[L. & M. 5,000—5-4-99.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 1613 2n

DATED 31-10-99

[Despatch Abstract.]

Tax Informing Messrs Best & Co, Negapatam, that the Govt regret their inability to interfere as regards them in the matter of profession taxes levied on them by that 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.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1902} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Read. *Enclosures*
} 1902.
Regd. *Spare copies*

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession **Tax.**

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of profession — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the chairman of the municipal council at Negapatam on the subject of profession-tax. The council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the municipal council maintains that we do. We respectfully request that you will kindly call upon the chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these district municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, ~~dated 2nd September 1899~~, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

	Rs.
In 1897–98—	
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

	Rs.
In 1898–99—	
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. WIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agent, Messrs. K. Srinivasa Pillai, have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Gunapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
,, the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Rgd. P. Seetharam.

Local & Munl. (1897) Department.

MUNICIPAL COUNCIL 26 SEP 99 NEGAPATAM.

CURRENT No. 2439 M

From

Messrs Best & Co

No. 1005 / 25-9-99

~~Order~~

Referred to the municipal Council of Negapatam for remarks, which should be submitted through the Collector.

By order,

Assistant Secretary.

19-5-99

Dated 8th Sept. 99

Received } 13th Sept. 99

Registered }

Enclosures 2

Spare copies nil

No.

To

The Chairman, Municipal Council, Negapatam

SUBJECT.

Protesting against tax levied on them by the Negapatam Municipal Council for carrying on Agency business at Negapatam and requesting that the Chairman may be called upon to explain at what address they carry on their business and how he arrives at the estimate of their supposed agency commission

C. Nos. 2439, 2614, 2629
+ 2709 m of 99.

Misc No. 1613 misc 31-10-99
Order Nt 28.10.99

The Government regrets its inability to interfere in this case as requested by Messrs Best & Co-

1. B 24/10/99 2. Mess. Best and Co. Shareholders appealed to the Council against the tax which they rejected

26 x 99

There seems nothing on the face of the Comm. prima facie illegal & it does not seem a case for overruling the Council -

The papers are to be sent by the Act - as pending a reference having been made to the Govt. of N. India

Jo for information

Messrs Best & Co. P80 26 x 99

The Chairman, M.C. Negapatam thro' the Collr. of Tanjore D/S

D/P. 3/11/99

160

BACK PAPERS

G.O.	No.	Department.	Date.
No	1181	Leg	18-6-89
"	990	"	14-7-99
"	856	"	6-6-99
"	164	"	8-2-99
"	2079	"	6-12-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BEST & CO.

WHEN REPLYING PLEASE QUOTE REFERENCE No.

SECRETARY TO GOVERNMENT * LOCAL & MUNICIPAL DEPARTMENT *

Madras, 8th September, 189 9.

To

The Secretary
to Government of Madras,
Local & Municipal Department,
FORT ST. GEORGE.

LOCAL & MUNICIPAL DEPT. 2439 m

Sir,

Referring to G.O.No.184 M, Mis: dated 8th February 1898, and also to our letter to you dated 28th June last, we have the honor to enclose for the information of Government copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession tax. The Council declines to refund us Rs.50/- already erroneously collected from us, and continues to assess us for carrying on a very lucrative Agency business at Negapatam. We protest against this tax, as we have no office at Negapatam, and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of 24000 Rupees, and how he arrived at this estimate of our supposed agency commission. In conclusion we must again claim the protection of Government from the perpetual annoyance to which these district Municipalities subject us under the powers with which they are at present entrusted.

We have the honor to be,
Sir,
Your obedient servants,

Best & Co

S. 26.9.99
H. 990 I 14.7.99

Madras 11/11/99

OFFICE OF THE MUNICIPAL COUNCIL,

Negapatam, 1st September, 1899.

From

The Hon'ble M.R.Ry. P.Ratnasabapaty Pillayal

Chairman Municipal Council,

NEGAPATAM.

To,

Messrs. Best & Co.,

MADRAS.

