[L. & M. 2,000—13-6-98.]

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 164 m

DATED 8-2-99.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Profession tax.

Cancelling the resolutions of the Negapatam Munl: Council, confirming the Chairman's assessments of the ——— on Messrs Best & Co and the Burrakur Coal Company and requesting with remarks the Munl: Council to see that the tax in these cases is again assessed properly and equitably.

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. } 1899. *Spare copies*

G.O., No. 164 M., 8th February 1899.

FEBRUARY.

Profession-tax.

Cancelling the resolutions of the Negapatam Municipal Council, confirming the Chairman's assessments of the — on Messrs. Best & Co. and the Burrakur Coal Company, and requesting the Municipal Council to see that the tax in these cases is again assessed properly and equitably.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 2079 M., dated 6th December 1898.

ABSTRACT.—Referring to the Advocate-General for favour of opinion certain papers regarding the levy of the profession tax on Messrs. Best & Co. by the Negapatam Municipal Council.

READ—also the following paper:—

From the Government Solicitor, Madras, dated 7th January 1899, No. 18.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 6th January 1899.

OPINION.

Before dealing with the points raised in Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of the Chairman, Municipal Council, Negapatam, dated 15th November 1898, it will be convenient to refer to the provisions of the Madras District Municipalities Act which bear upon the questions raised. Under section 54 of the Act, as amended by Act III of 1897, it is the duty of the Chairman of a Municipal Council to decide in which of the "classes" set out in schedule A a person, who, within the municipality, exercises any one or more of the trades or callings specified in the schedule, ought to be placed. Under the same section, the Chairman has power from time to time to revise his classification. Under section 97 an appeal lies to the Municipal Council from the Chairman's "proceedings" under section 54. By section 101 the adjudication of an appeal with reference to the assessment of a tax by the Municipal Council is final. Section 35 of the Act confers a general controlling power upon the Governor in Council. I think the provision in section 101 as to the finality of the adjudication of an appeal by the Municipal Council only means that the adjudication is to be final as regards any question of further appeal, and does not derogate from the general controlling power conferred on the Governor in Council by section 35, and I am inclined to think that under the general controlling power conferred by section 35, notwithstanding the express provision in section 101, the Governor in Council would be entitled to set aside a decision of a Chairman under section 54, and the adjudication of an appeal by the Municipal Council from such decision under section 101, on the ground that the Chairman and the Municipal Council had acted "in excess of the powers conferred by law."

2. It would appear from Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of Chairman, Municipal Council, Negapatam, dated 15th November 1898, that Messrs. Best & Co. act as the Negapatam Agents of the "Shell" Transport and Trading Company in connection with a kerosine oil business. In respect of this "trade or calling," both the "Shell" Company and Best & Co. have been assessed at the maximum amount. It would appear from the endorsement of the Collector of Tanjore, dated 19th November 1898, that both the "Shell" Company and Messrs. Best & Co. "exercise" this "trade or calling" within the municipality. If this be so, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective net profits. Messrs. Best & Co. also act as Agents for the Burrakur Coal Company (Limited) of Calcutta, for the purpose of landing the shipments of coal made by the Burrakur Company for the use of the South Indian Railway. I understand that

NOTES CONNECTED WITH G.O., No. 164 M., DATED 8TH FEBRUARY 1899.

[SUBJECT.—*Messrs. Best & Co. and the Negapatam Municipality.*]

From the Government Solicitor, Madras, dated 7th January 1899, *No.* 18.

Please see the notes and orders in G.O., No. 2079 M., dated 6th December 1898.

2. In reply to the reference made to him, the Advocate-General states that in respect of the kerosine-oil business, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective profits and that as Messrs. Best & Co. merely undertake the landing of coal shipped by the Burrakur Company for the South Indian Railway, the Burrakur Company cannot be said to "exercise" a trade or calling at that place and are not therefore liable to the tax imposed. He further states that Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies, as the double assessment is contrary to the express provisions of section 59 of the District Municipalities Act, that they should be taxed only once on their total agency business at Negapatam, and that section 262, which is referred to by the Chairman in his report, has no bearing on the questions raised, as Messrs. Best & Co.'s contention that the provisions of the Act have not been "in substance and effect" complied with is sound. He therefore considers that as the Chairman and the Council have acted contrary to the provisions of the Act in the separate assessment of Messrs. Best & Co. in respect of their two agencies and in the assessment of the Burrakur Company, the orders under which the assessments referred to have been made may be set aside by Government under section 35 as being in excess of the powers conferred by law. He also points out that the provisions of section 101, as to the finality of the adjudication of an appeal by the Municipal Council, do not derogate from the general controlling power conferred on Government by section 35. It is therefore submitted that the resolutions of the Council confirming the Chairman's assessments of the profession-tax on Messrs. Best & Co. and the Burrakur Coal Company may be cancelled under section 35, and the Council asked to see that the tax is again assessed properly and equitably.

H. TREMENHEERE.

Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

A. T. A[RUNDEL].

3. With regard to the complaint * of Messrs. Best & Co. that they are called on to produce their books before the Municipal Council, the Advocate-General points out that, under section 54, the Chairman has the absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that in the absence of documentary evidence, the Council are within their rights in declining to interfere with the decision of the Chairman, and that, if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. Messrs. Best & Co. may be informed accordingly (also that the amendment of the Act is under consideration).

