide his note dated 10th March/98. H.

may

may not share those benefits, urges that in the present case it is not equitable to tax the Railway Colony, if the water supply scheme has been specially designed to exclude it and that there is great force in the objection of the Railway administration to pay the tax in question, especially as it has its own wells, pumps and tank on a considerable scale and can easily extend them so as to give the Colony a domestic supply.

Vide the Hon'ble note in fp. no 71m 19-1-93 Q.

4. His Excellency the Governor in Council however considers that the contention of the Railway administration that the water tax should not be levied on the Railway buildings and lands because they are not actually supplied with water is untenable, in as much as the water tax is not an equivalent for water supplied to individuals or specific premises, but a rate levied & collected in order to pay for what is a benefit to the whole community. The Civil Station of Waltair, although it is not actually supplied with water, pays a water tax of 4 per cent. for the indirect benefits arising from the water supply to Vizagapatam, and in the opinion of this Government, it is but fair that the Railway Colony at Waltair, whose case is similar to that of the Civil Station should also pay a tax of 4 per cent. I am directed to state in this connection that as the income from the levy of the water tax in the whole town including the Railway Colony has been counted upon in financing the water supply scheme, the Municipal

Council

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Council of Vizagapatam may find it difficult to provide the funds required for the liquidation of the loan and for meeting the annual charges of the scheme, if the Railway Colony is not taxed. In these circumstances, I am to request that the sanction asked for in para. 1 of this letter may be accorded.

Ihaute.

(From orders)

V.R
5/9/99

[illegible]
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No 1917
27-9-94.

34761/98

Local & Muni. (1898) Department.

To lie over pending the issue of final orders on Current No 1043-M.

V.R
16/5/98

SN 16.5.98

CURRENT No. 1238 M

GO No 893 [illegible]

Note. In the endorsement on Current No 1043-M. (Flag. O) the question, whether the enhancement of the maximum of the water tax from 4 to 8 per cent under the amending Act III of 1897, should be construed as a "new tax" under para. 3. of the Government of India's resolution ~~Order~~ No 434-R.T. dated 17th August 1894 (Flag. L.) has been referred to the Advocate General for opinion. The present current deals with the same question.

From The P.W.D.

No. 147 Rm

Dated 1-4-98

Received 2-4-98

Registered 7.4.98

Enclosures C. Nos 4404 M of 97 & 1061 M of 98 re and 5 Enclosures

Spare copies.

SUBJECT.

Replying to the memo re: the question of levying the water tax on the Railway Colony in the Vizagapatam municipality.

1

BACK PAPERS.

G.O.	No.	Department.	Date.
	Ed 22/98		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No. 1061.

From The Collector of Vizagapatam

C. No. 825.

Dated 6-3-97

Received 9-3-97

Enclosures —

Spare copies. —

(4) 2@

~~Order~~ Refer 424.8.30.3.97.

The Collector of Vizagapatam is requested to furnish a detailed description of the buildings to which he refers as in the "Railway Colony" with a sketch.

(Initialled) V.R. 25.3.97. (Initialled) G.S.T. 25.3.97

To The Collector of Vizagapatam.
Despd. 31/3/97.
P.T.O.

SUBJECT.

Submitting with remarks letter No 208. dated 3rd March 1897 from the Chairman M.C. Vizagapatam requesting to obtain sanction of the Govt. of India for levying water-tax on the Railway Colony in the Vizagapatam municipality.

2

8/

V.R.

Read. Cir. 1061. R & 4404. R/97.

P.W. Ry C No. 180
Recd 2.2.98

TO BE RETURNED WITH REPLY.

10 P

(3) No. 122 of 1-2-98

Referred to the Public Works Department with the request that the views of the Railway administration and of the Consulting Engineer for Railways may be obtained, as required in paragraph 3. of the Resolution of the Government of India dated the 17th August 1894, communicated with G.O No. 469. R. dated 5th September 1894.

J Tremenheere
Ag. Secretary to Govt.

GOVT. OF MADRAS RYS.

KR
29/1/98

(9)

1238 Rly

No. 147 R.M. dated 1st April 1898.

In reply I send herewith a copy of the views of the E.C.R. Administration and also a copy of a Note by the Con. Eng. dated 10-3-98 in which his views also are expressed.

Ry C No 291/98

F.J.E.S.
10/3/98

The Public Works department with a sketch (to be returned) with 10 Encls:

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Not found

B//

10

East Coast Railway.

Statement shewing payments made to Municipalities on account of Tax from Opening of the Line up to date.

Name of Municipality	1894-95 1st half Amount	1894-95 2nd half Amount	1895-96 1st half Amount	1895-96 2nd half Amount	1896-97 1st half Amount	1896-97 2nd half Amount	1897-98 1st half Amount	1897-98 2nd half Amount	Total	Remarks
Bezwada	62 12 11	-	219 8 3	214 9 10	-	217 14 3	253 11 5	209 13 2	1178 5 10	
Ellore	37 2 -	37 2 -	137 2 -	174 4 -	-	209 6 -	-	-	595 - -	1st payment on account of tax commenced on April 1894.
Major Union Samulkota	-	15 4 -	-	-	-	32 8 -	-	-	47 12 -	
Coconada	-	146 4 -	197 2 -	-	-	1,804 14 2	469 12 -	-	2,618 - 2	
Pithapur	-	8 12 -	-	-	-	-	-	-	8 12 -	
Major Union Tuni	-	33 12 -	16 10 -	16 10 -	-	33 4 -	-	-	100 4 -	
Yellamanchili Union Panchayat	-	13 - -	-	13 - -	-	13 - -	-	13 - -	52 - -	
Anakapalle	-	-	-	47 15 9	63 7 8	113 7 8	56 11 10	-	281 10 11	
Vizagapatam	-	2,531 4 -	48 12 -	-	2,128 2 8	23 6 6	2,920 12 -	-	7,652 5 2	
Itchapur Union Panchayet	-	-	-	-	-	11 - -	-	-	11 - -	
President Cantonment Committee Vizianagram	-	-	50 6 4	-	130 3 2	-	130 3 2	-	310 12 8	
Chepurpalli Union	-	5 - -	-	9 - -	-	-	11 - -	11 - -	36 - -	
Berhampore	-	-	-	-	42 12 -	86 2 -	-	86 2 -	215 - -	
Chatrapur Municipality	-	-	-	12 - -	4 - -	25 - -	-	-	41 - -	
Ganjam Union Panchayet	-	-	-	-	3 - -	17 6 -	3 - -	-	23 6 -	
Total	99 14 11	2,790 6 -	669 8 7	487 7 7	2,371 9 6	2,587 4 7	3,845 2 5	319 15 2	13,171 4 9	

(Signed) B. Baxter
Engineer-in-Chief
East Coast Railway.

First copy sent to Press. 6-11-99

Returned for signature. 16-11-99
20-11-99

Despatched in print.

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Letter only. 70
Order complete with Letter

T.

READ AGAIN G.O., No.
189 .

DATED

URGENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

N.B.—
A = Print in full
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

[Ref. 4]

4,000—23-12-07.

Law DEPARTMENT.

Paper taken out of the Records from the charge of the Referencer.

Press / Miscellaneous / Routine No. 1528, dated 12-10-1907

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			
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