A. & M.
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Local & Munl. (189) Departme

PRINTED.

G.O., No. 893 M

DATED 26/6/89

Recd.

Regd.

G.O., No. 893 M.,

INDEXED.

[Despatch Abstract.]

Taxation of Railway administrations by Municipal Councils.

Stating that Municipal Councils cannot levy on Railway Administrations the taxes on buildings & lands at the enhanced rates provided in the District Municipalities Act Amendment Act III of 1877, without the sanction of the Govt of India, considering that the Govt of India should be addressed in view to according such sanction and requesting the Railway Administrations concerned to submit their views on the matter.

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FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

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G.O., No. 893 M., 26th June 1899.

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 3rd December 1897, No. 1138.

I have the honour to request that you will kindly solicit the orders of the Government of India on the three following questions regarding railway taxation which have arisen under the Madras District Municipalities Act Amendment Act No. III of 1897:—

(i) Whether a railway administration is liable for profession tax in more than one District Municipality?

(ii) Whether a District Municipality can require a railway administration to pay buildings and land taxes in excess of the limit of $7\frac{1}{2}$ per centum on the annual value of its lands and buildings [*vide* section 47 (ii), The Madras District Municipalities Act No. IV of 1884]?

(iii) Whether a railway administration can be required to pay a water and drainage tax to a limit of 8 per centum on the value of its lands and buildings?

2. The liability of a railway administration to taxation by a local authority is limited by Government of India Notification No. 136, dated 5th April 1893, to "the same taxes and at similar rates of taxation as were actually levied from such administration by such authority" during any part of the year ended on the 30th April 1890. On a reference from the Government of Madras, the Government of India ruled in its letter No. 123, dated 31st December 1891 that the amount of the taxes levied from railways might be altered or increased according to the law in force. It is submitted that the expression "law in force" means the law in force on the 31st December 1891, that is the Madras District Municipalities Act No. IV of 1884, and not to Acts which might be subsequently legalized by the Governor-General in Council. Even if this view is not sustainable it is maintained that the later notification of 5th April 1893 clearly limits the rates of taxation to the maximum limits enforceable by law during the year ended on the 30th April 1890.

3. On the 30th April 1890 the South Indian Railway was liable to the following taxation:—

(i) A yearly profession tax of Rs. 100 payable half-yearly in *one District Municipality* [Act IV of 1884, section 47 (i)].

(ii) A yearly tax on lands and buildings payable half-yearly *not exceeding* $7\frac{1}{2}$ *per centum* on the annual value of such lands and buildings [Act IV of 1884, section 47 (ii)].

(iii) A yearly *water tax* on lands and buildings payable half-yearly not exceeding 4 *per centum* on the annual value of such lands and buildings [Act IV of 1884, section 47 (iii)].

The Madras District Municipalities Act Amendment Act No. III of 1897 provides, that—

(i) the profession tax shall be leviable in *each District Municipality* (section 60);

(ii) the tax on lands and buildings shall be leviable at a rate not exceeding $8\frac{1}{2}$ *per centum* on the annual value of the lands and buildings or both upon which it is imposed [section 63 (2)];

(iii) the water and *drainage tax* shall be leviable at a rate not exceeding 8 per centum on the annual value of buildings or lands or both upon which the tax is imposed [section 75 (1)].

4. Liability to the profession tax in each District Municipality traversed by the railway is of the nature of a new and additional tax, and one, which from the remarks of Sir A. Scoble recorded in the Abstract of Proceedings, Governor-General in Council, 1890, page 83, it would appear that it is the express intention of the Government of India should not be levied on railways. The increase in the limit of $7\frac{1}{2}$ in the case of the tax on buildings and lands would seem barred by the condition "at similar rates of taxation as were actually levied from such administration by such authority during such year" imposed in Government of India Notification No. 136, dated 5th April 1893. I admit railway liability to any increase in this tax up to the former limit of $7\frac{1}{2}$ per cent., but I cannot think that any excess over this percentage can be legally imposed without the express sanction of the Imperial Government. The conversion of the former water tax into a combined water and *drainage* tax at an enhanced limit of 8 per cent. appears to be both a new tax and an increase in the rate of taxation, and consequently to be doubly barred. I would here remark that the imposition of water tax bears with great severity on this Administration since under the ruling in G.O., Mis. No. 1605 M., dated 19th September 1896, the tax has to be paid even in cases where the railway having previously arranged for its own requirements derives no benefit from the municipal water-supply.

5. Pending receipt of the orders of the Government of India, I am declining to accept the demands of Municipalities to the additional and new taxation they seek to impose under Act III of 1897.

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 24th February 1898, No. 155.

With reference to your letter No. 3787, dated 11th December 1897, I have the honour to enclose a copy of Mr. Robert Grant's opinion on the liability of this railway to the fresh taxation sought to be imposed under the new Madras District Municipalities Act Amendment Act. I may mention in this connection that the claims preferred by Municipalities are entirely based on this Act and that therefore no further reference to Mr. Grant appears necessary. I shall be obliged if you will now kindly refer the question for the orders of the Government of India.

ENCLOSURE.

COPY of a letter from R. F. GRANT, Esq., Barrister-at-law, Madras, to the Agent, South Indian Railway, dated 1st February 1898.

Section 135 of the Indian Railways Act vests in the Governor-General in Council the power to regulate taxation by any local authority, and the two notifications of importance appear to be those of 12th June 1890 and 5th April 1893, the latter having an immediate bearing on the points raised which I am bound to confess are not free from doubt.

I am disposed, however, after a consideration of the matter, to agree with you, in the position contended for in yours under reply. The notification of 5th April 1893 has not, so far as I can see, been varied or revoked under the provisions of section 135 of the Railway Act, and until this is done, it must, I think, regulate the liability of your Company to taxation.

I am not aware whether your Company has yet disputed its liability; if it has, and you are in possession of the views urged by any local authority in favour of the taxation sought to be imposed, I shall be glad to have copies of letters for further consideration.

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I am not aware whether your Company has yet disputed its liability; if it has, and you are in possession of the views urged by any local authority in favour of the taxation sought to be imposed, I shall be glad to have copies of letters for further consideration.

I regret very much the delay that has occurred in submitting my views, but I have not been able owing to pressure of work to do so earlier.

The book of Government notifications has been forwarded by book post.

Memo. No. 121-R.M.

Transferred to the Local and Municipal Department with reference to paragraph 5 of this office No. 57-R.M., dated 16th December 1897.

(Signed) F. D. FOWLER,
Under Secretary.

12*th March* 1898.

No. 547.

Referred to the Advocate-General for favour of opinion on questions (ii) and (iii) raised by the Agent of the South Indian Railway Company in paragraph 1 of his letter No. 1138, dated 3rd December 1897.

2. The correspondence relating to the question of railway taxation has already been furnished to the Advocate-General with G.O., No. 2851 M., dated 18th December 1897.

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

7*th May* 1898.

From M.R.Ry. M. PARTHASARADHI NAYUDU Garu, Chairman-Delegate, Municipal Council, Nellore, to the Secretary to Government, Local and Municipal Department (through the Collector of Nellore), dated 14th March 1898, Ref. No. 1526-Munl.

I have the honour to submit the following and to request that you will be good enough to obtain the orders of Government thereon at your earliest convenience.

2. A statement showing the house tax (Rs. 300–8–0) due on the several railway buildings within the municipal limits for the first-half of 1897–98 was forwarded to the Agent, South Indian Railway, with this office letter, dated 15th July 1897, with the request that the amount might be paid. Thereupon he wished to know why there has been an increase over that paid for the second-half of 1896–97 and he was informed that the tax for 1897–98 had been assessed at $8\frac{1}{2}$ per cent. the maximum provided in the District Municipalities Act Amendment Act.

3. The Agent wrote on the 20th August 1897 that according to the Government of India Notification* No. 136, dated 5th April 1893, the Railway Administrations should only pay the same taxes and at similar rates of taxation as were actually levied from such administrations during the year ending on 30th April 1890 and that he would not accept the demand inasmuch as during the year ending on 30th April 1890, the said railway was only liable to pay a maximum tax of $7\frac{1}{2}$ per cent.

* G.O., No. 658 M., dated 25th May 1894.

4. On the 28th September 1897 he was told in reply that the tax demanded was one which the Company had been paying during the year ending on the 30th April 1890; that the Municipal Council could revise the same and that if he was not satisfied with the assessment, the matter could be referred to the Collector under G.O., No. 1917 L., dated 27th September 1894, but he did not accept the above and chose to refer the matter to the Government of India for orders.

5. On the 2nd February 1898, another letter was written to the Agent enquiring if any orders had been passed on his reference, if not to remit Rs. 601, the tax for two half-years. He was further informed that if the enhancement were found illegal the difference would be refunded; but he has not condescended even to reply the above.

6. The matter having been placed before the Collector for orders, he was pleased to observe that he was not prepared to advise the Chairman what action should be taken to recover any taxes claimed.

No. 320-Eng.

Forwarded.

(Signed) E. SCOTT,
Acting Collector.

17*th March* 1898.

No. 383.

Referred to the Public Works (Railway) Department for remarks.

(Signed) S. G. ROBERTS,
Ag. Assistant Secretary.

31*st March* 1898.

No. 6-R.M.—O.

Referred back again to Local and Municipal Department for consideration in connection with the papers forwarded to them with this Department's Memo. No. 121-R.M., dated 10th March 1898.

(Signed) F. J. E. SPRING,
Joint Secretary to Government, P.W.D.

15*th April* 1898.

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 1st July 1898, No. 630.

With reference to correspondence ending with my letter No. 155 of 24th February 1898, regarding the liability of this Railway to Municipal taxation, I have the honour to forward, for information, a copy of my letter No. H. 1161—7-2554 of to-day to the Special Deputy Tahsildar for revision of the house tax in Chidambaram Municipality (with an extract of his letter), and beg that the orders of the Government of India may be obtained on my letter No. 1138 of 3rd December 1897.

No. 66-R.M.—O.

Transferred to the Local and Municipal Department in continuation of No. 6-R.M.—O., dated the 15th April 1898.

(Signed) F. J. E. SPRING,
Joint Secretary to Government, P.W.D.

OOTACAMUND,
23*rd July* 1898.

From M.R.Ry. M. RAMASWAMI IYER, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 7th August 1898, No. 355.

With reference to the marginally-noted correspondence, herewith submitted, between myself and the Agent, South Indian Railway, I respectfully beg to state that house-tax was being levied in this Municipality at the rate of $7\frac{1}{2}$ per cent. on the annual value of the buildings from the year 1880–81. This rate was raised to 8 per cent. in 1897–98 (*vide* G.O., Mis. No. 1520 M., dated 3rd July 1897) and applied generally to all buildings liable to assessment.

