

Legislative (1895) Department.

ORDINARY PRINTED.

G.O., No 19

Dated 14th March 1895

[Despatch Abstract.]

BILL TO AMEND ACT IV OF 1884 (THE MADRAS DISTRICT MUNICIPALITIES
ACT).

Communicating to the Select Committee, Proceedings of the
Local and Municipal Department transferring papers regarding the
levy of conservancy taxes in cantonments.

BACK PAPERS.

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

FURTHER PAPERS.

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

MILITARY DEPARTMENT, 22ND NOVEMBER 1894, No. 7215.

GOVERNMENT OF MADRAS. MILITARY DEPARTMENT.

Cantonments—Taxation.

Read the following papers :—

No. 188. From Colonel G. SIMPSON, Offg. Quarter Master General, Madras Army, to Colonel D. J. S. McLEOD, Officiating Secretary to Government, Military Department; dated Ootacamund, 18th September 1894, No. 1744-B. (Cantonments—Taxation).

In continuation of this office letter No. 1597-B., dated 1st instant, I have the honor, by order, to state that it is considered desirable to impose "license-fees" in the cantonments of St. Thomas' Mount, Pallavaram, Poonamallee, Vizianagram and Wellington to increase the revenues of the funds of these cantonments.

2. The accompanying statement shows the amounts likely to be realized in each cantonment.

- (i) No. 2054, dated 7th July 1894, from the Officer Commanding Bellary.
- (ii) No. 2720-B., dated 10th August 1894, from the General Officer Commanding Southern District, paras. 1 and 2.

3. It is not considered feasible to impose such fees in the cantonments of Bellary, Trichinopoly, Cannanore and Quilon, as will be seen from the accompanying copies of correspondence noted in the margin.

4. A draft notification imposing the fees in question in the cantonments named is also submitted.

STATEMENT showing amounts expected to be realized annually on account of license-fees in the cantonments named.

District.	Stations.	For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment by or for horses, buffaloes or other animals which are let out on hire or sold, or the produce of which is made an article of trade, a fee of not less than Rs. (5) five nor more than Rs. (15) fifteen as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.	For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment for storing or selling timber, planks, bamboos, rafters, poles or other similar building materials, a fee of not less than Rs. (10) ten nor more than Rs. (25) twenty-five as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.	For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment for storing or selling firewood in logs or billets, hay, grass, straw, coal, coke, charcoal, ashes or other combustible material, a fee of not less than Rs. (5) five nor more than Rs. (15) fifteen as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.	For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment for the sale of firewood in sticks or bundles, a fee of (1) one rupee.	For every license granted by the Cantonment Magistrate for hawking within the cantonment for a year or any portion of a year, a fee of Rs. (5) five.	For every license granted by the Cantonment Magistrate for the playing of a band or for going in procession along the public road in the cantonment, a fee of (4) four annas per diem.	For every license or permission given by the Cantonment Magistrate for the setting up of any booth or platform or for placing benches on a public road, lane, or street in the cantonment for the purposes of marriage or other ceremonies, a fee of (8) eight annas per yard of frontage per diem.	Total per annum.
Madras District.	St. Thomas' Mount.	Rs. 400	Rs. Nil.	Rs. 25	Rs. 25	Rs. 50	Rs. 200	Rs. 800	Rs. 1,500
	Pallavaram.	60	Nil.	20	10	40	40	50	220
	Poonamallee.	Nil.	Nil.	Nil.	Nil.	Nil.	20	5	25
	Vizianagram.	Nil.	Nil.	Nil.	Nil.	5	25	25	55
Southern District.	Wellington	10	10	5	Nil.	20	5	5	55

(Signed) G. SIMPSON, Colonel,
Offg. Quarter Master General.

From Major H. A. CURTIS, Commanding Bellary, to the Assistant Adjutant-General, Belgaum District; dated 7th July 1894, No. 2054.

The imposition of taxes in this cantonment is not entrusted to this office. All such taxes are imposed and recovered by the Municipality.

2. The receipt of one spare copy is acknowledged.

From Brigadier-General J. H. PRENDERGAST, Commanding Southern District, to the Quarter Master General, Madras Army, Ootacamund; dated Wellington, 10th August 1894, No. 2720-B.

With reference to your No. 1115-B., dated 26th June 1894, I have the honor to report that the Officers Commanding Trichinopoly and Cannanore report that no license-fees can be imposed by the military authorities as the Municipality levy taxes in the cantonment.

2. The Officer Commanding Quilon reports that the bazaar is outside the cantonment limits, and with the exception of one butcher there is no one else upon whom such fees could be levied.

* * * * *

DRAFT NOTIFICATION.

In exercise of the powers conferred by section 17, sub-section (1), clause (a), of the Cantonments Act XIII. of 1889, the Governor in Council, with the previous sanction of the Governor-General in Council, is pleased to direct that, from and after 1st November 1894, the following license-fees shall be levied in the cantonments of St. Thomas' Mount, Pallavaram, Poonamallee, Vizianagram and Wellington:—

License-fees.

For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment by or for horses, buffaloes or other animals, which are let out on hire or sold, or the produce of which is made an article of trade, a fee of not less than Rs. (5) five nor more than Rs. (15) fifteen as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.

2. For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment for storing or selling timber, planks, bamboos, rafters, poles or other similar building materials, a fee of not less than Rs. (10) ten nor more than Rs. (25) twenty-five as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.