Sir,

Adverting to your letter No.G.L B $\frac{1}{302}$ dated 28th June '99 protesting against the Profession Tax assessment of Rs.100 per annum levied by this Municipality for your Agency business at this station for the years 1898-99 & 1899-1900 and with reference to your letter No.G.L.B. $\frac{1}{322}$ dated 22nd July 99. declining to Furnish this office with a copy of your letter to Government No.G.L.B. $\frac{1}{153}$ dated 8th October 1898, I have the honor to inform you that the assesment was made by the Council For your Agency business both in Bulk petroleum and the landing of Coal at this station. If your letter to Government No.G.L.B. $\frac{1}{153}$ dated 8th October 1898 you have admitted that you have been acting as Agents to the "Shell" Transport & Trading Company in Kerosene Oil business, since the time you ceased to be the Proprietor of the business, and that you have also been acting as Agents to the Burrakur Coal Company for the landing of Coal at this port. The Advocate General also in para 2 of his opinion embodied in G.O.No.164 M,Mis: dated 8th February 1899 refers to this

In conclusion we again call upon you to refund the sum of 50/- Rs. still due to us from our payment of Rupees 800/-, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

We have the honor to be,

Sir,

Your Obedient Servants,

(Signed) Best & Co.

this admission by you. Under these circumstances the Council was justified in assessing you with Profession Tax for the years 1898-99& 1899-1900. If you consider that the assessment was excessive or improper you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request therefore that you will be good enough to remit the amount claimed in this office letter No. 57/28/4/99. together with the amount due for Half 1899-1900 as below.

Balance of Profession tax due for 97-98& 98-99. Rs.50-0-0 as per letter No. 57/25-4-99.

Pro Tax due for I Half 1899-1900 for the Shell Transport Trading Company	Rs.50-0-0
Do by Messrs. Best & Co for the Agency business for 1st Half 1899-1900	Rs.50-0-0
	Rs. 150-0-0

I have the honor to be,

Sir,

Your obedient servant,

(Signed)

Chairman.

(True Copy)

Best & Co

In conclusion we again call upon you to refund the sum of 50/- Rs, still due to us from our payment of Rupees 300/-, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

We have the honor to be,

Sir,

Your Obedient Servants,

(Signed) Best & Co.

1

1
2439/M/99

BEST & CO.

WHEN REPLYING PLEASE QUOTE
REFERENCE No.

Madras, 8th September, 1899.

4 Enc

The Chairman,

Municipal Council,

N E G A P A T A M.

Sir,

We have received your No. 428/373/22 dated 1st instant and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as Agents for the Surrakur Coal Company and the "Shell" Transport & Trading Coy.; this is so, and we are the agents of these Companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatan since 31st December 1897.

With regard to the Coal landed for the South Indian Railway, the most trifling local enquiry would have informed you that since 1897 the Coal has been landed by Messrs. Adamson Macteggart & Co.

With regard to the oil business, the "Shell" Transport & Trading Coy. have their own office at Negapatan with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs.24000/- per annum. In our letter of the 23th June we denied that we carried on any business at all in Negapatan, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion we again call upon you to refund the sum of 50/- Rs. still due to us from our payment of Rupees 300/-, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

We have the honor to be,
Sir,
Your Obedient Servants,

(signed) Best & Co.

455
M

Local & Munl. (1899) Department.

Endm c/No. 455/Mc 284
Encl 3
Forwarded.
Varia
Ag. Collector.
5.10.99

DESPATCHED
5 OCT. 1899

CURRENT No. 2614 M

COLLECTOR
11 OCT. 1899
TANJORE.

Order.

From The Chairman
Municipal Council
Negapatam

No. 658

Dated 29th September 1899

Received 7 OCT. 1899

Registered —

Enclosures G.C. No 2439 M of 99 dated

Spare copies nil

SUBJECT.

Stating ~~as to~~ how taxes & Boat Hire were assessed ~~under~~ Profession Tax for their agency business and reporting that they have not paid up the tax due by them and adopted the procedure open to them under the law by way of appeal.

2
2-11-99/M/99.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No 658

OFFICE OF THE MUNICIPAL COUNCIL.

Negapatam 29th September 1899.

From The Hon'ble D R Ry P Ramaswamy Pillai

Chairman, Municipal Council,

Negapatam.

To LOCAL & M DEPT. 26/14 M

The Secretary to the Government of Fort Saint George,

Madras,

Local and Municipal Department.

Through ~~the Head Assistant Collector and the~~ Collector of Tanjore.

Sir,

I have the honor to acknowledge receipt of your endorsement No 1005 of 25.9.99 on the letter to Government from Messrs Best & Co of the 8th idem and to report as follows.

