

Local & Munl. (1899) Department.

MISCELLANEOUS.

G.O., No. 790th

DATED 14-7-99

[Despatch Abstract.]

Taxation Informing Messrs. Best and Co. that the amendment of the Act referred to in G.O. No. 1664th of 1898 will be taken up before long.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1899) Department.

CURRENT No.

resp
I am sorry this order has been issued. It does not seem to be justified by anything sent in. 26.8.99

Misc.

Order

No. 990 mins 8/14/7/99

From

Messrs Best & Co

Messrs Best & Co will be informed that the proposed amendment of the Act will be taken up before long.

No

Dated 28-6-99

Received 1-7-99

Registered 3-7-99

Enclosures nil

Spare copies "

SUBJECT.

Levy of Profession tax

Submitting to Govt. certain correspondence regarding the — on them by the Nagapatam Municipality and inquiring in the circumstances stated when effect is to be given to the projected amendment of the Act referred to in G.O. 1664 M. 27th Sept 99

Note - The papers on the proposed amendment of the Act in respect of the ads tax schedule were sent to the Secretary on the 4th March 99.

Mrs. Hainwicks said the file might await his return

Messrs Best & Co, Madras.

12.7.99
Sept 18/7/99

8/7

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

23rd June, 1899

The Chairman,

Municipal Council,

Nagapattinam.

Sir,

Referring to your No. 57 dated 23rd April, we beg to point out that your Council has not carried out the orders contained in G.O. No. 1841 Nis. dated 8th February 1899. The order reads as follows:-

"The resolutions of the Municipal Council, confirming the Chair-
man's assessment of the profession-tax on Messrs. Best & Co. and the
Burraker Coal Company are, as pointed out by the Advocate General, ultra
vires. They will, accordingly, be cancelled under Section 35 (4) of the
Madras District Municipalities Act."

Your Council has only cancelled the assessment on the Burraker Coal Coy.
it has not cancelled the assessment on Best & Co. Up to the 31st of
December 1897 we carried on a business in Bulk Petroleum. At that date we
sold this business to The "Sole" Transport & Trading Coy., and since then
we have carried on no business at Nagapattinam.

In the Resolution adopted at the meeting of your Council, held on
the 18th April, last, we see that we are assessed for our "Agency business"
as follows:-

1898/99	Rs. 100
1899/1900	Rs. 100

Since the 31st of December 1897 we have had no office in Nagapattinam,
nor have we carried on any Agency business there, and we call upon you to
explain on what grounds you have assessed us, and to explain at what address
in Nagapattinam we have carried on this supposed business from which you estimate
that we have derived a profit of Rs. 2000 per annum.

We protest against the assessment, and request you to make us a refund

Municipal Councillors' Office
Negapatam.

From

The Hon'ble M.R.Ry.P.Ratnasabhapti Pillai
Chairman, Municipal Council,
Negapatam.

To

Messrs. Best & Co.
Madras.

Dated 23rd.

April 1899

Despatched 25th.

No.57

Sirs,

Adverting to G.O.No.164 M Mis: dated
8th. Feb. 1899 and your Reference No. G-¹¹₃₁₀
dated 13th. Feb. 1899, I have the honor to
inform you that the subject was placed be-
fore the Council at its meeting dated 13th
Apr. 1899 and the assessments have been
revised by it as detailed in the enclosed
extract from its proceedings.

I request that you will be good enough
to inform this office if the amount of re-
fund Rs.150 due to the Burrakur Coal Co.
for 97 98 and 98 99 owing to the above re-
vision may be adjusted towards the Pro-
fession Tax of Rs.200 due for 98 99 for
your agency business and for the business
of the Shell Transport & Trading Co. in
bulk petroleum. In which case I request
that the balance of Rs.50 due after adjust-
ment may be remitted to this office as per
particulars noted on the margin.

I have &c.

Amount due for 1897 98 as per revised
assessment RS.150-0-0
do. due for 1898 99 as per
revision " 200-0-0
Total. 350-0-0
Deduct amt. already received 300-0-0
Balance 50-0-0

Extract from the proceedings of the Municipal Council Negapatam at a
Meeting held at 5 P.M. on Thursday the 13th. April 1899

42 Read G.O.No.164M Mis. dated 8th. 2. 99 cancelling the resolution of the
Council confirming the Chairman's assessment of Profession tax on Messrs.
Best & Co. and Burrakur Coal Co.

Resolution.- The assessments to the Profession tax will be revised as under.-
In 1897 98 (1) Messrs. Best & Co. for their own proprietary business in Bulk
petroleum and their agency business for the Burrakur Coal Co. Rs. 100-0-0
(2) The Shell Transport & Trading Co. for the 2nd. half of
1897 98 for their business in bulk petroleum Rs. 50-0-0

Note. The Burrakur Coal Co. is exempted from assessment in accordance with
the opinion of the Honorable the Advocate General as it appears that they
are simply suppliers of Coal to the South Indian Railway on Contract.

In 1898 99 (1) Messrs. Best & Co. for their agency in bulk petroleum
and Coal Rs.100 -0-0
(2) The Shell Transport & Trading Co. " 100-0-0

Note. The Burrakur Coal Co. is exempted The assessments for 1898 99 will
be repeated for 1899 1900 The foregoing revised assessments will be com-
-municated to Messrs. Best & Co.

Mr. Kungithopatham Iyer dissenting

(True extract)

Chairman.

2
1757/m/99

BEST & CO.

WHEN REPLYING PLEASE QUOTE
REFERENCE NO.

Madras, 28th. June, 1899.



The Secretary to

The Government of Madras

Local & Municipal Department

Ootacamund.

Sir,

Referring to G.O.No.134M. Mis: dated 9th. February 1899, we have the honour to hand you for the information of Government copies of correspondence which has passed between the Municipality of Negapatam and ourselves on the subject. Government will notice that, as Agents of the "Shell" Transport & Trading Co., we have submitted to the exorbitant assessment levied on that Company, as it is impossible for us to disorganise our business by sending our books and accounts from Madras to Negapatam. The "Shell" Transport & Trading Company have some 50 Agencies in the Presidency, and in this matter of assessment for Profession tax they are at the mercy of the various District Municipalities, it being impossible for the Company, if their business is to be conducted, to keep their books in a state of circulation from one District Municipality to another.

In view of this serious inconvenience, may we respectfully ask to be informed when effect is to be given to the projected amendment of the Act as referred to in G.O.1364 M. Mis: dated 27th. Sept. 1893.

We have the honor to be

Sir,

Your obedient Servants

1/1751/1899

11/17

When given for copying _____
When copied _____
When examined _____
When signed _____ 17/9 } 189

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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