3. For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment for storing or selling firewood in logs or billets, hay, grass, straw, coal, coke, charcoal, ashes, or other combustible material, a fee of not less than Rs. (5) five nor more than Rs. (15) fifteen as the Cantonment Magistrate shall, in his discretion, determine for each place licensed.

4. For every annual license granted by the Cantonment Magistrate for the use of any place in the cantonment for the sale of firewood in sticks or bundles, a fee of (1) one rupee.

5. For every license granted by the Cantonment Magistrate for hawking within the cantonment for a year or any portion of a year, a fee of Rs. (5) five.

6. For every license granted by the Cantonment Magistrate for the playing of a band or for going in procession along the public road in the cantonment, a fee of (4) four annas per diem.

7. For every license or permission given by the Cantonment Magistrate for the setting up of any booth or platform or for placing benches on a public road, lane or street in the cantonment for the purposes of marriage or other ceremonies, a fee of (8) eight annas per yard of frontage per diem.

(Signed) G. SIMPSON, Colonel,
Offg. Quarter Master General.

No. 189.

No. 5939.

Referred to the Advocate-General for favour of remarks.

(By order.)

OOTACAMUND,
25th September 1894.

(Signed)

D. J. S. McLEOD, Col.,
Offg. Secretary to Government.

To the Government Solicitor, with papers in original (to be returned).

No. 190. From E. BARCLAY, Esq., Government Solicitor, Madras, to Colonel D. J. S. McLEOD, Officiating Secretary to Government, Military Department; dated 11th October 1894, No. 506.

Forwarded with enclosure, with reference to the Order of Government, dated 25th September 1894, No. 5939, Military Department.

OPINION.

Re "[Draft notification]" regarding "License-fees" in certain Cantonments.

1. Though the word *tax* alone is used in section 17, sub-section (1), clause (a), of the Cantonments Act XIII. of 1889, I think the Legislature meant to include all those "tolls, taxes and fees" which are and may be levied by Municipalities with the object of forming a fund wherewith to carry out objects of public utility within the area in which the fund is raised.

2. License-fees for bands or processions on the public road cannot, I think, be levied under the Madras Municipal Acts I. and IV. of 1884, or under the Madras Local Boards Act V. of 1884, and, therefore, cannot be imposed under section 17 of the Cantonments Act XIII. of 1889. Item 6 should therefore be omitted.

MADRAS,
10th October 1894.

(Signed)

J. H. SPRING BRANSON,
Advocate-General.

No. 191.

No. 6589.

Retransmitted to the Honorable the Advocate-General for favour of opinion as to whether, under the provisions of section 17, sub-section (1), clause (a), of the Cantonments Act, 1889, tolls, taxes and fees can be levied in cantonments at rates exceeding those allowed by the Madras Municipal and Local Boards Acts, or the regulations framed thereunder. Information is also requested as to whether fees can be levied under the Cantonments Act for licenses granted for any place in a cantonment being used for the purpose of storing or selling ashes.

(By order.)

24th October 1894.

(Signed)

D. J. S. McLEOD, Colonel,
Offg. Secretary to Government.

To the Government Solicitor, with papers in original (to be returned).

No. 192. From E. BARCLAY, Esq., Government Solicitor, Madras, to Colonel D. J. S. McLEOD, Officiating Secretary to Government, Military Department; dated 29th October 1894, No. 527.

Forwarded with enclosures, with reference to the Order of Government, dated 24th October 1894, No. 6589, Military Department.

OPINION.

Re "Draft notification" regarding "License-fees" in certain Cantonments.

1. The taxes leviable under Madras Acts I. and IV. of 1884, respectively, vary in amount. The license-fees which may be imposed are liable to fluctuation in some cases according to the will of the Municipal Commissioners, subject to the approval of Government. As there is no fixed standard of rates, I think that section 17 of the Cantonments Act XIII. of 1889 must refer to the class, not to the amount, of the tax which may be imposed; and that the amount is left to the discretion of Government.

2. Fees cannot be levied under the Cantonments Act for licenses granted for any place in a cantonment being used for the purpose of storing or selling ashes, as no such fees can be imposed in any Municipality within the territories administered by the Madras Government.

MADRAS,
29th October 1894.

(Signed) J. H. SPRING BRANSON,
Advocate-General.

No. 193.

No. 6897.

Retransmitted to the Honorable the Advocate-General, for favour of opinion as to whether, under the provisions contained in the Cantonments Act, 1889, licenses can be granted for hawking within cantonments and fees demanded for the same at the rate proposed, viz., Rs. 5.

2. It is noted that a tax of Re. 1 is leviable on hawkers, under section 47 of the District Municipalities Act IV. of 1884; but it is not clear whether licenses need be taken out for hawking either under the Madras Municipal Acts I. and IV. of 1884, or under the Madras Local Boards Act V. of 1884.

(By order.)

(Signed) D. J. S. McLEOD, Colonel,
Offg. Secretary to Government.

7th November 1894.

To the Government Solicitor, with papers in original (to be returned).

No. 194. From E. BARCLAY, Esq., Government Solicitor, Madras, to Colonel D. J. S. McLEOD, Officiating Secretary to Government, Military Department; dated 13th November 1894, No. 547.

Forwarded with enclosures, with reference to the Order of Government, dated 7th November 1894, No. 6897, Military Department.

OPINION.

Re "Draft Notification" regarding "License-fees" in certain Cantonments.