* *Vide* their letter in G.O., No. 2079 M., dated 6th December 1898.

A.T.A.

Put up linked file for reference without the replies of the municipalities, and please push on drafting on the replies as to the amendment of the schedule.

H.T.

V. RAGHAVA CHARLU—26-1-99.

It unfortunately is so; and this is a strong argument against the income-tax nature of the revised schedule in force and in favour of a return to the old schedule which was more in the form of a profession-tax on a fixed basis. The Government income-tax has a well-regulated machinery of appeals, and a staff to whom confidential accounts may (generally) be safely shown. The municipal income-tax (so to call it) is entirely in the hands of a Chairman and a Council whose position is not always quite satisfactory.

This goes too far. At any rate in the mufassal comparatively few natives will put in their true accounts, and Europeans will do it only if the European Collector will keep them confidential.

A.T.A—2-2-99.

H. TREMENHEERE—27-1-99.

[G.O., No. 164 M., dated 8th February 1899.]

Messrs. Best & Co. do not act generally as Agents for the Burrakur Company in Negapatam, but that they merely undertake the landing of the coal shipped by the Burrakur Company for the South Indian Railway. If this be so, I do not see how the Burrakur Company can be said to "exercise" a "trade or calling" in Negapatam. It seems to me that the Burrakur Company are not liable for the tax imposed.

3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

4. With regard to Messrs. Best & Co.'s complaint that they ought not to be called upon to produce their books before the Municipal Council, I would point out that, under section 54 of the Act, the chairman has an absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, trades and callings. It seems to me that on an appeal from the decision of the Chairman to the Council, the Council are within their rights in declining to interfere with the decision of the Chairman in the absence of documentary evidence to show that the decision of the Chairman was wrong. It may be inconvenient for Messrs. Best & Co. to produce their books on an appeal to the Municipal Council, but, if they are not prepared to do so, I think they must take the consequences.

5. Section 262 of the Act, which is referred to by the Chairman in his report, has no bearing upon the questions raised. Messrs. Best & Co.'s complaint is that the provisions of the Act have *not* been "in substance and effect complied with," and, to the extent which I have indicated above, I think their contention is sound.

6. To sum up, I think the Chairman and the Municipal Council have acted contrary to the provisions of the Act in—

(*a*) The separate assessment of Messrs. Best & Co. in respect of their two agencies.

(*b*) The assessment of the Burrakur Coal Company, Limited.

7. As I have already stated, I think the powers conferred upon the Governor in Council are sufficiently wide to enable the Government, if necessary, to set aside the orders and Acts under which the assessments referred to in the last paragraph have been made, as being "in excess of the powers conferred by law."

C. ARNOLD WHITE,
Advocate-General.

ORDER—No. 164 M., dated 8th February 1899.

The resolutions of the Municipal Council confirming the Chairman's assessments of the profession-tax on Messrs. Best & Co. and the Burrakur Coal Company are, as pointed out by the Advocate-General, *ultra vires*. They will accordingly be cancelled under section 35 (1) of the Madras District Municipalities Act.

2. The Municipal Council is requested to see that the tax in these cases is again assessed properly and equitably.

3. With reference to the complaint of Messrs. Best & Co. that they are called on to produce their books before the Municipal Council, they will be informed that, under section 54 of the Act, the Chairman has absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that on an appeal

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(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. P. Seetharam.

Government {1902} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd. } 1899. *Enclosure*

Regd. *Spare copies*

G.O., No. 164 M., 8th February 1899.

FEBRUARY.

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GOVERNMENT OF MADRAS.

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2. It would appear from Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of Chairman, Municipal Council, Negapatam, dated 15th November 1898, that Messrs. Best & Co. act as the Negapatam Agents of the "Shell" Transport and Trading Company in connection with a kerosine oil business. In respect of this "trade or calling," both the "Shell" Company and Best & Co. have been assessed at the maximum amount. It would appear from the endorsement of the Collector of Tanjore, dated 19th November 1898, that both the "Shell" Company and Messrs. Best & Co. "exercise" this "trade or calling" within the municipality. If this be so, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective nett profits. Messrs. Best & Co. also act as Agents for the Burrakur Coal Company (Limited) of Calcutta, for the purpose of landing the shipments of coal made by the Burrakur Company for the use of the South Indian Railway. I understand that

Messrs. Best & Co. do not act generally as Agents for the Burrakur Company in Negapatam, but that they merely undertake the landing of the coal shipped by the Burrakur Company for the South Indian Railway. If this be so, I do not see how the Burrakur Company can be said to "exercise" a "trade or calling" in Negapatam. It seems to me that the Burrakur Company are not liable for the tax imposed.

3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

4. With regard to Messrs. Best & Co.'s complaint that they ought not to be called upon to produce their books before the municipal council, I would point out that, under section 54 of the Act, the chairman has an absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, trades and callings. It seems to me that on an appeal from the decision of the chairman to the council, the council are within their rights in declining to interfere with the decision of the chairman in the absence of documentary evidence to show that the decision of the chairman was wrong. It may be inconvenient for Messrs. Best & Co. to produce their books on an appeal to the municipal council, but, if they are not prepared to do so, I think they must take the consequences.