2. With reference to G.O. No 164 M. Mis dated 8.2.99 and the opinion of the Hon'ble the Advocate general embodied therein, the Council at its meeting held on the 13th April current revised the assessment of Messrs Best & Co to the profession tax as under:-

In 1897-98 (i) Messrs Best & Co for their own proprietary business in Bulk petroleum and their

a gency business for the
Burrakur Coal Company. Rs 100 : 0 : 0
(iii) The Shell Transport and
trading Company for the 2nd
half of 1897-98 for their business
in bulk petroleum Rs 50 : 0 : 0
Note - The Burrakur Coal Company is
exempted from assessment in accordance
with the opinion of the Honorable the
Advocate - General as it appears that
they are simply suppliers of Coal to the
South Indian Railway Company.
In 1898-99 (i) Messrs Best & Co
for their Agency in Bulk
petroleum & Coal. } Rs 100 : 0 : 0
(ii) The Shell transport and
trading Company. Rs 100 : 0 : 0
Note:- The Burrakur Coal Company is
exempted. The assessments for 1898-99
will be repeated for 1899-1900.
2. The revised assessments were duly
Communicated to messrs Best & Co in this
office No 57 dated 25-4-99. Messrs Best
& Co

& Co instead of proceeding under section
99 by way of appeal, addressed to me
a protest on ~~the~~ 23-6-1899. I replied to them
in this office letter No 496 dated 1-9-1899,
a copy of which has been furnished to
Government by themselves. This letter
explains the grounds upon which the Panchayat
made the revised assessments. I have
nothing to add to it. As stated in this
office Communication of the 1st instant, Messrs Best
& Co have been assessed upon their own
admissions as to their agency business in
this municipality, in the matter of the bulk
petroleum & landing of Coal contained in
their letter No G.L.B. 1/153 dated 8-10-1898,
w/p no 20796 6-12-98 although they have latterly thought fit to
deny the fact of their doing this business
as Agagapasam in their letter to this office
dated 8-9-1899, Copy of which has been
furnished to Government by themselves.
In these circumstances, I fail to see in
what respect Messrs Best & Co have
grounds of Complaint.

3.

3. It will be noted that Messrs. Best & Co have declined to produce their accounts, which fact is referred to in G.O. No 164 M. Mis dated 8. 2. 1899. The Council has made the revised Assessment referred to upon the best data available.

4. In Conclusion, I beg respectfully to state that Messrs. Best & Co have been frequently Corresponding with Government and this office instead of adopting the procedure open to them under the Law by way of appeal. They have not up to date paid up the Amount of the Assessments due by them to this Council for their agency business in spite of repeated Calls.

I have the honor to be

Sir

Your Most obedient Servant

Chairman

Local & Munl. (1899) Department.

CURRENT No. 2629 M

From

Messrs Best & Co

Order

No G. L. B. 351

Dated 3-10-99

Received 9-10-99

Registered 10-10-99

Enclosures 3

Spare copies nil

SUBJECT.

Enclosing copies of certain correspondence that passed between them & the Chairman, Munl Council Negapatam re. the assessment levied on them by the Negapatam municipality for their agency business and praying that for reason stated the assessment in question may be cancelled

K.R. 11.10

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BEST & CO.

WHEN REPLYING PLEASE QUOTE
REFERENCE No. G L B 1/351

Madras, 3 October 1899.

98

6 OCT 1899

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2629 M

To
The Secretary
to the Government of Madras
Local & Municipal Department
Ootacamund

Sir,

We have the honor to refer you to G.O. No. 114 M. Mis: dated 8th February 1899 & also to our letters to you dated 28th June & 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the Municipality of ~~of~~ Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the Civil Courts by section 261 (4) of Madras Act No. III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the Assessment under dispute to be cancelled under section 30 (c) of Madras Act No. III of 1897. We have the honor to be,

35 of Act IV of 1865, as amended by Act III of 1897.

Sir
Your Obedient Servants

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BEST & CO.

WHEN REPLYING PLEASE QUOTE
REFERENCE No. G L B 1/351

Madras, 3 October 1899.

98

6 OCT 1899

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2629 M

To

The Secretary
to the Government of Madras
Local & Municipal Department

Cotacamund

Sir,

We have the honor to refer you to G.O. No. 114 M. Mis. dated 8th February 1899 & also to our letters to you dated 28th June & 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the Municipality of ~~of~~ Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the Civil Courts by section 261 (4) of Madras Act No. III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (c) of Madras Act No. III of 1897. We have the honor to be,

35 of Act IV of 1871, as amended by Act III of 1897.

Sir

Your Obedient Servants

Copy

Municipal Councillor's Office
Negapatam.

