

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 15870

DATED 27-10-99

Sub 3(1)

[Despatch Abstract.]

Taxation

Informing, with remark, the
Collector and the Chairman, Municipal
Trichinopoly, that the Boarding houses
attached to schools are not exempt
from —

BACK PAPERS.

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

FURTHER PAPERS.

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

Papers to be read in proceedings:-

Cancellation of resolution of Trichinopoly Municipality

Again G.O., No. dated 189 .
 Again G.O., No. dated 189 .
 Current No. 27337 of 1899, dated 16th October 1899, from the Collector of Trichinopoly
 " " " 189 " " " "
 " " " 189 " " " "

ORDER.

No. 1587 dated 27.10.89

The Government considers that boarding-houses are not exempt from taxation under Sec. 63 (1) (a) of the District Municipalities Act, as amended. The resolutions of the Municipal Council of Trichinopoly No 195 (a), dated 15th July 1899 and No. 453 dated 5th October 1899, are therefore ultra vires and will accordingly be now cancelled under Sec. 35 (1) of the act.

(From orders)

18/11/99

26/11/99

To the Collector of Trichinopoly
 " Chairman, the Trichinopoly
20/11/99

For the Collector.

Local & Munl. (1899) Department.

CURRENT No. 2733 M.

From J. H. Robertson Esq.,
Collector of
Trichinopoly

Order.

Boarding houses attached to
schools do not appear to be exempt
from taxation under Sec. 63(1) (a) of
the act, as amended, in as much as
they are used for residential, ~~and~~ not
public, charitable or religious, pur-
poses. The resolutions of the Trichin-
opoly Municipal Council seem therefore
to be ultra vires, ^{and should be cancelled} under Sec 35 (1) of the act.

V.B.
20/10/99

It seems unnecessary
to ask the Advoct Genl his
opinion - Boarding Houses appear
to be liable - without doubt.

Mh
23/10/99

Ref on cur. No. 2273
Rev. 989

Dated 16th October 1899

Received DESPATCHED

Registered 18 OCT 1899

Enclosures 3.

Spare copies nil.

SUBJECT.

Taxation - Trichinopoly order as to
whether Boarding houses at-
tached to schools are exempt
from -

Mh
25.10.99.

For Collector.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Extract from the Proceedings of the
Municipal Council, Trichur 1898,
passed at the meeting held on the
15th July 1898.

Para 195. Read letter, Ref. on cur. No.
1290 of 88 dated 8th June 1898, from
the Collector of Trichur, return-
ing the demand notices No. 36 and
16 for house and water-taxes of the
Taluk office re. claiming exemption
from tax, under section 63(1) of the
Municipal Act and request-
ing to refund the taxes paid for
the last year, together with letters
from the manager of the Roman
Catholic College, Wesleyan Mission
and Albert Victor's Technical
Institute and the Secretary, Town
Hall Committee, requesting to exempt
the taxes on school buildings, the Town

hall, and refund the amount collected for last year.

(1) collector's letter will lie over.

(2) Schools are not liable for tax under this section. Mr. Unnamaheswara Agar dissenting.

(3) Boarding places are also not liable as they form part and parcel of the institution. Town Hall also is not liable for tax and also Albert Victor's Technical Institute.

(Signed) K. S. Gopala Agar.

Vice Chairman

(True Copy)

Forwarded to the Collector of Trichinopoly, for information.

Trichinopoly Municipal Office } H. M. Hakim, Major I.M.S.
11th August 1899 } Chairman

(True Copy)

K. Muruganathan

For Collector.

27/33/m/99

Extract from the Proceedings of the Municipal Council, Trichinopoly, passed at the meeting held on the 5th October 1899.

Para 453. Read letter D. Dis. no. 1869 Rev.

of 1899 dated 16th August 1899 from the Collector of Trichinopoly, suggesting to the Council the advisability of re-considering its resolution no. 195 dated 15th July 1899 so far as the exemption of boarding houses is concerned.

The question may be re-considered.

Passed by a majority. The boarding houses should be exempted.

Dissenting Councillors:

M.R. J. S. Palanisami Pillaiar B.A. B.L.
J. Venkataramanujalu Chettiarar
C. E. Sundaram Aiyarar
J. S. Unnamaheswara Aiyarar

Sd/- H. M. Hakim, Major I.M.S.
Chairman

(True Copy)

Forwarded to the Collector of

Trichinopoly for information.

Trichinopoly
Municipal Office
6 October 1899

Signed H. M. Hakiim Major & C.

Chairman

(True copy)

H. M. Hakiim
For the Collector.

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Municipal Council Office
Trichinopoly 6 October 1899.

Ref. b. m. C. no. $\frac{2128}{7-10-99}$

From
Major H. M. Hakiim J. M. S.,
Chairman,
Municipal Council,
Trichinopoly,

To
The Collector of
Trichinopoly.

Sir,
with reference to your letter
D. Dis. no. $\frac{1869}{200}$ dated the 16th August
1899, I have the honour to forward
herewith a copy of the Council's
resolution passed thereon at the
meeting held on the 5th instant,
from which it will be seen that
the Council still adhere to their
former resolution, as the boarding
houses form part and parcel of the
schools.

I have &c.
H. M. Hakiim, Major & C.
Chairman.

(True copy)

H. M. Hakiim
For the Collector.

From

J. H. Robertson Esq.,

LOCAL & MUNICIPAL DEPT

As: Collector of

Trichinopoly,

CURRENT No. 2733 m

The Secretary to Government

Local and Municipal Dept.

Madras.

Sin,

The Trichinopoly Municipal Council having, on the 15th July last, passed a resolution exempting from taxation boarding houses attached to schools, I drew the attention of the Chairman to Sec.63 Cl(1) of the District Municipalities Act and suggested the advisability of the Council reconsidering the matter. This the Council did on the 5th instant and, by a majority, decided to adhere to its former resolution. No reasons are given in the Proceedings for the decision, but in the Chairman's covering letter it is stated that exemption is granted because the Boarding ^{houses} ~~however~~ form a part and parcel of the schools.

2. I make this reference to Government as the decision of the Council appears to me to be clearly opposed to the provisions of Section 63 of the Act, which lays down that certain buildings may be exempted to the extent to which they are used for public, charitable or religious, but not residential, purposes. When the amendment act was under discussion in the Legislative Council, the Hon'ble Mr. Bliss moved the insertion of the words "not residential" in Sec.63 on the following grounds:-

"The Government of India, in remarking on the Bill before us, observed: 'The view held by the Government of India, is that premises which are used for residential purposes even though

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they are of a residential religious or of a charitable character, should be charged for the water supplied to them by a Municipality? By Sec. 63 buildings are exempt from taxation to the extent to which they are used for religious purposes and they suggest that it should be made clearer that buildings used for residential as well as religious purposes shall be charged. It is perfectly fair that such buildings as are used for residential and charitable purposes should be charged not only for water-tax, but for house-tax" (Extract from the supplement to the Fort St. George Gazette dated 12th May 1896)

3. I request the early orders of Government in the matter. Copies of the two resolutions of the Council are enclosed.

I have the honour to be,

Sir,

Your most obedient servant,

K. Narayanrao

For Ag: Collector.

[Signature]

When given for copying
When copied
When examined
When signed

189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURE TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

NOT FILED IN ORIGINAL
MEANT FOR DESPATCH

N.B.:-

A = Copy in full.
B = Not copied.
P = Copy abstract only.
Q = Copy heading only.