5. Section 262 of the Act, which is referred to by the chairman in his report, has no bearing upon the questions raised. Messrs. Best & Co.'s complaint is that the provisions of the Act have *not* been "in substance and effect complied with," and, to the extent which I have indicated above, I think their contention is sound.

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(*a*) The separate assessment of Messrs. Best & Co. in respect of their two agencies.

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7. As I have already stated, I think the powers conferred upon the Governor in Council are sufficiently wide to enable the Government, if necessary, to set aside the orders and Acts under which the assessments referred to in the last paragraph have been made, as being "in excess of the powers conferred by law."

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2. The municipal council is requested to see that the tax in these cases is again assessed properly and equitably.

3. With reference to the complaint of Messrs. Best & Co. that they are called on to produce their books before the municipal council, they will be informed that, under section 54 of the Act, the chairman has absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that on an appeal

being made to it against the chairman's decision, the council is within its rights in declining to interfere with such decision in the absence of documentary evidence, and that if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. It is observed, however, that it is in contemplation to amend the Act so as to remove the inconvenience complained of.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the Chairman, Municipal Council, Negapatam,
through the Collector.
,, Messrs. Best & Co., Madras.

Exd. P. Seetharam.

LOCAL AND MUNICIPAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 164 M., DATED 8TH FEBRUARY 1899.

[SUBJECT.—*Messrs. Best & Co. and the Negapatam Municipality.*]

Honourable Member for orders—

Please see the notes and orders in G.O., No. 2079 M., dated 6th December 1898.

2. In reply to the reference made to him, the Advocate-General states that in respect of the kerosine-oil business, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective profits and that as Messrs. Best & Co. merely undertake the landing of coal shipped by the Burrakur Company for the South Indian Railway, the Burrakur Company cannot be said to "exercise" a trade or calling at that place and are not therefore liable to the tax imposed. He further states that Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies, as the double assessment is contrary to the express provisions of section 59 of the District Municipalities Act, that they should be taxed only once on their total agency business at Negapatam, and that section 262, which is referred to by the chairman in his report, has no bearing on the questions raised, as Messrs. Best & Co.'s contention that the provisions of the Act have not been "in substance and effect" complied with is sound. He therefore considers that as the chairman and the council have acted contrary to the provisions of the Act in the separate assessment of Messrs. Best & Co. in respect of their two agencies and in the assessment of the Burrakur Company, the orders under which the assessments referred to have been made may be set aside by Government under section 35 as being in excess of the powers conferred by law. He also points out that the provisions of section 101, as to the finality of the adjudication of an appeal by the municipal council, do not derogate from the general controlling power conferred on Government by section 35. It is therefore submitted that the resolutions of the council confirming the chairman's assessments of the profession-tax on Messrs. Best & Co. and the Burrakur Coal Company may be cancelled under section 35, and the council asked to see that the tax is again assessed properly and equitably.

H. TREMENHEERE.

Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

A. T. ARUNDEL.

3. With regard to the complaint of Messrs. Best & Co. that they are called on to produce their books before the municipal council, the Advocate-General points out that, under section 54, the chairman has the absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that in the absence of documentary evidence, the council are within their rights in declining to interfere with the decision of the chairman, and that, if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. Messrs. Best & Co. may be informed accordingly (also that the amendment of the Act is under consideration).

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V. RAGHAVACHARLU—26-1-99.

It unfortunately is so, and this is a strong argument against the income-tax nature of the revised schedule in force and in favour of a return to the old schedule which was more in the form of a profession-tax on a fixed basis. The Government income-tax has a well-regulated machinery of appeals, and a staff to whom confidential accounts may (generally) be safely shown. The municipal income-tax (so to call it) is entirely in the hands of a chairman and a council whose position is not always quite satisfactory.

This goes too far. At any rate in the mufassal comparatively few natives will put in their true accounts, and Europeans will do it only if the European Collector will keep them confidential.

A.T.A—2-2-99.

H. TREMENHEERE—27-1-99.

[G.O., No. 164 M., dated 8th February 1899.]

1654-Pm

28/2

Local & Munl. (189) Department.

CURRENT No. 86 m

From The Govt Solicitor Madras.

Order

No. 18

Dated 7-1-99

Received 7-1-99

Registered 9-1-99

Enclosures

Spare copies

SUBJECT.

Forwarding the Advocate General's opinion on the legality of the taxes levied on messrs Best & Co by the Munl Council Negapatam.

21/1

BACK PAPERS.

G.O.	No.	Department.	Date.
do	2079	L&M	6-12-98
"	1664	L&M	27-9-98
"	1105	L&M	20-6-98
"	1081	L	15-6-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

LOCAL & MUNICIPAL DEPT.
CIRCULAR No. 86 m

(1899) Department 6

From

Ernest Barclay
Government Solicitor
Madras

To

The Secretary to Government
Local Municipal Department
Madras

No 18.

Dated 7th January 1899
Recd

Forwarded with reference to the Order of Government No 2079 M Mis: dated 6th December Local Municipal.