I do not think that the Madras Municipal Acts I. and IV. of 1884 require any hawker to obtain a license. Those Acts impose a yearly tax on any one pursuing such a trade or calling. I am therefore of opinion that licenses cannot be granted for hawking within cantonments and fees demanded for the same under the provisions of the Cantonments Act, 1889.

MADRAS,
9th November 1894.

(Signed) J. H. SPRING BRANSON,
Advocate-General.

No. 195.

ORDER THEREON, 22nd November 1894, No. 7215.

The Government considers that fees for licenses for the erection of booths or platforms or for placing benches on public roads, lanes or streets, should be regulated by the extent of the area covered by such structures calculated by square yards, and not by the extent of the frontage as proposed. Fees might also be levied for licenses issued for the temporary erection of pandals in streets and other public places in cantonments.

2. His Excellency the Commander-in-Chief will be requested to intimate what fees he would consider suitable for the licenses above referred to.

3. The draft notification submitted with the Quarter Master General's letter read above should be revised in the light of the Advocate-General's opinion and the foregoing remarks, and resubmitted to Government at an early date, together with an amended statement showing the probable income which can be realized in each of the cantonments in question by the introduction of license-fees.

4. A copy of these Proceedings will be forwarded to the Government of India for information.

No. 196. To the Secretary to the Government of India, Military Department;
dated 22nd November 1894, No. 7216.

(True Extract.)

(Signed) D. J. S. McLEOD, Colonel,
Offg. Secretary to Government.

To the Quarter Master General.
" Controller of Military Accounts.

Govt. of {1894} Madras.
MILITARY.

To
THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated November, 22nd.

Issued

Recd.

Encl.

G.O., 22nd November 1894, No. 7215.

NOVEMBER.
Nos. 188—196.

Cantonments—Taxation.

License-fees.—Orders passed in regard to the levy of — in certain cantonments in the Madras Presidency, and a copy of the proceedings forwarded to the Government of India for information.

MILITARY DEPARTMENT, OCTOBER 1894, No.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Accounts—Cantonments.

Read the following papers :—

No. 134 From Colonel G. SIMPSON, Officiating Quarter Master General, Madras Army, to Colonel D. J. S. McLEOD, Offg. Secretary to Government, Military Department; dated Ootacamund, 1st September 1894, No. 1597-B. (Accounts—Cantonments).

With reference to para. 2 of this office letter No. 1350-B., dated 1st ultimo,

* Proceedings of Government, No. 1047, dated 11th February 1890.
Proceedings of Government, No. 3593, dated 29th June 1891.

I have the honor, by order, to state that, in addition to the taxes authorized to be levied in the Orders * of Government marginally noted, it is considered desirable to impose "conservancy fees" in the cantonments of St. Thomas' Mount,

Pallavaram, Poonamallee and Vizianagram in order to make the funds of these cantonments as far as possible self-supporting.

2. The accompanying statement shows the amount likely to be realized in each cantonment, at a rate of 2 annas per annum per head, which is considered a reasonable one.

3. It is not considered desirable to introduce conservancy fees in the station of Quilon, as will be seen from memo. No. 277, dated 27th July 1894, from the Officer Commanding Quilon (copy enclosed).

4. With regard to the cantonment of Bellary, the subject is being dealt with separately in accordance with Proceedings of Government, No. 1998, dated 2nd April 1894.

5. A draft notification imposing conservancy fees in the cantonments in question is also submitted.

STATEMENT showing amount expected to be realized annually by introducing conservancy fees in the cantonments named.

District.	Station.	Conservancy fees at 2 annas per annum per head payable for the use of public latrines.		
		Rs.	A.	P.
Madras District	St. Thomas' Mount	...	...	...
	Pallavaram	...	...	...
	Poonamallee	...	...	...
	Vizianagram	...	...	...

(Signed) G. SIMPSON, Colonel,
Offg. Quarter Master General.

From Captain W. H. LOWRY, Commanding Quilon, to the Assistant Adjutant-General, Southern District; dated Quilon, 27th July 1894, No. 277.

There are 250 houses in the cantonment. A tax of 2 annas per head per annum, taking each house at two adults, would produce about 62 rupees per annum, say 5 rupees a month. The occupants of the houses are poor, the tax would be very unpopular, and it would probably be found that its collection would imply some cost. The cantonment is scattered, and as far as I can ascertain from inspection and enquiry during the two days I have been here, the two station latrines are little used by the people of the cantonment and are more a convenience for the men of the regiment and passers-by near the parade ground and barracks. If a tax were imposed, it would, I think, be necessary to provide latrines for women, and other latrines in convenient parts of the cantonment; their conservancy would need another cart. The funds from the tax would not permit of this. I do not think the suggestion would prove suitable in Quilon.

DRAFT NOTIFICATION.

In exercise of the power conferred by section 17, sub-section (1), clause (a), of the Cantonments Act XIII of 1889, the Governor in Council, with the previous sanction of the Governor-General in Council, is pleased to direct that, from and after 1st October 1894, a conservancy fee at the rate of 2 annas per annum per head, for the use of public latrines, shall be imposed in the cantonments of St. Thomas' Mount, Pallavaram, Poonamallee and Vizianagram.

2. The classes mentioned in the following orders are exempted from the payment of conservancy fees:—

I.—Madras G.O.G. No. 151, dated 8th March 1892.

II.—Proceedings of Government, 4095, dated 29th June 1892.

(Signed) G. SIMPSON, Colonel,
Offg. Quarter Master General.

No. 125.

No. 5746.