* Copy of Chairman's letters No. 402, dated 1st January 1898, No. 41, dated 27th January 1898, and No. 106, dated 10th March 1898.
Agent's letter No. H. 1161—7-1303, dated 21st March 1898.
Copy of Chairman's letter No. 307, dated 17th July 1898.
Agent's letter No. H. 1161—7-2745, dated 20th July 1898.

2. On bills amounting to Rs. 65–1–8 being sent to the Agent, South Indian Railway, for the tax payable on account of railway buildings here for 1897–98 calculated at the enhanced rate, he has paid only Rs. 61–0–8, calculating at the former

rate of 7½ per cent., and objects to pay the difference, viz., Rs. 4–1–0, stating that the Government of India, in Notification No. 136, dated 5th April 1893, has ruled that an Indian railway administration shall only pay such taxes and at similar rates as were actually levied during the year ended 30th April 1890, that he is therefore unable to accept the increased rate of assessment and that the whole question of the legality of Municipalities to demand taxation in excess of that in force during the year ended 30th April 1880, has been referred to Government.

3. Having waited for nearly four months, I wrote to him on 17th July last and requested him to remit the balance of the tax informing him at the same time that the amount will be refunded if it is ruled by Government that the general enhancement of the rate of taxation cannot be applied to the railway buildings. In his reply, dated 21st July 1898, he states that he considers the enhancement illegal and that he cannot pay the balance until the orders of Government are received on his reference.

4. The balance (Rs. 4–1–0) objected to by him being included in the outstanding arrears, I beg to solicit the favour of orders on the subject.

No. 1243.

Forwarded.

(Signed) E. H. WALLACE,
Ag. Head Assistant Collector.

11*th August* 1898.

Forwarded.

(Signed) L. M. WYNCH,
Acting Collector.

17*th August* 1898.

From the Government Solicitor, Madras, dated 11th November 1898, No. 523.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 11th November 1898 :—

OPINION.

1. Under section 135 of the Indian Railways Act, 1890, a railway administration is not liable to pay any tax in aid of the funds of any local authority unless the Governor-General in Council has, by notification, declared the administration to be liable to pay the tax.

The following notifications have been issued under this section :—

(*a*) Notification, dated *June 12th, 1890*, declaring every railway administration to be liable from *May 1st, 1890*, to pay every tax which it was lawfully required by any local authority to pay during the year ending *April 30th, 1890*. The scope of this notification was explained in Home Department letter, dated *December 31st, 1891*, to be "to continue till further orders the liability to certain taxes which as to their amount might be altered or increased according to the law in force."

(*b*) Notification, dated *April 5th, 1893*, restricting the liability to taxation of railways already open on April 30th, 1890, to the same taxes and to similar rates of taxation as were actually levied from the railway administration by the local authority during any part of the year ending April 30th, 1890.

By resolution, dated August 17th, 1894, the Government of India directed that "when it is sought to impose any new tax on a railway, application should be made through the Local Government concerned for the sanction of the Governor-General in Council."

2. From 1884 to 1897 the tax leviable on lands and buildings for the purposes of Act IV of 1884 was a yearly tax not exceeding 7½ per cent. on the annual value of such lands and buildings. There was also leviable a yearly water tax on lands and buildings not exceeding 4 per cent. on the annual value of such lands and buildings [Act IV of 1884, section 47 (ii) and (iii)]. Since 1897 the taxes leviable in lieu of the taxes above mentioned are, subject to a power in certain cases to impose and levy the tax with reference to *area*, a yearly tax on buildings or lands or both at a rate not exceeding 8½ per cent. on the annual value [Act IV of 1884, as amended by Act III of 1897, sections 47 (ii) and 63 (21)]; and a yearly water and drainage tax on buildings or lands or both at a rate not exceeding 8½ per cent. on the annual value [Act IV of 1884, as amended by Act III of 1897, sections 47 (iii) and 75].

3. The question has risen whether having regard to section 135 of the Indian Railways Act, 1890, and the notifications issued thereunder, it is competent for a District Municipality to avail themselves of the provisions of Act IV of 1884 *as amended*, in the case of a railway open on April 30th, 1890, or whether in such a case they are governed by the provisions of the Act as they stood prior to 1897.

4. As regards the notification, dated June 12th, 1890, as explained in the Home Department letter, dated December 31st, 1891, I think the words "according to the law in force" do not mean *according to the law in force as to the amount of the taxes at the date of the notification*, but according to the law in force at any time. If, therefore, this question were governed by the notification, dated June 12th, 1890, and the explanation thereof, I think that, at any rate as regards the lands and buildings tax, it would be competent for a District Municipality to levy a tax up to 8½ per cent. on the annual value of the lands and buildings of a railway open in April 1890. But it seems to me that this question is *not* governed by the notification, dated June 12th, 1890, but by the later notification, dated April 5th, 1893, which, in the case of railways open on April 30th, 1890, expressly restricts their liability to the same taxes and *to similar rates of taxation* as were actually levied by the local authority during the year ending April 1890. Having regard to this express restriction as to *rates* of taxation, it seems to me that it cannot have been the intention of the Government of India that the explanation of December 31st, 1891, with reference to the notification of June 12th, 1890, should be *read into* the notification of April 5th, 1893.

5. I am of opinion, therefore, that it is not competent for a local authority to levy any tax on lands and buildings at a higher rate than the rates authorized by Act IV of 1884 without the sanction of the Government of India.

6. I base my opinion entirely on the ground that the question is governed by the terms of the notification of April 5th, 1893. I observe that Mr. Bhashyam Aiyangar's opinion, dated January 25th, 1898, with reference to the imposition of profession tax on the Southern Mahratta Railway at Anantapur contains the following statement :— "The question of the liability of the said Company to the profession tax under Madras Act IV of 1884, as amended by Madras Act III of 1897, is governed not by the notification of the Government of India, Public Works Department, No. 136, dated 5th of April 1893, but solely by notification, No. 270, dated 12th of June 1890, as explained by the Government of India in Home Department letter, No. 123, dated 31st December 1891." Although I agree with Mr. Bhashyam Aiyangar in the conclusions at which he arrives, I do not understand the grounds for his statement that the question before him was governed by the terms of the earlier and not of the later notification.

(Signed) C. ARNOLD WHITE,
Advocate-General.

Replies from certain Municipal Councils to Government memorandum, No. 125, dated 9th February 1899, requesting them to report whether the railway companies were assessed by them to the house and land taxes during the year ended on the 30th April 1890.

Order—No. 893 M., dated 26th June 1899.

Under section 135 of the Indian Railways Act IX of 1890, a railway administration cannot be taxed under the District Municipalities or the Local Boards Acts, save under the orders of the Government of India.

2. In its notification, No. 270, dated 12th June 1890, the Government of India declared every railway administration liable to pay only such of the taxes as were lawfully demanded of them by the local bodies during the year ended 30th April 1890. The scope of this notification was explained by the Government of India to be to continue, until further orders, the liability to certain taxes which as to their amount might be altered or increased according to the law in force, and in notification, dated 5th April 1893, the liability to taxation of railways already open on the 30th April 1890, was restricted to the same taxes and to similar rates of taxation as were actually levied from the railway administration by the local authority during any part of the year ended 30th April 1890.

3. In 1890, the Madras District Municipalities Act IV of 1884 regulated municipal taxation. Section 47 of that Act authorized the levy of a tax on arts and professions, a tax on buildings and lands at a rate not exceeding $7\frac{1}{2}$ per cent. of their annual value and a water tax at the rate of 4 per cent., while under section 60, the tax on arts and professions was leviable in only one of the several municipalities through which the railways passed. The amending Act III of 1897, however, makes the railway administration liable to the profession tax in each of such municipalities, while the maximum rate of the tax on buildings and lands has been raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value, and a water and drainage tax of 8 per cent. has been substituted for a water tax of 4 per cent.

4. In the first of the letters read above, the Agent of the South Indian Railway Company enquires:

(1) Whether a railway administration is liable to the profession tax in more than one municipality?

(2) Whether a District Municipality can require a railway administration to pay buildings and lands taxes in excess of the limit of $7\frac{1}{2}$ per cent. on their annual value, prescribed by section 47 (ii) of the District Municipalities Act IV of 1884? and

(3) Whether a railway administration can be required to pay water and drainage tax to a limit of 8 per cent. on the annual value of its buildings and lands?

The Agent points out that the liability to payment of the profession tax in each District Municipality traversed by the railway is of the nature of a new and additional tax and that the increase of the rates of the taxes on buildings and lands and the conversion of the water tax into a water and drainage tax and the increase in its rate from 4 to 8 per cent. constitute new and additional taxation, within the meaning of the Resolution of the Government of India, No. 434-R.T., dated 17th August 1894, embodied in G.O., No. 1917 L., dated 27th September 1894.

5. As regards the first of the questions raised by the Agent, it is observed that, under section 60 of Act IV of 1884, as amended by Act III of 1897, a railway administration is liable to the profession tax in all the municipalities where it carries on business, but in its Proceedings, No. 1201 M., dated 6th July 1898, the Government has held that the tax could not be newly imposed on any railway administration without the previous sanction of the Government of India, and has expressed the opinion that it was undesirable to apply to the Government of India for sanction to levy the tax, as it is under contemplation to abandon schedule A of the Madras Act IV of 1884, as amended by Act III of 1897, in favour of the schedule annexed to Act IV of 1884.

6. With reference to the other two questions raised by the Agent, the Government considers that, having regard to the express restriction as to the rates of taxation contained in the Government of India notification, dated 5th April 1893, it is not competent for a local authority to levy any tax on buildings and lands at higher rates than those authorized by Act IV of 1884 without the sanction of the Government of India.

The second and fifth letters read above are applications from the Municipal Councils of Nellore and Chidambaram requesting that the sanction of the Government of India may be obtained to the levy of these taxes at the rates prescribed in Act III of 1897.

7. The rates of the house, land and water taxes were increased in the amending Act III of 1897, with a view only to increasing the resources of the mufassal municipalities and thus to enable them to provide sufficient funds for water and drainage works and for other measures of sanitary importance. It will therefore be necessary in any municipality undertaking extensive schemes of water-supply or drainage to levy these taxes at the enhanced rates, and it would be not only anomalous but improper that the buildings and lands belonging to railway administrations alone should be taxed at the rates specified in Act IV of 1884, while the other buildings and lands in the town are subjected to the enhanced rates of taxation provided in Act III of 1897. Moreover, except in so far as it may be right to exempt from water tax those railways which have made their own arrangements for the supply of water, there does not seem to be any reason why they should not pay the enhanced rates of taxes that fall on other persons. As the question is thus one of general importance, affecting as it does all the mufassal municipalities in the Presidency in which there are railway stations, the Government is of opinion that the Government of India should be addressed in view to sanctioning the levy on railway administrations of these taxes at the enhanced rates provided in the amending Act; but before doing so, the Government would be glad to have the views of the railway administrations concerned on the matter, which it is requested may be submitted within a month from the date of receipt of this order.