From,
The Honble M. R. Ry. P. Ratnasabhapati Pillai Avl:
Chairman Municipal Council.
Negapatam.

To.
Messrs Best & Co.
Madras.

Dated 22nd Sept. 1899.
No. 617.

Sirs,

I have the honor to acknowledge receipt of your letter dated 8th Sept. 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 & 496 dated 25 April and 2nd Sept. 1899. respectively. The council has after full deleberation and with reference to your complaint to Government dated 8/10/98. and the Advocate General's opinion thereon fixed the revised assessment notified to you in this office communication No. 57 dated 25 April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act 14 of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496 dated 2. 9. 99. without further correspondence. If however you still keep postponing payments, the amount due will be realized under the provisions of Sec. 103 of the Municipal Act.

I have the honor to be &c.
Sd/ P. Ratnasabhapati Pillai
Chairman

Copy

Municipal Councillor's Office
Negapatam 10th

From.

The Hon'ble M. R. Ry. P. Ratnasabhapati Pillai.
Chairman, Municipal Council,
Negapatam.

Dated 29th Sept. 1899. No. 649.

To

Messrs Best & Co.,
Madras.

Sirs,

With reference to your letter No. 61/479 B.P. dated 25/9/99. I have the honor to inform you that your local Agent, Messrs K. Srinivasa Pillay have paid into this office Rs 50/- on account of 1st half — yearly profession tax instalment due by the Shell Transport Trading Co. for the current official year. The 1st instalment of Rs 50/- for the same half year due by you for your agency business in — oil & coal has not been paid up to date by your local agents nor has the old balance of Rs 50/- claimed in this office letter No. 57 dated 25/4/99 been paid yet. I again request the favor of a prompt — payment of the latter two items named above — without further delay in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

I have the honor to be &c.
P. Ratnasabhapati Pillai
Chairman

1
2629/m/99

Copy

Madras 2nd October 1899.

119

The Chairman.
Municipal Council
Negapatam.

Sir,

We have to acknowledge receipt of your №617 of the 22nd Ultimo & 649 of 29th idem.

We agree with you that further correspondence is useless we have repeatedly told you that since 31st December/97 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs50/- belonging to us which you hold and as we are debarred under section 261(4) of Madras act №3 of 1897 from taking action for its recovery in the Civil Courts we are compelled to appeal to Government to order a refund under sec: 30(1) of the same act. and you will doubtless hear from Government on the subject.

Yours faithfully
Sd Best & Co

2
2629/m/99

Local & Munl. (1899) Department.

CURRENT No. 2709 M

From messrs. Best & Co.

Order

No.

Dated 11-10-99

Received 16-10-99

Registered 17-10-99

Enclosures 2

Spare copies nil

SUBJECT.

Enclosing further correspondence that passed between them and the Chairman Munl Council Negapatam regarding the profession tax levied on them by the Negapatam Munlty.

3
2629/on 199

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BEST & CO.

WHEN REPLYING PLEASE QU...
REFERENCE No. GLB 2

LOCAL & MUNICIPAL DEPT.
CORR... 2709 M

Madras, 11th October 1899.

Urgent

1-2 P

The Secretary to Government
of Madras
Local & Municipal Department
Ootacamund

Sir,

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O. No 164 M Mis: dated 8 February 1899, we have now the honor to enclose copies of further correspondence which has passed between us and the Municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the Municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

We have the honor to be
Sir
Your Obedient Servants

C O P Y.

No.700. OFFICE OF THE MUNICIPAL COUNCIL,

Negapatam, 7th October 1899.

From

The Hon'ble M.R.Ry P.Ratnasabapatz Pillay

To

Messrs. Best & Co.

M a d r a s

Sir,

I have received your letter dated the 2nd instant in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of Profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the Agency business in question, and the opinion of the Honorable the Advocate General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount . If your proposed application to Government be allowed you will certainly have a refund of the amount which you may now pay. I therefore request for the 4th time that Rs.50 being the old balance, and Rs.56 being the first half yearly instalment of the current official year for your Agency business be remitted forthwith. If however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of 7 days from this date.

I

We have forwarded a copy of this letter to Government.

We have the honor to be,

Sir,

Your obedient servants.

date.

I have the honor to be

Sir,

Your obedient servant,

(Signed) P. Ratnasabapaty Pillay.

Chairman.

We have forwarded a copy of this letter to Government.