Ernest Barclay
Government Solicitor

ASSISTT SECY TO GOVT
7-JAN.1899
LOCAL MUNI. EDL. & LEG DEPTS

OPINION

I. Before dealing with the points raised in Messrs: Best & Co's letter dated October 8th 1898 and the Report of the Chairman, Municipal Council, Negapatam, dated November 15th 1898, it will be convenient to refer to the provisions of the Madras District Municipalities Act which bear upon the questions raised. Under Section 54 of the Act, as amended by Act III of 1897, it is the duty of the Chairman of a Municipal Council to decide in which of the "classes " set out in Schedule A a person, who, within the Municipality, exercises any one or more of the trades or callings specified in the Schedule, ought to be placed. Under the same Section, the Chairman has power from time to time to revise his classification. Under Section 97 an appeal lies to the Municipal Council from the Chairman's "proceedings" under Section 54. By Section IOI the adjudication of an Appeal with reference to the assessment of a tax by the Municipal Council is final. Section 35 of the Act confers a general controlling power upon the Governor in Council. I think the provision in Section IOI as to the finality of the adjudication of an Appeal by the Municipal Council only means that the adjudication is to be final as regards any question of further appeal, and does not derogate from the general controlling power conferred on the Governor-in-Council by Section 35, and I am inclined to think that under the general controlling power conferred by Section 35, notwithstanding the express provision in Section IOI, the Governor-in-Council would be entitled to set aside a decision of a chairman under Section 54, and the adjudication of an Appeal by the Municipal Council from such decision under Section IOI, on the ground that the Chairman and the Municipal Council had acted "in excess of the powers conferred by law."

2. It would appear from Messrs Best & Co's letter dated October 8th 1898 and the Report of the Chairman, Municipal Council, Negapatam, dated November 15th, 1898, that Messrs Best & Co act as the Negapatam Agents of the "Shell" Transport and Trading Co: in connection with a Kerosene Oil business. In respect of this "trade or calling," both the "Shell" Company and Best & Co have been assessed at the maximum amount.

It would appear from the endorsement of the Collector of Tanjore - dated November 19th, 1898, that both the "Shell" Company and Messrs Best & Co "exercise" this "trade or calling" within the Municipality. If this be so, both the "Shell" Company and Messrs Best & Co are - taxable according to their respective nett profits. Messrs Best & Co also act as Agents for the Burrakur Coal Company, Limited, of - Calcutta, for the purpose of landing the shipments of Coal made by the Burrakur Company for the use of the South Indian Railway. I - understand that Messrs Best & Co do not act generally as Agents for the Burrakur Company in Negapatam, but that they merely undertake the landing of the Coal shipped by the Burrakur Company for the - South Indian Railway. If this be so, I do not see how the Burrakur Company can be said to "exercise" a "trade or calling" in Negapatam. It seems to me that the Burrakur Company are not liable for the - tax imposed.

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4. With regard to Messrs: Best & Co's complaint that they ought not to be called upon to produce their books before the Municipal - Council, I would point out that under Section 54 of the Act, the - Chairman has an absolute discretion as to the class in which a - person ought to be placed for the purpose of the tax on professions, trades and callings. It seems to me that on an appeal from the - decision of the Chairman to the Council, the Council are within - their rights in declining to interfere with the decision of the - Chairman in the absence of documentary evidence to show that the - decision of the Chairman was wrong. It may be inconvenient for Messrs Best & Co: to produce their books on an appeal to the Municipal - Council, but, if they are not prepared to do so, I think they must - take the consequences.

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C. Arnold White.
Advocate General.

M a d r a s)
)
6th January 1899)

(A True Copy)
Ernest Bardez
Government Solicitor.

Messrs. Best and Company and the Negapatam Municipality.

164 M
8.2.99

Local and Municipal Department.

Current No 86 M

For orders.

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2. In reply to the reference made to him, the Advocate-General states that in respect of the Kerosine oil business, both the "shell" Company and Messrs Best and Co. are taxable according to their respective profits, and that as Messrs Best and Co. merely undertake the landing of coal shipped by the Burrakur Co. for the South Indian Railway, the Burrakur Co. cannot be said to "exercise" a trade or calling at that place and are not therefore liable to the tax imposed. He further states that Messrs. Best and Co. are not liable to be taxed separately in respect of the profits earned in their two agencies, as the double assessment is contrary to the express provisions of Section 59 of the District Municipalities Act, that they should be taxed only once on their total agency business at Negapatam, and that Section 282, which is referred to by the Chairman in his report has no bearing on the questions raised as Messrs. Best and Co.'s ~~complaint is~~ contention that the provisions of the Act have not been "in Substance and Effect" complied with is sound. He therefore considers that as the Chairman and the Council have acted

contrary

contrary to the provisions of the Act in the separate assessment of Messrs. Best and Co. in respect of their two agencies and in the assessment of the Burrakur Co., the orders under which the assessments referred to have been made may be set aside by Government under Section 35, as being in excess of the powers conferred by law. It also points out that the provisions of Section 101, as to the finality of the adjudication of an appeal by the Municipal Council, do not derogate from the general Controlling power conferred on Government by Section 35. It is therefore submitted that the resolutions of the Council Confirming the Chairman's assessments of the profession tax on Messrs. Best and Co. and the Burrakur coal Company may be cancelled under Section 35, and the Council asked to see that the tax is again assessed properly and equitably.