(True Extract.)

C. J. WEIR,
Ag. Secretary to Government.

To the Agent, South Indian Railway.
" Agent and Manager, Madras Railway.
" Agent, Southern Mahratta Railway.
" Manager, East Coast Railway.
" Public Works Department (Railway Branch).

Exd. A. F. Eccleston.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Proof for approval

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

G.O., No. 893 M., 26th June 1899.

JUNE.

Taxation of Railway Administrations by Municipal Councils.

Stating that Municipal Councils cannot levy on railway administrations the taxes on buildings and lands at the enhanced rates provided in the District Municipalities Act Amendment Act III of 1897, without the sanction of the Government of India, considering that the Government of India should be addressed in view to according such sanction, and requesting the railway administrations concerned to submit their views on the matter.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 3rd December 1897, No. 1138.

I have the honour to request that you will kindly solicit the orders of the Government of India on the three following questions regarding railway taxation which have arisen under the Madras District Municipalities Act Amendment Act No. III of 1897:—

(i) Whether a railway administration is liable for profession tax in more than one District Municipality?

(ii) Whether a District Municipality can require a railway administration to pay buildings and land taxes in excess of the limit of 7½ per centum on the annual value of its lands and buildings [*vide* section 47 (ii), The Madras District Municipalities Act No. IV of 1884]?

(iii) Whether a railway administration can be required to pay a water and drainage tax to a limit of 8 per centum on the value of its lands and buildings?

2. The liability of a railway administration to taxation by a local authority is limited by Government of India Notification No. 136, dated 5th April 1893, to "the same taxes and at similar rates of taxation as were actually levied from such administration by such authority" during any part of the year ended on the 30th April 1890. On a reference from the Government of Madras, the Government of India ruled in its letter No. 123, dated 31st December 1891 that the amount of the taxes levied from railways might be altered or increased according to the law in force. It is submitted that the expression "law in force" means the law in force on the 31st December 1891, that is the Madras District Municipalities Act No. IV of 1884, and not to Acts which might be subsequently legalized by the Governor-General in Council. Even if this view is not sustainable it is maintained that the later notification of 5th April 1893 clearly limits the rates of taxation to the maximum limits enforceable by law during the year ended on the 30th April 1890.

3. On the 30th April 1890 the South Indian Railway was liable to the following taxation:—

(i) A yearly profession tax of Rs. 100 payable half-yearly in *one District Municipality* [Act IV of 1884, section 47 (i)].

(ii) A yearly tax on lands and buildings payable half-yearly *not exceeding* 7½ *per centum* on the annual value of such lands and buildings [Act IV of 1884, section 47 (ii)].

(iii) A yearly *water tax* on lands and buildings payable half-yearly not exceeding 4 *per centum* on the annual value of such lands and buildings [Act IV of 1884, section 47 (iii)].

The Madras District Municipalities Act Amendment Act No. III of 1897 provides, that—

(i) the profession tax shall be leviable in *each District Municipality* (section 60);

(ii) the tax on lands and buildings shall be leviable at a rate not exceeding 8½ *per centum* on the annual value of the lands and buildings or both upon which it is imposed [section 63 (2)];

(iii) the water and *drainage tax* shall be leviable at a rate not exceeding 8 per centum on the annual value of buildings or lands or both upon which the tax is imposed [section 75 (1)].

4. Liability to the profession tax in each District Municipality traversed by the railway is of the nature of a new and additional tax, and one, which from the remarks of Sir A. Scoble recorded in the Abstract of Proceedings, Governor-General in Council, 1890, page 83, it would appear that it is the express intention of the Government of India should not be levied on railways. The increase in the limit of 7½ in the case of the tax on buildings and lands would seem barred by the condition "at similar rates of taxation as were actually levied from such administration by such authority during such year" imposed in Government of India Notification No. 136, dated 5th April 1893. I admit railway liability to any increase in this tax up to the former limit of 7½ per cent., but I cannot think that any excess over this percentage can be legally imposed without the express sanction of the Imperial Government. The conversion of the former water tax into a combined water and *drainage* tax at an enhanced limit of 8 per cent. appears to be both a new tax and an increase in the rate of taxation, and consequently to be doubly barred. I would here remark that the imposition of water tax bears with great severity on this Administration since under the ruling in G.O., Mis. No. 1605 M., dated 19th September 1896, the tax has to be paid even in cases where the railway having previously arranged for its own requirements derives no benefit from the municipal water-supply.

5. Pending receipt of the orders of the Government of India, I am declining to accept the demands of Municipalities to the additional and new taxation they seek to impose under Act III of 1897.

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 24th February 1898, No. 155.

With reference to your letter No. 3787, dated 11th December 1897, I have the honour to enclose a copy of Mr. Robert Grant's opinion on the liability of this railway to the fresh taxation sought to be imposed under the new Madras District Municipalities Act Amendment Act. I may mention in this connection that the claims preferred by Municipalities are entirely based on this Act and that therefore no further reference to Mr. Grant appears necessary. I shall be obliged if you will now kindly refer the question for the orders of the Government of India.

ENCLOSURE.

COPY of a letter from R. F. GRANT, Esq., Barrister-at-law, Madras, to the Agent, South Indian Railway, dated 1st February 1898.

Section 135 of the Indian Railways Act vests in the Governor-General in Council the power to regulate taxation by any local authority, and the two notifications of importance appear to be those of 12th June 1890 and 5th April 1893, the latter having an immediate bearing on the points raised which I am bound to confess are not free from doubt.

I am disposed, however, after a consideration of the matter, to agree with you, in the position contended for in yours under reply. The notification of 5th April 1893 has not, so far as I can see, been varied or revoked under the provisions of section 135 of the Railway Act, and until this is done, it must, I think, regulate the liability of your Company to taxation.

I am not aware whether your Company has yet disputed its liability; if it has, and you are in possession of the views urged by any local authority in favour of the taxation sought to be imposed, I shall be glad to have copies of letters for further consideration.

I regret very much the delay that has occurred in submitting my views, but I have not been able owing to pressure of work to do so earlier.

The book of Government notifications has been forwarded by book post.

Memo. No. 121-R.M.

Transferred to the Local and Municipal Department with reference to paragraph 5 of this office No. 57-R.M., dated 16th December 1897.

12*th March* 1898. (Signed) F. D. FOWLER,
Under Secretary.

No. 547.

Referred to the Advocate-General for favour of opinion on questions (ii) and (iii) raised by the Agent of the South Indian Railway Company in paragraph 1 of his letter No. 1138, dated 3rd December 1897.

2. The correspondence relating to the question of railway taxation has already been furnished to the Advocate-General with G.O., No. 2851 M., dated 18th December 1897.

7*th May* 1898. (Signed) H. TREMENHEERE,
Ag. Secretary to Government.

From M.R.Ry. M. PARTHASARADHI NAIDU Garu, Chairman-Delegate, Municipal Council, Nellore, to the Secretary to Government, Local and Municipal Department (through the Collector of Nellore), dated 14th March 1898, Ref. No. 1526-Munl.

I have the honour to submit the following and to request that you will be good enough to obtain the orders of Government thereon at your earliest convenience.

2. A statement showing the house tax (Rs. 300-8-0) due on the several railway buildings within the municipal limits for the first-half of 1897–98 was forwarded to the Agent, South Indian Railway, with this office letter, dated 15th July 1897, with the request that the amount might be paid. Thereupon he wished to know why there has been an increase over that paid for the second-half of 1896–97 and he was informed that the tax for 1897–98 had been assessed at $8\frac{1}{2}$ per cent. the maximum provided in the District Municipalities Act Amendment Act.

3. The Agent wrote on the 20th August 1897 that according to the Government of India Notification* No. 136, dated 5th April 1893, the Railway Administrations should only pay the same taxes and at similar rates of taxation as were actually levied from such administrations during the year ending on 30th April 1890 and that he would not accept the demand inasmuch as during the year ending on 30th April 1890, the said railway was only liable to pay a maximum tax of $7\frac{1}{2}$ per cent.

* G.O., No. 658 M., dated 25th May 1894.

4. On the 28th September 1897 he was told in reply that the tax demanded was one which the Company had been paying during the year ending on the 30th April 1890; that the Municipal Council could revise the same and that if he was not satisfied with the assessment, the matter could be referred to the Collector under G.O., No. 1917 L., dated 27th September 1894, but he did not accept the above and chose to refer the matter to the Government of India for orders.

5. On the 2nd February 1898, another letter was written to the Agent enquiring if any orders had been passed on his reference, if not to remit Rs. 601, the tax for two half-years. He was further informed that if the enhancement were found illegal the difference would be refunded; but he has not condescended even to reply the above.

6. The matter having been placed before the Collector for orders, he was pleased to observe that he was not prepared to advise the Chairman what action should be taken to recover any taxes claimed.

No. 320-Eng.

Forwarded.

(Signed) E. SCOTT,
17*th March* 1898. *Acting Collector.*

No. 383.

Referred to the Public Works (Railway) Department for remarks.

(Signed) S. G. ROBERTS,
31*st March* 1898. *Ag. Assistant Secretary.*

No. 6-R.M.—O.

Referred back again to Local and Municipal Department for consideration in connection with the papers forwarded to them with this Department's Memo. No. 121-R.M., dated 10th March 1898.

(Signed) F. J. E. SPRING,
15*th April* 1898. *Joint Secretary to Government, P.W.D.*

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 1st July 1898, No. 630.

With reference to correspondence ending with my letter No. 155 of 24th February 1898, regarding the liability of this Railway to Municipal taxation, I have the honour to forward, for information, a copy of my letter No. H. 1161—7-2554 of to-day to the Special Deputy Tahsildar for revision of the house tax in Chidambaram Municipality (with an extract of his letter), and beg that the orders of the Government of India may be obtained on my letter No. 1138 of 3rd December 1897.

No. 66-R.M.—O.

Transferred to the Local and Municipal Department in continuation of No. 6-R.M.—O., dated the 15th April 1898.

OOTACAMUND, (Signed) F. J. E. SPRING,
23*rd July* 1898. *Joint Secretary to Government, P.W.D.*

From M.R.Ry. M. RAMASWAMI IYER, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 7th August 1898, No. 355.

With reference to the marginally-noted correspondence, herewith submitted, between myself and the Agent, South Indian Railway, I respectfully beg to state that house-tax was being levied in this Municipality at the rate of $7\frac{1}{2}$ per cent. on the annual value of the buildings from the year 1880–81. This rate was raised to 8 per cent. in 1897–98 (*vide* G.O., Mis. No. 1520 M., dated 3rd July 1897) and applied generally to all buildings liable to assessment.