Referred to the Advocate-General for favour of opinion as to whether under the provisions of section 17, sub-section (1), clause (a), of the Cantonments Act, 1889, conservancy fees can be levied in the cantonments of St. Thomas' Mount, Pallavaram, Poonamallee and Vizianagram as proposed.

(By order.)

OOTACAMUND,
14th September 1894.

(Signed) D. J. S. McLEOD, Colonel,
Offg. Secretary to Government.

To the Government Solicitor, with papers in original to be returned.

No. 136 From E. BARCLAY, Esq., Government Solicitor, Madras, to Colonel D. J. S. McLEOD, Offg. Secretary to Government, Military Department; dated 21st September 1894, No. 481.

Forwarded with enclosure, with reference to the Order of Government, dated 14th September 1894, No. 5746, Military Department.

Opinion.

"Conservancy fees" cannot be imposed by any Municipality as a tax; therefore, the Local Government cannot impose them in any cantonments under the provisions of the Cantonments Act, 1889, section 17, sub-section (1), clause (a).

MADRAS,
20th September 1894.

(Signed) J. H. SPRING-BRANSON,
Advocate-General.

No. 137.

ORDER THEREON, 13 October 1894, No. 6264.

The opinion of the Advocate-General will be communicated to His Excellency the Commander-in-Chief, for information. In the face of this opinion, the Right Honorable the Governor in Council is unable to recommend to the Government of India the proposal made for the levy of conservancy fees in the cantonments named. Other measures should be adopted, if possible, to increase their income.

2. A copy of these Proceedings will be forwarded to the Government of India for information.

No. 138 To the Secretary to the Government of India, Military Department; dated 12 October 1894, No. 6265.

(True Extract.)

(Signed) D. J. S. McLEOD, Colonel,
Offg. Secretary to Government.

To the Quarter Master General.

" Government Solicitor.

" Controller of Military Accounts.

(Signed) G. SIMPSON, Colonel,
Offg. Quarter Master General.

No. 5746. Referred to the Advocate-General for favour of opinion as to whether under the provisions of section 17, sub-section (1), clause (a), of the Cantonments Act, 1889, conservancy fees can be levied in the cantonments of St. Thomas' Mount, Pallavaram, Poonamallee and Vizianagram as proposed.

(By order.)

OOTACAMUND, 14th September 1894.
(Signed) D. J. S. McLEOD, Colonel,
Offg. Secretary to Government.

No. 481. From E. BARCLAY, Esq., Government Solicitor, Madras, to Colonel D. J. S. McLEOD, Offg. Secretary to Government, Military Department; dated 21st September 1894, No. 481. Forwarded with enclosure, with reference to the Order of Government, dated 14th September 1894, No. 5746, Military Department.

Opinion. "Conservancy fees" cannot be imposed by any Municipality as a tax; therefore, the Local Government cannot impose them in any cantonments under the provisions of the Cantonments Act, 1889, section 17, sub-section (1), clause (a). MADRAS, 20th September 1894. (Signed) J. H. SPRING-BRANSON, Advocate-General. Exd. T. K. Narayana Aiyangar.

Gobt. of {1894} Madras.

MILITARY.

To
THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated October, .

Issued

Recd.

Encl.

G.O., 13th October 1894, No. 6264

OCTOBER.

Nos. 134-38

Accounts—Cantonments.

St. Thomas' Mount, Pallavaram, Poonamallee and Vizianagram.—Opinion of the Advocate-General with reference to the proposal to levy conservancy fees in the cantonments of —, communicated, with remarks, to His Excellency the Commander-in-Chief, and the Proceedings forwarded to the Government of India for information.

MILITARY DEPARTMENT, 21ST FEBRUARY 1894, No. 1128.

GOVERNMENT OF MADRAS.

MILITARY DEPARTMENT.

Accounts—Cantonments.

Read again the following papers:—

No. 221. *Proceedings of the Madras Government in the Military Department; dated 27th November 1893, No. 7826.*

No. 222. *Proceedings of the Madras Government in the Military Department; dated 22nd December 1893, No. 8505.*

Read the following papers:—

Telegram from the Secretary to the Government of India, Military Department, to the Secretary to the Government of Madras, Military Department; dated Calcutta, 9th December 1893, No. 3861-F.

Your 7827 of 27th November. Please forward budget estimate, Trichinopoly cantonment fund.

No. 8167.

Forwarded to the Controller of Military Accounts, for favour of very early submission of the budget estimate of the Trichinopoly cantonment for 1894-95 referred to in his letter of the 7th ultimo, No. 959-G.

(By Order.)

FORT ST. GEORGE,
12th December 1893.

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

To the Controller of Military Accounts.

From Lieutenant-Colonel G. W. SAWYER, Controller of Military Accounts, to Brigadier-General H. R. HOPE, Secretary to Government, Military Department; dated Madras, 21st December 1893, No. 1109-G.

Returned as requested.

2. Attached is a copy of letter No. 2302-B., dated 18th instant, from the Quarter Master General, forwarding a revised budget estimate for 1894-95 for the cantonment fund at Trichinopoly, from which it will be seen that the grant-in-aid required from Government will now be Rs. 967, and not Rs. 1,250 as given in remark (d) under Trichinopoly, in this office letter to Government, Military Department, No. 959-G., dated 7th November 1893.

From Colonel G. SIMPSON, for Quarter Master General, Madras Army, to the Controller of Military Accounts; dated Ootacamund, 18th December 1893, No. 2302-B. (Accounts—Cantonments).

