

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 836 M.

DATED 13 6-99

INDEXED.

[Despatch Abstract.]

Tax Stating that the Reformatory School at Chingleput is not liable to profession tax and cancelling under Sec 35 (1) of the Act Municipal Council's resolution and the Chairman's order assessing the school to that —

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. (189) Department.

CURRENT No. 885m

2/11. In 496
3/5/99

The advocate pleads in request
to refer on these papers which in
his opinion in the Reformatory School
at Chingleput is liable to pay
the tax to the Chingleput Municipality.
The Reformatory is a public institution

From

and there is of course no income
For Orders at all but a heavy loss if all the
expenses of the institution are included.

The Educational Department

The Contention of the Director

20.10.99

To The Govt. Solicitor
No. 142
3/5/99

of Public Instruction appears to be
reasonable. The Council certainly appears to be wrong
Then is no real income in this case

1.12
20/4/99

The institution is a small
one and the Council appears
to be wrong in its
sum of Rs. 1000
to be paid.

Dated 21-3-99

Received } 22-3-99

Registered

Enclosures 2

Spare copies nil

24.10.99

SUBJECT.

I agree but should like the
legal aspect of the case looked
into. The Reformatory is a
Govt. institution. Is Govt. liable
to pay prof. tax at all? In
the case of the Reformatory there
is no income but a heavy loss if
all the expenses of the instn. are
reckoned. M 24.4.99.

Transferring letter from the
Director of Public Instruction
Madras requesting that the
receipts of the Reformatory
School, Chingleput, may be
exempted from payment
of profession tax.

27/4

BACK PAPERS.

G.O.	No.	Department.	Date.

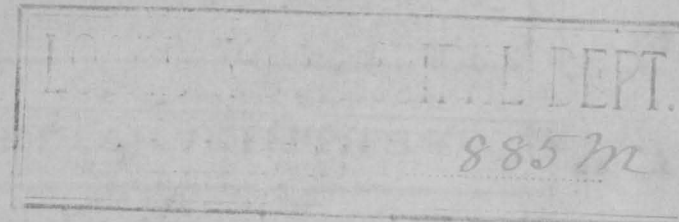
FURTHER PAPERS.

G.O.	No.	Department.	Date.

Educational (1897) Department.

CURRENT No. 403

Adm. 1884 + Reformatory School Report 97-98.



3412/580/5
481-2/97

From The Director of Public Instruction, Madras

Order Endorsement No. 142, 21. 3. 99.

Transferred to the Local Municipal
separate.

No. 3021

By order

A. Edington
As Assistant Secretary

Dated 11th March 1899.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Requesting that the receipts of the Reformatory School, Chingleput, be exempted from payment of Professional Tax.



87/1
17/3/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Exhibit from Proceedings at a General Meeting of the Municipal Council for the Town of Blairgowrie dated 22nd November 1898

Meeting No 9

Exhibit from Proceedings at a General Meeting of the Municipal Council for the Town of Blairgowrie dated 22nd November 1898

1. Read letter No 9819 of 27.8.98 from the Director of Public Instruction regarding the informed clearly the grounds on which the receipts of the Reformatory School are liable to Disproportionality.

Manufactures is carried on in the School and the manufactured goods are sold to the public. Hence the School comes within the expression "Manufactures of every kind" in Schedule A of the Municipal Act.

22.11.98

[Signed] O. Ramanyabandhu
Chairman

[True Exhibit]

Communicated to the Director of Public Instruction Madras for information with ref. to his letter No 9819 of 27th August 1898.

Municipal Officer
Blairgowrie
2-12-98

M. Ramanyabandhu
Chairman

885/29/99

CURRENT No. 403

OFFICE OF THE DIRECTOR OF

PUBLIC INSTRUCTION,

Madras, 17th March 1899

No. 3021

From

A. H. Stuart, M. A.,
THE HONORABLE MR. D. DUNCAN, M.A., D.Sc., LL.B.,

A. DIRECTOR OF PUBLIC INSTRUCTION,

Madras,

To

THE SECRETARY TO GOVERNMENT,

Educational DEPARTMENT,

Fort St. George.

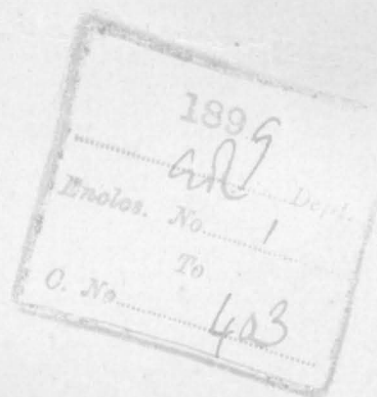
SIR,

I have the honour to report that the Municipal Council of Chingleput has imposed a Profession tax of Rs. 4 for the half year ending 30th September 1898 and subsequent periods on the Reformatory School, Chingleput, under schedule A of the District Municipalities' Act of 1884.