Copy of Chairman's letters No. 402, dated 1st January 1898, No 41, dated 27th January 1898, and No. 106, dated 10th March 1898.
Agent's letter No. H. 1161—7-1303, dated 21st March 1898.
Copy of Chairman's letter No. 307, dated 17th July 1898.
Agent's letter No. H. 1161—7-2745, dated 20th July 1898.

2. On bills amounting to Rs. 65-1-8 being sent to the Agent, South Indian Railway, for the tax payable on account of railway buildings here for 1897–98 calculated at the enhanced rate, he has paid only Rs. 61-0-3, calculating at the former

I regret very much the delay that has occurred in submitting my views, but I have not been able owing to pressure of work to do so earlier.

The book of Government notifications has been forwarded by book post.

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I have the honour to submit the following and to request that you will be good enough to obtain the orders of Government thereon at your earliest convenience.

2. A statement showing the house tax (Rs. 300–8–0) due on the several railway buildings within the municipal limits for the first-half of 1897–98 was forwarded to the Agent, South Indian Railway, with this office letter, dated 15th July 1897, with the request that the amount might be paid. Thereupon he wished to know why there has been an increase over that paid for the second-half of 1896–97 and he was informed that the tax for 1897–98 had been assessed at $8\frac{1}{2}$ per cent. the maximum provided in the District Municipalities Act Amendment Act.

3. The Agent wrote on the 20th August 1897 that according to the Government of India Notification* No. 136, dated 5th April 1893, the Railway Administrations should only pay the same taxes and at similar rates of taxation as were actually levied from such administrations during the year ending on 30th April 1890 and that he would not accept the demand inasmuch as during the year ending on 30th April 1890, the said railway was only liable to pay a maximum tax of $7\frac{1}{2}$ per cent.

* G.O., No. 658 M., dated 25th May 1894.

4. On the 28th September 1897 he was told in reply that the tax demanded was one which the Company had been paying during the year ending on the 30th April 1890; that the Municipal Council could revise the same and that if he was not satisfied with the assessment, the matter could be referred to the Collector under G.O., No. 1917 L., dated 27th September 1894, but he did not accept the above and chose to refer the matter to the Government of India for orders.

5. On the 2nd February 1898, another letter was written to the Agent enquiring if any orders had been passed on his reference, if not to remit Rs. 601, the tax for two half-years. He was further informed that if the enhancement were found illegal the difference would be refunded; but he has not condescended even to reply the above.

6. The matter having been placed before the Collector for orders, he was pleased to observe that he was not prepared to advise the Chairman what action should be taken to recover any taxes claimed.

No. 320-Eng.

Forwarded.

(Signed) E. SCOTT,
Acting Collector.

17*th March* 1898.

No. 383.

Referred to the Public Works (Railway) Department for remarks.

(Signed) S. G. ROBERTS,
Ag. Assistant Secretary.

31*st March* 1898.

No. 6-R.M.—O.

Referred back again to Local and Municipal Department for consideration in connection with the papers forwarded to them with this Department's Memo. No. 121-R.M., dated 10th March 1898.

(Signed) F. J. E. SPRING,
Joint Secretary to Government, P.W.D.

15*th April* 1898.

From Captain A. D. G. SHELLEY, R.E., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Trichinopoly, 1st July 1898, No. 630.

With reference to correspondence ending with my letter No. 155 of 24th February 1898, regarding the liability of this Railway to Municipal taxation, I have the honour to forward, for information, a copy of my letter No. H. 1161—7-2554 of to-day to the Special Deputy Tahsildar for revision of the house tax in Chidambaram Municipality (with an extract of his letter), and beg that the orders of the Government of India may be obtained on my letter No. 1138 of 3rd December 1897.

No. 66-R.M.—O.

Transferred to the Local and Municipal Department in continuation of No. 6-R.M.—O., dated the 15th April 1898.

OOTACAMUND,
23*rd July* 1898. (Signed) F. J. E. SPRING,
Joint Secretary to Government, P.W.D.

From M.R.Ry. M. RAMASWAMI IYER, Chairman, Municipal Council, Chidambaram, to the Secretary to Government, Local and Municipal Department (through the Head Assistant Collector and Collector of South Arcot), dated 7th August 1898, No. 355.

With reference to the marginally-noted correspondence, herewith submitted, between myself and the Agent, South Indian Railway, I respectfully beg to state that house-tax was being levied in this Municipality at the rate of $7\frac{1}{2}$ per cent. on the annual value of the buildings from the year 1880–81. This rate was raised to 8 per cent. in 1897–98 (*vide* G.O., Mis. No. 1520 M., dated 3rd July 1897) and applied generally to all buildings liable to assessment.

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Agent's letter No. H. 1161—7-2745, dated 20th July 1898.

2. On bills amounting to Rs. 65–1–8 being sent to the Agent, South Indian Railway, for the tax payable on account of railway buildings here for 1897–98 calculated at the enhanced rate, he has paid only Rs. 61–0–8, calculating at the former

rate of 7½ per cent., and objects to pay the difference, viz., Rs. 4-1-0, stating that the Government of India, in Notification No. 136, dated 5th April 1893, has ruled that an Indian railway administration shall only pay such taxes and at similar rates as were actually levied during the year ended 30th April 1890, that he is therefore unable to accept the increased rate of assessment and that the whole question of the legality of Municipalities to demand taxation in excess of that in force during the year ended 30th April 1880, has been referred to Government.

3. Having waited for nearly four months, I wrote to him on 17th July last and requested him to remit the balance of the tax informing him at the same time that the amount will be refunded if it is ruled by Government that the general enhancement of the rate of taxation cannot be applied to the railway buildings. In his reply, dated 21st July 1898, he states that he considers the enhancement illegal and that he cannot pay the balance until the orders of Government are received on his reference.

4. The balance (Rs. 4-1-0) objected to by him being included in the outstanding arrears, I beg to solicit the favour of orders on the subject.

No. 1243.

Forwarded.

(Signed) E. H. WALLACE,
Ag. Head Assistant Collector.

11*th August* 1898.

Forwarded.

(Signed) L. M. WYNCH,
Acting Collector.

17*th August* 1898.

From the Government Solicitor, Madras, dated 11th November 1898, No. 523.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 11th November 1898 :—

OPINION.

1. Under section 135 of the Indian Railways Act, 1890, a railway administration is not liable to pay any tax in aid of the funds of any local authority unless the Governor-General in Council has, by notification, declared the administration to be liable to pay the tax.

The following notifications have been issued under this section :—

(*a*) Notification, dated *June 12th, 1890*, declaring every railway administration to be liable from *May 1st, 1890*, to pay every tax which it was lawfully required by any local authority to pay during the year ending *April 30th, 1890*. The scope of this notification was explained in Home Department letter, dated *December 31st, 1891*, to be "to continue till further orders the liability to certain taxes which as to their amount might be altered or increased according to the law in force."

(*b*) Notification, dated *April 5th, 1893*, restricting the liability to taxation of railways already open on April 30th, 1890, to the same taxes and to similar rates of taxation as were actually levied from the railway administration by the local authority during any part of the year ending April 30th, 1890.

By resolution, dated August 17th, 1894, the Government of India directed that "when it is sought to impose any new tax on a railway, application should be made through the Local Government concerned for the sanction of the Governor-General in Council."

2. From 1884 to 1897 the tax leviable on lands and buildings for the purposes of Act IV of 1884 was a yearly tax not exceeding 7½ per cent. on the annual value of such lands and buildings. There was also leviable a yearly water tax on lands and buildings not exceeding 4 per cent. on the annual value of such lands and buildings [Act IV of 1884, section 47 (ii) and (iii)]. Since 1897 the taxes leviable in lieu of the taxes above mentioned are, subject to a power in certain cases to impose and levy the tax with reference to *area*, a yearly tax on buildings or lands or both at a rate not exceeding 8½ per cent. on the annual value [Act IV of 1884, as amended by Act III of 1897, sections 47 (ii) and 63 (21)]; and a yearly water and drainage tax on buildings or lands or both at a rate not exceeding 8½ per cent. on the annual value [Act IV of 1884, as amended by Act III of 1897, sections 47 (iii) and 75].

3. The question has risen whether having regard to section 135 of the Indian Railways Act, 1890, and the notifications issued thereunder, it is competent for a District Municipality to avail themselves of the provisions of Act IV of 1884 *as amended*, in the case of a railway open on April 30th, 1890, or whether in such a case they are governed by the provisions of the Act as they stood prior to 1897.

4. As regards the notification, dated June 12th, 1890, as explained in the Home Department letter, dated December 31st, 1891, I think the words "according to the law in force" do not mean *according to the law in force as to the amount of the taxes at the date of the notification*, but according to the law in force at any time. If, therefore, this question were governed by the notification, dated June 12th, 1890, and the explanation thereof, I think that, at any rate as regards the lands and buildings tax, it would be competent for a District Municipality to levy a tax up to 8½ per cent. on the annual value of the lands and buildings of a railway open in April 1890. But it seems to me that this question is *not* governed by the notification, dated June 12th, 1890, but by the later notification, dated April 5th, 1893, which, in the case of railways open on April 30th, 1890, expressly restricts their liability to the same taxes and *to similar rates of taxation* as were actually levied by the local authority during the year ending April 1890. Having regard to this express restriction as to *rates* of taxation, it seems to me that it cannot have been the intention of the Government of India that the explanation of December 31st, 1891, with reference to the notification of June 12th, 1890, should be *read into* the notification of April 5th, 1893.

5. I am of opinion, therefore, that it is not competent for a local authority to levy any tax on lands and buildings at a higher rate than the rates authorized by Act IV of 1884 without the sanction of the Government of India.

6. I base my opinion entirely on the ground that the question is governed by the terms of the notification of April 5th, 1893. I observe that Mr. Bhashyam Aiyangar's opinion, dated January 25th, 1898, with reference to the imposition of profession tax on the Southern Mahratta Railway at Anantapur contains the following statement :— "The question of the liability of the said Company to the profession tax under Madras Act IV of 1884, as amended by Madras Act III of 1897, is governed not by the notification of the Government of India, Public Works Department, No. 136, dated 5th of April 1893, but solely by notification, No. 270, dated 12th of June 1890, as explained by the Government of India in Home Department letter, No. 123, dated 31st December 1891." Although I agree with Mr. Bhashyam Aiyangar in the conclusions at which he arrives, I do not understand the grounds for his statement that the question before him was governed by the terms of the earlier and not of the later notification.

(Signed) C. ARNOLD WHITE,
Advocate-General.