With reference to your remarks on the Trichinopoly conservancy fund budget estimate for 1894-95, recorded in Proceedings of Government, No. 7826, dated the 27th ultimo, I am desired His Excellency approves of the expenditure therein proposed.

2. It will be observed that the fund will require a grant-in-aid of Rs. 967-7-8 during 1894-95.

3. I am to express regret for the delay in submitting this estimate, which is due to the late selling of the right of grazing on the grass-lands for this season, the result of which being less satisfactory than last year, the budget had to be altered accordingly.

No. 8505.

Order.—The following letter will be despatched to the Government of India.

(True Extract.)

FORT ST. GEORGE,
22nd December 1893.

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

To the Secretary to the Government of India, Military Department; dated 22nd December 1893, No. 8506.

Read also the following paper:—

No. 223. From Lieut.-Col. J. A. MILEY, Deputy Secretary to the Government of India, Military Department, to Brigdr.-Genl. H. R. HOPE, Secretary to the Government of Madras, Military Department; dated Fort William, the 30th January 1894, No. 360-F.

Accounts—Cantonments.

With reference to the correspondence ending with your letter No. 8506, dated the 22nd December 1893, I am directed to say, for the information of His Excellency the Governor in Council, that the Government of India sanction the grants—His Excellency for 1894-95, with the exception of the conservancy proposed by for on account of the Vellore cantonment fund.

2. It appears from the budget estimate of the Vellore cantonment fund that all receipts on account of taxes and "sales of fruit, grass, &c.," are paid to the municipality, and that the only receipts credited to the cantonment fund are for "rents," which are paid by the cantonment fund to the Military Works Department. If these receipts on account of "rents" were also made over to the municipality, that body would, perhaps, be willing to take over the conservancy and other expenditure of the cantonment fund. I am to suggest that the possibility of adopting this procedure may be considered. I am also to ask that the necessity for the maintenance of a cantonment and cantonment fund at this station may be considered under the orders of His Excellency, as there are no troops stationed at Vellore.

3. I am to urge, for the consideration of His Excellency the Governor in Council, the importance of measures being adopted, if possible, to increase the income from local sources of the State-aided cantonment funds in the Madras Presidency by local taxation where feasible, or by the introduction of conservancy fees, so that cantonment funds may be made self-supporting as far as possible.

4. In this connection the following cantonment funds call for special remark:—

Trichinopoly.—The total receipts for the year 1894-95 are estimated at Rs. 61 only, and although there are two Native regiments of Infantry stationed at Trichinopoly, no receipts appear to be realised on account of conservancy taxes or fees.

Quilon.—Similarly, no receipts are anticipated during 1894-95 under conservancy taxes or fees.

Cannanore.—The only receipts anticipated in 1894-95 are on account of "sales of fruit, grass, &c.," amounting to Rs. 300.

5. I am to add that the Government of India view with satisfaction the restoration of financial equilibrium in the Belgaum cantonment fund accounts this year and the fact that no grant-in-aid for this cantonment fund has been asked for during 1894-95.

	Rs.
St. Thomas' Mount	303
Pallavaram	844
Trichinopoly	967
Quilon	242
Cannanore	672
Total	3,028

6. Provision has been made in the military budget estimate for 1894-95 to the extent of Rs. 3,028 on account of grants-in-aid to cantonment funds in the Madras Presidency, as per details given in the margin.

No. 224.

ORDER THEREON, 21st February 1894, No. 1128.

Communicated to His Excellency the Commander-in-Chief, for favour of remarks, with advertence to the suggestions contained in paras. 2 and 3 of the foregoing letter from the Government of India.

(True Extract.)

(Signed) H. R. HOPE, Brigdr.-Genl.,
Secretary to Government.

To the Quarter Master General.
" Controller of Military Accounts, with enclosures returned.
" Accountant-General.

Ed. T. K. Narayana Aiyangar.

Govt. of {1894} Madras.
MILITARY.

To
THE QUARTER MASTER GENERAL,
&c., &c., &c.

Dated February, 21st.

Issued

Recd.

Encl.

G.O., 21st February 1894, No. 1128.

FEBRUARY.

Nos. 221-224.

Accounts—Cantonments.

Cantonment funds in the Madras Presidency.
—Sanction accorded with remarks by the Gov-
ernment of India to the grants-in-aid to — for
conservancy proposed for 1894-95, with the ex-
ception of the grant-in-aid of Rs. 60 asked for
on account of the Vellore cantonment fund.

HEADING *Accounts*
Cantonments

It is requested that the heading,
number, and date of this commu-
nication may be quoted in any
subsequent correspondence on this
subject.

From

COLONEL G. SIMPSON,

OFFG. QUARTER MASTER GENERAL,

To

THE SECRETARY TO GOVERNMENT,

MILITARY DEPARTMENT.

SIR,

With reference to O.G. No. 6264, dated 13th octo-
ber 1894, I am desired to submit the accompanying
copy of a letter from the Lt. Mr. General in India re-
garding the practice in vogue in Bengal in connection
with the imposition of Conservancy taxes in Cantonments,
and to convey His Excellency the Commander-in-Chief's
recommendation that, if practicable, the Madras Muni-
cipal Acts may be so amended as to admit of the
tax in question being levied in Cantonments in
this Command.

I have the honor to be
Sir

Your obedient servant.

Law Graham
For Offg. Quarter Master General.

B.

Military (1894) Department.

Local & Municipal Dept.
From CURRENT No. 329/M
The Quarter Master General,

To
The Secretary to Government,
Military Department.