Yes. Govt. must take action under Sec 35. & cancel the resolns on the advice of the A.G. AA

vide their letter in fo 2079 m 6-12-98 L

3. With regard to the complaint of Messrs. Best and Co. that they are called on to produce their ~~accounts~~ books before the Municipal Council, the Advocate-General points out that under Section 54, the Chairman has the absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that in the absence of documentary evidence, the Council are within their rights in declining to interfere with the decision of the Chairman, and that if Messrs. Best and Co. are not

prepared

prepared to produce their accounts, they must take the consequences. Messrs. Best and Co. may be informed accordingly (also that the amendment of the Act is under consid.n). V.R. 26/1/99.

AA

Put up linked file for ref. without the replies of the Municipes, & please push on drafting on the replies as to the amendment of the schedule. H.T.

Note on this subject removed The Press. H

It unfortunately is so; & this is a strong argument against the Income Tax nature of the revised schedule in force & in favour of a return to the old schedule which was more in the form of an ~~arbitrary~~ Profession Tax on a fixed basis. The Cont. income tax has a well-regulated machinery of appeals, & a staff to whom confidential accounts may (generally) be safely shewn: The Munic. Income Tax (so to call it) is entirely in the hands of a Chairman & a Council whose position is not always quite satisfactory.

W 27/1/99

This goes too far. At any in the proposal comparatively few natives will put in their true accounts, & Europeans will do it only if the European Cons. will keep them confid.l

AA. 2.2.99.

W 3/2/99

[L. & M.]

250—19-12-98.

LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in proceedings:—

Professions tax on Messrs Best & Co Negapatam

Again G.O., No. dated 189 .

Again G.O., No. dated 189 .

Again G.O. ~~Circuit~~ No. 2079 M of 1899, dated 6th December 1899, from

Cir. No. 86 M „ 1899, „ 7th January 99, from the Advocate General.

„ „ „ 189 , „ , „

Mpe

ORDER. No. 164 Mins 8/8/2/99

The resolutions of the Municipal Council confirming the Chairman's assessments of the profession-tax on Messrs Best & Co and the Burrakur Coal Company are, as pointed out by the Advocate General, ultra vires, They will accordingly be cancelled under Sec. 35 (1) of the Madras District Municipalities Act.

2. The Municipal Council is requested to see that the tax in these cases is again assessed properly and equitably.

3. With reference to the complaint of Messrs Best & Co that they are called on to produce their books before the Municipal Council, they will be informed that under Section 3[illegible] of

of the Act, the Chairman has the absolute discretion as to the Class in which a person ought to be placed for the purpose of the tax on professions, that on an appeal being made to it against the Chairman's decision, the Council is within its rights in declining to interfere with such decision ~~of the Chairman~~ in the absence of documentary evidence, and that if they (Messrs Best & Co) are not prepared to produce their accounts, they must take the Consequences. It is observed, however, that it is in Contemplation to amend the Act so as to remove the circumstances complained of.

/From orders/

V.R.
4/2/99

To
The Chairman, Mc Negapatam
(4to)
Thro' the Collector
Messrs Best & Co. Madras
Dupd. 10/2/99

Given for copying
When copied
When examined
Compared signed 9/2

189

AGAIN G.O, No. 189 , DATED

RENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
MENT WITH DITTO.							
AS 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.

12-11-15N

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

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

G.O., No. 164 M., 8th February 1899.

FEBRUARY.

Profession-tax.

Cancelling the resolutions of the Negapatam Municipal Council, confirming the Chairman's assessments of the — on Messrs. Best & Co. and the Burrakur Coal Company, and requesting the Municipal Council to see that the tax in these cases is again assessed properly and equitably.

GOVERNMENT OF MADRAS.

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READ—again the following paper:—

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ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 6th January 1899.

OPINION.

Before dealing with the points raised in Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of the Chairman, Municipal Council, Negapatam, dated 15th November 1898, it will be convenient to refer to the provisions of the Madras District Municipalities Act which bear upon the questions raised. Under section 54 of the Act, as amended by Act III of 1897, it is the duty of the Chairman of a Municipal Council to decide in which of the "classes" set out in schedule A a person, who, within the municipality, exercises any one or more of the trades or callings specified in the schedule, ought to be placed. Under the same section, the Chairman has power from time to time to revise his classification. Under section 97 an appeal lies to the Municipal Council from the Chairman's "proceedings" under section 54. By section 101 the adjudication of an appeal with reference to the assessment of a tax by the Municipal Council is final. Section 35 of the Act confers a general controlling power upon the Governor in Council. I think the provision in section 101 as to the finality of the adjudication of an appeal by the Municipal Council only means that the adjudication is to be final as regards any question of further appeal, and does not derogate from the general controlling power conferred on the Governor in Council by section 35, and I am inclined to think that under the general controlling power conferred by section 35, notwithstanding the express provision in section 101, the Governor in Council would be entitled to set aside a decision of a Chairman under section 54, and the adjudication of an appeal by the Municipal Council from such decision under section 101, on the ground that the Chairman and the Municipal Council had acted "in excess of the powers conferred by law."