Replies from certain Municipal Councils to Government memorandum, No. 125, dated 9th February 1899, requesting them to report whether the railway companies were assessed by them to the house and land taxes during the year ended on the 30th April 1890.

rate of 7½ per cent., and objects to pay the difference, viz., Rs. 4–1–0, stating that the Government of India, in Notification No. 136, dated 5th April 1893, has ruled that an Indian railway administration shall only pay such taxes and at similar rates as were actually levied during the year ended 30th April 1890, that he is therefore unable to accept the increased rate of assessment and that the whole question of the legality of Municipalities to demand taxation in excess of that in force during the year ended 30th April 1880, has been referred to Government.

3. Having waited for nearly four months, I wrote to him on 17th July last and requested him to remit the balance of the tax informing him at the same time that the amount will be refunded if it is ruled by Government that the general enhancement of the rate of taxation cannot be applied to the railway buildings. In his reply, dated 21st July 1898, he states that he considers the enhancement illegal and that he cannot pay the balance until the orders of Government are received on his reference.

4. The balance (Rs. 4–1–0) objected to by him being included in the outstanding arrears, I beg to solicit the favour of orders on the subject.

No. 1243.

Forwarded.

11*th August* 1898. (Signed) E. H. WALLACE,
Ag. Head Assistant Collector.

Forwarded.

17*th August* 1898. (Signed) L. M. WYNCH,
Acting Collector.

From the Government Solicitor, Madras, dated 11th November 1898, No. 523.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 11th November 1898 :—

OPINION.

1. Under section 135 of the Indian Railways Act, 1890, a railway administration is not liable to pay any tax in aid of the funds of any local authority unless the Governor-General in Council has, by notification, declared the administration to be liable to pay the tax.

The following notifications have been issued under this section :—

(*a*) Notification, dated *June 12th, 1890*, declaring every railway administration to be liable from *May 1st, 1890*, to pay every tax which it was lawfully required by any local authority to pay during the year ending *April 30th, 1890*. The scope of this notification was explained in Home Department letter, dated *December 31st, 1891*, to be "to continue till further orders the liability to certain taxes which as to their amount might be altered or increased according to the law in force."

(*b*) Notification, dated *April 5th, 1893*, restricting the liability to taxation of railways already open on April 30th, 1890, to the same taxes and to similar rates of taxation as were actually levied from the railway administration by the local authority during any part of the year ending April 30th, 1890.

By resolution, dated August 17th, 1894, the Government of India directed that "when it is sought to impose any new tax on a railway, application should be made through the Local Government concerned for the sanction of the Governor-General in Council."

2. From 1884 to 1897 the tax leviable on lands and buildings for the purposes of Act IV of 1884 was a yearly tax not exceeding 7½ per cent. on the annual value of such lands and buildings. There was also leviable a yearly water tax on lands and buildings not exceeding 4 per cent. on the annual value of such lands and buildings [Act IV of 1884, section 47 (ii) and (iii)]. Since 1897 the taxes leviable in lieu of the taxes above mentioned are, subject to a power in certain cases to impose and levy the tax with reference to *area*, a yearly tax on buildings or lands or both at a rate not exceeding 8½ per cent. on the annual value [Act IV of 1884, as amended by Act III of 1897, sections 47 (ii) and 63 (21)]; and a yearly water and drainage tax on buildings or lands or both at a rate not exceeding 8½ per cent. on the annual value [Act IV of 1884, as amended by Act III of 1897, sections 47 (iii) and 75].

3. The question has risen whether having regard to section 135 of the Indian Railways Act, 1890, and the notifications issued thereunder, it is competent for a District Municipality to avail themselves of the provisions of Act IV of 1884 *as amended*, in the case of a railway open on April 30th, 1890, or whether in such a case they are governed by the provisions of the Act as they stood prior to 1897.

4. As regards the notification, dated June 12th, 1890, as explained in the Home Department letter, dated December 31st, 1891, I think the words "according to the law in force" do not mean *according to the law in force as to the amount of the taxes at the date of the notification*, but according to the law in force at any time. If, therefore, this question were governed by the notification, dated June 12th, 1890, and the explanation thereof, I think that, at any rate as regards the lands and buildings tax, it would be competent for a District Municipality to levy a tax up to 8½ per cent. on the annual value of the lands and buildings of a railway open in April 1890. But it seems to me that this question is *not* governed by the notification, dated June 12th, 1890, but by the later notification, dated April 5th, 1893, which, in the case of railways open on April 30th, 1890, expressly restricts their liability to the same taxes and *to similar rates of taxation* as were actually levied by the local authority during the year ending April 1890. Having regard to this express restriction as to *rates* of taxation, it seems to me that it cannot have been the intention of the Government of India that the explanation of December 31st, 1891, with reference to the notification of June 12th, 1890, should be *read into* the notification of April 5th, 1893.

5. I am of opinion, therefore, that it is not competent for a local authority to levy any tax on lands and buildings at a higher rate than the rates authorized by Act IV of 1884 without the sanction of the Government of India.

6. I base my opinion entirely on the ground that the question is governed by the terms of the notification of April 5th, 1893. I observe that Mr. Bhashyam Aiyangar's opinion, dated January 25th, 1898, with reference to the imposition of profession tax on the Southern Mahratta Railway at Anantapur contains the following statement :— "The question of the liability of the said Company to the profession tax under Madras Act IV of 1884, as amended by Madras Act III of 1897, is governed not by the notification of the Government of India, Public Works Department, No. 136, dated 5th of April 1893, but solely by notification, No. 270, dated 12th of June 1890, as explained by the Government of India in Home Department letter, No. 123, dated 31st December 1891." Although I agree with Mr. Bhashyam Aiyangar in the conclusions at which he arrives, I do not understand the grounds for his statement that the question before him was governed by the terms of the earlier and not of the later notification.

(Signed) C. ARNOLD WHITE,
Advocate-General.

Replies from certain Municipal Councils to Government memorandum, No. 125, dated 9th February 1899, requesting them to report whether the railway companies were assessed by them to the house and land taxes during the year ended on the 30th April 1890.

Order—No. 893 M., dated 26th June 1899.

Under section 135 of the Indian Railways Act IX of 1890, a railway administration cannot be taxed under the District Municipalities or the Local Boards Acts, save under the orders of the Government of India.

2. In its notification, No. 270, dated 12th June 1890, the Government of India declared every railway administration liable to pay only such of the taxes as were lawfully demanded of them by the local bodies during the year ended 30th April 1890. The scope of this notification was explained by the Government of India to be to continue, until further orders, the liability to certain taxes which as to their amount might be altered or increased according to the law in force, and in notification, dated 5th April 1893, the liability to taxation of railways already open on the 30th April 1890, was restricted to the same taxes and to similar rates of taxation as were actually levied from the railway administration by the local authority during any part of the year ended 30th April 1890.

3. In 1890, the Madras District Municipalities Act IV of 1884 regulated municipal taxation. Section 47 of that Act authorized the levy of a tax on arts and professions, a tax on buildings and lands at a rate not exceeding $7\frac{1}{2}$ per cent. of their annual value and a water tax at the rate of 4 per cent., while under section 60, the tax on arts and professions was leviable in only one of the several municipalities through which the railways passed. The amending Act III of 1897, however, makes the railway administration liable to the profession tax in each of such municipalities, while the maximum rate of the tax on buildings and lands has been raised from $7\frac{1}{2}$ to $8\frac{1}{2}$ per cent. of their annual value, and a water and drainage tax of 8 per cent. has been substituted for a water tax of 4 per cent.

4. In the first of the letters read above, the Agent of the South Indian Railway Company enquires :

(1) Whether a railway administration is liable to the profession tax in more than one municipality ?

(2) Whether a District Municipality can require a railway administration to pay buildings and lands taxes in excess of the limit of $7\frac{1}{2}$ per cent. on their annual value, prescribed by section 47 (ii) of the District Municipalities Act IV of 1884 ? and

(3) Whether a railway administration can be required to pay water and drainage tax to a limit of 8 per cent. on the annual value of its buildings and lands ?

The Agent points out that the liability to payment of the profession tax in each District Municipality traversed by the railway is of the nature of a new and additional tax and that the increase of the rates of the taxes on buildings and lands and the conversion of the water tax into a water and drainage tax and the increase in its rate from 4 to 8 per cent. constitute new and additional taxation, within the meaning of the Resolution of the Government of India, No. 434-R.T., dated 17th August 1894, embodied in G.O., No. 1917 L., dated 27th September 1894.

5. As regards the first of the questions raised by the Agent, it is observed that, under section 60 of Act IV of 1884, as amended by Act III of 1897, a railway administration is liable to the profession tax in all the municipalities where it carries on business, but in its Proceedings, No. 1201 M., dated 6th July 1898, the Government has held that the tax could not be newly imposed on any railway administration without the previous sanction of the Government of India, and has expressed the opinion that it was undesirable to apply to the Government of India for sanction to levy the tax, as it is under contemplation to abandon schedule A of the Madras Act IV of 1884, as amended by Act III of 1897, in favour of the schedule annexed to Act IV of 1884.

6. With reference to the other two questions raised by the Agent, the Government considers that, having regard to the express restriction as to the rates of taxation contained in the Government of India notification, dated 5th April 1893, it is not competent for a local authority to levy any tax on buildings and lands at higher rates than those authorized by Act IV of 1884 without the sanction of the Government of India.

The second and fifth letters read above are applications from the Municipal Councils of Nellore and Chidambaram requesting that the sanction of the Government of India may be obtained to the levy of these taxes at the rates prescribed in Act III of 1897.

7. The rates of the house, land and water taxes were increased in the amending Act III of 1897, with a view only to increasing the resources of the mufassal municipalities and thus to enable them to provide sufficient funds for water and drainage works and for other measures of sanitary importance. It will therefore be necessary in any municipality undertaking extensive schemes of water-supply or drainage to levy these taxes at the enhanced rates, and it would be not only anomalous but improper that the buildings and lands belonging to railway administrations alone should be taxed at the rates specified in Act IV of 1884, while the other buildings and lands in the town are subjected to the enhanced rates of taxation provided in Act III of 1897. Moreover, except in so far as it may be right to exempt from water tax those railways which have made their own arrangements for the supply of water, there does not seem to be any reason why they should not pay the enhanced rates of taxes that fall on other persons. As the question is thus one of general importance, affecting as it does all the mufassal municipalities in the Presidency in which there are railway stations, the Government is of opinion that the Government of India should be addressed in view to sanctioning the levy on railway administrations of these taxes at the enhanced rates provided in the amending Act ; but before doing so, the Government would be glad to have the views of the railway administrations concerned on the matter, which it is requested may be submitted within a month from the date of receipt of this order.