P. G. 13-10-94, No. 6265-
Madras Act No. I of 1884
do do IV of 1884
do do I of 1886
Act No. XIII of 1889

Local & Municipal Dept.
CURRENT No.

No. 2490B

Dated 18th December 1894.

Received

Registered
Signed 21/12/94

CHIEF SECRETARY
GOVERNMENT OF MADRAS
24 DEC 1894

ENCLOSURE.

Recommending that the Madras Municipal acts may be amended so as to admit of Conservancy taxes being levied in Cantonments in this Command.

1895
Leg. Dept.
No. 3
To
547

To
The Local and Municipal Dept.
with copies of P. G. No. 6264 of 13-10-94
" No. 1128 of 21-2-94

E. F.
M. J. A. S.

No. 4363B

To
The Quarter Master General
Madras Army
Cotabamund

Office of Quarter Master General
Simla 15th November 1894

Cantonments - Legislation

Sir,

In reply to your No. 2104 B, dated the 26th ultimo, regarding the imposition of Conservancy taxes in Cantonments in the Madras Presidency, I am directed by His Excellency the Commander-in-Chief to explain as follows:-

2. Under Section 17(1)(a) of the Cantonments Act (XIII of 1889), any tax can be imposed in a Cantonment, which under any enactment in force at the time, can be imposed in any Municipality under the same Local Government. In Bengal certain of the Municipal Acts in force authorise the imposition of Conservancy taxes in Municipalities and consequently under the provision of the Cantonment Act above quoted, they can be and are imposed in various Cantonments in this Presidency.

3. In Madras, however, neither of the Municipal enactments in force

See 86 + 320 6334
of Bengal Act XIII of 1889

empower the imposition of such taxes in municipalities and therefore in accordance with the present law regarding Cantonment taxation there is no power to impose conservancy taxes in Cantonments in Madras, as stated by the Advocate General in his opinion dated 20th September 1894.

* Vide Section 98 Madras Act I of 1884 and Section 47 Madras Act IV of 1884.
+ Section 17 (1) of the Cantonment Act
ph 6265
13-10-94

4. I am to remark with reference to the concluding portion of paragraph 3 of your letter under reply, that the Madras Cantonment Rules framed under Act I of 1866 have no bearing on the question at issue, the existing law on the subject of Cantonment taxation being the Cantonment Act before quoted.

5. His Excellency desires me to suggest that with a view to meeting the difficulty, the Madras Government should be approached with a view to an amendment of the Municipal Act.

I have &c
(Sd) G. J. Young Colonel
for Q. M. G. in India
(True Copy)

Idw. Pranam
Offg. Dy. Quarter Master Genl

3/20/94
1895
3291



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper:—

From the Military Department, dated 22nd December 1894, N^o 7873, transferring letter from the Quarter Master General, recommending that the Madras Municipal acts may be amended so as to admit of conservancy taxes being levied in Cantonments

Order. 25th January 1895 N^o 123 M. Mis.

Retransmitted to the Military Department.

2. It is not entirely clear which of the provisions of the Bengal Municipal acts the Quarter Master General in India desires to see embodied in the corresponding law in this Presidency. It may however be pointed out that the imposition of a house tax based upon the gross annual rent for which the houses within Cantonment limits might reasonably be expected

expected to let, would, under Section 17 (a) of the Cantonment Act and sections 63-65 of the Madras District Municipalities Act IV of 1884, be legally permissible, and would appear to provide the funds that are required in a manner which (except in the case perhaps of Cantonments within Municipal limits) is not open to objection.

(True Extract)

W. Harris

of. asst. Secretary,
for Chief Secretary.

To

The Military Department
with papers in original.

Sent.

W
X

Military (895) Department *W*

Govt. of 1895 Madras.

Local and Municipal Department.

Current No 484.

To The Military Department

DM.
29 JAN. 95

Received
Registered 29 January '95.

Proceedings, dated 25th January 1895,
No. 123 M.

Subject.

Conservancy taxes

Retransmitting with re-
marks, to the Military Department
letter from the Quarter Master
General recommending that the
Madras Municipal acts may be
amended so as to admit of
being levied in Cantonments.

1895
Reg. Dept.
No. 123
50

608 16-2-95 N^o 918

200-31-1-95.

No. 918

CURRENT No. 547

Government of Madras.

MILITARY DEPARTMENT,

Fort St. George the 16th February 1895.

Read the following:-

Letter from the Quarter Master General, N^o 2490.B,
dated 18th December 1894

Proceedings of Government, Local and Municipal
Department, N^o 123 M. Mis. dated 25th January
1895.

Endorsement. — Retransmitted to the Local and
Municipal Department with the following re-
marks:-

(1) A house tax has already been imposed
in the Cantonments of St. Thomas' Mount, Pallava-
veram, Poonamallee and Vizianagaram under
the orders of Government noted in the margin
and steps are also being taken
to increase the revenue of these
Cantonments by the levy of license fees (vide

N^o 1047 dated 11th February 1890 Military
N^o 3593 " 29th June 1891 "

P.G. No 7215 dated 22nd November 1894, Copy enclosed

(2) The Commander-in-Chief desires that Conservancy fees should also be levied in the Cantonments in this Presidency, as is now done in Bengal under the combined operation of the Cantonments Act XIII of 1889 and the Bengal Municipal Act III of 1884 (section 86, clause (f)). - Until, however, such fees are leviable in any municipality under the control of the Local Government under the Municipal Acts in force, they cannot be levied in any Cantonment subject to such control under the Cantonments Act, 1889. His Excellency, therefore, now recommends that the Madras Municipal Acts be so amended as to admit of such fees being levied in the Cantonments in this Presidency which are outside Municipal limits.