2. It would appear from Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of Chairman, Municipal Council, Negapatam, dated 15th November 1898, that Messrs. Best & Co. act as the Negapatam Agents of the "Shell" Transport and Trading Company in connection with a kerosine oil business. In respect of this "trade or calling," both the "Shell" Company and Best & Co. have been assessed at the maximum amount. It would appear from the endorsement of the Collector of Tanjore, dated 19th November 1898, that both the "Shell" Company and Messrs. Best & Co. "exercise" this "trade or calling" within the municipality. If this be so, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective net profits. Messrs. Best & Co. also act as Agents for the Burrakur Coal Company (Limited) of Calcutta, for the purpose of landing the shipments of coal made by the Burrakur Company for the use of the South Indian Railway. I understand that

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H. TREMENHEERE.

Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

A. T. A[RUNDEL].

3. With regard to the complaint * of Messrs. Best & Co. that they are called on to produce their books before the Municipal Council, the Advocate-General points out that, under section 54, the Chairman has the absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that in the absence of documentary evidence, the Council are within their rights in declining to interfere with the decision of the Chairman, and that, if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. Messrs. Best & Co. may be informed accordingly (also that the amendment of the Act is under consideration).

* *Vide* their letter in G.O., No. 2079 M., dated 6th December 1898.

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Put up linked file for reference without the replies of the municipalities, and please push on drafting on the replies as to the amendment of the schedule.

H.T.

V. RAGHAVA CHARLU—26-1-99.

It unfortunately is so; and this is a strong argument against the income-tax nature of the revised schedule in force and in favour of a return to the old schedule which was more in the form of a profession-tax on a fixed basis. The Government income-tax has a well-regulated machinery of appeals, and a staff to whom confidential accounts may (generally) be safely shown. The municipal income-tax (so to call it) is entirely in the hands of a Chairman and a Council whose position is not always quite satisfactory.

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A.T.A—2-2-99.

H. TREMENHEERE—27-1-99.

[G.O., No. 164 M., dated 8th February 1899.]

Messrs. Best & Co. do not act generally as Agents for the Burrakur Company in Negapatam, but that they merely undertake the landing of the coal shipped by the Burrakur Company for the South Indian Railway. If this be so, I do not see how the Burrakur Company can be said to "exercise" a "trade or calling" in Negapatam. It seems to me that the Burrakur Company are not liable for the tax imposed.

3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

4. With regard to Messrs. Best & Co.'s complaint that they ought not to be called upon to produce their books before the Municipal Council, I would point out that, under section 54 of the Act, the chairman has an absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, trades and callings. It seems to me that on an appeal from the decision of the Chairman to the Council, the Council are within their rights in declining to interfere with the decision of the Chairman in the absence of documentary evidence to show that the decision of the Chairman was wrong. It may be inconvenient for Messrs. Best & Co. to produce their books on an appeal to the Municipal Council, but, if they are not prepared to do so, I think they must take the consequences.

5. Section 262 of the Act, which is referred to by the Chairman in his report, has no bearing upon the questions raised. Messrs. Best & Co.'s complaint is that the provisions of the Act have *not* been "in substance and effect complied with," and, to the extent which I have indicated above, I think their contention is sound.

6. To sum up, I think the Chairman and the Municipal Council have acted contrary to the provisions of the Act in—

(*a*) The separate assessment of Messrs. Best & Co. in respect of their two agencies.

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7. As I have already stated, I think the powers conferred upon the Governor in Council are sufficiently wide to enable the Government, if necessary, to set aside the orders and Acts under which the assessments referred to in the last paragraph have been made, as being "in excess of the powers conferred by law."

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Advocate-General.

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

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W. Jul 8208-2 / 15-12-06

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NOTES CONNECTED WITH G.O., No. 164 M., DATED 8TH FEBRUARY 1899.

[SUBJECT.—*Messrs. Best & Co. and the Negapatam Municipality.*]

From the Government Solicitor, Madras, dated 7th January 1899, *No.* 18.

Please see the notes and orders in G.O., No. 2079 M., dated 6th December 1898.

2. In reply to the reference made to him, the Advocate-General states that in respect of the kerosine-oil business, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective profits and that as Messrs. Best & Co. merely undertake the landing of coal shipped by the Burrakur Company for the South Indian Railway, the Burrakur Company cannot be said to "exercise" a trade or calling at that place and are not therefore liable to the tax imposed. He further states that Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies, as the double assessment is contrary to the express provisions of section 59 of the District Municipalities Act, that they should be taxed only once on their total agency business at Negapatam, and that section 262, which is referred to by the Chairman in his report, has no bearing on the questions raised, as Messrs. Best & Co.'s contention that the provisions of the Act have not been "in substance and effect" complied with is sound. He therefore considers that as the Chairman and the Council have acted contrary to the provisions of the Act in the separate assessment of Messrs. Best & Co. in respect of their two agencies and in the assessment of the Burrakur Company, the orders under which the assessments referred to have been made may be set aside by Government under section 35 as being in excess of the powers conferred by law. He also points out that the provisions of section 101, as to the finality of the adjudication of an appeal by the Municipal Council, do not derogate from the general controlling power conferred on Government by section 35. It is therefore submitted that the resolutions of the Council confirming the Chairman's assessments of the profession-tax on Messrs. Best & Co. and the Burrakur Coal Company may be cancelled under section 35, and the Council asked to see that the tax is again assessed properly and equitably.