(True Extract.)

for *Ag. Secretary to Government.*

To the Agent, South Indian Railway.
" Agent and Manager, Madras Railway.
" Agent, Southern Mahratta Railway.
" Manager, East Coast Railway.
" Public Works Department (Railway Branch).

Ed. A. F. Eccleston.

Local & Munl. (1898) Department.

CURRENT No. 1043 Rm

UNDER SECY TO GOVT
14 MAR 98
PUBLIC E & DEPT

From The P. W. Department
Railway Branch.

No 547 97-598
~~Order~~

6P

No. 121 R.m.

Referred to the Advocate General for favour of opinion on questions (ii) and (iii) raised by the Agent of the South Indian Railway Company in paragraph 1 of his letter No 1138, dated 3rd December 1897.

2. The correspondence relating to the question of Railway taxation has already been furnished to the Advocate General with G.O. No 2857 Rm, dated 18th December 1897.

H. Tremenheere
Ag Secretary to Government.

V.M. 23/4/98

H

Dated 12th March 1898.
Received 14.3.98.
Registered
Enclosures 3.
Spare copies

SUBJECT.

Transforming letter from the Agent, South Indian Railway Soliciting orders of the Government of India on the questions regarding railway taxation.

⊗ flagged C in the linked file

To
The Government Solicitor.

BACK PAPERS.

2 To E Rs C No 3105/98
630 dy 1-7-98
A

3
2523 Aug

al office
tambaram
March 1898

Tamil
Nadu

From V. Rangaswami Aiyar, Special Deputy Tahsildar, Chidambaram

To The Agent, South Indian Railway

Subject

Extract from letter No 35 dated 29th June 98

I have however accepted your valuation of Rs 1070-6-0 (lower figure adopted for purposes of a round assessment) for the railway buildings and fixed the tax at Rs 85-10-0 calculating it at 8 per cent of the rentals and not at 7½ per cent as stated by you. You will have to pay the tax for the 1st half year railway within 15 days from the receipt of this letter as required by section 69 of Act IV of 1884, to the Chairman of the Municipality

Extract

AGENT'S OFFICE
TRICHINOPOLY.
1st July 1898

Accompaniment to the Agent's letter No dated

A

True Extract
M. Devasundaram
Chairman

I To & Roc Nº 3105/98
630 dt 1-7-98

A

Municipal office
Chidambaram
10th March 1898

No 106

From

The Chairman
Municipal Council
Chidambaram

To

The Agents,
South Indian Railway
Trichinopoly.

Sir,

I have the honour to remind you of my letter No 402 dated 1-1-1898 and 41 dated 27-1-98 and to request early payment of the two due from the Company for their buildings within this Municipality so that the amounts may be credited in the accounts before the close of the current financial year.

I have &c
(Sd) M. Ramaswami Ayyar
Chairman

(True copy)

1
2728/M/98

M Ramaswami Ayyar
Chairman

BACK PAPERS.

I To & Ro C No 3105/98
630 dt 1-7-98

A

Municipal office
Chidambaram
10th March 1898

No 106
Perm

The Chairman
Municipal Council
Chidambaram

To

The Agent,
South Indian Railway
Trichinopoly

Sir,

I have the honour to remind you of my letter No 402/1-1-1898 and 401/27-1-98 and to request early payment of the tax due from the Company for their buildings within this Municipality so that the amount may be credited in the accounts before the close of the current financial year.

I have &c
(Sd) M. Ramaswami Iyer
Chairman

(True copy)

1/2728/M/98

M Ramaswami Iyer
Chairman

BACK PAPERS.

1 To & Ro C№ 3105/98
630 dt 1-7-98
A

Municipal office
Chidambaram
10th March 1898.

No 106

From

The Chairman
Municipal Council
Chidambaram

To

The Agent,
South Indian Railway
Trichinopoly.

Sir,

I have the honour to remind you of my letters Nos 402 dt 1-1-1898 and 41 dt 27-1-98 and to request early payment of the two dues from the company for their buildings within this Municipality so that the amounts may be credited in the accounts before the close of the current financial year.

I have &c
(Sd) M. Ramaswami Ayyar
Chairman

(True copy)

M Ramaswami Ayyar
Chairman

1
2728/14/98 c/e

Municipal office
Tuticorin
27th January 1898

No 41

Exam

The Chairman
Municipal Council
Tuticorin

To

The Agent
South Indian Railway
Trichinopoly

Sir,

I have the honour to remind you of my letter no 402/1-1-98 requesting payment, at an early date, of the tax due from the company for their buildings within this Municipality.

I have &c
(Sd) M. Ramaswami Ayer
Chairman

(True copy)

M Ramaswamy
Chairman

2
2728/M/98

Municipal office
Chidambaram
27th January 1898

No 41

From

The Chairman
Municipal Council
Chidambaram

To

The Agent
South Indian Railway
Trichinopoly

Sir,

I have the honour to remind you of my letter no 402 / 1-1-98 requesting payment, at an early date, of the tax due from the company for their buildings within this municipality.

I have &c
(Sd) M. Ramaswami Ayer
Chairman

(True copy)

M Ramaswamy
Chairman.

2

2728/M/98

Municipal office
Tahsildarkanam
18th January 1898

No 402

From

The Chairman
Municipal Council
Tahsildarkanam

To

The Agent
South Indian Railway
Trichinopoly

Sir,

In forwarding herewith Hundian bills nos 731 to 736 an amount of tax payable by the South Indian Railway Company for their buildings within the Tahsildarkanam Municipality for the 1st and 2nd halves of the year 1897-98, I have the honour to request that you will be good enough to order payment of the amount at an early date.

2. The slight increase over the amount levied for the last financial year is due to the general enhancement of the rate from Re 7½ to Re 8 per centum of the estimated annual rental of the buildings.

I have &c

(Sd) M. Ramaswamy Ayyar
Chairman

(True copy)

M. Ramaswamy
Chairman

3
2728/M/98

Municipal office
Chief Lands Branch
North [illegible]

orders on the same you will hold in abeyance your claim for enhanced assessment.

I have the honor to be
Sir
Your most obedient Servant

W. McMeans
for Agent

4
27728/M/98

Municipal office
Chidambaram
12th [illegible]

No. A. 1161/7/1303

South Indian Railway Co., Ld.

AGENT'S OFFICE.

Jno 239/98 12/3/98 MB

TRICHINOPOLY, 21st March 1898.

From

THE AGENT,

SOUTH INDIAN RAILWAY.

To

The Chairman,

Municipal Council

Chidambaram

Sir,

With reference to your letter No. 106 dated 10th March 1898, I have the honor to inform you that our Chief Auditor has been instructed to pay you within this week the amount of Rs 61-0-8, being the Tax on the South Indian Railway Buildings in your town for the year 1897-98 according to the rate hitherto in force.

As the Government of India in Notification No. 136 dated 5th April 1893 (see Madras Government Order No. 658 M of 25th May 1894) has ruled that an Indian Railway Administration shall only pay such taxes and at similar rates as were actually levied during the year ended 30th April 1890, I am unable to accept your increased assessment of Rs 4-5-0.

Vide letter of 12 March/98.

The whole question of the legality of Municipalities to demand taxation in excess of that in force during the year ended 30th April 1890, has been referred to Government whose orders are awaited. When doing so I also forwarded a legal opinion on the matter I have had obtained from our legal advisers in support of my contention. I trust therefore that until Government has passed orders

No. M. 1161/7 — South Indian Railway Co., Ld.

2745

AGENT'S OFFICE,

TRICHINOPOLY, 20th July 1898.

From

THE AGENT,

SOUTH INDIAN RAILWAY.

To

The Chairman,
Municipal Council,
Chidambaram.

Sir,

In reply to your letter No. 307 dated 17th July 18[illegible] I have the honour to inform you that the orders of Government have not yet been received upon my reference regarding the rates of assessment for municipal taxation, and as I consider your enhanced assessment illegal, I regret I cannot comply with your demand to pay the additional amount of Rs 4-1-0 until such time as Government passes orders on the matter.

I have the honor to
Sir
Your most obedient Servant

for Agent of

Read

5
2728/M/98

Chairman

Tuticorin
17th July 1897

No 307.

From

The Chairman
Municipal council
Tuticorin

To

The Agent
South Indian Railway
Trichinopoly

Sir.

Adverting to your letter dated 21st March 1897, No H 1161/1303, I have the honour to request that you will be good enough to let me know whether you have received any orders from Government on the reference made by you and if so, to furnish me with a copy of the same. If no orders have been received as yet, I request that you will be pleased to remit to this office, at an early date, the sum of Rs 4-1- being the balance of tax payable for the Railway Buildings in this town for the last financial year. The amount will be refunded to you, if it is ruled by Government that all the general enhancement of the rate of taxation cannot be applied to your buildings.

I have &c
(Sd) M. Ramaswami Iyer
Chairman

6
2728/M 97 (True copy)

M Ramaswami Iyer
Chairman

Local & Munl. (189) Department.

CURRENT No. 3496-M

From The Govt Solicitor
Madras-

Order

No. 523

Dated 11-11-98

Received 14-11-98

Registered /

Enclosures 4-5

Spare copies.

SUBJECT.

Forwarding the opinion of the Advocate General on the question of Railway Taxation.

2 w/11

BACK PAPERS.

G.O.	No.	Department.	Date.
Fo	1131	L & M	23-6-99
"	2851	L	18-12-99
"	1869	L	9-10-95
"	1917	L	27-9-94
"	1074	L	2-7-28
"	655	L	25-5-94

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Municipal Department.

GOVERNMENT OF MADRAS

FORT ST. GEORGE,

8th June 1898.

My dear White,

Will you please let me know for the information of His Excellency the Governor in Council, whether the Railway Companies in England are assessed to borough and county taxes in the same way as other trading companies, and if not, what distinction is made between the two bodies in assessing them to these taxes? I should also like to be informed, if possible, the nature and incidence of the several taxes to which Railway Companies are liable

Cyclostyle 63

Rc. 1258/9-2-99

The Chairman of the Municipal Council of _____ is requested to report whether the South Indian / Madras / Southern Mahratta / East Coast Railway Company was assessed to the house and land taxes in the municipality during the year ended on the 30th April 1899.

V.R. 11/2/99

1/2/99.