(3) It is understood that the Madras District

District Municipalities Act, 1884, is now under revision and the present would therefore seem to afford a most convenient opportunity for the Commander-in-Chief's proposal being taken into consideration.

D. S. Wood Colonel

Offs: Secretary to Government.

To

The Local and Municipal Department

17 FEB 95

62²⁷

LOCAL & MUNICIPAL DEPT.

PR. CURRENT No. 547 M

From

The Military Department

No. 918

Dated 16-2-95

Received 18-2-95

Enclosures 6

SUBJECT.

Retransmitting with remarks G.O. No. 123 M dated 25th January 1895 regarding the amendment of the Madras Municipal acts in such a way as to admit conservancy taxes being levied in cantonments.

5
Reg

50

1/3 annex

169624 11-7-91
12344 25-1-95
4052 25-2-90.

For orders

Hm

Please see the notes orders in
G.O. of 25. 1. 95. No. 123 M.

Section 86 (f.) of the Bengal Act
is in no wise clear as it stands as
it does not explain whether it means private
or public latrines, so a clerk from the
Military Dept. was called for to explain
what it was that that Dept. wants done. He
says it wants the amended Municipal
Act in this Presidency to contain provisions
similar to those in Part IX of the
Bengal Act under which, when that
part has been specially extended to any
portion of a Municipality, a conservancy
tax fixed within certain limits, on
a scale following the rateable value
of the holdings there can be imposed
for the purpose of cleaning both
public & private latrines. This is
different from anything in the
Madras Act, which only provides for
a permissive system of private scavenging
which depends for its success
upon the consent of occupiers of
houses being first obtained to its
introduction in their dwellings.

It is submitted that the
file may be transferred to the
Legislative Dept. for reference
to the Select Committee on
the amending Bill.

19/2 20/2 21/2 22/2
24-2-95 25-2-95

Local and Municipal Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read again G.O. dated 25th January 1895, No. 123 M. also
Read the following paper:—

From the Military Department, dated 16th February
1895 No. 918, retransmitting with remarks G.O. No. 123 M
dated 25th January 1895 regarding the amendment of the
Madras Municipal acts in such a way as to admit
conservancy taxes being levied in cantonments.

Order 2nd March 1895 No. 340 M. Dris

The papers will be transferred to the
Legislative Department with the request that the
proposals of the Military Department may be
referred to the Select Committee on the bill to amend
Act IV of 1884 for consideration.

(True Extract)

Ranis

To

The Legislative Department
" Military Department
with file of papers in original

Sq. Assistant Secretary
for Chief Secretary

Sent

CURRENT NO. 5032
Govt. of { 1895 } Madras.

Local and Municipal Department

To The Legislative Department.

N
Order 14th March 1895, No 19.
P.S.

Com. to the Select
Committee.

h
18/3

Recd 5 March 95

Recd 6/ March

Recd 7

Proceedings, dated 2 — 3 — 1895,
No. 340 Mv.

Subject.

Conservancy Taxes.

Transferring with remark
to the Legislative Department
letters from the Military Depart-
ment regarding the levy of
— in cantonments.

Letter S.C. / Sept 6 despd 22/3/95

Note for Adv. Gen.

Print the Ind. correspondence
only but let my copy contain
the printed for too. for
reference

h

14TH MARCH 1895, No. 19, LEGISLATIVE.

GOVERNMENT OF MADRAS.

LEGISLATIVE DEPARTMENT.

READ—the following papers:—

G.O., dated 25th January 1895, Mis. No. 123 M., Local and Municipal.

Read—the following paper:—

From Colonel G. SIMPSON, Officiating Quarter Master General, Madras Army,
to the Secretary to Government, Military Department, dated Ootacamund,
18th December 1894, No. 2490-B. (Accounts—Cantonments).

With reference to O.G., No. 6264, dated 13th October 1894, I am desired to

submit the accompanying copy of a
letter * from the Quarter Master General
in India regarding the practice in vogue
in Bengal in connection with the imposition of conservancy taxes in cantonments, and
to convey His Excellency the Commander-in-Chief's recommendation that, if practi-
cable, the Madras Municipal Acts may be so amended as to admit of the tax in question
being levied in cantonments in this Command.

ENCLOSURE.

From the Quarter Master General in India, to the Quarter Master General, Madras Army,
Ootacamund, dated Simla, 15th November 1894, No. 4363-B.

Cantonments—Taxation.

In reply to your No. 2104-B., dated the 26th ultimo, regarding the imposition of conser-
vancy taxes in cantonments in the Madras Presidency, I am directed by His Excellency the
Commander-in-Chief to explain as follows:—

2. Under section 17 (1) (a) of the Cantonments Act (XIII of 1889), any tax can be imposed
in a cantonment, which, under any enactment in force at the time, can be imposed in any muni-
cipality under the same local Government. In Bengal certain of the Municipal Acts in force
authorize the imposition of conservancy taxes in municipalities and consequently under the
provision of the Cantonment Act above quoted they can be and are imposed in various
cantonments in this presidency.

3. In Madras, however, neither of the municipal enactments in force empower† the
imposition of such taxes in municipalities and
therefore in accordance with the present law‡
regarding cantonment taxation there is no
power to impose conservancy taxes in canton-
ments in Madras as stated by the Advocate-General in his opinion dated 20th September 1894.

