

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 569 M

DATED 27-4-99.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Tax. Informing the chairman, municipal committee, Cannanore that the horses in the possession of the military officers in Cannanore are exempt from municipal taxation under the order of the Govt of India.

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 AND MUNICIPAL DEPARTMENT.

C. No. 676 m. 499.

SUBJECT.

Exemption of horses in the possession of military officers in Cannanore from Municipal taxation.

Misc.

ORDER.

No. 569 m. 827/4/99

The horses in question are exempt from municipal taxation under the order of the Government of India, Home Department, no. 162, dated 18th November 1881, which having been issued under Section 3 of the Municipal Taxation Act XI of 1881 (India) continues to be in force, notwithstanding anything contained in the Madras District Municipalities Act IV of 1884.

2. The chairman's letter should have been submitted through the Collector, as required in G.O. no. 1162 m. dated 4th September 1893.

V.R.
29/3/99

24. 10/9/99

The Chairman, M.C. Cannanore,
through the Collector of Malabar.
supd. 1/5/99

P.T.O.

Not

Note.

Section 3 of Act XI of 1881 (India) says that "notwithstanding anything contained in any enactment for the time being in force, the Governor General in Council, may, by an order in writing, prohibit the levy by a Municipal Committee of any specified tax payable by any person subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War, who is compelled by the exigencies of military duty to reside within the limits of a Municipality", and in its order no. 162, dated 18th November 1881, the Government of India has, under the above section, prohibited the levy of the tax on horses kept for military duty by any person above referred to. The words "notwithstanding anything contained in any enactment for the time being in force" occurring in section 3, save the order of 1881 from being limited in its scope by other enactments.

Local & Munl. (189) Department.

CURRENT No. 676



From

The Chairman

Municipal Council
Cannanore

No. 3558

Dated 24th February 1899

Received 27th

Registered

Enclosures 1

Spare copies nil

SUBJECT.

Enquiring whether military
charges are exempt from
Municipal taxation.

BACK PAPERS.

G.O.	No.	Department.	Date.
80	1556	In Ins	12-9-86
6	165	In Ins	5-2-88
80	1685-86	In Ins	12-11-94
80	648	FD S.C.	7-7-82
80	2377	FD S.C.	8-12-81

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Station Orders.

No. 50

By Lt. Colonel C. W. W. Burdon Commanding
Cannanore, Saturday, 18th February, 1899.

It is notified that in accordance with
proceedings of the Government of India in the
Home Department (Municipalities) under date
G.O. No. 18th November 1881. No. 162. and
Government of Madras Financial Department
Order No. 2377 of 8th December 1881. exemption
from Municipal taxation is granted on horses
or ponies kept by military officers for
military duty.

/ By Order/

/ Sd. W. C. C. Ash. Lieut.
Station Staff Officer.

To.

The Chairman. m. l. c.

Cannanore.

True Copy - Forwarded for your information.
/ Sd. W. C. C. Ash. Lieut.
Station Staff Officer.

/ True Copy/

E. Coomaraswami

Chairman,

Municipal Council, Cannanore.

N^o 3558

Municipal Office
Cannanore dated 24 February 1899

From
LOCAL & MUNICIPAL DEPT.

GOVERNMENT

The Chairman
Municipal Council
Cannanore

The Secretary to Government
Local & Municipal Deptt.
Madras

Sir,

I have the honour to enclose a copy of station orders of the Officer Commanding, Station, Cannanore for the orders of Government.

The order was communicated to me with reference to a correspondence between the Military officers of the Station and myself, for having called upon them to pay up license taxes for their horses called chargers in their possession.

Under Section 78(c) of District Municipalities Act vehicles and animals belonging to Government and used for military purposes are exempt. It is clear from the wording of that Section that either of these attributes is not enough. The combined attributes are necessary to bring an animal under the exemption. But in the case in point, the chargers are not Government properties.

The

The Government orders quoted by
the Commanding officer were passed prior
to the passing of the Municipal Act of 1884
An early order is solicited.

I have the honour to be,
Sir,
your most obedient servant.

Coorjambho
Chairman,
Municipal Council, Cannanore.

When given for copying _____
When copied _____
When examined _____
When signed 28/4 } 189 .

READ AGAIN G.O., No. _____, DATED
189 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS 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.