(2) Secretary

20. Tiruppattur ✓
21. Vaniyambadi ✓ yes
22. Chidambaram ✓ yes
23. Cuddalore ✓ yes
24. Kumbakonam ✓ yes
25. Mayavaram ✓ yes
26. Negapatam ✓ yes
27. Tanjore ✓ yes
28. Tinnevelly ✓ Railway not within municipal limits
29. Tuticorin yes
30. Trichinopoly ✓ yes

Despd 11/2/99

1/2/99

Despatch Ukthpatees
Tiruttani
Dkd
8/2

620

Cyclostyle 63

O.n. Dis 1258/99-2-99

1. Anantapur — No Railway communication
2. Adoni — yes
3. Bellary — yes
4. Conjeeveram — yes
5. Coimbatore — yes
6. Erode — yes
7. Karur — yes
8. Cuddapah — yes - horse traction
9. Ellore — No - as no Railway Wks opened
10. Rajahmundry — No Railway not opened
11. Bezwada — No information
12. Guntur — yes
13. Dindigul — yes
14. Madura — yes
15. Caliaut — yes
16. Vellore — Yes
17. Gudiyattam — No Railway not yet opened
18. Tirupati — No
19. Villore — Yes
20. Tirippattur — yes
21. Vaniyambadi — yes
22. Chidambaram — yes
23. Cuddalore — yes
24. Kumbakonam — yes
25. Mayavaram — yes
26. Negapatam — yes
27. Tanjore — yes
28. Tinnevelly — No Railway not yet opened
29. Tuticorin — yes
30. Trichinopoly — yes

Desp 1/2/99

The Chairman of the Municipal Council of _____ is requested to report whether the (South Indian Railway / Madras Railway / Southern Mahratta Railway / East Coast Railway) Company was assessed to the house and land taxes in the municipality during the year ended on the 30th April 18

V.R. 1/2/99

1/2/99

(2) Secretary

1/2/99

Despatch Clerk papers together 2/2

2/5

64

Local & Munl. (1899) Department.

CURRENT No. 541 M

ASSISTT SECY TO GOVT. 15 FEB 1899 LOCAL MUNL EDL & LEG DEPTS

From

Order

The Vice-Chairman
Municipal council
Ekhidam taluq

No. 66.

Dated 14th February 1899

Received

Registered

Enclosures

Spare copies

SUBJECT.

Reporting that the South Indian Railway Company was asked to have Dam in this municipality ~~for~~ during the year ended on 30th April 1890

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

MUNICIPAL OFFICE,

CHIDAMBARAM.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 571 M

From,

Vice
THE CHAIRMAN,
Municipal Council,
CHIDAMBARAM.

To,

The Secretary to Government
Local and Municipal Dept.
Fort Saint George

Dated } 14th February 1899
Despd. } 189
Recd. }

No. 66.

Enclosures

Sir,

With reference to
memorandum No 125
dated 9th instant, I have
the honour to report
that the South Indian
Railway company
was assessed to the
house tax in this
municipality during
the year ended on
the

the 30th April 1890

I have the honour to be

Sir

Your most obedient servant

Memorandum

Vice-Chairman

Local & Munl. (1899) Department.

CURRENT No. 5433m

ASSIST SECY TO GOVT
15 FEB 1899
LOCAL MUNL EDL & LEG DEPTS

From The Chairman Municipal Council Adoni

Order

No. 66.

Dated 14 February 1899.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Informing that the Madras Railway Company was assessed the house and land taxes in Adoni Municipality during the year ended 30th April 1899

The Chairman
Adoni

69

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

70

Adoni Municipal Council's office.
Dated 14th February 1891.

No.
Gen.

From
M. R. Ry. A. Shanmuga Sundram Pillay Avergal
Chairman
Municipal Council
Adoni —

LOCAL & MUNICIPAL DEPT.
O... No. 543 M

To
The Secretary to Government,
Local and Municipal
Department,
Madras.

Sir

With reference to your Memorandum No 125 dated 9th instant, I have the honor to report that the Madras Railway Company was assessed to the house and land taxes in this Municipality during the year 1890-91 ie during the year ended on the 30th April 1890. —

I have the honor to be
Sir
Your most obedt Servant
P. Shanmuga Pillay
Secretary
In Chairman
Adoni

Local & Munl. (189) Department.

CURRENT No. 548 M

ASSISTT SECY TO GOVT
15 FEB 1899
LOCAL MUNL EDL & LEG DEPT

From The Chairman,
Municipal Council,
Tuticorin.

Order Dio: No. 41/M of 99.

Dated 13th February 1899.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Reporting that the South Indian Railway Company has not been Assessed to the house and Land tax during the year ending 30th April 1899.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

74

TIRUPATI MUNICIPAL OFFICE,

Dated 13th February 1899.

Dis: No. 41 M of 99

ENCLOSURES. Nil.

From

M. R. Ry. K. Gopalachariar Avergal
Rowsahib.

CHAIRMAN, MUNICIPAL COUNCIL,

TIRUPATI,

LOCAL & MUNICIPAL DEPT.
RECEIVED No. 548 M

To

THE Secretary to Government,
Local & Municipal Department,
Madras.

Sir,

With reference to your Memorandum No 125 dated 29th Instant, I have the honor to report that the South Indian Railway Company was not assessed to the House or Land Taxes in this Municipality during the year ending 30th April 1890.

I have the honor to be
Sir
Your most obedient Servant

K. Gopalachariar
Chairman

75

Local & Munl. (1899) Department.

CURRENT No. ~~22~~ 553 M

RECEIVED 16 FEB 1899 THE MINISTER FOR LOCAL & MUNICIPAL AFFAIRS

From,

The Chairman
Municipal Council
Karur.

Order

No. 22.

Dated 14th February 1899.

Received

Registered

Enclosures N.C.

Spare copies

SUBJECT.

Reporting that the South Indian Railway Co was assessed to House tax during 1889-18

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Karur Municipal Office,

Dated 14th February 1899

No. 22.

From,

M. R. Ry. V. Subba Rau avl. B. A.

Chairman Municipal Council,

KARUR.

LOCAL & MUNICIPAL DEPT.
To [illegible] No. 553 M

THE Secretary to Government,

Local and Municipal Deptt

Fort Saint George

Madras.

Sir,

In reply to your memorandum dated 9th February 1899 No. 125, I have the honor to report, that the South Indian Railway Company was assessed to house-tax in this Municipality during the year 1889-1890 to the extent of Rs. 587-7-0. The Company is not assessed to any land-tax.

I have the honor to be,

Sir,

Your most obedient servant,

V Subbarau

Chairman.

Local & Munl. (1899) Department.

CURRENT No. 5543

ASSISTT SECY TO GOVT
16 FEB 1899
LOCAL MUNL EDL & LEG DEPT

From

The Chairman
Municipal Council
Cuddapah

Order

No. 184

Dated 14.2.99

Received

Registered

Enclosures

Spare copies

SUBJECT.

Stating that the Madras Railway Company was assessed to house & water taxes during the year ended on the 30 April 1898.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

82

CUDDAPAH MUNICIPAL OFFICE,

No. 184.

Dated 14th February 1899.

Enclosure.

From

M Rly C Ramachandra Chetty Garu Rt. B.L.

Chairman, Municipal Council,

CUDDAPAH.

LOCAL & MUNICIPAL DEPT.
554 m

To

The Secretary to Government

Local and Municipal department.

Fort Saint George.

Sir,

In reply to your memorandum No. 125 dated the 9th instant, I have the honor to state that the Madras Railway Company was assessed to House and water taxes during the year therein referred to.

I have the honor &c.

Sir,

Your most obedient Servant,

C Ramachandra Chetty

Chairman

K1

83

1899.

Cuddapah Municipal Office.

FROM

THE CHAIRMAN, MUNICIPAL COUNCIL,

CUDDAPAH.

To

THE

Dated } 189 .
Despatched }

No.

Enclosure.

SUBJECT.

84

Local & Munl. (1899) Department.

CURRENT No. 561/M

ASSISTT SECY TO GOVT
16 FEB 1899
LOCAL MUNL EDL & LEG DEPTT

Order

From G. Krengel Esquire
Chairman, Municipal
Council, Cuddapah

No. 352

Dated 14th February 1899

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting reply called for in Government Memorandum No: 125 dated 9-2-99 regarding assessment of the S. I. R Company to house and land taxes

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office, Cuddapah
Dated 14th February 1899

From,

G. Imuel Esquire,
Chairman, Municipal Council,
Cuddapah.

To,

The Secretary
to Government
Local & Municipal Department
Fort Saint George.

LOCAL & MUNICIPAL DEPT.
RECEIVED No. 561 M
17 FEB 1899

Sir,

In reply to Government Memorandum No: 125/9-2-99, I have the honour to state that the South Indian Railway Company was assessed to the House tax during 1889-90 and Rs 145 was collected on 16-8-89 but not assessed to Land tax as the buildings with their environs were assessed in a lump to house tax only.

I have the honor to be,
Sir,
Your most obedient Servant

Chairman
Manager.
14/2/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office, Pudukota
Dated 14th February 1899

From,

G. Muthiah Esquire,
Chairman, Municipal Council,
Pudukota.

To,

LOCAL & MUNICIPAL DEPT.
CONFDTL No. 5611 M

The Secretary
to Government
Local & Municipal Department
Fort Saint George.

Sir,

In reply to Government Memorandum No: 125/9-2-99, I have the honour to state that the South Indian Railway Company was assessed to the House tax during 1889-90 and Rs 145 was collected on 16-8-89 but not assessed to Land tax as the buildings with their environs were assessed in a lump to house tax only.

I have the honour to be,
Sir,
Your most obedient Servant,

Chairman
Manager.
14/2/99

Local & Munl. (1899) Department.

CURRENT No. 563M

ASSISTT SECY TO GOVT
16 FEB 1899
LOCAL MUNL EDL & LEG DEPT

Order.

From
The Chairman
Municipal Council
Vizagapatam

No. 905

Dated 15th February 1899

Received

Registered

Enclosures

Spare copies

SUBJECT.

Stating
Informing that the
S.I.R Company was
assessed for their
buildings and lands
for the quarter ended
30th April 1890.

87

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

90.

OFFICE OF THE MUNICIPAL COUNCIL.

Negapatam 14th February 1899.

From

The Honorable Mr R. Rabinabapathipillai Chairman, Municipal Council,

Negapatam.

LOCAL & MUNICIPAL DEPT.
RECEIVED No. 563 M

To

The Secretary to the Government of Fort Saint George,

Madras,

Local and Municipal Department.

Through the Head Assistant Collector and the Collector of Tanjore.

SIR,

With reference to your Office Memorandum No 125 dated 9th February 1899 I have the honor to inform you that the South Indian Railway Company was assessed to house and land taxes for their buildings and lands in this Municipality for the year ended 30th April 1890.

I am the honor to be

Sir

Your most obedient Servant

P. D. [illegible]

Chairman

91

Local & Munl. (1899) Department.

CURRENT No. 569 M

RECEIVED 17 FEB 1899 MUNICIPAL COMMISSIONER

From The Chairman Municipal Commissioners Agency

Order

No. 11

Dated 16th February 1899

Received 17th February 1899.