We have the honor to be,

Sir,

Your obedient servants.

BEST & CO.

WHEN REPLYING PLEASE QUOTE REFERENCE No.

Madras, 11th October, 1899.

159

The Chairman,

Municipal Council,

NEGAPATAM.

Sir,

We are in receipt of your No.700 dated the 7th instant with reference to the payment by us of professional tax.

The admission contained in our petition to Government dated 8th October 1898 related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an Assistant who had just returned from Europe and who was not fully conversant with the facts.

The Coal delivered by us to the South Indian Railway Coy, in our capacity of Agents for the Madras Presidency of the Burrakur Coal Coy, was landed on our behalf during 1897-98 by our Contractors Messrs. Streenivasa Iyengar and Messrs. Gunapathy Pillay & Co., During 1898-99 and the whole of this year the Coal has been landed for us by Messrs. Adamson Mactaggart & Co, and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk Oil was formally made over to the "Shell" Transport and trading Coy. Ltd., and they are the sole proprietors of the Oil, tanks, drums &c. within your Municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

We have the honor to be,

Sir,

Your obedient servants.

1/2709/am/99

189

, DATED

. No.

OVERNMENT	A A A A A A A
GOVERNMENT.	
ENT WITH DITTO.	
BE NOT FILED UP; BEING MEANT FOR DESPATCH IN ORIGINAL.	

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

2/2709/0 /99

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd. } 1899. *Enclosures*

Regd. *Spare copies*

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899–1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

	Rs.
In 1897–98—	
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

	Rs.
In 1898–99—	
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 MI., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897-98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898-99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1902} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Read.	1902.	*Enclosures*
Regd.		*Spare copies*

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of profession — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the chairman of the municipal council at Negapatam on the subject of profession-tax. The council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the municipal council maintains that we do. We respectfully request that you will kindly call upon the chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these district municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	
Profession-tax due for first-half 1899–1900 for the Shell Trading Company	
Profession-tax by Messrs. Best & Co. for the agency for 1899-1900	

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 2nd September 1899, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messr. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Gunapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
,, the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Ed. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

	RS.
In 1897–98—	
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

	RS.
In 1898–99—	
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

No. 1613 M., 31st October 1899.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Ext. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due hy the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
,, the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

	Rs.
In 1897–98—	
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

	Rs.
In 1898–99—	
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an ageney business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—

	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—

	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—

	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—

	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899–1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
,, the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Ext. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith claimed in this office letter No. 496, dated 2nd September 1899, If, however, you still keep postponing payments, the amount provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

613 M., 31st October 1899.

3. The revised assessm
this office No. 57, dated 25t
under section 99 by way of
I replied to them in this
which has been furnished
grounds upon which the Co.
to it. As stated in this o
been assessed contained in our petition to Government, dated 8th October 1898, related to
pality in the assessment we were then appealing to Government against and not the period
letter that assessment. The admission then made was not in accordance with the facts as
further was drafted by an assistant who had just returned from Europe and who was not fully
versant with the facts.

as, to the Chairman, Municipal Council, Negapatam, dated 11th
October 1899.
700, dated the 7th instant, with reference to the payment by

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deléberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Ed. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Ed. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899–1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to-date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897-98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898-99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897-98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898-99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897-98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898-99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1902} 1899 of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Read. } 1902. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of profession — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the chairman of the municipal council at Negapatam on the subject of profession-tax. The council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the municipal council maintains that we do. We respectfully request that you will kindly call upon the chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these district municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 2nd September 1899, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messr. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. WIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agent, Messrs. K. Srinivasa Pillai, have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co, have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. WIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal. Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agent, Messrs. K. Srinivasa Pillai, have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co, have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. WIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 619.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agent, Messrs. K. Srinivasa Pillai, have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Gunapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899–1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

	Rs.
In 1897–98—	
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

	Rs.
In 1898–99—	
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
,, the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—

	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—

	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

Read—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899–1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

	Rs.
In 1897–98—	
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

	Rs.
In 1898–99—	
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898–99 will be repeated for 1899–1900.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd. }
} 1899.
Regd. }

Enclosures

Spare copies

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, relat[illegible] to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897-98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898-99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

ORDER—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 1613 M., 31st October 1899.

OCTOBER.

Profession Tax.

Informing Messrs. Best & Co., Negapatam, that the Government regrets its inability to interfere as requested by them in the matter of the — levied on them by that municipality.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	Rs.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1095, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—

	Rs.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—

	Rs.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 8th September 1899.