H. TREMENHEERE.

Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

A. T. A[RUNDEL].

3. With regard to the complaint * of Messrs. Best & Co. that they are called on to produce their books before the Municipal Council, the Advocate-General points out that, under section 54, the Chairman has the absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that in the absence of documentary evidence, the Council are within their rights in declining to interfere with the decision of the Chairman, and that, if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. Messrs. Best & Co. may be informed accordingly (also that the amendment of the Act is under consideration).

* *Vide* their letter in G.O., No. 2079 M., dated 6th December 1898.

A.T.A.

Put up linked file for reference without the replies of the municipalities, and please push on drafting on the replies as to the amendment of the schedule.

H.T.

V. RAGHAVA CHARLU—26-1-99.

It unfortunately is so; and this is a strong argument against the income-tax nature of the revised schedule in force and in favour of a return to the old schedule which was more in the form of a profession-tax on a fixed basis. The Government income-tax has a well-regulated machinery of appeals, and a staff to whom confidential accounts may (generally) be safely shown. The municipal income-tax (so to call it) is entirely in the hands of a Chairman and a Council whose position is not always quite satisfactory.

This goes too far. At any rate in the mufassal comparatively few natives will put in their true accounts, and Europeans will do it only if the European Collector will keep them confidential.

A.T.A—2-2-99.

H. TREMENHEERE—27-1-99.

[G.O., No. 164 M., dated 8th February 1899.]

Messrs. Best & Co. do not act generally as Agents for the Burrakur Company in Negapatam, but that they merely undertake the landing of the coal shipped by the Burrakur Company for the South Indian Railway. If this be so, I do not see how the Burrakur Company can be said to "exercise" a "trade or calling" in Negapatam. It seems to me that the Burrakur Company are not liable for the tax imposed.

3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

4. With regard to Messrs. Best & Co.'s complaint that they ought not to be called upon to produce their books before the Municipal Council, I would point out that, under section 54 of the Act, the chairman has an absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, trades and callings. It seems to me that on an appeal from the decision of the Chairman to the Council, the Council are within their rights in declining to interfere with the decision of the Chairman in the absence of documentary evidence to show that the decision of the Chairman was wrong. It may be inconvenient for Messrs. Best & Co. to produce their books on an appeal to the Municipal Council, but, if they are not prepared to do so, I think they must take the consequences.

5. Section 262 of the Act, which is referred to by the Chairman in his report, has no bearing upon the questions raised. Messrs. Best & Co.'s complaint is that the provisions of the Act have *not* been "in substance and effect complied with," and, to the extent which I have indicated above, I think their contention is sound.

6. To sum up, I think the Chairman and the Municipal Council have acted contrary to the provisions of the Act in—

(*a*) The separate assessment of Messrs. Best & Co. in respect of their two agencies.

(*b*) The assessment of the Burrakur Coal Company, Limited.

7. As I have already stated, I think the powers conferred upon the Governor in Council are sufficiently wide to enable the Government, if necessary, to set aside the orders and Acts under which the assessments referred to in the last paragraph have been made, as being "in excess of the powers conferred by law."

C. ARNOLD WHITE,
Advocate-General.

ORDER—No. 164 M., dated 8th February 1899.

The resolutions of the Municipal Council confirming the Chairman's assessments of the profession-tax on Messrs. Best & Co. and the Burrakur Coal Company are, as pointed out by the Advocate-General, *ultra vires*. They will accordingly be cancelled under section 35 (1) of the Madras District Municipalities Act.

2. The Municipal Council is requested to see that the tax in these cases is again assessed properly and equitably.

3. With reference to the complaint of Messrs. Best & Co. that they are called on to produce their books before the Municipal Council, they will be informed that, under section 54 of the Act, the Chairman has absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that on an appeal

being made to it against the Chairman's decision, the Council is within its rights in declining to interfere with such decision in the absence of documentary evidence, and that if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. It is observed, however, that it is in contemplation to amend the Act so as to remove the inconvenience complained of.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To the Chairman, Municipal Council, Negapatam,
" Messrs. Best & Co., Madras. 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. 164 M., 8th February 1899.

N. P.

FEBRUARY.

Profession-tax.

Cancelling the resolutions of the Negapatam Municipal Council, confirming the Chairman's assessments of the — on Messrs. Best & Co. and the Burrakur Coal Company, and requesting the Municipal Council to see that the tax in these cases is again assessed properly and equitably.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., No. 2079 M., dated 6th December 1898.

ABSTRACT.—Referring to the Advocate-General for favour of opinion certain papers regarding the levy of the profession tax on Messrs. Best & Co. by the Negapatam Municipal Council.

READ—also the following paper:—

From the Government Solicitor, Madras, dated 7th January 1899, No. 18.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 6th January 1899.

OPINION.

Before dealing with the points raised in Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of the Chairman, Municipal Council, Negapatam, dated 15th November 1898, it will be convenient to refer to the provisions of the Madras District Municipalities Act which bear upon the questions raised. Under section 54 of the Act, as amended by Act III of 1897, it is the duty of the Chairman of a Municipal Council to decide in which of the "classes" set out in schedule A a person, who, within the municipality, exercises any one or more of the trades or callings specified in the schedule, ought to be placed. Under the same section, the Chairman has power from time to time to revise his classification. Under section 97 an appeal lies to the Municipal Council from the Chairman's "proceedings" under section 54. By section 101 the adjudication of an appeal with reference to the assessment of a tax by the Municipal Council is final. Section 35 of the Act confers a general controlling power upon the Governor in Council. I think the provision in section 101 as to the finality of the adjudication of an appeal by the Municipal Council only means that the adjudication is to be final as regards any question of further appeal, and does not derogate from the general controlling power conferred on the Governor in Council by section 35, and I am inclined to think that under the general controlling power conferred by section 35, notwithstanding the express provision in section 101, the Governor in Council would be entitled to set aside a decision of a Chairman under section 54, and the adjudication of an appeal by the Municipal Council from such decision under section 101, on the ground that the Chairman and the Municipal Council had acted "in excess of the powers conferred by law."

