

Local & Munl. (189) Department.

PRINTED.

G.O., No. 350 m

DATED 13/3/89

INDEXED.

RECEIVED

[Despatch Abstract.]

Taxes

B Communicating to all chairmen of Municipal Councils, G.O. No. 2753 B, 9-12-97 stating that there is no objection to the practice of chairmen granting receipts with facsimile signatures for taxes paid in respect of Govt. buildings.

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.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 350 M., 13th March 1899.

MARCH.

Taxes.

Communicating to all Chairmen of Municipal Councils, G.O., No. 2753 M., dated 9th December 1897, stating that there is no objection to the practice of Chairmen granting receipts with facsimile signatures for — paid in respect of Government buildings.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—again the following paper:—

G.O., Mis. No. 2753 M., dated 9th December 1897.

Read—the following papers:—

From M.R.Ry. K. GOPALACHARIAR Avargal, Rao Sahib, Chairman, Municipal Council, Tirupati, to the Secretary to Government, Local and Municipal Department (through the Divisional officer), dated 19th September 1897, Ref. on Cur. No. 2121 M.

I have the honour to state that the Registrar of North Arcot has, in his letter No. 2282, dated 31st ultimo (copy of the same sent herewith for perusal), informed me that a receipt bearing the *facsimile* signature is objected to by the Treasury department under clause (f) of article 9 of the Civil Account Code, and that the receipt under reference should consequently be signed and returned to him.

2. It may be observed from G.Os., Mis. No. 324 M., dated 21st March 1889, Mis. No. 1741 M., dated 21st December 1889, No. 793, dated 15th May 1890, Mis. No. 1094 M., dated 24th July 1890, and Mis. No. 870 M., dated 10th July 1889, that all bills should be issued under manuscript or *facsimile* signature of the Chairman. It may also be observed from G.Os., No. 208 M., dated 5th March 1888, and No. 68 M., dated 28th January 1887, that the receipts and licenses may be signed by the Manager provided the forms are in foil and counterfoil and duly numbered in books verified and endorsed by the Chairman.

3. In the present case, the tax on the Sub-Registrar's office, Tirupati, for the first half of 1897-98 was remitted by the Sub-Registrar to the Municipal office, and a receipt bearing the *facsimile* signature of the Chairman, together with the manuscript signature of the Manager as provided in the columns in the form, was sent to him in acknowledgment of the said tax.

4. Under the circumstances, I respectfully beg to be enlightened whether the grant of a receipt with a *facsimile* signature of the Chairman in payment of tax on Government buildings is valid or not. In this connection, it may not be out of place here to mention that each and every tax-payer would also, in his turn, claim for a similar receipt and that in such circumstance, it would appear that the distinction in the grant of receipts in payment of taxes on Government and private buildings may not be feasible.

No. 1605 of 1897.

Submitted to the Collector of North Arcot.

(Signed) C. RAMASESHA AIYAR,

24th September 1897.

Deputy Collector in charge of the Head Assistant's Division.

No. 1895 Eng. of 1897.

Submitted.

CHITTOOR,
10th October 1897.

(Signed) S. H. WYNNE,
Collector.

No. 1095.

Referred to the Accountant-General for remarks.

27th October 1897.

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

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Local and Municipal Department, dated Fort St. George, 3rd December 1897, No. 515—L.F.D.

With reference to your endorsement No. 1095, dated the 27th October 1897, referring to me for remarks letter No. 2121 M., dated the 19th September 1897, from the Chairman, Municipal Council, Tirupati, I have the honour to state that article 9 (f) of the Civil Account Code refers to payment orders on a Government Treasury, or bills drawn by a Government officer for payment from a Treasury, rather than to receipts such as those under reference. There is therefore apparently no objection to the continuance of the practice taken exception to by the Registrar of North Arcot.

Order—Mis. No. 2753 M., dated 9th December 1897.

The Accountant-General's remarks, in his letter read above, will be communicated to the Chairman, Municipal Council, Tirupati.

(True Extract.)

(Signed) H. TREMENHEERE,
Secretary to Government.

To the Chairman, Municipal Council, Tirupati (through the
Collector of North Arcot).

Accountant-General.