Referring to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letter to you, dated 28th June last, we have the honour to enclose, for the information of Government, copies of further correspondence which has passed between us and the Chairman of the Municipal Council at Negapatam on the subject of profession-tax. The Council declines to refund us Rs. 50 already erroneously collected from us, and continues to assess us for carrying on a very lucrative agency business at Negapatam. We protest against this tax, as we have no office at Negapatam and carry on no business there, but the Municipal Council maintains that we do. We respectfully request that you will kindly call upon the Chairman to explain at what address we carry on this business, which he has assessed at an annual profit of Rs. 24,000, and how he arrived at this estimate of our supposed agency commission. In conclusion, we must again claim the protection of Government from the perpetual annoyance to which these District Municipalities subject us under the powers with which they are at present entrusted.

ENCLOSURES.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI, Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 1st September 1899.

Adverting to your letter No. G.L.B.-1/302, dated 28th June 1899, protesting against the profession-tax assessment of Rs. 100 per annum levied by this municipality for your agency business at this station for the years 1898–99 and 1899–1900 and with reference to your letter No. G.L.B.-1/322, dated 22nd July 1899, declining to furnish this office with a copy of your letter to Government, No. G.L.B.-1/153, dated 8th October 1898, I have the honour to inform you that the assessment was made by the Council for your agency business both in bulk petroleum and the landing of coal at this station. In your letter to Government, No. G.L.B. 1/153, dated 8th October 1898, you have admitted that you have been acting as agents to the "Shell" Transport and Trading Company in kerosine-oil business, since the time you ceased to be the proprietor of the business, and that you have also been acting as agents to the Burrakur Coal Company for the landing of coal at this port. The Advocate-General also, in paragraph 2 of his opinion embodied in G.O., Mis. No. 164 M., dated 8th February 1899, refers to this admission by you. Under these circumstances the Council was justified in assessing you with profession-tax for the years 1898–99 and 1899–1900. If you consider that the assessment was excessive or improper, you might have appealed to the Council in due course of law depositing the tax and produced your accounts to prove the actual profits earned.

2. I request, therefore, that you will be good enough to remit the amount claimed in this office letter No. 57, dated 28th April 1899, together with the amount due for half 1899–1900 as below:—

	RS.
Balance of profession-tax due for 1897–98 and 1898–99 as per letter No. 57, dated 25th April 1899	50
Profession-tax due for first-half 1899–1900 for the Shell Transport Trading Company	50
Profession-tax by Messrs. Best & Co. for the agency business for first half 1899-1900	50
Total ..	150

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 8th September 1899.

We have received your No. 496, dated 1st instant, and have to inform you in reply that your statements are entirely wrong. You say that we have admitted having acted as agents for the Burrakur Coal Company and the "Shell" Transport and Trading Company; this is so, we are the agents of these companies in Southern India, but our agency business is carried on in Madras and not in Negapatam; we have not had an office, and have not carried on business in Negapatam since 31st December 1897.

With regard to the coal landed for the South Indian Railway, the most trifling local inquiry would have informed you that since 1897 the coal has been landed by Messrs. Adamson, Mactaggart & Co.

With regard to the oil business, the "Shell" Transport and Trading Company have their own office at Negapatam with their own paid servant in charge, and you are incorrect in stating that we have carried on an oil agency business there.

You have assessed us as proprietors of an agency business earning the very handsome profit of Rs. 24,000 per annum. In our letter of the 28th June we denied that we carried on any business at all in Negapatam, and called upon you to furnish us with the address at which we were supposed to conduct this extremely profitable concern. You have not replied to this portion of our letter, and we now again call upon you to give us this information. We are sending a copy of this letter to Government and wish also to hand to Government a copy of your reply to this question.

In conclusion, we again call upon you to refund the sum of Rs. 50 still due to us from our payment of Rs. 300, which you compelled us to pay you under the assessment which Government has since ruled to have been incorrect.

No. 1005, dated 25th September 1899.

Referred to the Municipal Council of Negapatam for remarks, which should be submitted through the Collector.

(By order.)

A. EDGINGTON,
Ag. Assistant Secretary.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to the Secretary to Government, Local and Municipal department (through the Collector of Tanjore), dated 29th September 1899, No. 658.

I have the honour to acknowledge receipt of your endorsement No. 1005 of 25th September 1899 on the letter to Government from Messrs. Best & Co. of the 8th idem and to report as follows.