2. It would appear from Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of Chairman, Municipal Council, Negapatam, dated 15th November 1898, that Messrs. Best & Co. act as the Negapatam Agents of the "Shell" Transport and Trading Company in connection with a kerosine oil business. In respect of this "trade or calling," both the "Shell" Company and Best & Co. have been assessed at the maximum amount. It would appear from the endorsement of the Collector of Tanjore, dated 19th November 1898, that both the "Shell" Company and Messrs. Best & Co. "exercise" this "trade or calling" within the municipality. If this be so, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective net profits. Messrs. Best & Co. also act as Agents for the Burrakur Coal Company (Limited) of Calcutta, for the purpose of landing the shipments of coal made by the Burrakur Company for the use of the South Indian Railway. I understand that

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3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

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(True Extract.)

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Secretary to Government.

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

Exd. P. Seetharam.

1899

Government ~~(1902)~~ of Madras.

LOCAL AND MUNICIPAL.

MISCELLANEOUS.

Recd.	1899.	*Enclosure*
Regd.		*Spare copies*

G.O., No. 164 M., 8th February 1899.

FEBRUARY.

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Cancelling the resolutions of the Negapatam municipal council, confirming the chairman's assessments of the — on Messrs. Best & Co. and the Burrakur Coal Company, and requesting, with remarks, the municipal council to see that the tax in these cases is again assessed properly and equitably.

GOVERNMENT OF MADRAS.

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Messrs. Best & Co. do not act generally as Agents for the Burrakur Company in Negapatam, but that they merely undertake the landing of the coal shipped by the Burrakur Company for the South Indian Railway. If this be so, I do not see how the Burrakur Company can be said to "exercise" a "trade or calling" in Negapatam. It seems to me that the Burrakur Company are not liable for the tax imposed.

3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

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2. The municipal council is requested to see that the tax in these cases is again assessed properly and equitably.

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To the Chairman, Municipal Council, Negapatam,
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Sections 35, 101 & 524

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H. TREMENHEERE.

Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

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Madras
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Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

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2. It would appear from Messrs. Best & Co.'s letter, dated 8th October 1898, and the report of Chairman, Municipal Council, Negapatam, dated 15th November 1898, that Messrs. Best & Co. act as the Negapatam Agents of the "Shell" Transport and Trading Company in connection with a kerosine oil business. In respect of this "trade or calling," both the "Shell" Company and Best & Co. have been assessed at the maximum amount. It would appear from the endorsement of the Collector of Tanjore, dated 19th November 1898, that both the "Shell" Company and Messrs. Best & Co. "exercise" this "trade or calling" within the municipality. If this be so, both the "Shell" Company and Messrs. Best & Co. are taxable according to their respective net profits. Messrs. Best & Co. also act as Agents for the Burrakur Coal Company (Limited) of Calcutta, for the purpose of landing the shipments of coal made by the Burrakur Company for the use of the South Indian Railway. I understand that

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H. TREMENHEERE.

Yes. Government must take action under section 35 and cancel the resolution on the advice of the Advocate-General.

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3. In my opinion, Messrs. Best & Co. are not liable to be taxed separately in respect of the profits earned in their two agencies. This double assessment appears to me to be contrary to the express provisions of section 59 of the Act. This section provides that "a person who carries on more . . . . trades or calling . . . . than one "or comes under more than one of the designations or classes mentioned in schedule A shall be chargeable under any one of such designations or classes on his aggregate income from all such sources." "Designations" as used in the section obviously means the same thing as "denominations" as used in the schedule. I agree with the Collector that Messrs. Best & Co. should have been taxed once only on their total agency business at Negapatam.

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The resolutions of the Municipal Council confirming the Chairman's assessments of the profession-tax on Messrs. Best & Co. and the Burrakur Coal Company are, as pointed out by the Advocate-General, *ultra vires*. They will accordingly be cancelled under section 35 (1) of the Madras District Municipalities Act.

2. The Municipal Council is requested to see that the tax in these cases is again assessed properly and equitably.

3. With reference to the complaint of Messrs. Best & Co. that they are called on to produce their books before the Municipal Council, they will be informed that, under section 54 of the Act, the Chairman has absolute discretion as to the class in which a person ought to be placed for the purpose of the tax on professions, that on an appeal

being made to it against the Chairman's decision, the Council is within its rights in declining to interfere with such decision in the absence of documentary evidence, and that if Messrs. Best & Co. are not prepared to produce their accounts, they must take the consequences. It is observed, however, that it is in contemplation to amend the Act so as to remove the inconvenience complained of.

(True Extract.)

H. TREMENHEERE,
Secretary to Government.

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

Exd. P. Seetharam.