4. I am to remark, with reference to the concluding portion of paragraph 3 of your letter
under reply, that the Madras cantonment rules framed under Act I of 1866 have no bearing on
the question at issue, the existing law on the subject of cantonment taxation being the
Cantonment Act before quoted.

5. His Excellency desires me to suggest that, with a view to meeting the difficulty, the
Madras Government should be approached with a view to an amendment of the Municipal Acts.

No. 7873, Military.

Transferred to the Local and Municipal Department.

22nd December 1894.

To the Local and Municipal Department, with of copies P.G.
No. 6264, dated 13th October 1894 and
P.G. No. 1128, dated 21st February 1894.

(Signed) D. J. S. McLEOD, Col.,
Offg. Secretary to Government.

Order—dated 25th January 1895, Mis. No. 123 M., Local and Municipal.

Retransmitted to the Military Department.

2. It is not entirely clear which of the provisions of the Bengal Municipal Acts the Quarter Master General in India desires to see embodied in the corresponding law in this presidency. It may, however, be pointed out that the imposition of a house-tax based upon the gross annual rent for which the houses within cantonment limits might reasonably be expected to let would, under section 17 (1) (a) of the Cantonment Act and sections 63-65 of the Madras District Municipalities Act IV of 1884, be legally permissible, and would appear to provide the funds that are required in a manner which (except in the case perhaps of cantonments within municipal limits) is not open to objection.

(True Extract.) (Signed) J. F. PRICE,
Chief Secretary.

To the Military Department,
with papers in original.

G.O., dated 2nd March 1895, Mis. No. 340 M., Local and Municipal.

Read—the following:—

Endorsement No. 918, Military, dated 16th February 1895.

Retransmitted to the Local and Municipal Department with the following remarks:—

(1) A house-tax has already been imposed in the Cantonments of St. Thomas' Mount, Pallavaram, Poonamallee and Vizianagram under the orders of Government noted in the margin and steps are also being taken to increase the revenue of these cantonments by the levy of license fees—*vide* Proceedings of Government, No. 7215, dated 22nd November 1894, copy enclosed.

(2) The Commander-in-Chief desires that conservancy fees should also be levied in the cantonments in this presidency as is now done in Bengal under the combined operation of the Cantonments Act XIII of 1889 and the Bengal Municipal Act III of 1884 [section 86, clause (f)]. Until however such fees are leviable in any municipality under the control of the local Government under the Municipal Acts in force, they cannot be levied in any cantonment subject to such control under the Cantonments Act, 1889. His Excellency, therefore, now recommends that the Madras Municipal Acts be so amended as to admit of such fees being levied in the cantonments in this presidency which are outside municipal limits.

(3) It is understood that the Madras District Municipalities Act, 1884, is now under revision and the present would therefore seem to afford a most convenient opportunity for the Commander-in-Chief's proposal being taken into consideration.

(Signed) D. J. S. McLEOD, Col.,
Offg. Secretary to Government.

To the Local and Municipal Department.

Order—dated 2nd March 1895, Mis. No. 340 M., Local and Municipal.

The papers will be transferred to the Legislative Department with the request that the proposals of the Military Department may be referred to the Select Committee on the Bill to amend Act IV of 1884 for consideration.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

To the Legislative Department,
with file of papers in original.
„ Military Department.

ORDER—dated 14th March 1895, No. 19, Legislative.

Communicated to the Select Committee.

(True Extract.)

A. BUTTERWORTH,
Under Secy. to Government.

To the Select Committee.
„ Local and Municipal Department.

Edw. R. Jenkins.

36

Government of Fort St. George.
LEGISLATIVE DEPARTMENT.

PAPERS

(No. 86.)

RELATIVE TO

A Bill to amend Madras Act IV of 1884 (*The
Madras District Municipalities Act*).

G.O., dated 14th March 1895, No. 19, Legislative.

RECEIVED AGAIN ORDER OF GOVERNMENT, DATED

No.

BACK PAPER, No.

9
FORWARD PAPER, No.

OF 18

ENCLOSURE.

CURRENT No.

STATEMENT WITH DISPO.

ORDER, &c., OF GOVERNMENT—A.

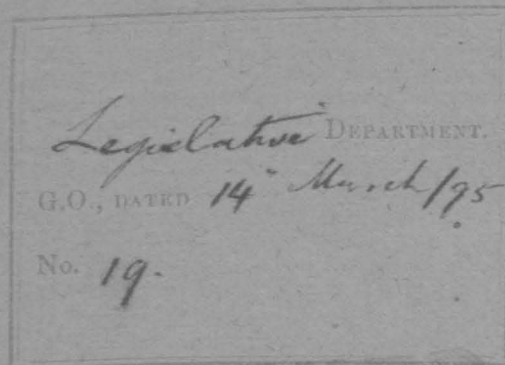
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INDEXED.

First copy sent to Press. 14/3/95.

Returned for signature.

Despatched in print.

[Despatch Abstract.]

Bill to amend Act IV of 1884
(The Madras District Municipalities
Act) Commencing to the
Select Committee, Proceedings
of the Local and Municipal
Dept. Transferring papers regarding
the levy of conservancy taxes in
Cantonments.

G.O. dated 14 March 1895,
No. 19, Legislative.

Government
Legislative Dept.

Paper

(No. 86) relative to

A Bill to amend Madras Act
IV of 1884 (The Madras District
Municipalities Act)

Proof

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AGAIN G.O., No.
189

DATED

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