

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 1248 M.,

DATED 31-8-99.

INDEXED. DESPATCHED

[Despatch Abstract.]

Tax. Stating, with remark, that the Govt
is not prepared to consult its law officers
as regard the levy of profession —
the owners and agents of Coffee and Tea
estates residing within the limits of the
Coonoor 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.

Local & Munl. (1899) Department.

CURRENT No. 2220m



From

Thy chairman
Municipal Council
Coonoor
No. 380

Muse

Order No 1248 Muns 23/1/8729

The Government is not prepared to Consult its law officers in the matter. The Municipal Council should take the best legal advice available and act on its own responsibility.

V.A.
24/8/99

29. Aug 99

Dated 5th August 1899

Received 19th

Registered

Enclosures *nil*

Spare copies *nil*

SUBJECT.

Note for a precedent, please see no. 662m V. 28-3-98

To The Chairman, The Coonoor
Thro' the Collr. of the Nilgiris.
per 27/9/99

Submitting for opinion
Obtain points regarding
the levy of profession
tax to the owners &
agents of coffee
& tea estates residing
within the Municipal
limits.

BACK PAPERS.

G.O.	No.	Department.	Date.
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FURTHER PAPERS.

G.O.	No.	Department.	Date.

No 380

Municipal Office
Coonoor 5th August 1899

From

G. H. Coleman Esq
Chairman Municipal Council
Coonoor

LOCAL & MUNICIPAL DEPT
COONOOR
22.20.99

To Secretary to Government
Local and Municipal Depart.
Through the Collector of the Nilgiris

Sir,

I would solicit the favor of the following matter
being referred to the Government Advocate for opinion:-

There are certain Owners and Agents of Tea and Coffee
Estates, who are permanently resident within the limits of the
Municipality

Some of these Estates are wholly within Municipal limits,
Others are partly within and partly without, while others again,
are wholly without Municipal limits.

The question is therefore:-

- (i) Whether these Owners and Agents are liable to pay Profession
tax as wholesale Traders and Manufacturers of Tea and
Coffee, under Schedule, A, Clause (ii) of Act IV of 1884 as amended
by Act III of 1894.
- (ii) Whether the fact that any such tea and Coffee Estates being
wholly without Municipal limits renders the Owners and Agents
thereof non liable to pay this tax, though permanently resident
within Municipal limits.

I have the honor to be

Sir,

Your Most Obedient Servant
G. H. Coleman

Nari Cur 929-99

Forwarded.

The mere fact of
possessing or managing tea or Coffee
estates within Municipal limits
does not make a man a manu-
-facturer or a trader. It is, however,
possible that these owners and agents
may after gathering tea & Coffee
deal with it in such a manner
as to make them manufacturers
or traders. The facts should be
fully stated, & the reasons why
it is considered, the persons in
question are owners or manufacturers,
explained.

The Nilgiri Collector's office }
Ootacamund }
13 August 1898

Respectfully
For Collector.

16/8/98

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