2. From the enclosed extract from the Proceedings of a general meeting of the Council, dated 22nd November 1898, it will be seen that the Council is of opinion that manufactures are carried on in the school and the manufactured goods are sold to the public, and that the Reformatory school comes, therefore, within the expression "manufactures of every kind" in schedule A of the Municipal Act.

3. The School of Arts, Madras, and other industrial schools pay no profession tax. Moreover, the receipts of this school do not fall under "income which is liable to tax" in schedule A of the District Municipalities' Act of 1884.

4. The sole object of this school is to educate and reform juvenile offenders and not to make money on the work done by them. On its technical side the instruction imparted necessarily results in the production of certain articles, which are of course sold to the public. The main object is not that of a trader or manufacturer.



*This is from
Vol III p 97
of 1884.
H. 27.4.99*

*2
885/24/99*

5. In these circumstances, I would request that the receipts of the Reformatory School, Chingleput, be exempted from payment of the Profession tax.

I have the honour to be,

Sir,

Your most obedient servant,

G. H. Stuart

Ag. Director of Public Instruction.

Local & Munl. (1899) Department.

CURRENT No. 138872

From

The Govt. Solicitor
Madras.

Order

No 275

Dated 19th
Received 20th May 1899.
Registered 25th

Enclosures nil

Spare copies "

SUBJECT.

Forwarding the opinion of the Advocate General as to whether the Reformatory School, Chingleput is liable to pay profession tax to the municipality in respect of the goods manufactured in the school and sold to the public.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Schedule A

6 No 836md 13.6.99

OPINION

1388/99

1. I am of opinion that the Reformatory School, Chingleput, is not liable to pay profession tax in respect of the goods manufactured in the School and sold to the public. In the circumstances stated I do not think the School authorities are "manufacturers" within the meaning of Schedule A class I (II) of the District Municipalities Act, 1884. The persons there enumerated are all persons who carry on business for the purposes of gain. In the case of the Reformatory School the goods are not manufactured for the purposes of gain, but as part of the reformatory system, and their sale is merely incidental to the object for which the institution exists. I do not think the Legislature ever intended to authorise a Municipality to impose the "tax on arts, professions, trades and callings" on an institution of this character.
2. Further, the Municipality seek to assess the School under Class VI of Schedule A as a "person - whose income is estimated to amount to Rs.200 a month or upwards". It is clear that the Reformatory School in question has no "income". For these reasons I am of opinion that the Reformatory School at Chingleput is not liable to pay the tax to the Chingleput Municipality.

C. Arnold White

Advocate General

Ootacamund.

May 15th, 1899.

(True Copy)

Ernest Barker

Government Solicitor.

(1899) Report

Chief Clerk
Department of
Interior

The Secretary to Government
and Minister of
Interior

1899

Filed 10 May 1899

Received by the
Department of
Interior
10 May 1899

Secretary
Department of
Interior

Chief Clerk
Department of
Interior

The Secretary to Government
and Minister of
Interior

1899

Received by the
Department of
Interior
10 May 1899

Secretary
Department of
Interior

(1899) Department

From

Ernest Barclay
Government Solicitor
Madras

To

The Secretary to Government
Local & Municipal Department
Madras

N^o 275

Dated 19th May 1899
Recd

Forwarded with reference to
the Memorandum of Government
N^o 496. dated 3rd May 1899
Local and Municipal

Ernest Barclay
Government Solicitor

[L. & M.]
25
530-19-12-98.

LOCAL AND MUNICIPAL DEPARTMENT.

C. No. 8885 + 1386/99

SUBJECT.

Levy of Profession tax on the Reformatory
School - Chingleput.

ORDER.

N^o 836 dated 8/13/6/99

As pointed out by the Advocate General,
the Reformatory School at Chingleput is not
liable to the municipal profession tax, in
asmuch as the School authorities cannot
be said to be "manufacturers" within the
meaning of Schedule A, Class I (ii) of
the S^t. Municipalities Act. The resolutions
of the municipal Council, No. 1, dated 22nd
November 1898, are therefore ultra vires and
they will accordingly be cancelled under Sec. 35
of the Act.

2. The municipal Council should
refund without delay the ^{profession} tax, if any
which has hitherto been levied ~~from~~
on ~~behalf of~~ ⁱⁿ this institution.

V.R.

3/4/99

1. The Chairman's order assessing this
School to the profession tax and

Better leave
the Mun. C. to do
this. I am not sure
that they can legally be
ordered to do it. They
cannot in Madras.

Top the Chairman the Chingleput
the Colls

Director of Public Instruction
through the Educational Deptt

15/6/99

To the
The
No
Loc

7A

When given for copying _____
When copied _____
Then examined _____
Then signed _____

189

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

SECRET No.

LOSURES TO C. No.

OF GOVERNMENT A A A A A A A

OF GOVERNMENT.

WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—
A = Copy in full.
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