2. With reference to G.O., Mis. No. 164 M., dated 8th February 1899, and the opinion of the Honourable the Advocate-General embodied therein, the Council, at its meeting held on the 13th April current, revised the assessment of Messrs. Best & Co. to the profession-tax as under:—

In 1897–98—	RS.
(i) Messrs. Best & Co. for their own proprietary business in bulk petroleum and their agency business for the Burrakur Coal Company	100
(ii) The Shell Transport and Trading Company for the second half of 1897–98 for their business in bulk petroleum	50

Note.—The Burrakur Coal Company is exempted from assessment in accordance with the opinion of the Honourable the Advocate-General as it appears that they are simply suppliers of coal to the South Indian Railway on contract.

In 1898–99—	RS.
(i) Messrs. Best & Co. for their agency in bulk petroleum and coal ..	100
(ii) The Shell Transport and Trading Company	100

Note.—The Burrakur Coal Company is exempted. The assessments for 1898-99 will be repeated for 1899-1900.

3. The revised assessments were duly communicated to Messrs. Best & Co. in this office No. 57, dated 25th April 1899. Messrs. Best & Co., instead of proceeding under section 99 by way of appeal, addressed to me a protest on 23rd June 1899. I replied to them in this office letter No. 496, dated 1st September 1899, a copy of which has been furnished to Government by themselves. This letter explains the grounds upon which the Council made the revised assessments. I have nothing to add to it. As stated in this office communication of the 1st idem, Messrs. Best & Co. have been assessed upon their own admissions as to their agency business in this municipality in the matter of the bulk petroleum and landing of coal contained in their letter No. G.L.B.-1/153, dated 8th October 1898, although they have latterly thought fit to deny the fact of their doing this business at Negapatam in their letter to this office, dated 8th September 1899, copy of which has been furnished to Government by themselves. In these circumstances, I fail to see in what respect Messrs. Best & Co., have grounds of complaint.

4. It will be noted that Messrs. Best & Co. have declined to produce their accounts, which fact is referred to in G.O., Mis. No. 164 M., dated 8th February 1899. The Council has made the revised assessments referred to upon the best data available.

5. In conclusion I beg respectfully to state that Messrs. Best & Co. have been frequently corresponding with Government and this office instead of adopting the procedure open to them under the law by way of appeal. They have not up to date paid up the amount of the assessments due by them to this Council for their agency business in spite of repeated calls.

Endt. on C. No. 455 Ml., dated 5th October 1899.

Forwarded.

J. TWIGG,
Ag. Collector

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 3rd October 1899, Ref. No. G.L.B. 1/351.

We have the honour to refer you to G.O., Mis. No. 164 M., dated 8th February 1899, and also to our letters to you dated 28th June and 8th September of the present year. In connection therewith we enclose copies of further correspondence which has passed between us and the municipality of Negapatam.

We much regret having again to trouble you over this matter, and would not do so were we not expressly debarred from seeking the assistance of the civil courts by section 261 (4) of Madras Act III of 1897. Prior to 1st January 1898 we did carry on business at Negapatam, but since that date we have not, and we must ask Government to order the assessment under dispute to be cancelled under section 30 (1) of Madras Act III of 1897.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 22nd September 1899, No. 617.

I have the honour to acknowledge receipt of your letter, dated 8th September 1899.

2. In the matter of the assessment referred to, I have nothing to add to what is contained in this office communications Nos. 57 and 496, dated 25th April and 2nd September 1899, respectively. The council has after full deleberation and with reference to your complaint to Government, dated 8th October 1898, and the Advocate-General's opinion thereon fixed the revised assessment notified to you in this office communication, No. 57, dated 25th April 1899. Any objections to the revised assessments should be advanced in the manner provided in section 99 of the District Municipalities Act IV of 1884.

3. I request that you will be so good as to remit forthwith the amounts of the assessments claimed in this office letter No. 496, dated 2nd September 1899, without further correspondence. If, however, you still keep postponing payments, the amount due will be realized under the provisions of section 103 of the Municipal Act.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 29th September 1899, No. 649.