READ—also the following paper:—

From M.R.Ry. K. PERRAJU Garu, Chairman, Municipal Council, Cocanada, to the Secretary to Government, Local and Municipal Department, dated 2nd February 1899, No. 1244.

It has been the practice in this, and I believe in other Municipalities too, for some years past to grant receipts for taxes stamped with the *facsimile* signature of the Chairman. The Deputy Collector in charge of the Treasury, Gódavari district, has recently informed me by letter No. 82-Acc. of 21st January 1899 (copy enclosed) that this practice is opposed to the provisions of article 9 (f) of the Civil Account Code and requested me to sign all such receipts in future. He refers only to such receipts as are presented at the Treasury in support of taxes paid for Government buildings. If stamped receipts are not accepted for Government buildings, surely they cannot be accepted for private buildings too; a tax-payer may demand a receipt signed by me and I cannot reasonably refuse his request. If receipts for taxes are to be signed by the Chairman, it entails considerable manual labour and much waste of useful time. I request that Government will therefore be pleased to allow the Chairmen of Municipal Councils to use their *facsimile* signature stamp as hitherto in the case of all receipts paid for taxes and the like.

4 No. 350 M., 13TH MARCH 1899.

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(True Extract.)

H. TREMENHEERE,
Secretary to Government.

To all Chairmen of Municipal Councils.
„ all Collectors.
„ the Accountant-General.

250
Please see queries seen
Proof
17/3
Government {1899} of Madras.
LOCAL AND MUNICIPAL.

Proof for approval

7/2
18/3/99

Shake off as advised
1/2
20/3/99

Recd.

Regd.

} 1899.

Enclosures

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Deputy Collector.

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in charge of the Head

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To the Chairman, Municipal Council, Tirupati (through the
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From M.R.Ry. K. PERRAJU Garu, Chairman, Municipal Council, Cocanada, to the Secretary to Government, Local and Municipal Department, dated 2nd February 1899, No. 1244.

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G.O., No. 2753 M., dated 9th December 1897, in which the question now raised by the Chairman has already been decided, will be communicated to all Chairmen of Municipal Councils.

(True Extract.)

for Secretary to Government.

To the Accountant-General,
" all Chairmen of Municipal Councils.
" all Collectors.

Local & Munl. (189) Department.

CURRENT No. 461 m.

From

The Chairman,
Municipal Council,
Cocanada.

Per
Order

No. 350 M. 13/3/89

G.O. no. 2753 M. dated 9th December R.
1897, in which the question now
raised by the chairman has
already been decided, will be
communicated to all Chairmen
of Municipal Councils.

No. 1244.

Dated 2nd February 1899.

Received

Registered

Enclosures 1

Spare copies

SUBJECT.

Requesting to allow the Chairmen
of Municipal Councils to use their
facsimile signature stamp as hitler
to in the case of all receipts paid
for taxes and the like.

The Accountant General,
All Chairmen of Munl. Councils
" Collectors.

BACK PAPERS

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Treasury Account Department
Disposal of 12th Dec of 1899.

Godavari Collectorate.
Co. Cause No. 21st January 1899.

From

M R R Dwaru Bahadur Venkata Ramana
Tainyang,
Deputy Collector,
In Charge of the Treasury,
Godavari District

To

Mr. Chairman,
Municipal Council,
Co. Cause No.

Sir,

The Accountant General
having in his letter No. 2644 dated 12th
January 1899 ordered that no receipt signed
with a stamp should be accepted by the
Treasury Officer in support of "Kento Rates &
Daxes" paid to the Local Bodies in the
Providence, that it is opposed to the provisions of
article 9(f) of the Civil Account Code,
I have the honour to request that in future
all such receipts may be signed by you instead
of being stamped with the signature stamp
as is now done.

I have the honour to be,

Sir,

Yours most obedient servant,

M R R Dwaru Bahadur Venkata Ramana

Dy Collector.

(True Copy)

Municipal Office

Co. Cause No. 21st January 1899

1899

Mr. Chairman

Chairman

*The Fairmount
Landscape*

I have the honor to request that in future
 articles of the Civil and Economic Code,
 printed, that it is referred to the provisions of
 laws, and to the local laws in the
 interest of the people of the Republic.
 I am, Sir, very respectfully,
 Your obedient servant,
 J. M. de la Cruz

$$\frac{1}{461} \approx 0.00217$$