Registered 18th February 1899.

Enclosures nil.

Spare copies nil.

SUBJECT.

Stating that the S.I.R. Company wishes to reserve part of Land for Permanent Way

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

94 No 117
16 Feb 99

MUNICIPAL COUNCILLORS' OFFICE
MAYAVARAM.

From

To M.R.Ry. T.A. Alaga Pillai Avergal,
Chairman Municipal Council,
Mayavaram.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 569M

The Secretary to Government
Local & Municipal Department
Fort Saint George.

Sir,

With reference to your Memorandum
No 125 of the 9th instant, I beg to
report that the South Indian Railway
Company was assessed to the house
and land taxes in this municipality
during the year ended on the 30 April 1899.

I have the honour to be
Sir
Your most obedient Servant

T.A. Alaga Pillai
Chairman

Local & Munl. (1899) Department.

CURRENT No. 578 M

ASSISTT SECY TO GOVT. 18 FEB 1899 LOCAL MUNL EDL & LEG DEPTS

From The Chairman,
Municipal Council,
Caddalore.

Order.

No. 972

Dated 14th February 1899

Received 18th _____

Registered _____

Enclosures "

Spare copies "

SUBJECT.

Informing that the Loan to
Indian Railway was assessed
to the house tax in this
Municipality during the
year ended on the 30th
April 1890.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Councillor's Office
Cuddalore, 14th February 18

No. 972

Dear Sir,

M. Azizuddin Saheb Bahadur,
Chairman, Municipal Council,
Cuddalore.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 57877

To,

The Secretary to Government,
Local and Municipal Department,
Madras.

Sir,

With reference to Your Memorandum dated 9th instant, No. 125, I have the honor to inform you that the Southern Indian Railway has been assessed to the house tax in this Municipality during the year ended on the 30th April 1890.

2. The compounds attached to the Railway stations have not been taxed separately as they form part and parcel of the buildings which have been taxed to the house tax.

I have the honor to be,
Sir,
Your Most Obedient Servant,
M. Azizuddin Saheb
Chairman

Copied by. Mc.
Compd by V.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Councillor's Office,
Cuddalore, 16th February 1891.

No. 972

Sir,

M. Azizuddin Saheb Bahadur,
Chairman, Municipal Council,
Cuddalore.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 578 91

To,

The Secretary to Government,
Local and Municipal Department,
Madras.

Sir,

With reference to your Memorandum, dated 9th instant, No. 125, I have the honor to inform you that the South Indian Railway has been assessed to the house tax in this Municipality during the year ended on the 30th April 1890.

2. The compounds attached to the Railway stations have not been taxed separately as they form part and parcel of the buildings which have been taxed to the house tax.

I have the honor to be,
Sir,
Your Most Obedient Servant,
M. Azizuddin Saheb
Chairman

Copied by. M.
Compd by. V.

102

Local & Munl. (1899) Department.

CURRENT No. 580 M

ASSISTT SECY TO GOVT
18 FEB 1899
LOCAL MUNL EDL & LEG DEPT

From The Chairman-Delegate
Municipal Council
Srivaikuntapuram.

Order

Report No. 740

Dated 15th February 1899

Received 18 "

Registered ———

Enclosures Nil

Spare copies Nil

SUBJECT.

Submitting, in reply to Memo No. 125 9-2-99, that the Southern Mahratta Railway Company opened the line here for traffic only in 1892.

103

BACK PAPERS.

G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

104

ANANTAPUR MUNICIPAL COUNCIL'S OFFICE,

Dated, 15th February 1899.

Refer to No. 743

From Dr. RRy P. Ademurthi Rangaru
Delegate
CHAIRMAN, MUNICIPAL COUNCIL,
ANANTAPUR.

To The Secretary to Government
Local and Municipal Department,
Fort St. George.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 580M.

Sir,

In reply to Government memorandum No. 125 dated 9th Instant, I have the honor to submit that the Southern Mahrattaa Railway opened the line here for traffic only in 1892.

I have the honor to be
sir
your most obedient Servant

P. Adimurthi Rao
Chairman Delegate.

K.R.Rao

106

Local & Munl. (1899) Department.

CURRENT No. 581/M

ACTING SECY TO GOVT
18 FEB 1899
LOCAL MUNL EDL & LEG DEPT

From

The Chairman
Municipal Council
Fickmiopoliz

Order

No. 5

Dated 16 - 2 - 99

Received 18 - 2 - 99

Registered ———

Enclosures nil

Spare copies. "

SUBJECT.

Reporting that the South Indian Railway Company was assessed to house-tax for its buildings and offices in 1889-90 & 1890-91

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

MUNICIPAL OFFICE,

No. 5 TRICHINOPOLY 16th February 1897.

FROM,

M.R.Ry M. Srinivasa Rau Avargal

CHAIRMAN,
Municipal Council,
TRICHINOPOLY.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 581m

To,

The Secretary to Government,
Local and Municipal Department,
FORT ST. GEORGE.

~~Through the Collector of Trichinopoly.~~

SIR,

With reference to your official memorandum No 125 dated the 9th inst, I have the honor to report that the South Indian Railway Company was assessed to House-tax only on its two Stations and other buildings in the following amounts—

For 1889-90 Rs 2,583-14-0

For 1890-91 Rs 2,584-10-0.

I have the honor to be,
Sir,
Your most obedient Servant

M. Srinivasa Rau
Chairman

Local & Munl. (1897) Department.

CURRENT No. 582M

To

The Secretary to Government

Local and Municipal

Department

Madras

ASSTT SECY TO GOVT
18 FEB 1899
LOCAL MUNL EDL & LEG DEPT

From

The Chairman

Municipal Council

of Tenkasi

Order

Reference No. 32 of 99.

Dated 16 February 1899

Received 18[illegible]

Registered ——

Enclosures nil

Spare copies "

SUBJECT.

Reporting that the S.I.R. Company was not assessed to the land cess during the year ended March 1899 ——

Local & Munl. (1897) Department.

CURRENT No. 582M

To
The Secretary to Government
Local and Municipal
Department
Madras

ASSISTT SECY TO GOVT
18 FEB 1899
LOCAL MUNL EDL & LEG DEPT

From
The Chairman
Municipal Council
of Tellicherry

Order

Ref on previous No. 32 of 99

Dated 16 February 1899

Received 18[d]

Registered

Enclosures nil

Spare copies "

SUBJECT.

Reporting that the S.I.R. Company was not assessed to the land tax during the year ended March 1899

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Refer Rev Cir No 32 of 99

112

Tinnevelly Municipal Office
the 16 February 1899

From

The Chairman
Municipal Council
Tinnevelly

LOCAL & MUNICIPAL DEPT.
RECEIVED No. 582 M

To

The Secretary to Government
Local and Municipal Department
Madras

Sir

With reference to your No 125 92 98
I have the honor to inform you that the South Indian Railway Company was not assessed to the house and land taxes in this Municipality during the year ended on the 30 April 1898 as their property is within Municipal limits

I have the honor to be
Sir
Your most Obedient Servant

Chairman

Local & Munl. (1899) Department.

CURRENT No. 583 M

ASSIST SEC'Y TO GOVT
18 FEB 1899
REVN. MUNL. EDU. & LEG. DEPTT.

From

The Chairman Municipal Council – Madura

Order

No. 7

Dated 16th February 1899

Received 18th ——

Registered ——

Enclosures nil

Spare copies "

SUBJECT.

Informing that the South Indian Railway Company was assessed to the house tax only, during the year ending 31st March 99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office,

No. 7 MADURA 16th February 1899.

ENCLOSURES.

From,

R. FISCHER, ESQUIRE,

Chairman, Municipal Council,

Madura.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 583 M

To,

The Secretary to Government

Local and Municipal Department

Madras.

Sir,

In reply to Government Memorandum No. 125 / 9.2.99 I have the honour to State that the South Indian Railway Company was assessed to the house tax only, in this Municipality, during the year ending 31st March 1890.

I have the honour to be
Sir
your most obedient Servant

[illegible]
For Chairman

16/2/99

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Municipal Office,

No. 7 MADURA 16th February 1899.

ENCLOSURES.

From,

R. FISCHER, ESQUIRE,

Chairman, Municipal Council,

Madura.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 583 M

To,

The Secretary to Government
Local and Municipal Department
Madras.

Sir,

In reply to Government Memorandum No. 125 / 9.2.99 I have the honour to state that the South Indian Railway Company was assessed to the house tax only, in this Municipality, during the year ending 31st March 1890.

I have the honour to be
Sir
your most obedient Servant

W. Cumaleyapillai
For Chairman

16/2/99

Local & Munl. (1899) Department.

CURRENT No. 584 pr



From

The Chairman
Municipal Council
Kumbakonam

Order.

No. 77.

Dated 15th February 1899.

Received 18th

Registered

Enclosures Dil.

Spare copies 4

SUBJECT.

Informing that the Cauvery Delta Railway Company was asked to tender for the Construction of the Kumbakonam Negapatam 1889—90.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 77.

MUNICIPAL COUNCILLORS' OFFICE

Kumbakonam 15th February 1897.

From

T. S. Sivasamy Adaye etuvgal

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 584 M

To

The Secretary to Government,

Local and Municipal Department

Fort St George, Madras.

SIR,

With reference to Government Memorandum No. 125 dated 9th instant, I have the honour to submit that the South Indian Railway Company was assessed to the House Tax of Rs. 90 during the year 1896-97 and that the said Tax was levied from them during the period under reference.

I have the honour to be

Sir

your most obedient servant

T. Sivasamy Aiyar

Chairman

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 77.

MUNICIPAL COUNCILLORS' OFFICE

Kumbakonam 15th February 1899.

From

T. S. Sivaswamy Aiyar Avergal

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 584 M

To

The Secretary to Government,

Local and Municipal Department

Fort St. George, Madras.

SIR,

With reference to Government Memorandum No. 125 dated 9th instant, I have the honour to submit that the South Indian Railway Company was assessed to the House Tax of Rs. 90 during the year 1897-98 and that the Land Tax was levied from them during the period under reference.

I have the honour to be

Sir

your most obedient servant

T. Sivaswamy Aiyar

Chairman

From

THE CHAIRMAN

MUNICIPAL COUNCIL

KUMBAKONAM.

To

Dated
Received 189
Despatched

ENCLOSURES.

No.

SUBJECT.

Local & Munl. (1899) Department.

CURRENT No. 590 M

LOCAL MUNL. REVL. & EDUC. DEPT. 13 FEB 1899

From The Chairman
Municipal Council,
Conjeeveram.

Order

Dis No. 501 of 99.

Dated 16th February 1899.
Received 18th.
Registered
Enclosures nil
Spare copies 4

SUBJECT.

Informing that the buildings of the S. I. R