With reference to your letter No. 61/479-B.P., dated 25th September 1899, I have the honour to inform you that your local agents, Messrs. K. Srinivasa Pillai & Co., have paid into this office Rs. 50 on account of first half-yearly profession tax instalment due by the Shell Transport Trading Company for the current official year. The first instalment of Rs. 50 for the same half-year due by you for your agency business in oil and coal has not been paid up to date by your local agents nor has the old balance of Rs. 50 claimed in this office letter No. 57, dated 25th April 1899, been paid yet. I again request the favour of a prompt payment of the latter two items named above without further delay, in default of which the coercive provisions of section 103 of the District Municipalities Act will have to be resorted to. Kindly issue instructions to your local agents by return post.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 2nd October 1899.

We have to acknowledge receipt of your No. 617 of the 22nd ultimo, and No. 649 of the 29th idem.

We agree with you that further correspondence is useless; we have repeatedly told you that since 31st December 1897 we have had no office and have carried on no business at Negapatam.

We have called upon you in vain to refund Rs. 50 belonging to us which you hold and, as we are debarred under section 261 (4) of Madras Act III of 1897 from taking action for its recovery in the civil courts, we are compelled to appeal to Government to order a refund under section 30 (1) of the same Act, and you will doubtless hear from Government on the subject.

From Messrs. BEST & Co., Madras, to the Secretary to Government, Local and Municipal department, dated 11th October 1899, G.L.B 1.

In further continuation of our letter of the 3rd October, dealing with the subject matter of G.O., Mis. No. 164 M., dated 8th February 1899, we have now the honour to enclose copies of further correspondence which has passed between us and the municipality at Negapatam, to which we respectfully beg the attention of Government in dealing with the case.

Government will notice that the municipality threaten to coerce us into paying profession tax for carrying on a trade in Negapatam whereas during the period in question we have had no office in Negapatam and have carried on no business there.

Enclosures.

From the Hon'ble M.R.Ry. P. RATNASABHAPATI PILLAI Avargal, Chairman, Municipal Council, Negapatam, to Messrs. Best & Co., Madras, dated 7th October 1899, No. 700.

I have received your letter, dated the 2nd instant, in reply to this office communications of the 22nd and 29th ultimo asking for immediate payments of the amounts due by you on account of profession tax. The Council has finally revised your assessments with reference to your admissions contained in your petition to Government in regard to the carrying on by you of the agency business in question, and the opinion of the Honourable the Advocate-General. These assessments could have been appealed against by you upon depositing the tax in the manner provided in section 99 of the District Municipalities Act. You have not chosen to do so, and my duty as an executive officer of the Council is to enforce its resolution as finally arrived at. I have no power to postpone the collection of the amount. If your proposed application to Government be allowed, you will certainly have a refund of the amount which you may now pay. I therefore request for the fourth time that Rs. 50 being the old balance, and Rs. 50 being the first-half yearly instalment of the current official year for your agency business be remitted forthwith. If, however, you still decline to do so, I shall feel compelled to issue an attachment order at the expiration of seven days from this date.

From Messrs. BEST & Co., Madras, to the Chairman, Municipal Council, Negapatam, dated 11th October 1899.

We are in receipt of your No. 700, dated the 7th instant, with reference to the payment by us of professional tax.

The admission contained in our petition to Government, dated 8th October 1898, related to the period of the assessment we were then appealing to Government against and not the period of the present assessment. The admission then made was not in accordance with the facts as the letter was drafted by an assistant who had just returned from Europe and who was not fully conversant with the facts.

The coal delivered by us to the South Indian Railway Company, in our capacity of agents for the Madras Presidency of the Burrakur Coal Company, was landed on our behalf during 1897–98 by our contractors Messrs. Streenivasa Aiyangar and Messrs. Ganapathy Pillay & Co. During 1898–99 and the whole of this year the coal has been landed for us by Messrs. Adamson, Mactaggart & Co., and as we have repeatedly informed you we carry on no business of any kind whatsoever in Negapatam.

On the 1st January 1897 our business in bulk oil was formally made over to the "Shell" Transport and Trading Company, Limited, and they are the sole proprietors of the oil, tanks, drums, etc., within your municipality.

We have no property at Negapatam and carry on no business there and we therefore decline to pay any tax or take any notice of your demands.

We have forwarded a copy of this letter to Government.

Order—Mis. No. 1613 M., dated 31st October 1899.

The Government regrets its inability to interfere in this case as requested by Messrs. Best & Co.

2. Messrs. Best & Co. should have appealed to the Council against the tax to which they objected.

(True Extract.)

M. HAMMICK,
Secretary to Government.

To Messrs. Best & Co.
„ the Chairman, Municipal Council, Negapatam
(through the Collector of Tanjore).

Exd. P. Seetharam.